

रक्षा लेखा नियंत्रक का कार्यालय, गुवाहाटी उदयन विहार, नारंगी, गुवाहाटी-781171

OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS,  
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E/III/MISC/Vol-VIII

Dated 29/09/2016.

TO

1. The CE SZ (AF) Shillong
2. The CESZ Shillong
3. The CCE (NEP) AF Chabua
4. The CCE Army No1 Dinjan
5. The CCE Army No. 2 Misamari
6. The CCE Army No.3 Narangi

**Subject: Refund of Service Tax Consequent to union Budget 2016-17**  
**Regerence :E in C's Branch Integrated HQ of MOD (Army) letter no 66546/ Manual/586/E8 dated 09/09/2016**

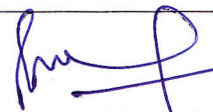
A copy of the E in C's Branch Integrated HQ of MOD (Army) letter no 66546/ Manual/586/E8 dated 09/09/2016 on the above subject is forwarded herewith for information and necessary action please.

Encls ; As Above

  
( J.K.Das )  
IDAS.  
Dy. Controller

**Copy to**

1.The ALL the AO CCE, GE , AGE's	For information and necessary action together with a copy of the ibid letter
2.The Officer in Charge EDP Cell Local	For uploading in CDA Guwahati web site please along with a copy of ibid letter

  
(Sr Accounts Officer)  
E/III

Tele: 011-23015930

Dte of Contract Management  
Military Engineer Services  
Engineer-in-Chief's Branch  
Integrated HQ of MOD (Army)  
Kashmir House, Rajaji Marg  
New Delhi - 110 011


No. 66546/Manual/586/E8

09 Sep 2016

LIST 'A', 'B'  
ADG (OF & DRDO)  
LIST 'C'

**REFUND OF SERVICE TAX CONSEQUENT TO  
UNION BUDGET 2016-17**

1. Reference the following provisions in Service Tax made in Union Budget 2016-17 :-
  - (a) The exemptions to Govt works which were existing till Union Budget 2015-16 but were withdrawn in Budget 2015-16, have been restored for contracts concluded prior to 01 Mar 2015.
  - (b) The Service Tax paid on such contracts since 01 Mar 2015 can be got refunded, however the refund has to be claimed within 06 months of President's accent to the Finance Bill.
  - (c) The President's accent to the Finance Bill has been obtained on 14 May 2016.
2. It is also learnt from the environment that contractors are not paying Service Tax against such contracts in view of above Budget provision.
3. In view of above it now becomes Govt liability to get the refund from contractors and they in turn getting refund from Service Tax Deptt.
4. You are advised to take stock of the situation at Zone/Command level to approach Service Tax Deptt for formulating modalities for refund. In the meantime where contracts have been completed/ likely to be completed soon/heading towards cancellation, foreclosure, termination etc., adequate amount must be retained from any payment due to the contractor towards this refund in addition to other mandatory amounts.
5. The above is aimed at safeguarding Govt interest.

  
(Bhagirathi Pani)  
Dir (Contracts)  
for E-in-C