ASSAM POWER GENERATION CORPORATION LIMITED

Registered Office: Bijulee Bhawan, 3rd floor, Paltanbazar, Guwahati-781 001, Assam.
Email: *info@apgcl.org*.

No. APGCL/CGM (H&C)/W/2025-26/1075/41 Date: 29.07.2026

CORRIGENDUM

E- Tender No. **APGCL/CGM(H&C)/2026-27/KLHEP /slope protection- II/05 dated: 15/07/2026**

Name of work: Slope protection measures at landslide affected area at downstream left bank of Hatidubi dam, Karbi Langpi Hydro Electric Project (2X50 MW), APGCL, West Karbi Anglong , Assam (Phase-II)

This is to inform all the participating bidder that the following additional clause is added-

Clause no. 35-
The maximum Input Tax Credit (ITC) utilization by Contractors for the above-mentioned work will be 70% (seventy percent). In this regard, the Contractor has to submit the Sealed & Signed Annexure – III, regarding Input Tax Credit (ITC), which is enclosed with this Corrigendum.

Guidelines regarding determination of maximum permissible Input Tax Credit (ITC) utilization ratios in respect of works contracts executed under Works Departments and Public Sector Undertakings of the Government of Assam is attached for ready reference.

All other terms and conditions of the aforesaid tender shall remain the same.

29/07/2026

Chief General Manager (H&C),
APGCL, Bijulee Bhawan, Ghy-01

C.c. to: -

1) The OSD to The Hon'ble Chairman, APGCL, Bijulee Bhawan, Paltanbazar, Guwahati-781 001, for favour of kind information of The Hon'ble Chairman.
2) The OSD to The Managing Director, APGCL, Bijulee Bhawan, Paltanbazar, Guwahati-781 001, for favour of kind information of The Managing Director
3) The Chief General Manager (Gen/F&A), APGCL, Bijulee Bhawan, Paltanbazar, Guwahati-781 001, for information.
4) The General Manager, KLHEP, APGCL, Lengery for information and necessary action and wide circulation.
5) Relevant File.

Saurav Saikia
CGM (Hydro & Civil), APGCL
email: saurav.saikia@apgcl.org

Annexure-III

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

GOVERNMENT OF ASSAM
FINANCE (TAXATION) DEPARTMENT
JANATA BHAWAN, DISPUR, GUWAHATI-6
Email - eoffice.fintax@assam.gov.in,/financetaxation@yahoo.in

eCF No.803347/20 Dated Dispur 11-07-2026

From : Smti. Sanghamitra Bhagawati, ACS,
Deputy Secretary to the Govt. of Assam,
Finance (Taxation) Department

To : 1) The Senior Most Secretary, Public Works (Building & NH) / Public Works (Health & Education) / Public Works (Roads) / Irrigation / Water Resource / Public Health Engineering Department, Janata Bhawan, Dispur, Guwahati - 781006.

2) The Managing Director,
Assam Electricity Grid Corporation Limited (AEGCL) /
Assam Power Generation Corporation Limited (APGCL)/
Assam Power Distribution Company Limited (APDCL).

Subject : Guidelines regarding determination of maximum permissible Input Tax Credit (ITC) utilization ratios in respect of works contracts executed under Works Departments and Public Sector Undertakings of the Government of Assam.

Ref : Record of discussion of the meeting with various Works Department held on 25th June 2026 (Copy *enclosed*).

Sir,

With reference to the subject cited above, I am directed to state that with a view to ensuring uniformity, transparency and proper verification of Input Tax Credit (ITC) utilization by contractors executing Government works, the following instructions shall be complied with by all concerned Works Departments:

1. Maximum acceptable ITC utilization ratios

#	**Department**	**Type of work**	**Key inputs /**	***Maximum***

			process involved	acceptable ITC utilisation ratio
i.	Public Works Department – Building, Health & Education	RCC Building	• Civil work (cement, brick, sand, Steel, Stone chips, Tiles, paint, etc.) • Electrical work • Plumbing • Water supply • Mechanical	70%
		Stadiums	• Civil work (cement, brick, sand, Steel, Stone chips, Tiles, paint, etc.) • Electrical work • Plumbing • Water supply • Site development	55%
(ii)	Public Works Department – Roads	Bituminous roads or Paver blocks	• 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)
			• Drain work (cement, sand, chips, steel, etc.)	60%
		Build-up girder (BUG)/ Steel Bridge (primarily over water bodies)	• Steel • Cement • Chips • Sand • Gravel	75%
		Fly Overs / RCC Bridge	• Cement • Steel • Chips • Sand • Gravel • Others	70%
		Mixed Contracts (Road and Bridge/Road and Drain etc)	As applicable	As per weightage of the component in the estimate
(iii)	Department of Irrigation	Flow Irrigation Scheme (FIS)	• Concrete work (cement, steel, sand) • Earthwork • Mechanical work (steel plates, channel) • Solar/Electrical work	60%
		Lift Irrigation System (LIS)	• Concrete work • Mechanical work • Solar/Electrical work • Distribution	60%

			System	
		Tube Wells	• Concrete work • Pipe network • Pump (solar or electrical) • Gravel	45%
(iv)	Assam Electricity Grid Corporation Limited (AEGCL)	EHV Grid Su-Station	• Material supply • Freight & Insurance • Erection and civil works	80%
		EHV Transmission Lines	• Material supply • Freight & Insurance • Erection and civil works	80%
(v)	Assam Power Generation Corporation Limited (APGCL)	Hydro Project	• Civil work • Electro-Mechanical work • Hydro-mechanical work • Colony / Roads	70%
		Thermal Project	• Civil work • Electro-mechanical	75%
		Solar Projects	• Panel Supply • Civil work	80%
(vi)	Assam Power Distribution Company Limited (APDCL)	Construction of 33kV Sub-Station/ DTR Substation	• Material Supply for Electrical/Civil Works • Fright & Insurance	80%
			• Poles (PSC/Steel	

		Power Distribution Network (LT/HT)	Tubuler Pole), GI Channel, GI Angle, LA, Hardware Fittings • Conductor, AB Cable/ MVCC Covered Conductor	80%
(vii)	Water Resources Department	Embankment	• Earthwork • Geo-bags • Tarping works	30%
(viii)	Public Health Engineering Department	Water supply	• Civil work (steel, cement, pipes) • Electrical work (transformer, cable work) • Mechanical Work (tubewell, pumps)	70%

I. Contractors utilizing ITC beyond the prescribed benchmark shall be identified and verified by the Procuring entity for verification without fail.

II. Where ITC claims are found genuine after verification, no further action shall be taken; otherwise appropriate action shall be initiated under GST law contractual provisions and Assam Public Procurement Framework..

III. Where fake ITC/bogus billing is detected or payment of inputs in cash is found, the concerned Works Department shall take action including blacklisting/debarment as permissible. Suitable tender clauses shall be incorporated in current and future tenders by the Procuring Entity

IV. For bituminous works, procurement shall be made only from authorized empaneled vendors.

V. Applications of private bitumen vendors shall be vetted by PWD (Roads) after verification by GST department. PWD (Roads) shall ensure an adequate panel of authorized vendors and incorporate suitable tender provisions. Empanelment shall be cancelled if GST norms not followed by vendors.

2. The above instructions shall be implemented by all concerned Departments/Organizations subject to the following conditions:

I. A suitable provision may be incorporated to relax the prescribed maximum permissible ITC utilization ratio in exceptional cases where a genuine and justifiable requirement exists, particularly where the labour component of the work is substantially outsourced.

II. It shall be clearly stipulated that the prescribed maximum permissible ITC utilization ratio represents only the upper ceiling and shall not be construed as the standard or automatic entitlement. The concerned Procuring entity shall determine the admissible ITC utilization ratio on a case-to-case basis after due examination and shall ensure that the prescribed ceiling is not misused.

III. The concerned Procuring entity shall obtain a certificate from the contractor confirming compliance with the applicable provisions of the GST Acts, Rules and other relevant statutory requirements. To implement this, a standard format is also *enclosed* for ready reference.

IV. The prescribed maximum permissible ITC utilization ratios shall be incorporated in the bid documents and form part of

Department, Janata Bhawan, Dispur, Guwahati – 781006, for kind appraisal of Sr Most Secretary.

e-signed
Deputy Secretary to the Govt. of Assam,
Finance (Taxation) Department

all future contracts. Existing contracts may also be suitably amended, wherever legally permissible. However, provision may be kept for relaxation in exceptional cases where genuine and justifiable reasons exist.

V. Tender/contract documents shall contain appropriate provisions for debarment or blacklisting of contractors, after following due process, where they are found to have availed fake ITC, indulged in bogus billing, payment of inputs in cash or committed any other serious violation of the Assam GST Framework or Procurement Framework.

This has the approval of the Competent Authority.

Yours faithfully,

Encl : As stated above

Digitally signed by
Sanghamitra Bhagawati
Date: 11-07-2026
14:22:11

Deputy Secretary to the Govt. of Assam,
Finance (Taxation) Department

Memo eCF No.803347/20-A Dated Dispur 11-07-2026

Copy for information and necessary action to:

1. The Commissioner of Taxes, Assam, Kar Bhawan, Dispur, Guwahati – 781006.

2. The Staff Officer to Chief Secretary, Assam, Lok Sewa Bhawan, Dispur, Guwahati – 781006.

3. OSD to the Hon'ble Finance Minister, Assam, Janata Bhawan, Dispur, Guwahati – 781006, for kind appraisal of Hon'ble Minister.

4. PS to the Additional Chief Secretary to Chief Minister, Assam, Lok Sewa Bhawan, Dispur, Guwahati – 781006, for kind appraisal of Additional Chief Secretary.

5. PS to the Sr Most Secretary to the Govt. of Assam, Finance