

**GOVERNMENT OF TELANGANA**  
**PANCHAYATI RAJ ENGINEERING DEPARTMENT**

**Memo No. AEE(T)/DEE(T)/ GST/2017-18, Date: 10.07.2019.**

**Sub:** -PRED-Finalisation of issues related to GST and Works Contract-  
Embedded tax rates of previous SoRs approved by the R&B  
department- Communicated -Reg

- Ref:**1.Proc.No.ENC(R&B)-DCE(R)/EE(R)/DEE1/AEE1/2019,dt.06.07.2019  
of the ENC, R&B Department.
2. The Chairman,BOCEs Proc.dated:27.08.2018 on communication of  
Embedded Taxes for SoRs 2009-10 to 2016-17 pertains to  
Irrigation Items.
  3. The Chairman,BOCEs Proc.dated:27.08.2018 on communication of  
Embedded Taxes for SoRs 2009-10 to 2016-17 pertains to  
Irrigation Items.
  4. Mail sent to all the Regional Officers,PR of the state, dated  
25.06.2019.

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In the ref 2<sup>nd</sup> cited, the Chairman, BOCEs has communicated the approved embedded tax rates of previous SoRs for the period 2009-10 to 2016-17, pertains to irrigation items and requested to the respective Engineering Departments to work out the embedded tax rates pertaining to their dept for said period and upload the same in their departmental websites.

Further, the of Builders Association of India, Telanagana, have requested not to deduct any tax from the machinery hire charges and to keep the same hire charges as that of pre-GST regime.

In this regard, the BOCEs, after detailed deliberations in the matter, has recommended to keep the same hire charges of the machinery as adopted in pre-GST regime in the post-GST regime also for all the ongoing works as on 01.07.2017 and also recommended for exemption of bricks(except factory made aerated bricks like Aerocon etc.,) and coarse aggregate (crusher byproduct) from the purview of embedded taxes to retain the same rates in post-GST regime as that of pre-GST regime for all the ongoing works as on 01.07.2017.

Based, on these recommendations, the embedded tax rates approved earlier were revised for Irrigation items and communicated vide ref 3<sup>rd</sup> cited and requested the HODs to work out the tax rates pertaining to their department accordingly. A copy of the revised embedded tax rates for irrigation items, was sent to all the ROs,PR vide ref 4<sup>th</sup> cited.

In light of communication from Chairman, BOCEs vide ref 2<sup>nd</sup> cited, the ENC,R&B ( the nodal department for finalization of SOR for Roads & Bridge items) has approved the embedded tax rates of SoRs for years 2008-09, 2014-15, 2015-16 and 2016-17 and communicated vide ref 1<sup>st</sup> cited.

Accordingly the embedded tax rates of SoRs approved by the ENC, R&B department vide ref 1<sup>st</sup> cited are herewith enclosed for necessary action.

Further, it is to inform that embedded tax rates of SoRs 2010-11 to 2013-14( as the SoR 2009-10 does not contains rates for roads and bridges) are being worked out at this office. Further, for the items not covered in the above said approved SoRs (communicated by the ENC,R&B dept),also the embedded tax rates are being worked out at this office. All these will be communicated to the Regional Officers in due course for further action.

Encl: Ref 1&3

Sd/-  
Engineer in Chief, PR  
Hyderabad.

To,

The ROs, PR, Adilabab/Karimnagar/Khammam/Mahabubnagar/Medak/Nalgonda/  
Nizamabad / Rangareddy /Warangal.

Copy to all the CEs/SE(Admn)/EEs/all Dy.EEs, PR of this office for information and necessary action.

// t.c.f.b.o//

Dy. Executive Engineer

RB  
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