



सत्यमेव जयते

भारतीय राष्ट्रीय राजमार्ग प्राधिकरण

(सड़क परिवहन और राजमार्ग मंत्रालय, भारत सरकार)

National Highways Authority of India

(Ministry of Road Transport and Highways, Government of India)

जी-5 एवं 6, सेक्टर-10, द्वारका, नई दिल्ली - 110 075 • G-5 & 6, Sector-10, Dwarka, New Delhi-110075

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NHAI/Policy Guidelines/ Accounts and Taxes /2023

Policy Circular No. 3.3.29/ 2023 dated 27th April, 2023

{Decision taken on E-Office File No. NHAI/F&A/GST-2021-22/SM-Vol.-IV (Comp. No. 92140)}

Sub: Issues pertaining to Change in Law due to GST and clarification- reg.

- Ref: - 1) Policy Circular No. 3.3.20/2019 dated 29.07.2019 (SOP)
2) Policy Circular No. 3.3.21/2021 dated 01.09.2021
3) Circular No. NHAI/F&A/GST-2021-22/SM-Vol. IV dated 20.09.2022
4) Policy Circular No. 3.3.27/2022 dated 23.12.2022

With reference to the above mentioned policy circulars various guidelines/clarifications issued pertaining to Change in Law due to implementation of GST. In this respect, it is to mention herewith that under policy circular no. referred at serial no. (1), wherein under Appendix-II, calculation of impact of Change in Law due to GST to be released was circulated by reduced the threshold amount in each accounting year.

2. The above matter was taken up with MoRT&H for clarification regarding applicability of threshold limit deduction from notified claim amount. Now, MoRT&H vide their letter No. NH-24028/22/2020-H -Part (2) (E-212639), dated 18.04.2023 (copy enclosed) clarified as follows:-

"The matter has been examined in the Ministry and it is hereby clarified that as per the relevant clause of the Concession Agreement, the threshold limit shall not be deducted as the Concessionaire has to be placed in the same financial position."

3. In view of above, all NHAI is hereby requested to follow above clarification of MoRT&H accordingly.
4. This issues with the approval of Competent Authority.

Encl.: As stated above


(Sanjay Kumar Patel)
General Manager (Coord.)

To:

All Officers of NHAI HQ/ ROs/ PIUs/ CMUs/ Site Offices

Copy to:

1. Hindi Officer for translation in Hindi.
2. Library for hosting the circular on library site.
3. Web Admin for circulation and hosting on GST portal.

No. NH-24028/22/2020-H -Part (2) (E-212639)
Government of India
Ministry of Road Transport & Highways
(Highways Section)

Transport Bhawan, 1, Parliament Street, New Delhi-110001.

Dated 18th April, 2023

To,
The Chairman,
National Highways Authority of India,
G-5 & 6, Sector - 10,
Dwarka, New Delhi - 110075.

[Kind Attention: Sh. B.M. Rao, CGM (Finance)]

Subject: Issues pertaining to Change in Law due to GST and clarification - reg.

Sir,

Please refer to the NHAI's letter no. NHAI/F&A/GST-2021-22/SM-Vol.-IV(E-92140) dated 02.08.2022 vide which clarification has been sought regarding applicability of threshold limit deduction from notified claim amount.

2. The matter has been examined in the Ministry and it is hereby clarified that as per the relevant clause of the Concession Agreement, the threshold limit shall not be deducted as the Concessionaire has to be placed in the same financial position.
3. This issues with the approval of Secretary (RT&H).

Yours faithfully,



(Sangita Toppo)

Under Secretary to the Government of India
Telephone No. 011-2373907
email: us.hnp-morth@gov.in

Copy to: Sr. PPS to AS (H&LA)/PPS to DS(H)

