



CHIEF ENGINEER (P)-III



**CHENNAI METROPOLITAN WATER SUPPLY  
AND SEWERAGE BOARD**



Letter No: CMWSSB/SE(Desal)/400 MLD Plant/PMC-62 /2021

Dt: 28.12.2021

To

M/s. SMEC International Pty Limited, Australia in consortium  
with M/s. NJS Engineers India Pvt Ltd., Pune,  
M/s. Tata Consulting Engineers Ltd., Mumbai,  
M/s. SMEC India Pvt. Ltd, Haryana  
1<sup>st</sup> Floor, Novus Tower, West Wing  
Plot Number – 18, Sector – 18  
Gurgaon – 122015, Haryana.

Sir,

Sub: CMWSSB- SE (Desal) – Project for Construction of Chennai Sea Water Desalination Plant (I) - Setting up of 400 MLD SWRO Desalination Plant at Perur & its allied works - Consultancy for Design, Preparation of Bid Documents & Evaluation of Bids for the Proposed Construction of 400 MLD Capacity Seawater Reverse\_Osmosis Desalination Plant at Perur along East Coast Road, South of Chennai, Tamil Nadu and Construction Management & Supervision for the proposed Desalination Plant and its Product water Conveyance Pipeline from the Plant and upto Porur and all allied works - Project Management Consultant (PMC) services – Changes in GST Rates w.e.f 01.01.2022 - Reg.

- Ref: 1. W.O No.CMWSSB/CNT/CON/DESAL/ICB/Gol/016/2018-19, dated 06.11.2019.  
2. Contract agreement with CMWSSB, dated 09.01.2020.  
3. Government Notification No. 15 & 16/2021-CT (rate) dated 18.11.2021

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Kind attention is invited to the above subject.

The Government vide notification number 15 & 16/2021 CT (Rates) dated 18.11.2021 has revised the rates of GST for Government sector with effect from 01.01.2022.

Hence CMWSSB requested M/s. SMEC International Pty Limited & 3 others to adopt the GST as per the Government notification in submitting the invoices with effect from 01.01.2022. Also it is requested to submit any pending invoices before 31.12.2021 without GST.

Herewith enclosed the Government Notification for your kind information and for further action.

  
28/12/2021  
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### C. GOVERNMENT SECTOR

**Government sector rate changes (services) applicable from 01.01.2022** (Notification No. 15 & 16/2021-CT (Rate) dt. 18.11.2021)

Sr. No.	SAC	Description	Old rate	New rate
1	9954	<p>Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied to the Governmental Authority or a Government Entity by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, –</p> <p>(a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);</p> <p>(b) canal, dam or other irrigation works;</p> <p>(c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.</p>	12%	18%
2	9954	<p>Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, {other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) to the Governmental Authority or a Government Entity by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of –</p> <p>(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;</p> <p>(b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or</p> <p>(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.</p>	12%	18%

3	9954	Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified above (Sr. No. 1 & 2) to the Governmental Authority or a Government Entity.	12%	18%
4	9954	Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 per cent. of the value of the works contract) provided to the Governmental Authority or a Government Entity.	5%	18%
5	9954	Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified above (Sr. No. 4) to the Governmental Authority or a Government Entity.	5%	18%
6	99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	18%
7	99	Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	18%