CORRIGENDUM-1

INPUT TAX CREDIT CRITERIA

a) The Successful bidder is entitled to claim Input Tax Credit at actual as per the rule of GST with the maximum permissible limit as per the annexed table below (Table A- RCC Building).

b) If any fake ITC/bogus billing is detected or payment of inputs in cash is found, the contractor shall be liable for legal action as per the provision of GST rules including blacklisting/debarment.

c) The successful bidder shall submit a certificate as per the format attached herewith.

d) The successful bidder shall bound to abide by the notification of GoA, Finance (Taxation) Department no. eCF NO.803347/20 dated Dispur 11.07.2026.

Table A:

Type of Works	Key Input/Process Involved	Acceptable ITC Utilization Ratio
RCC Building	• As per PWD Building	70% (Maximum)
Road Work	• Bitumen/Paver block, gravel, sand, etc.	30% (if contractor has own quarry) 40% (if contractor does not have own quarry)
ICBP Road work	• ICBP, gravel, sand, Road Furnisher, etc.	40% (if contractor has own quarry) 50% (if contractor does not have own quarry)

Sd/-

Chief General Manager (O&M), CAR
Assam Electricity Grid Corporation Limited
Bijulee Bhawan, Paltan Bazar, Guwahati-1

ANNEXURE

Certified that in discharging the outward tax liability by ITCs all the provisions of GST Acts, Rules and notifications made therein are complied with including the following provisions:

- Goods and services relating to ITCs have actually been received.
- ITCs has been availed strictly in compliance with provisions under section 16(2) (aa).
- Tax relating to ITCs has actually been paid to the government.
- No ITCs, though reflected in GSTR2B, availed if it is restricted by Section 38(2)(b).
- No ITCs, though reflected in GSTR2B, availed if it is blocked by Section 17(5).
- No ITCs in excess of input goods and services utilized actually in the projects/works are utilized to discharge the liabilities.
- In no case, utilization of ITCs in discharging liabilities exceeds the upper limit as prescribed by contractee department.

The above facts are true to the best of my knowledge.

Signature & Seal of contractor.