

# Office of the controller of Defence Accounts,

Udayan Vihar, Narangi, Guwahati – 781171.

No.E/III/C/Misc/VOL-VII

Dated : /06/2015

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To

All GE/AGEs/CCEs/PMs (Army &amp; Air Force),

C/O 99 APO

Subject : Payment of RARs and deduction of Taxes viz VAT/Sale Tax/IT/LWC etc.

1. Of late, it has been observed that while releasing RAR Payment to the firms, the provisions contained in Condition No. 64 of IAFW-2249 are not following by most of the Engineering Authorities resulting in non retention of prescribed percentage of amount for the final bill as well as causes over payment to the firms. Therefore it is requested that the provision contained in condition No. 64 of IAFW-2249 may be followed scrupulously. Few cases has come to the notice of this Office wherein GE/AGE(I)/AO GE/AGE(I) has allowed exemption of Income Tax, VAT in gross violation of the provisions contained in Clause 67 of IAFW-2249, Income Tax Rules and respective VAT Rules of the State.

2. Therefore, it is requested that the matter may please be looked into personally so that legal complication at later stage can be avoided.

*S C Das*  
( S C Das )  
Sr AO (E-III)

Copy to :-

<p>All the AO GEs/AGEs/ CCEs (Army &amp; Air Force)</p> <hr/> <p>C/O 99 APO</p>	<p>For information and necessary action w.r.t. above. Huge Nos of cases of final bill are being received by this Office wherein prescribed retention percentage of money in terms of Condition No. 64 of IAFW-2249 are not found. It is reiterated that GE/AGE(I)s restricted amount shall includes all types of recoveries and in all cases booking amount shall be GE/AGE(I) restricted amount i.e. in round figure. If any doubt arises on this account, the same may be got clarified from the undersigned over phone No. 09435180842. Further, it is added here that during CWE/GE/AGEs Audit Conclave in Main Office, CDA Guwahati, some of the GE are in opinion that IT, VAT, Cess etc are not recovered on the restricted amount of work done causing less payment to the firm. This aspects may be reviewed at your end.</p>
<p>The O i/c, EDP (Local)</p>	<p>With a request to upload the memo in our Official Web-site.</p>

*S C Das*  
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Sr AO (E-III)