



COMPENDIUM

OF

CVC / CIL / BCCL

Circulars & Guidelines

(November, 2016 - October, 2017)



Compiled by

VIGILANCE DEPARTMENT

**BHARAT COKING COAL LIMITED
DHANBAD**



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BHARAT COKING COAL LIMITED

DHANBAD

भारत कोकिंग कोल लिमिटेड

(एक मिनी रत्न कम्पनी)

कोल इंडिया की सहायक कंपनी

पंजीकृत कार्यालय: कोयलाभवन,

कोयला नगर, धनबाद-826005,

सी.आइ.एन.: U10101JH1972GOI000918

वेब-साइट: www.bcclweb.in



BHARAT COKING COAL LIMITED

(A Mini Ratna Company)

(A Subsidiary of Coal India Limited – A Maha Ratna Company)

Vigilance Department, Level – V,

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Message from the CVO's Desk

I wish to offer the greeting of the Vigilance Department of Bharat Coking Coal Limited to all the stake holders of the company.

Vigilance Activities have taken significant strides through various innovative measures and have occupied a prime position in the scheme of governance. The expectation of public, in general and various stakeholders, in particular from the institutions of Vigilance in the Central Government Organization like Public Sector Undertaking have been on a rise on account of efficacy and efficiency displayed by the respective Vigilance Departments in delivering the desired result.

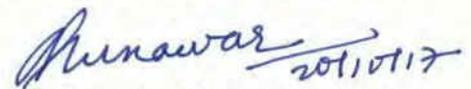
In this company, the functioning of Vigilance Department has been integrated with management functioning in such a manner that both are perfectly enmeshed as complimentary to the attainment of the objective of the company. With positive intervention from the Vigilance Department, including several IT initiatives, coupled with concerted efforts of the management, the Company has certainly marched ahead. Undue delays and arbitrariness have largely been contained paving way for more efficient and systematic working. The thrust of our Vigilance activities has been on systemic improvement in the overall functioning of the organization.

Vigilance Awareness Week would be observed from 30th October to 4th November, 2017. The theme for this year is related to "My Vision- Corruption Free India". On this occasion of the Vigilance Awareness Week-2017, we are bringing out the 5th Edition of the Compendium of the various Circulars and Guidelines. I am sure, this would serve its purpose for employees of BCCL to work in just and transparent manner.

Preventive Vigilance and a strong emphasis on the implementation of the initiatives has been the mainstay of BCCL Vigilance Secretariat. We always believe in public participation in making our field and official operations fair & transparent. However, there remains substantial scope of improvement including use of modern technologies in the overall functioning of the BCCL to plug the existing scope of pilferages and malpractices. We would certainly try our best to introduce relevant technologies that have potential of bringing greater transparency in the system and plugging the loopholes existing in the present way of working.

Technology notwithstanding, it is primarily the human beings at the helm of affairs whose mindset and action actually prevail. Hence, I would like to take this opportunity to humbly appeal to all our stakeholders to join hands in our vision of Corruption Free India.

Finally, I hope to witness another splendid year of performance for the company and a fulfilling time ahead for all the employees and stakeholders of BCCL.


(Munawar Khursheed, IRPF)
Chief Vigilance Officer

ACKNOWLEDGEMENT

Guidelines and circulars are the bedrock of good governance and are essential in taking a company to the apex in its sector. They empower the company to execute their plans effectively and efficiently. They make the system transparent, which in turn motivates employees to function enthusiastically.

This is the 5th edition of Compendium of Circulars and Guidelines published by BCCL, Vigilance Department. It is unique in the way that the Compendium is published digitally for the first time, which is in line with the company's endeavour to go paperless.

BCCL, Vigilance Department would like to thankfully acknowledge the contribution of CMD Secretariat, Directorate of FD's, BCCL and Vigilance Division, CIL in facilitating the circulars and guidelines published in this edition of Compendium.

Vigilance Department would also like to acknowledge the efforts of Shri Sanjay Singh, Sr. Manager (Min) and Mohd. Atif Iqbal, Dy. Manager (CP) for collecting and compiling the circulars in one single document. Vigilance Department would also like to acknowledge the efforts of Shri Sanjit Debnath, Sr. DEO Vigilance Department in editing the Compendium.

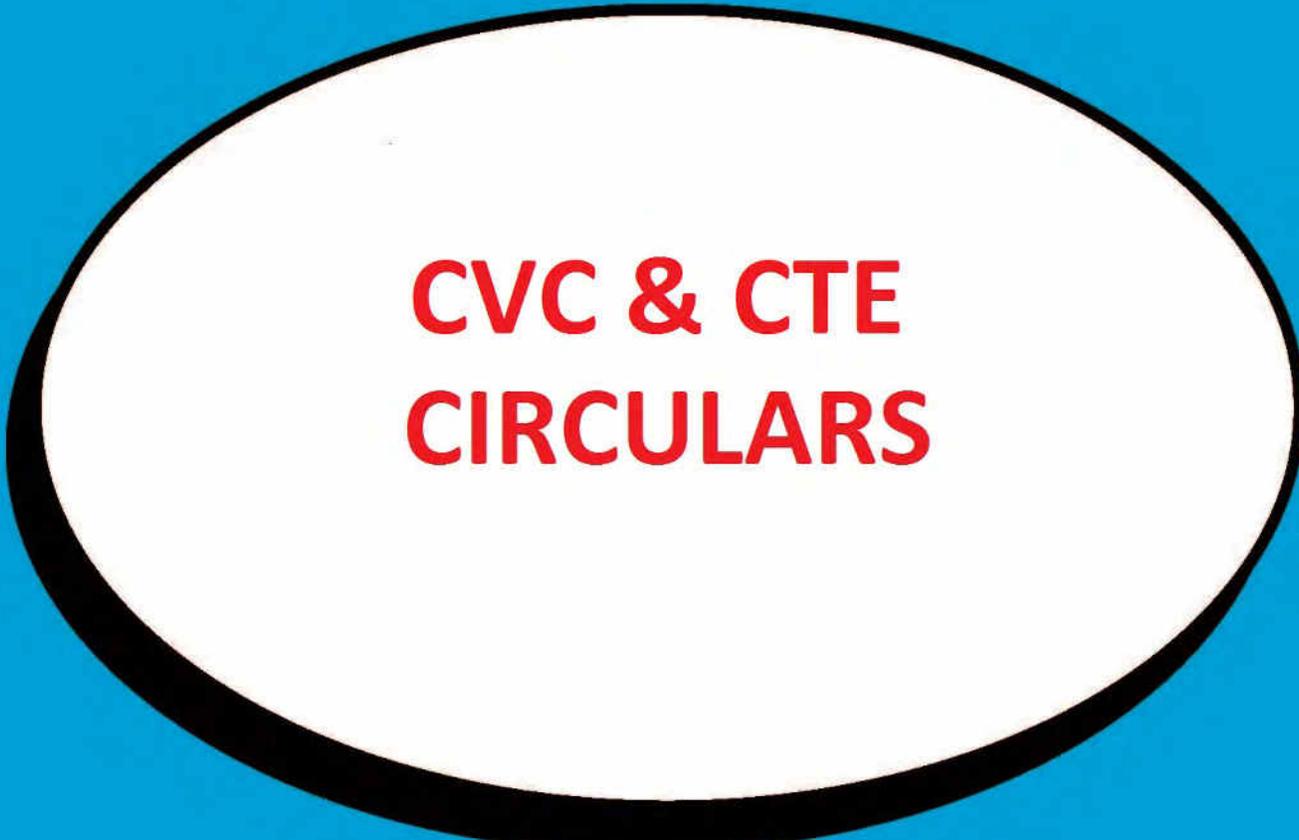
We look forward for suggestion and feedback to help us improve.



**K.D Prasad
GM (Vigilance), BCCL**

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केन्द्रीय सतर्कता आयोग
CENTRAL VIGILANCE COMMISSION

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007/VGL/054-

सं./No.....

24th Oct.2016

दिनांक / Dated.....

Circular No. 12/10/16

Subject:- Criteria to be followed while examining the lapses of authorities exercising judicial or quasi-judicial functions- regarding.

The Commission vide its Circular No. 39/11/07 dated 1st November 2007 had desired that while examining cases of officials exercising quasi-judicial functions, the criteria laid down by the Supreme Court in the K.K. Dhawan's case should be kept in mind for a uniform approach in such matters.

2. In a recent judgment dated 12th July 2016 in R.P. Parekh Case (Civil Appeal Nos. 6116-6117 of 2016), the Supreme Court has prescribed the procedure / principles to be followed while examining the case against an officer exercising judicial/quasi-judicial function. The relevant para -15 of the judgment is reproduced below:

"The issue of whether a judicial officer has been actuated by an oblique motive or corrupt practice has to be determined upon a careful appraisal of the material on the record. Direct evidence of corruption may not always be forthcoming in every case involving a misconduct of this nature. A wanton breach of the governing principles of law or procedure may well be indicative in a given case of a motivated, if not reckless disregard of legal principle. In the absence of a cogent explanation to the contrary, it is for the disciplinary authority to determine whether a pattern has emerged on the basis of which an inference that the judicial officer was actuated by extraneous considerations can be drawn. Cases involving misdemeanours of a judicial officer have to be dealt with sensitivity and care. A robust common sense must guide the disciplinary authority. At one end of the spectrum are those cases where direct evidence of a misdemeanour is available. Evidence in regard to the existence of an incriminating trail must be carefully scrutinized to determine whether an act of misconduct is established on the basis of legally acceptable evidence. Yet in other cases, direct evidence of a decision being actuated by a corrupt motive may not be available. The issue which arises in such cases is whether there are circumstances from which an inference that extraneous considerations have actuated a judicial officer can legitimately be drawn. Such an inference cannot obviously be drawn merely from a

hypothesis that a decision is erroneous. A wrong decision can yet be a bona fide error of judgment. Inadvertence is consistent with an honest error of judgment. A charge of misconduct against a judicial officer must be distinguished from a purely erroneous decision whether on law or on fact. ".

3. The Supreme Court in R P Parekh case has laid down the following conditions / procedure to be followed to determine as to whether an act of a judicial officer has been actuated by an oblique motive or corrupt practice:

- (i) Since, direct evidence of corruption may not always be forthcoming in every case involving a misconduct, a wanton breach of the governing principles of law or procedure may well be indicative in a given case of a motivated, if not reckless disregard of legal principle.
- (ii) In the absence of cogent explanation, it is for the disciplinary authority to determine whether a pattern has emerged on the basis of which an inference that an officer was actuated by extraneous considerations can be drawn.
- (iii) The disciplinary authority has to determine whether there has emerged from the record one or more circumstances that indicate that the decision which form the basis of the charge of misconduct was not an honest exercise of judicial power.
- (iv) A charge of misconduct against a judicial officer must be distinguished from a purely erroneous decision whether on law or on fact.

4. The Commission desires that in addition to the principles enunciated in the Commission's Circular dated 1st November, 2007, the afore-mentioned criteria in the judgment may also be kept in mind while examining alleged lapses/misconducts in respect of officials exercising quasi-judicial functions/powers.

5. All CVOs are also advised to apprise the above said principles to all Disciplinary Authorities / Administrative Authorities in the Organisations for guidance.



(J.Vinod Kumar)

Director

To,

All CVOs of Ministries/Depts./CPSEs/ PSBs/FIs/PSICs/Autonomous Organisations.

Systems improvement - Guidelines regarding hiring of vehicles by Government offices

The Commission has come across instances of hiring vehicles owned by near ones/relatives of Government servants, for operational/ staff car purposes, either without following the due processes of tendering, or by following such procedure as an empty formality by getting three or more quotes from interested parties at pre-determined prices. It is further seen that majority of the vehicles so hired are not registered as taxi/transport vehicles but are registered as private vehicles. There are also allegations that some officers are buying high end expensive cars in the names of their relatives or persons known to them and are taking such vehicles on lease allegedly for official purposes.

2. The Commission is of the view that such a practice virtually amounts to carrying on private business by the officers which is a prohibited conduct. Accordingly, the Commission advised Ministry of Finance and DoPT on 12.08.2016 to prescribe guidelines and procedure to curb such undesirable practices in hiring vehicles and that an open, transparent procedure through which vehicles registered as taxi or public transport are hired to effect systemic improvements and prevent such undesirable practices.

3. As advised by the Commission, the Department of Revenue, Ministry of Finance vide [Circular No.13011/50/2016-Vig dated 23rd September, 2016](#) issued instructions to prevent corrupt / undesirable practices in awarding contracts for hiring of vehicles to Government offices. D/o Revenue advised all HoDs and concerned officers of the attached / subordinate offices of the Department to ensure that in addition to the existing provisions/rules for hiring of vehicles, the following instructions are duly complied with:

- (i) Relevant provision of GFR are strictly followed while hiring of vehicles;
- (ii) An open, transparent tendering procedure is adopted;
- (iii) Only vehicles registered as taxi or public transport vehicle are hired;
- (iv) Log book is maintained as in case of Department vehicles.



No. 13011/30/2016-Vig
Government of India
Ministry of Finance
Department of Revenue
(Vigilance HO)

Vig-5 28336
18/10/16
20

North Block, New Delhi,
Dated the 23rd September, 2016

CIRCULAR

In a recent communication, the Central Vigilance Commission has indicated the instances of complaints received from time to time in the Commission regarding growing undesirable trend of the officers of the Government entitled to hire a vehicle either for operational use or as staff car have been hiring such vehicles from the near and dear of Government servants, either without following the due processes of tendering, or by following such procedure as an empty formality by getting three or more quotes from interested parties at pre-determined process. It has also observed that majority of the vehicles so hired are not registered as taxi/transport vehicles but are registered as private vehicles. Also there are allegations that some officers are buying high and expensive cars in the name of their near or dear or persons known to them and are taking such vehicles on lease allegedly for official purpose. These are certainly undesirable practices and virtually amount to carrying on private business by the officers which is a prohibited conduct.

2. In view of above, in addition to the existing provisions/rules for hiring of vehicles, all HoD and concerned Officers may be instructed to ensure the following:

- (i) relevant provisions of GFR are strictly followed while hiring of vehicles
- (ii) an open, transparent tendering procedure is adopted,
- (iii) only vehicles registered as taxi or public transport vehicle are hired
- (iv) log book is maintained as in case of Departmental vehicles.

3. This is being communicated for improving the systems and to prevent corrupt/undesirable practices henceforth. This is only illustrative, not comprehensive hence, all relevant rules in this regard may also be adhered to.

4. This issues with the approval of AS (R) & CVO

(Sunil Kumar Maena)
Under Secretary (Vig)

Distribution

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2. Chairperson, CBOT, North Block, New Delhi.
3. Director (Admin), D/o. Revenue, North Block, New Delhi.
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6. Chairman, ATEP, 4th Floor, Lok Nayak Bhawan, New Delhi.
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सत्यमेव जयते

केन्द्रीय सतर्कता आयोग
CENTRAL VIGILANCE COMMISSION



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सं./No. 011/VGL/063-334701

दिनांक / Date 23rd January, 2017

Circular No. 01/01/17

Subject :- Systemic Improvement Guidelines - Engagement of Consultants - regarding.

Attention is invited to Commission's Circular No.08/06/11 dated 24th June, 2011 (**copy enclosed**) regarding selection and employment of consultants. The Commission, taking into account the practices and procedures, being followed by various organisations, would advise following measures while finalising the contracts for engaging consultants:

- (a) **Framework of Instructions of GOI / Guidelines of CVC / others** : Departments / Organisations (employer / client), engaging a consultant, should draw attention of the consultant to the relevant and extant instructions of Government of India, GFR issued by Ministry of Finance, guidelines of CVC and provisions of the Procurement Manual / relevant instructions of the respective organisation, as applicable to the subject matter of the advice / service to be rendered by the consultant and required to be complied with.
- (b) **Accountability of the employer / client and the consultant**: A consultant engaged by the employer has to have a certain degree of accountability, on its part, for any advice and / or for any service rendered to the employer, keeping in view norms of ethical business, professionalism and the fact that such advice / service is being rendered for a consideration, as per the terms of the contract. At the same time, the employer also has to have its share of accountability, for accepting the advice and services, provided by the consultant.

To ensure adequate accountability, suitable tender terms and conditions for apportioning accountability, between the employer and the consultant, need to be incorporated. Also, there should be suitable provisions to enforce such accountability, in case of improper discharge of contractual obligations / deviant conduct by / of any of the parties to the contract.

- (c) **Conflict of Interest:** The consultant shall avoid any conflict of interest while discharging contractual obligations and bring, before-hand, any possible instance of conflict of interest to the knowledge of the employer / client, while rendering any advice or service.

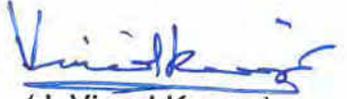
The consultant must act, at all times, in the interest of the employer / client and render any advice / service with professional integrity. A consultant is expected to undertake an assignment / project, only in areas of its expertise and where it has capability to deliver efficient and effective advice / services to the employer.

- (d) **Maximum Possible Use of In-house Expertise:** Before arriving at a decision to engage consultant and in matters of accepting advice / service rendered by the consultant, all organisations should, in the first instance, explore the possibility of using in-house expertise. Proof checking / peer review, in case of advice rendered by a consultant, especially in high value projects, may be advantageous.

2. Apart from above, following few measures may be considered for better and efficient execution of consultancy contracts:

- (a) Suitably incorporating Integrity Pact in the consultancy contracts.
- (b) An advisory to the consultant, in suitable format, to keep in view transparency, competitiveness, economy, efficiency and equal opportunity to all prospective tenderers / bidders, while rendering any advice / service to the employer / client, in regard with matters related to selection of technology and determination of design and specifications of the subject matter, bid eligibility criteria and bid evaluation criteria, mode of tendering, tender notification, etc.
- (c) Normally, pre-bid conference and timely addressing of objections / queries, in appropriate manner, from prospective tenderers / bidders should be in place.
- (d) Suitably incorporating a provision making the consultant to cooperate fully with any legitimately provided / constituted investigative body, conducting inquiry into processing or execution of the consultancy contract / any other matter related with discharge of contractual obligations by the consultant.

3. The Commission desires that the above guidelines be brought into the notice of all concerned.


(J. Vinod Kumar)
Director

To

- (i) The Secretaries of all Ministries / Departments of GOI
- (ii) All Chief Executives of CPSUs / Public Sector Banks / Public Sector Insurance Companies / Autonomous Bodies etc.
- (iii) All CVOs of Ministries / Departments of GOI / CPSUs / Public Sector Banks / Public Sector Insurance Companies / Autonomous Bodies etc.
- (iv) Website of CVC

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सत्यमेव जयते

केन्द्रीय सतर्कता आयोग
CENTRAL VIGILANCE COMMISSION



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सं./No..... 011/VGL/063 -134657

दिनांक / Dated..... 24th June, 2011

Circular No. 08/06/11

Subject: Selection and employment of Consultants.

The issue of role and professional liability of consultants in government contracts has been under consideration in the Commission for quite some time. The Commission has decided that following guidelines, be kept in view while finalising the contracts for engaging consultants.

1. Conflict of Interest. The consultant shall not receive any remuneration in connection with the assignment except as provided in the contract. The consultant and its affiliates shall not engage in consulting or other activities that conflict with the interest of the employer under the contract.

The contract shall include provisions limiting future engagement of the consultant for other services resulting from or directly related to the firm's consulting services in accordance with following requirements:-

(a) The consultants shall provide professional, objective, and impartial advice and at all times hold the employer's interests paramount, without any consideration for future work, and that in providing advice they avoid conflicts with other assignments and their own interests. Consultants shall not be hired for any assignment that would be in conflict with their prior or current obligations to other employers, or that may place them in a position of being unable to carry out the assignment in the best interest of the employer. Without limitation on the generality of the foregoing, consultants shall not be hired under the circumstances set forth below:

(i) **Conflict between consulting activities and procurement of goods, works or non-consulting services (i.e., services other than consulting services covered by these Guidelines)** – A firm that has been engaged by the employer to provide goods, works, or non-consulting services for a project, or any affiliate that directly or indirectly controls, is controlled by, or is under common control with that firm, shall be disqualified from providing consulting services resulting from or directly related to those goods, works, or non-consulting services. Conversely, a firm hired to provide consulting services for the preparation or implementation of a project, or any affiliate that directly or indirectly controls, is controlled by, or is under common control with that firm, shall be disqualified from subsequently providing goods, works, or services (other than consulting services covered by these Guidelines) resulting from or directly related to the consulting services for such preparation or implementation. This provision does not apply to the various firms (consultants, contractors, or suppliers) which together are performing the Contractor's obligations under a turnkey or design and build contract.

(ii) **Conflict among consulting assignments** – Neither consultants (including their personnel and sub-consultants), nor any affiliate that directly or indirectly controls, is controlled by, or is under common control with that firm, shall be hired for any assignment that, by its nature, may be in conflict with another assignment of

⑧ (52)

the consultants. As an example, consultants assisting a employer in the privatization of public assets shall neither purchase, nor advise purchasers of, such assets. Similarly, consultants hired to prepare Terms of Reference (TOR) for an assignment shall not be hired for the assignment in question.

(iii) Relationship with Employer's staff – Consultants (including their experts and other personnel, and sub-consultants) that have a close business or family relationship with a professional staff of the Employer (or of the project implementing agency) who are directly or indirectly involved in any part of: (i) the preparation of the TOR for the assignment, (ii) the selection process for the contract, or (iii) the supervision of such contract may not be awarded a contract, unless the conflict stemming from this relationship has been resolved in a manner acceptable to the Employer throughout the selection process and the execution of the contract.

(iv) A consultant shall submit only one proposal, either individually or as a joint venture partner in another proposal. If a consultant, including a joint venture partner, submits or participates in more than one proposal, all such proposals shall be disqualified. This does not, however, preclude a consulting firm to participate as a sub-consultant, or an individual to participate as a team member, in more than one proposal when circumstances justify and if permitted by the RFP.

(b) Unfair Competitive Advantage - Fairness and transparency in the selection process require that consultants or their affiliates competing for a specific assignment do not derive a competitive advantage from having provided consulting services related to the assignment in question. To that end, the Employer shall make available to all the short listed consultants, together with the request for proposals, all information that would in that respect give a consultant a competitive advantage.

2. Professional Liability - The consultant is expected to carry out its assignment with due diligence and in accordance with prevailing standards of the profession. As the consultant's liability to the Employer will be governed by the applicable law, the contract need not deal with this matter. The client (purchaser) may, however, prescribe other liabilities depending on the requirement in each case without any restriction on the Consultant's liability as per the applicable law.

The Commission desires that the above guidelines be brought into the notice of all concerned.


(J Vinod Kumar)
Officer on Special Duty

To

1. All Chief Vigilance Officers of Ministries / Departments / PSUs / Banks / Insurance Companies / Autonomous Organizations / Societies / UTs.
2. All Secretaries to the Government of India.
3. All CEOs / Heads of Organizations of PSUs / Banks / Insurance Companies etc.



**PERSONNEL & ADMN.
CIRCULARS**

कोल इण्डिया लिमिटेड

महारत्न कम्पनी

(भारत सरकार का उपक्रम)

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(A Govt. of India Enterprise)

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Ref: CIL/C-5A (PC)/CPRMSE/2005

Date: 01.04.2017

OFFICE MEMORANDUM

CIL Board at its 337th meeting held on 6th March, 2017 approved the following amendments to Clause Nos. 3.2.1(a)(i) and 3.2.1(d) of the CPRMSE:

Clause 3.2.1(a)(i) : Where there is no CIL empaneled Hospital at places where the retired executives reside/unable to go to such empaneled hospitals/Diagnostic Centres, the retired Executives can avail the medical facilities from other PSU hospital/ other PSUs empaneled Hospital, ESI Hospital, Government hospital including hospital under Municipal Corporation or Hospital/Diagnostic Centres empaneled by CGHS subject to CGHS rates for the items covered under CGHS and referred by Company Doctor or other extant guidelines and claim reimbursement of expenses incurred.

Clause 3.2.1(d) : No limit will be applicable in case of treatment of following diseases :

(i) Heart and Vascular diseases involving surgical or interventional therapy, (ii) Cancer, (iii) Renal disease, (iv) Paralysis, (v) AIDS & (vi) Addison's disease & Adrenal Histoplasmosis.

This is for the information of all concerned.

(Handwritten signature)
11/04/17

(Charles Juster)

Dy. General Manager (P/PC)

Distribution :

1) The CMD, ECL/BCCL/CCL/NCL/SECL/WCL/MCL/CMPDIL

भारत कोकिंग कोल लिमिटेड (कोल इंडिया लिमिटेड का एक अंग), कोयला भवन, धनबाद झारखण्ड कॉर्पोरेट पहचान सं. : U10101JH1972GO1000918		Bharat Coking Coal Limited (A Subsidiary of Coal India Limited) Koyla Bhawan, Dhanbad- PIN - 826005 (JHARKHAND) Corporate Identity No: U10101JH1972GO1000918
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पत्रांक: बी.सी.सी.एल./का०/ओएस०/2017/1812-67

दिनांक: 07.04.2017

II

सूचनार्थ एवं उचित कार्यवाही हेतु प्रेषित।

- सभी क्षेत्रीय महा प्रबंधक, सहित वाशरी डिवीज़न / पूर्वी वाशरी जोन / पश्चिमी वाशरी जोन,
- मुख्य चिकित्सा सेवाएं, कोयला भवन / मुख्य चिकित्सा सेवाएं, केंद्रीय चिकित्सालय धनबाद
- महा प्रबंधक (वित्त) प्रभारी / विभागाध्यक्ष (वित्त) भुगतान / विभागाध्यक्ष (अधिकारी स्थापना) एवं अन्य विभागाध्यक्ष कोयला भवन।
- अध्यक्ष सह प्रबंध निदेशक / निदेशक (का०) / निदेशक (वित्त) / निदेशक (तकनीकी) यो० एवं परि० के तकनीकी सचिव
- बीसीसीएल डेस्क ऑफिस प्रभारी, 6 लाइंस रेंज का कार्यालय, कोलकाता।
- सूचना पट्ट, कोयला भवन, धनबाद।

(Handwritten signature)
07.04.2017
महाप्रबंधक (कार्मिक) ओएस०
कोयला भवन, धनबाद



COAL INDIA LIMITED
"COAL BHAWAN"
PREMISE NO. 04 - MAR
PLOT NO. AF - III, ACTION AREA - 1A
NEW TOWN, RAJARHAT
KOLKATA-700 156

Ref.No. CIL/C-5B/ JBCCI-X/304

Dated: 07.07.2017

OFFICE MEMORANDUM

Subject: Age Relaxation in respect of Selection of Departmental Candidates (Internal) in Security Cadre/Discipline

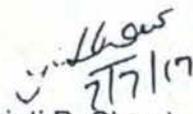
Reference: Implementation Instruction No. 13 dated 03.06.2014 (item no. h) i.e. Cadre Scheme for Security Personnel; Security Guards to Sr. Inspectors

During the 5th Meeting of JBCCI-X held on 6th & 7th July 2017 at CIL (HQ), Kolkata, the matter relating to age relaxation in respect of Selection of Departmental Candidates in Security Cadre with reference to the Implementation Instruction No. 13 dated 03.06.2014 i.e. Cadre Scheme for Security Personnel was deliberated and the following has been decided:-

- a) There will be no age bar for the departmental candidates for the purpose of selection in Security Cadre subject to meeting all other terms of the eligibility criteria by the incumbents
- b) Incumbents must qualify the prescribed physical standards as mentioned in the Cadre Scheme
- c) In case of selection, the wages of the concerned employee shall be protected

Necessary action be taken by all concerned to implement the above decision.

This issues with the approval of the competent authority.


27/7/17
(Tripti P. Shaw)
General Manager (P/EE/Appeal)/
Coordinator (JBCCI-X)

Distribution:

- 1) All Members and Alternate Members of JBCCI-X
- 2) Chairman-cum-Managing Director, ECL/BCCL/CCL/WCL/SECL/NCL/MCL/ CMPDIL
- 3) Chairman-cum-Managing Director, SCCL, P.O.-Kothagudem Colls., Distt.- Khamam (AP)
- 4) Director (Personnel), ECL/BCCL/CCL/WCL/SECL/NCL/MCL
- 5) Director (Finance), ECL/BCCL/CCL/WCL/SECL/NCL/MCL
- 6) Director (T/ES), CMPDIL, Ranchi
- 7) Director (P/A&W), SCCL, P.O- Kothagudem Colls., Distt.- Khamam (AP)
- 8) Director (F), SCCL, P.O- Kothagudem Colls., Distt.- Khamam (AP)
- 9) Director (Finance)/ Director (Technical)/Director(Marketing), CIL, Kolkata

<p>भारत कोकिंग कोल् लिमिटेड (कोल् इंडिया लिमिटेड का एक अंग) कोयला भवन, धनबाद झारखण्ड कॉर्पोरेट पहचानसं० : U10101JH1972GO1000918</p>		<p>Bharat Coking Coal Limited (A Subsidiary of Coal India Limited) Koyla Bhawan, Dhanbad- PIN - 826005 (JHARKHAND) Corporate Identity No:U10101JH1972GO1000918</p>
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पत्रांकसं०:बी.सी.सी.एल./का०/औ०सं०/2017/3878 - 3938

दिनांक:-03.08.2017
12

सूचनार्थ एवं उचित कार्यवाही हेतु प्रेषित।

9. सभी क्षेत्रीय महा प्रबंधक, वाशरी डिवीज़न सहित।
10. सभी क्षेत्रीय कार्मिक प्रबंधक, सहित वाशरी डिवीज़न/ बी टी ए/ सी एच डी
11. महा प्रबंधक (का०/पी.एफ.एवं पेंशन), (का०/श्र०श० एवं निय०), विभागाध्यक्ष(विधि), (एन०ई०ई०), कोयला भवन।
12. मुख्य चिकित्सा सेवाएं, कोयला भवन/मुख्य चिकित्सा सेवाएं, सी एच डी
13. महा प्रबंधक (वित्त) प्रभारी/विभागाध्यक्ष(वित्त) भुगतान/विभागाध्यक्ष (प्रशासन) एवं अन्य विभागाध्यक्ष कोयला भवन।
14. अध्यक्ष सह प्रबंध निदेशक/निदेशक (का०)/निदेशक (वित्त)/निदेशक (तकनीकी) यो० एवं परि० के तकनीकी सचिव
15. मुख्य प्रबंधक(कार्मिक)/नोडल अधिकारी ठेका मजदूर
16. वीसीसीएल डेस्क ऑफिस प्रभारी, 6 लाइंस रेंज का कार्यालय, कोलकाता।

महाप्रबंधक(कार्मिक)औ०सं०
कोयला भवन, धनबाद

कोल इण्डिया लिमिटेड

(भारत सरकार का उपक्रम)

Coal India Limited

(A Govt. of India Enterprise)

CIN.L23109WB1973GOI028844
Website: www.coalindia.in



A Maharatna Company

VIGILANCE DIVISION

सतर्कता विभाग

"COAL BHAWAN"

Premises No. 04 MAR, Plot No. AF-III
Action Area - 1A, New Town, Rajarhat
Kolkata 700156 (WB)

Ph. (033)2324 4134/4152, Fax: 2324 4055
E-Mail: cvo.cil@coalindia.in

संदर्भ संख्या / Ref. No.CIL:VIG: 2016/1304/02/2789 तिथि / Date : 20.03.2017
23/3

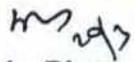
ORDER

Sub: Information regarding Criminal Conviction by employees.

It has been noted that in many cases employees of this organization are not intimating the matter of criminal conviction to their controlling officers. In this regard, the instruction of the Government of India, M.H.A. OM No.25/70/49-Estb, dated 26th December 1949 lays down that,

"It has been decided and it is hereby made clear that it shall hereafter be the duty of a Government servant who may be convicted in a Criminal Court to inform his official superiors of the fact of his conviction and the circumstances connected therewith, as soon as it is possible for him to do so. Failure on the part of any Government servant so to inform his official superiors will be regarded as suppression of material information and will render him liable to disciplinary action on this ground alone, apart from the penalty called for on the basis of the offence on which his conviction was based."

In the light of the above, it is ordered that employees of this organization shall intimate the matter of their criminal conviction and the circumstances connected therewith to their controlling officer immediately after such conviction. Those employees, who have not intimated the criminal conviction against them so far, must do so within a month without fail. The failure to intimate the controlling officer will be treated as a misconduct and liable for departmental action. In all such cases, Disciplinary Authorities should initiate departmental action for violation of Rule 5.5 and 5.20 of Coal India Executives CDA Rules and relevant clauses of Standing Orders of the non-executives.


(Sutirtha Bhattacharya)
Chairman-cum-Managing Director
Coal India Limited

Distribution:

- All FDs of CIL
- All FDs of CIL subsidiaries
- All CVOs of CIL & Subsidiaries
- GM/Ts to Chairman, CIL for record

भारत कोकिंग कोल् लिमिटेड
(कोल् इंडिया लिमिटेड का एक अंग)
कोयला भवन, धनबाद झारखण्ड

कॉर्पोरेट पहचानसं० : U10101JH1972GO1000918



Bharat Coking Coal Limited
(A Subsidiary of Coal India Limited)
Koyla Bhawan, Dhanbad- PIN - 826005
(JHARKHAND)
Corporate Identity No:U10101JH1972GO1000918

पत्रांकसं०:बी.सी.सी.एल./का०/औ०सं०/2017/1535 - 85

दिनांक:-30.03.2017

सूचनार्थ एवं उचित कार्यवाही हेतु प्रेषित।

1. सभी क्षेत्रीय महा प्रबंधक, सहित वाशरी डिवीजन / पूर्वी वाशरी जोन / पश्चिमी वाशरी जोन,
2. महा प्रबंधक (समन्वय) // (यू.जी) / (एस एंड आर) // (उत्खनन) // (विद्युत एवं यंत्रिक) // (योजना एवं परियोजना)
3. महा प्रबंधक (सिस्टम) // (सिविल) // (सी एम सी) // (आई ई डी) // (विक्रय एवं विपणन) // (सतर्कता)
4. महा प्रबंधक (वित्त) ओ.एस.डी / महा प्रबंधक (वित्त) प्रभारी / विभागाध्यक्ष (वित्त) भुगतान / विभागाध्यक्ष (प्रशासन)
5. महा प्रबंधक (का / श्र०श० एवं नि०) / सुरक्षा / राजभाषा / पी.एफ. एवं पेंशन / विभागाध्यक्ष (विधि) एवं अन्य विभागाध्यक्ष कोयला भवन।
6. अध्यक्ष सह प्रबंध निदेशक / निदेशक (का०) / निदेशक (वित्त) / निदेशक (तकनीकी) यो० एवं परि० के तकनीकी सचिव
7. बीसीसीएल डेस्क ऑफिस प्रभारी, 6 लाइंस रेंज का कार्यालय, कोलकाता।

30-03-2017
महाप्रबंधक (कार्मिक) औ०सं०
कोयला भवन, धनबाद

कोल इण्डिया लिमिटेड

महाराष्ट्र कम्पनी

(भारत सरकार का उपक्रम)

कॉर्पोरेट पहचान सं. L23109WB1973GO1028844

एकता भवन-1ए, न्यू टाउन, राजराज, कोलकाता-700156

फोन: 033-23246528, फैक्स: 033-23244140

वेबसाइट: www.coalindia.in

(An ISO 9001:2015 & ISO 50001:2011 Certified Company)



Coal India Limited

A Maharatna Company
(A Govt. of India Enterprise)

Corporate Identity No.- L23109WB1973GO1028844

Action Area-I, New Town, Rajarhat, Kolkata-700156

PHONE: 033 23246528, FAX: 033-23244140

WEBSITE: www.coalindia.in

Ref: CIL/C-5A (PC)/CPRMSE/2005

Date: 01.04.2017

OFFICE MEMORANDUM

CIL Board at its 337th meeting held on 6th March, 2017 approved the following amendments to Clause Nos. 3.2.1(a)(i) and 3.2.1(d) of the CPRMSE:

Clause 3.2.1(a)(i) : Where there is no CIL empaneled Hospital at places where the retired executives reside/unable to go to such empaneled hospitals/Diagnostic Centres, the retired Executives can avail the medical facilities from other PSU hospital/ other PSUs empaneled Hospital, ESI Hospital, Government hospital including hospital under Municipal Corporation or Hospital/Diagnostic Centres empaneled by CGHS subject to CGHS rates for the items covered under CGHS and referred by Company Doctor or other extant guidelines and claim reimbursement of expenses incurred.

Clause 3.2.1(d) : No limit will be applicable in case of treatment of following diseases :

(i) Heart and Vascular diseases involving surgical or interventional therapy, (ii) Cancer, (iii) Renal disease, (iv) Paralysis, (v) AIDS & (vi) Addison's disease & Adrenal Histoplasmosis.

This is for the information of all concerned.

(Charles Juster)
Dy. General Maager (P/PC)

Distribution :

1) The CMD, ECL/BCCL/CCL/NCL/SECL/WCL/MCL/CMPDIL

भारत कोकिंग कोल लिमिटेड (कोल इण्डिया लिमिटेड का एक अंग) कोयला भवन, धनबाद झारखण्ड कॉर्पोरेट पहचान सं. : U10101JH1972GO1000918		Bharat Coking Coal Limited (A Subsidiary of Coal India Limited) Koyla Bhawan, Dhanbad- PIN - 826005 (JHARKHAND) Corporate Identity No: U10101JH1972GO1000918
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पत्रांक सं. 0.बी.सी.सी.एल./का0/औ0सं/2017/1812-67

दिनांक:-07.04.2017

सूचनार्थ एवं उचित कार्यवाही हेतु प्रेषित।

- सभी क्षेत्रीय महा प्रबंधक, सहित वाशरी डिवीज़न / पूर्वी वाशरी जोन / पश्चिमी वाशरी जोन,
- मुख्य चिकित्सा सेवाएं, कोयला भवन / मुख्य चिकित्सा सेवाएं, केंद्रीय चिकित्सालय धनबाद
- महा प्रबंधक (वित्त) प्रभारी / विभागाध्यक्ष (वित्त) भुगतान / विभागाध्यक्ष (अधिकारी स्थापना) एवं अन्य विभागाध्यक्ष कोयला भवन।
- अध्यक्ष सह प्रबंध निदेशक / निदेशक (का0) / निदेशक (वित्त) / निदेशक (तकनीकी) यो0 एवं परि0 के तकनीकी सचिव
- बीसीसीएल डेस्क ऑफिस प्रभारी, 6 लाईस रेंज का कार्यालय, कोलकाता।
- सूचना पट्ट, कोयला भवन, धनबाद।

07.04.2017
महाप्रबंधक(कामिक)औ0सं0
कोयला भवन, धनबाद

कोल इण्डिया लिमिटेड

(भारत सरकार का उपक्रम)

COAL INDIA LIMITED

(A Govt. of India Enterprise)

कोल् भवन "COAL BHAWAN"

PREMISES NO: 04, MAR, PLOT NO: AF-III
ACTION AREA-1A, NEW TOWN, RAJHARHAT
KOLKATA-700156 (WB)



महारत्न कंपनी

A Maharatna Company

**PERSONNEL DIVISION
POLICY CELL**

E-MAIL: cjuster.cil@coalindia.in

TEL: 033-7110 4227

FAX: 033-2324 4140

WEBSITE: www.coalindia.in

CIN:L23109WB1973GOI028844

(An ISO 9001:2015 & ISO 50001:2011 Certified Company)

Ref: CIL/C5A (PC)/TA DA/ 2272

Date: 01.09.2017

OFFICE ORDER

Sub: Amendment in the CIL Travelling Allowance Rules 2010

CIL Board in its 345th meeting held on 14.08.2017 approved the following amendments to Clause Nos. 11.3.1 and 11.4.1 (A) & (B) of the CIL Travelling Allowance Rules 2010 as below:

1. Clause 11.3.0: Rate of Daily Allowance

Clause 11.3.1: The rates of Daily Allowance will be as under:

Pay Range	Existing provision			Amended provision	
Pay Range (Executives)	Stay in Hotel	Stay in Guest House	Stay in Own arrangement	Specified Localities for stay in Hotel/ Guest House/ Own arrangement	Other localities for stay in Hotel/ Guest House/ Own arrangement
Upto Rs. 24910/-	300/-	450/-	550/-	900/-	700/-
24911 - 37070/-	400/-	550/-	700/-	1100/-	900/-
37071 - 46110/-	500/-	650/-	750/-	1300/-	1050/-
46111/- & above	550/-	700/-	800/-	1400/-	1100/-
(non-Exec)					
Upto 16691.02/-	250/-	300/-	350/-	600/-	500/-
16691.03 to 18565.08/-	300/-	350/-	400/-	700/-	600/-
18565.09/- & above	300/-	400/-	500/-	800/-	650/-

(Signature)
11/9/17

2. Clause 11.4.0: For Stay in Hotels

Clause 11.4.1: The employees will be entitled to actual charges for lodging (bed & breakfast), on production of receipt and subject to the limits as follows:

A. Executive Cadre Employees

Gr.	Existing provision		Amended provision	
	Specified Localities	Other localities	Specified Localities	Other localities
E1 to E3	3 Star hotel or actual limited to 700/- per day	3 Star hotel or actual limited to 600/- per day	Actual for stay in any star hotel upto 3 Star rating or actual limited to Rs.1600/- per day.	Actual for stay in any star hotel upto 3 Star rating or actual limited to Rs.1300/- per day.
E4 to E6	4 Star hotel or actual limited to 950/- per day	4 Star hotel or actual limited to 850/- per day	Actual for stay in any star hotel upto 4 Star rating or actual limited to Rs.2300/- per day.	Actual for stay in any star hotel upto 4 Star rating or actual limited to Rs.1900/- per day.
E7	4 Star hotel or actual limited to 1100/- per day	4 Star hotel or actual limited to 950/- per day	Actual for stay in any star hotel upto 4 Star rating or actual limited to Rs.2600/- per day.	Actual for stay in any star hotel upto 4 Star rating or actual limited to Rs.2100/- per day.
E8 & E9	Actual for stay in any star hotel upto 5 Star rating. But will not be entitled to stay in suite in 5 Star hotel. Where star hotels are available but stayed in non-Star hotel then actual limited to Rs.2500/- per day.	Actual for stay in Star hotels but will not be entitled to stay in suite in 5 Star hotel or actual limited to Rs. 1500/- per day.	Actual for stay in any star hotel upto 5 Star rating. But will not be entitled to stay in suite in 5 Star hotel. Where Star hotels are available but stayed in non-Star hotel then actual limited to Rs.5000/- per day.	Actual for stay in Star hotels but will not be entitled to stay in suite in 5 Star hotel or actual limited to Rs. 4000/- per day.
Direct ors/ CMDs	Actuals	Actuals	Actuals	Actuals

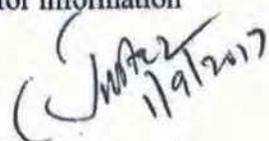
B. Non-Executive Cadre Employees

Pay Range	Existing provision		Amended provision	
	Specified Localities	Other localities	Specified Localities	Other localities
Below Rs. 18565.08/-	Rs. 400/- or actuals, whichever is lower.	Rs. 350/- or actuals, whichever is lower.	Rs. 1000/- or actuals, whichever is lower.	Rs. 800/- or actuals, whichever is lower.
Rs. 18565.08/- & above.	Rs. 500/- or actuals, whichever is lower.	Rs. 450/- or actuals, whichever is lower.	Rs. 1200/- or actuals, whichever is lower.	Rs. 1000/- or actuals, whichever is lower.

The rest of the provisions under the above clauses shall remain the same.

(Signature)
1/10/2022

The above amendments shall come into force with immediate effect. This is for information and compliance by all concerned.


(Charles Juster)

Dy. General Manager (P/PC)

Distribution:

1. The CMD, ECL/BCCL/CCL/NCL/SECL/WCL/MCL/ CMPDIL
2. The Director (P&IR)/Director(Finance)/Director (Tech.)/Director(Mkt.), CIL
3. The CVO, CIL
4. The Director (P)/ Director(T)/ Director(F), ECL/ BCCL/ CCL/ NCL/ SECL/ WCL/ MCL
5. The Director (T/ES), CMPDIL
6. GM/TS to Chairman, CIL
7. The General Manager (P-EE), CIL
8. The General Manager (Finance), CIL
9. The General Manager, New Delhi Office
10. The GM/ HoD(IICM)
11. The General Manager, NEC
12. The General Manager (System), CIL – with a request to please upload the same in CIL website for information of all Executives.

कोल इण्डिया लिमिटेड

महारात्न कम्पनी

(भारत सरकार का उपक्रम)

कॉर्पोरेट पहचान सं. L23109WB1973GOI028844

एक्शन एरिया-1ए, न्यू टाउन, राजरहाट, कोलकाता-700156

फोन: 033-23246528, फैक्स: 033-23244140

वेबसाइट: www.coalindia.in



Coal India Limited

A Maharatna Company
(A Govt. of India Enterprise)

Corporate Identity No.- L23109WB1973GOI028844

Action Area-1A, New Town, Rajarhat, Kolkata-700156

PHONE: 033 23246528, FAX- 033-22244140

WEBSITE: www.coalindia.in

(An ISO 9001:2015 & ISO 50001:2011 Certified Company)

Ref. No. CIL/C5A(PC)/Leave/ 2225

Date: 25.07.2017

OFFICE MEMORANDUM

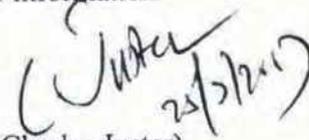
Sub: Amendments to the CIL Executive Leave Rules 2010

The CIL Board at its 343rd meeting held on 19.07.2017 approved the following amendments to Clause Nos. 12.5.1, 12.4.2 and 12.4.3 of CIL Executive Leave Rules 2010 as below:

Clause No.	Existing provision	Amended provision
12.5.1	<p>ENCASHMENT OF HALF PAY LEAVE Encashment of half pay leave subject to maximum of 300 days of HPL at the credit of the Executive is permissible on the following conditions:</p> <ol style="list-style-type: none">On separation from the company on attaining the age of superannuation;Death while in service;Permanent total disablement of an Executive;On voluntary retirement before the date of superannuation but after attaining the age of 55 years;In case of cessation of service after attaining the age of 50 years or more provided the Executive has put in a minimum of 20 years continuous service as a regular Executive in the company and the cessation is not as a result of disciplinary action or leaving the service without approval of the Management.	<p>ENCASHMENT OF LEAVE ON SEPARATION FROM SERVICE Encashment of leave, limited to a maximum of 300 days (Earned leave and Half Pay leave combined) at the credit of an Executive, is permissible on the following events:</p> <ol style="list-style-type: none">On separation from the company on attaining the age of superannuation;On death while in service;On permanent total disablement;On voluntary retirement before the date of superannuation but after attaining the age of 55 years, subject to the terms and conditions of VRS;In the case of cessation of service after attaining the age of 50 years or more, provided, the Executive has put in a minimum of 20 years continuous service as a regular Executive in the company and the cessation is not as a result of disciplinary action or leaving the service without approval of the management;

12.4.2	<p>Encashment of EL on Termination</p> <p>An Executive governed under Coal India Service Rules, whose services are terminated, otherwise than on disciplinary grounds, or who retires on superannuation, may be allowed to encash the earned leave at his credit, subject to a maximum of 300 days, in terms of this Scheme.</p> <p>However, this will be applicable in the case of Executives who are employed on contract, on tenure, on deputation, on re-employment etc., provided it is mentioned in their Contract/Agreement.</p>	<p>f) In case of cessation of service under the premature retirement provisions of Common Coal Cadre.</p> <p>g) In the case of Executives who are employed on contract, on tenure, on deputation, on re-employment etc., provided it is mentioned in their Contract/Agreement.</p>
12.4.3	<p>Encashment of EL On Death</p> <p>In case of death of an Executive in service, cash equivalent to leave salary in respect of earned leave due at his credit at the time of death will be payable to the family of deceased, subject to a maximum of 300 days.</p>	<p>Note: To make up the short fall in Earned Leave, no commutation of Half Pay Leave would be permissible.</p>

The above amendments shall come into force with immediate effect. This is for information and compliance by all concerned.


(Charles Juster)

Dy. General Manager (P/PC)

Distribution:

- 1) The CMD, ECL/BCCL/CCL/NCL/SECL/WCL/MCL/CMPDIL
- 2) The Director (P&IR)/Director(Finance)/Director (Tech.)/Director(Mkt.), CIL
- 3) The Director (P)/Director (T)/Director(F), ECL/BCCL/CCL/NCL/SECL/WCL/MCL
- 4) The Director (T/ES), CMPDIL
- 5) The GM/TS to Chairman, CIL
- 6) The General Manager (P-EE)/(Finance)/NEC/IICM/New Delhi Office
- 7) The General Manager (System), CIL – with a request to please upload the same in CIL website for information of all Executives.

कोल इण्डिया लिमिटेड
(भारत सरकार का उपक्रम)
Coal India Limited
(A Govt. of India Enterprise)

CIN.L23109WB1973GOI028844
Website: www.coalindia.in



A Maharatna Company

सतर्कता विभाग
VIGILANCE DIVISION
"COAL BHAWAN"

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संदर्भ संख्या / Ref. No.CIL: VIG:VIG: 597

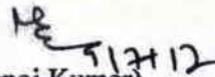
तिथि / Date : 09.06.2017

CIRCULAR

Subject: Charge Sheet to employees against whom Prosecution Sanction granted.

It has been noticed that in some CBI cases, where prosecution sanction has been granted against the employees, RDA has not been initiated by issuing charge sheet. This has happened particularly in the cases prior to 2014.

Now, it is decided that RDA may be initiated by issue of charge sheet in all cases to employees against whom prosecution sanction has been granted even before 2014. The process of issue of charge sheet may be completed within next three months. It has already been clarified that Departmental Proceeding, once started, need not be kept on hold for the outcome of the CBI cases.


(Manoj Kumar)
Chief Vigilance Officer

To -
All CVOs

भारत कोकिंग कोल लिमिटेड
(कोल इंडिया लिमिटेड का एक अंग)
(एक मिनीरत्न कंपनी)

कार्मिक निदेशालय, अधि० स्था० विभाग
पंजिकूल कार्यालय, कोयला भवन, कोयला नगर,
धनबाद- 826005

कॉर्पोरेट पहचान सं.: U10101JH1972GOI000918
दूरभाष: 0326-2230028



BHARAT COKING COAL LIMITED

(A Subsidiary of Coal India Ltd)
(A Mini Ratna Company)

**PERSONNEL DIRECTORATE,
E.E DEPARTMENT**

Redg. Off.: Koyla Bhawan, Koyla Nagar,
Dhanbad - 826005

CIN: U10101JH1972GOI000918
Tele.: 0326-2230028

सदर संख्या: बीसीसीएल/ अधि.स्था./चाइल्ड केयर लीव/2017/ 950 (A)

दिनांक: 02.08.2017

To,
The All Area GMs/All HODs, HQ.,
BCCL.

Sub: Child Care Leave to the Female Executives under Clause 7.14 of CIL Executive Leave Rules, 2010.

Dear Sir(s),

Your kind attention is invited to our letter No.BCCL/EE/CCL/13/62(A) dated 09.01.2013 on the above subject.

It was communicated in the aforesaid letter that formats should be appropriately filled by the female executives applying for child care leave and then forward it to EE Deptt. alongwith recommendation of GM/HOD for processing and obtaining approval of competent authority.

In modification of the aforesaid letter No. BCCL/EE/CCL/13/62(A) dated 09.01.2013, I have been directed to communicate that all child care leaves are to be approved by the leave sanctioning authority in the Area/HQ. with immediate effect.

This issues on approval of competent authority.

Yours faithfully,

(A.K.Singh)

Manager (P/EE)

प्रतिबिधि:

1. GM(System), Koyla Bhawan – with a request to load in BCCL website.
2. GM(P/EE), Koyla Bhawan.
3. Sr.Manager/TS to CMD/D(P)/D(F)/D(T)PP/D(T)OP/CVO, BCCL
4. All Executives of EE Deptt.

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Ref. No.CIL/VIG/2016/33011/01 /1513

Dated: 27th September, 2016

CIRCULAR

Sub: Clarification regarding Departmental action when employee files appeal against conviction in criminal trial.

There appears to be doubts in some corners regarding finalization of action in Departmental proceedings when an Executive is convicted in the Court of Law and his appeal admitted by higher Court with orders for release on bail without setting aside the order of conviction in a criminal trial arising out of CBI prosecution.

In this regard, reference is drawn to the judgement of the Hon'ble Supreme Court of India in judgement in the case of Dy. Director of Collegiate Education (Admn.) Vs. S. Nagoor Meera (1995):AIR 1995 SC 1364 (1995)2 SLR 379 stipulated that clause (a) of the second proviso to Article-311(2) speaks of 'conduct which led to his conviction on a criminal charge' and there can be no question of suspending the conduct. Therefore, taking proceedings for and passing orders of dismissal, removal or reduction in rank of a Government servant who has been convicted by a Criminal Court is not barred merely because this sentence or order is suspended by the Appellate Court or on the ground that the said accused Govt. servant has been released on bail pending the appeal. In the said judgement, it has been further held by the Hon'ble Supreme Court of India that the most appropriate course of action in all such cases arising out of conviction in the Court of Law, is to take action against the Govt. servant once he is convicted of a criminal charge and not wait for the appeal or revision, as the case may be and the other course of action i.e. wait till the appeal, revision and other remedies are over, would not be advisable since it would mean continuing in service of a person who has been convicted of a serious offence by a Criminal Court.

Contd...2

Also, the Hon'ble Supreme Court of India, in its judgement relating to criminal appeal no. 1648 of 2012 has inter alia referred to various earlier judgements pronounced by Hon'ble Supreme Court of India, viz. i) Rama Narang v. Ramesh Narang & Ors., (1995) 2 SSC 513: State of Tamil Nadu v. A. Jaganathan, AIR 1996 SC 2449: K.C. Sareen v. Central Bureau of Investigation, Chandigarh, AIR 2001 SC 3320: State of Maharashtra v. Gajanan & Anr., AIR 2004 SC 1188 : Ravikant S. Patil v. Savabhouma S. Bagali, (2007) 1 SSC 673: Navjot Singh Sidhu v. State of Punjab & Anr., AIR 2007 SC 1003 and held that the Appellate Court in an exceptional case may put the conviction in abeyance along with the sentence but such power must be exercised with great circumspection and caution, for the purpose of which, the applicant must satisfy the Court as regards the evil i.e. likely to befall him, if the said conviction is not suspended. The Court has to consider all the facts as are pleaded by the applicant in a judicious manner and examine whether the facts and circumstances involved in the case are such, that they warrant such a course of action by it. The Court, additionally, must record in writing, its reasons for granting such relief. Relief of staying the order of conviction cannot be granted only on the ground that an employee may lose his job, if the same is not done. In view of the above judgement, directions have been given by the Hon'ble Supreme Court of India to Hon'ble High Courts to exercise great caution in cases of corruption if they order to keep in abeyance the conviction.

Similarly, the note under Rule 19 of CCS(CCA) Rules clarifies that if a Government Servant is convicted on a criminal charge and the Disciplinary authority decides to issue an order imposing a penalty, there is no need to wait for the period of filing an appeal by the Government Servant. If the Government Servant has already filed an appeal, there is no need to wait for its outcome. Penalty can be imposed in either case.

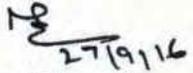
In light of the above, it can be seen that mere admission of appeal against the judgement of conviction pronounced by the CBI Court and grant of bail does not entitle the Executives to have a shield against disciplinary action as envisaged under Rule 27 or 34.1 of Coal India Executives' CDA Rules, 1978 (as amended). There is no bar on initiating, continuing and finalizing

Disciplinary Proceeding including imposing penalty merely because appeal has been filed or bail has been granted unless the order of conviction itself has been set aside/stayed.

Moreover, even in the case of acquittal, it has also been clarified in note under Rule 19 of CCS(CCA) Rules that

"If the Court has acquitted a Government Servant stating that the allegations are not true, then it is not permissible to hold a departmental inquiry on the same allegation. If the Court has only expressed a doubt as to the correctness of the allegations, then there is no objection to holding an inquiry on the same allegations. It is also permissible to hold a departmental inquiry after acquittal, in respect of a charge which is not identical with or similar to the charge in the criminal case."

The above clarification may be followed while conducting the Disciplinary Proceedings. This is issued with approval of Chairman, CIL.


27/9/16
(Manoj Kumar)
Chief Vigilance Officer

Distribution:

- 1) Ts to Chairman, CIL - for information.
- 2) CMD, ECL/ BCCL/CCL/WCL/SECL/MCL/NCL/CMPDIL
- 3) CVO, ECL/ BCCL/CCL/WCL/SECL/MCL/NCL/CMPDIL.
- 4) Director (P), ECL/ BCCL/CCL/WCL/SECL/MCL/NCL/CMPDI.
- 5) Shri S. Tiwari for website.

**VIGILANCE DIVISION
COAL INDIA LIMITED**

Ref. No. CIL/VIG/2016/33011/01/2827
CIRCULAR

Dated 27.03.2017
28

Subject : Consultation by Disciplinary Authority with Chief Vigilance Officer before passing of order imposing penalty or otherwise.

It has come to notice that in a subsidiary company of CIL, order of exoneration of an employee was passed by the Disciplinary Authority (DA) in a RDA case for major penalty arising out of Departmental Vigilance Investigation without routing the Inquiring Authority's report through the concerned Chief Vigilance Officer (CVO). Non consultation of CVO in Vigilance matter before imposition of penalty is not in line with the extant guidelines of the CVC.

In this context, the relevant provisions as mentioned in Vigilance Manual Volume-I, Sixth Edition read with Circular No. 25/7/06 dated 6th July, 2006 circulated by the Central Vigilance Commission which are attracted are quoted below :

CHAPTER II, 2.12.1 of Vigilance Manual Volume-1

It is the responsibility of the CVO to process investigation reports for further consideration of the disciplinary authority concerned.

CIRCULAR NO. 25/7/06 DATED 6TH JULY, 2006

Quote

ii) Consultation with CVOs

..... While the Commission's jurisdiction is confined to Group 'A' officers and other officials of and above the level notified, and the Commission's advice is only to the Disciplinary Authority, there is no such restriction on the CVOs. They are required to be consulted by the Disciplinary Authority/Appellate Authority, irrespective of the level of officers involved.

Unquote

In view of the above, it may be ensured that in future in all DI cases arising out of Departmental Vigilance /CBI Investigation, the IA's report must be sent to the concerned CVO. The CVO will thereafter place the matter before Disciplinary Authority along with his recommendation together with IA's Report and other documents as per Rules. This is applicable in the cases of non-executives also.

10
27/3/17
(Manoj Kumar)
Chief Vigilance Officer

Distribution:

- 1) D(P), CIL/D(T), CIL/D(F), CIL/D(M), CIL.
- 2) CMD, ECL/ BCCL/CCL/WCL/SECL/MCL/NCL/CPDIL
- 3) CVO, ECL/ BCCL/CCL/WCL/SECL/MCL/NCL/CPDIL
- 4) Director(P), ECL/ BCCL/CCL/WCL/SECL/MCL/NCL

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संदर्भ संख्या Ref. No. / CIL/VIG/2015/12079/01/101

तिथि /Date : 11.04.2017.

MEMORANDUM

Subject : Delegation of powers under Coal India Whistle Blower Policy 2011

The undersigned being the Competent Authority under Coal India Whistle Blower Policy 2011 notified vide Office Order No. CIL/C-5A(PC)/WBP/57 dated 08.09.2011, delegate the power of Competent Authority for the Protected Disclosure/Complaints as per the provisions of the said policy to CMDs of the Subsidiary Companies of CIL in terms of Clause 2.3 of the policy. However, if any investigation discloses any role of Board Level Official or CVO, the report will be sent to undersigned for further action.

(Sutirtha Bhattacharya)

Chairman-cum-Managing Director

&

Competent Authority

Distribution :

CMD, ECL/BCCL/CCL/SECL/WCL/MCI/NCL/CMPDIL

CVO, CIL/ECL/BCCL/CCL/SECL/WCL/MCL/NCL/CMPDIL

सुतीर्थ भट्टाचार्य

Sutirtha Bhattacharya

अध्यक्ष सह-प्रबंध निदेशक

Chairman-cum-Managing Director

कोल इण्डिया लिमिटेड

COAL INDIA LIMITED

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Ref. No. / संदर्भ संख्या CIL/VIG/2017/33011/01/184
Circular

Date/दिनांक : 21st April, 2017

Subject : Imposition of a minimum penalty of "Censure" after conclusion of disciplinary proceedings decision to penalize is taken

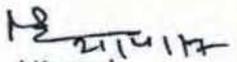
It has been observed that in a disciplinary case for major penalty arising out of a vigilance investigation at a subsidiary company of CIL, finally "Caution" was imposed in deviation from CVC advice.

Now, CVC besides deciding to include the case in their Annual Report has observed that the existing instructions do not permit the issuance of warning (unless it is a minor penalty proceeding as per applicable rules) on the conclusion of formal penalty proceedings. It has further been observed by the Commission that proceedings are to be dropped exonerating the officer or at least levy a censure, lower most minor penalty.

In this regard, attention is invited to GOI instruction contained in F.No. C-14010/1/2010-Ad.V dt 7th Jan 2011 – DOR:

"If a formal proceeding under the said Rules has been initiated by issuance of a Charge Memorandum, then on conclusion of the said proceedings, if any blame attaches to officer and he deserves to be penalized, at least a penalty of 'Censure' must be awarded. Otherwise, officer must be exonerated. It is not permissible to issue an administrative warning at the conclusion of formal proceedings..."

The above may be kept in mind in future while deciding disciplinary cases upto the appeal stage in order to avoid adverse notice of CVC.


(Manoj Kumar)
Chief Vigilance Officer

Distribution :

- 1) Functional Directors of CIL
- 2) Chairman-cum-Managing Director, ECL/BCCL/CCL/WCL/MCL/NCL/SECL /CMPDIL
- 3) Chief Vigilance Officer, ECL/BCCL/CCL/WCL/MCL/NCL/SECL /CMPDIL
- 4) General Manager (P/Appeal), CIL, Kolkata

Copy for kind information to - Chairman, CIL

Coal India Limited

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CIL/VIG/VD-75(CVC)/F-237/(H) 582-598

dated 28.04.2017

कार्यालय अर्थात् / Office Memorandum

Subject: Issues noticed in Disciplinary Action

The following major issues have been noticed in taking disciplinary action against employees:

I. Fixing responsibility

a. Tentative decision not covering all involved officers or adequate action not recommended/taken:

- Some senior officer let off
- Some tender committee member let off
- Lighter action recommended against senior persons
- Officials allowed to retire without charge-sheet

b. Major penalty proceedings to be started:

Certain types of vigilance cases in which it may be desirable to start proceedings for imposing a major penalty are given below as illustrative guidelines:-

- (i) Trap, Disproportionate Asset cases & other CBI cases
- (ii) Cases in which there is a reasonable ground to believe that a penal offence has been committed by a Government servant but the evidence forthcoming is not sufficient for prosecution in a court of law, e.g. : a) Possession of disproportionate assets; b) Obtaining or attempting to obtain illegal gratification; c) Misappropriation of Government property, money or stores; d) Obtaining or attempting to obtain any valuable thing or pecuniary advantage without consideration or for a consideration which is not adequate.
- (iii) Falsification of Government records;
- (iv) Gross irregularity or negligence in the discharge of official duties with a dishonest motive.
- (v) Misuse of official position or power for personal gain;

- (vi) Disclosure of secret or confidential information even though it does not fall strictly within the scope of the official Secrets Act;
- (vii) False claims on the Government like T.A claims reimbursement claims, etc.

[GOI Instructions]

c. After conviction in criminal case other than CBI cases, Disciplinary Proceedings not started even if the offence involves moral turpitude

-Under CDA Rules 5(17), criminal offence involving moral turpitude is a misconduct

d. Charge-sheet not issued after suspension:

[CIL:VIG:2016/33011/01/728 dt 23.06.2016]

II. Quantum of penalty

a. Penalty not imposed in commensurate with gravity of misconduct

[CIL/VIG/2014/MK-3/Conf/1077 dt 11.10.2014]

b. Dismissal/removal not awarded if charges relating to illegal gratification (trap case) & Disproportionate Assets.

[CIL/VIG/2015/MK-3/Conf/2826 dt 28.03.2017]

c. Inadequate penalty in CBI cases

- One stage reduction given for a few days/months for serious misconduct for retiring employee

[CIL/VIG/2014/MK-3/Conf/1077 dt 11.10.2014]

d. Retired employees let off with displeasure even if charge-sheet was issued during service period

- All penalties under CDA Rule can be imposed treating him as if he is in service as prescribed in 34.2 of CDA Rules

[CIL:VIG:2016/25018/02/347 dt 18.05.2016]

e. Prescribed penalty to be imposed if C/S issued

In terms of DoPT instructions on the subject under Rule 11 of CCS (CCA) Rules, if a formal proceeding under the said Rules has been initiated by issuance of a Charge Memorandum, then on conclusion of the said proceedings, if any blame attaches to the officer and he deserves to be penalized, then at least a penalty of "Censure" must be awarded. Otherwise, officer must be exonerated. It is not permissible to issue an administrative warning oral or written, at the conclusion of formal proceedings under CCS (CCA) Rules, 1965.

[F.No. C-14010/1/2010-Ad.V dt 7th Jan 2011 – DOR]

f. Dismissal/Removal not imposed on criminal conviction in CBI cases

[CIL/VIG/2014/MK-3/Conf/1077 dt 11.10.2014]

g. Cases deserving Dismissal/Removal not sent to CIL

- (i) In CBI conviction, other than dismissal/removal imposed
- (ii) If penalty imposed or proposed to be imposed is different from advice of CVC
- (iii) If misconduct relates to illegal gratification or Disproportionate assets
- (iv) If cases in which prosecution sanction has been granted but penalty other than dismissal/removal or compulsory retirement imposed.

[CIL/VIG/2014/MK-3/Conf/1077 dt 11.10.2014]

[CIL/VIG/2015/33011/01/2364 dt 02.03.2015]

[CIL/CH/Qtr. Rev./MK-7/769 dt 09.07.2015]

h. Penalty not as per CDA Rules

- Recordable warning given though it is not a penalty under CDA Rules

[CIL/C-5(vi)/052/657 dt 10.04.1995]

- Period of penalty and affect after currency period not mentioned

[CIL:CH:44:475 dt 16.03.2017]

III. Consultation with CVC

- a. Case not referred for 2nd stage advice even if proposed penalty different from 1st stage advice

[CVC manual]

- b. Copy of report being sent to Ministry not sent to CVC even if the employee under its purview involved.

[CVC manual]

- c. Order by Appellate Authority different from advice of CVC not reported back to CVC

[CVC manual]

IV. Action against Retiring/Retired employees

- a. Charge-sheet not issued to employees retiring from service against whom prosecution sanction granted or investigation report of misconduct submitted.

- Charge-sheet should be ensured at least two months before retirement

[CIL:VIC:RC-13(A)/94(R):1508 dt 26.09.2016]

- b. Gratuity not withheld at the time of retirement in major penalty cases likely to lead to dismissal/removal under 34.3

[CIL/VIG/2015/MK-3/Conf/1243 dt 10.09.2015]

V. Action in CBI Matters

- a. Simultaneous RDA not started in CBI cases

Simultaneous RDA should be started and concluded without waiting for CBI trial, irrespective whether CBI recommends RDA or not. At least major penalty to be ensured.

[In CBI cases, simultaneous RDA may be held with prosecution as the purpose, nature of charges, standard of proof are different and finalised without waiting for outcome of trial]

[DoPT- 11012/6/2007-Estt.A dt 01.08.2007]

[CIL/VIG/2014/MK-3/Conf/1077 dt 11.10.2014]

b. RDA not concluded & waiting for CBI trial to be over

There is no need to wait for crlminal trial to be over, however minimum major penalty to be ensured. If charge not established in DI, disagreement memo may be considered. On conviction, the penalty should be reviewed if other than Dismissal/Removal awarded.

[CIL/VIG/2014/MK-3/Conf/1077 dt 11.10.2014]

c. The cases where action differing with CBI recommendation not reported back to CBI

[CVC manual]

d. Penalty in conviction cases held up if appeal filed by employee

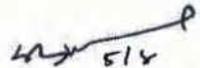
[CIL/VIG/2016/33011/1513 dt 27.09.2016]

e. Cases linger even after conviction in criminal trial of CBI

- If DI not started, dismissal can be done after Show Cause Notice under 34.1 CDA Rule
- If DI already started, DI should be completed quickly and penalty of dismissal imposed.

The Hon'ble Supreme Court has also held that in cases involving corruption, there cannot be any other punishment than dismissal. [*Municipal Committee, Bahadurgarh vs Krishnan Behari, AIR 1966 SC 1249, Govt of Andhra Pradesh vs Ashok Kumar, 1997 Lab. IC (SC) 1353*]

These shortcomings may please be kept in view while deciding the action in Vigilance cases.



(Sutirtha Bhattacharya)
Chairman-cum-Managing Director
Coal India Ltd

To

All CMDs

All CVOs

भारत कोकिंग कोल लिमिटेड

(एकमिनि रत्ना कंपनी)

(कोल इंडिया लिमिटेड का एक अंग)

अधिकारी स्थापना,

कोयला भवन, कोयला नगर, धनबाद 826005



BHARAT COKING COAL LIMITED

(A Mini Ratna Company)

(A Subsidiary of Coal India Ltd)

EXECUTIVE ESTABLISHMENT

Koyla Bhawan, Koyla Nagar, Dhanbad - 826005

No. BCCL/EE/Leave2017/1101 (A)

Dated: 22.09.2017

To
All Area General Managers
All HODs of Hqrs

Sub: Sanctioning of Maternity Leave and Paternity Leave
to the Executive Cadre employees of BCCL.

Dear Sir,

The power to sanction Maternity Leave under Clause 7.9 and Paternity Leave under Clause 7.15 of Coal India Executive Leave Rules, 2010 (as amended) in respect of Executive Cadre employees of BCCL is hereby delegated to the concerned Area General Managers/HODs of Hqrs.

However, copy of such sanction orders be sent invariably to EE Section for records.

This issues with the approval of the Competent Authority.

Yours faithfully,

(Solomon Kudadah)

General Manager (P/EE)

Copy to:

- 1) GM(System), Koyla Bhawan – With a request to upload in website.
- 2) Sr.Manager/TS to CMD/D(P)/D(F)/D(T)PP/D(T)OP/CVO, BCCL
- 3) All Executives of EE Sec.

कोल इण्डिया लिमिटेड

महारत्न कम्पनी

)भारत सरकार का एक उपक्रम।

"कोल भवन", कर्मिक विभाग, तल 2 ,

प्रेमिसेस नं 04.एन.आर.ए., प्लॉट नं 111.एफ.ए.,

आक्सन एरिआ-ए, नियु टाउन, राजारहाट,

कोलकाता 700156-



Coal India Limited

ISO 9001:2015 & ISO 50001:2011

A Maharatna Company

(A Govt. of India Enterprise)

"COAL BHAWAN"

PREMISES NO.04 MAR, PLOT NO.AF-III,

ACTION AREA-1A, NEW TOWN,

RAJARHAT, KOLKATA - 700 156, W.B.

CIN No.L23109WB1973GOI028844

Phone : 033-23246622, FAX No. : 033-23244024

WEBSITE : www.coalindia.in

E.mail : sutirha.cil@coalindia.in

Date 16-03-2017

No. CIL:CH:44:475

To

The CMD

CCL/BCCL/ECL/WCL/NCL/MCL/SECL/CMPDIL

Dear Sir

The undersigned has observed that at the time of issuance of penalties under the provisions of Coal India Executives Conduct, Discipline & Appeal Rules 1978 (amended from time to time) the guidelines given under the said rules are not being followed by the Disciplinary Authorities at the Subsidiaries, particularly at the time of issuance of penalty under Rule 27.1(i) (b) and 27.1 (ii) (a) of the said Rules. It is therefore advised that imposition of penalties should strictly be under the provisions of Rule 27.1 under Rule 27.0 of the said Rules, which is appended below :-

27.0 NATURE OF PENALTIES

27.1 The following penalties may, for good and sufficient reasons, be imposed on an employee for misconduct, viz -

(i) Minor Penalties

- Censure;
- Withholding increment, with or without cumulative effect;
- Withholding promotion; and
- Recovery from pay of the whole of or part of any pecuniary loss caused to the company by negligence or breach of orders or trust.

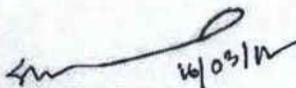
(ii) Major Penalties

- Reduction to a lower grade or post or stage in a time scale;

Note

The Authority order the reduction shall state the period for which it is effective and whether, on the expiry of that period, it will operate to postpone future increments or, to affect the employee's seniority and if so, to what extent.

- Compulsory retirement;
- Removal from services; and
- Dismissal.


w/03/17

(S. Bhattacharya)

Chairman-cum-Managing Director

Copy to :

- Director (P&IR)/Director ('I')/Director (F)/Director (M), CIL.
- Director (Personnel), CCL/BCCL/ECL/NCL/MCL/SECL/WCL.
- Director (T/ES), CMPDIL.
- CVO, CIL/CCL/BCCL/ECL/WCL/NCL/MCL/SECL/CMPDIL
- All HODs, CIL Hqs., Kolkata.
- GM/TS to Chairman, CIL.

कोल इण्डिया लिमिटेड

महारात्न कम्पनी

(भारत सरकार का उपक्रम)

कॉर्पोरेट पहचान सं. L23109WB1973GOI028844

एकता एरिया-1ए, न्यू टाउन, राजरहाट, कोलकाता-700156

फोन: 033-23246528, फैक्स: 033-23244140

वेबसाइट: www.coalindia.in



Coal India Limited

A Maharatna Company
(A Govt. of India Enterprise)

Corporate Identity No.- L23109WB1973GOI028844

Action Area-IA, New Town, Rajarhat, Kolkata-700156

PHONE: 033 23246528, FAX- 033-22244140

WEBSITE: www.coalindia.in

(An ISO 9001:2015 & ISO 50001:2011 Certified Company)

Ref. No. CIL/C5A(PC)/Interse Seniority/2236

Date: 08.08.2017

OFFICE MEMORANDUM

Sub: Norms for determining Inter-disciplinary Inter-se Seniority of Executives

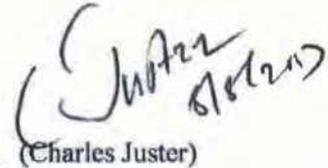
The CIL Board at its 343rd meeting held on 19.07.2017 at Kolkata approved the norms for determining Inter-disciplinary Inter-se Seniority of Executives as under:

“Director (Personnel) apprised the Board in the 309th CIL Board meeting held on 12th August, 2014, Board approved norm for determining the inter-se seniority while merging different cadres on permanent basis. However, in case of movement of Executives from one discipline to another discipline on temporary basis no norms had been fixed. This is required to be done to enable CIL to forward the application to PESB. Hence, after detailed deliberations, Board approved to follow the same norms as approved in its 309th Board meeting held on 12th August, 2014 also for determining Inter-disciplinary, Inter-se seniority of Executives for movement from one discipline to another discipline on temporary basis for forwarding application of eligible applicant for PESB selection and other purposes wherever required”.

Accordingly, the following norms, circulated vide Office Memorandum no. CIL/C5A(PC)/CCC/334 dated 24.09.2014, shall be followed for determining Inter-disciplinary Inter-se seniority of Executives for forwarding application of eligible applicants for PESB selection and other purposes wherever required.

- i) Preset Deemed Date of Entry in the Current Grade,
- ii) Back Deemed Date of Entry into the Past Grade,
- iii) Initial Appointment Date of Entering into Executive Cadre,
- iv) Date of Birth (Seniors to be placed above the Junior)
- v) Name of the Executive (Alphabetical Order),

This is for the information and necessary action by all concerned.



(Charles Juster)

Dy. General Manager (P/PC)

Distribution:

- 1) The Director (P&IR)/Director(Finance)/Director (Tech.)/Director(Mkt.), CIL
- 2) The CMD, ECL/BCCL/CCL/NCL/SECL/WCL/MCL/CPDIL
- 3) The Director (P)/Director (T)Director(F), ECL/BCCL/CCL/NCL/SECL/WCL/MCL
- 4) The Director (T/ES), CPDIL
- 5) GM/TS to Chairman, CIL
- 6) The General Manager (P-EE), CIL
- 7) The General Manager (Finance), CIL
- 8) The General Manager, NEC
- 9) The General Manager (System), CIL – with a request to please upload the same in CIL website.

कोल इण्डिया लिमिटेड

(भारत सरकार का उपक्रम)

COAL INDIA LIMITED
(A Govt. of India Enterprise)

कोल् भवन "COAL BHAWAN"

PREMISES NO: 04, MAR, PLOT NO: AF-III
ACTION AREA-1A, NEW TOWN, RAJHARHAT
KOLKATA-700156 (WB)



महारात्न कंपनी

A Maharatna Company

(An ISO 9001:2015 & ISO 50001:2011 Certified Company)

PERSONNEL DIVISION
POLICY CELL

E-MAIL: cjuster.cil@coalindia.in

TEL: 033-7110 4227

FAX: 033-2324 4140

WEBSITE: www.coalindia.in

CIN:L23109WB1973GOI028844

Ref. No. CIL/C5A (PC)/ 2097

Date: 18.05.2017

OFFICE MEMORANDUM

Sub: Amendments in the Coal India Executive Leave Rules - 2010

The CIL Board of Directors, in their 340th meeting held on 02.05.2017, accorded approval for the following amendments to the Coal India Executive Leave Rules - 2010.

Accordingly, the provisions of the Coal India Executive Leave Rules - 2010 shall stand amended, as below, with immediate effect.

Clause No.	Existing Provision	Approved Amendment
7.1.7	(New Provision)	Departmental candidates joining in Executive cadre before 30 th June will be entitled to 1-day casual leave in addition to the 11 days in his credit.
7.2(l)	(New Provision)	Leave upto a maximum of 90 days may be granted to an aggrieved female Executive on the recommendation of the Internal Committee during the pendency of inquiry under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
7.4.5	(New Provision)	Non-Executives joining Executive cadre are required to exhaust their sick leave before availing HPL.
7.4.6	(New Provision)	No additional HPL will be credited to Non-Executives in the calendar year of their joining in Executive cadre.
7.15	(New Provision)	Paternity Leave A male employee may be granted paternity leave on full pay for a period of 15 days during confinement of his wife, i.e. upto 15 days before or upto six months from the date of delivery of the child, based on documentary evidence. In case this leave is not availed, it will be treated as lapsed. Paternity leave, however, will not be granted for the period of third confinement.

12.3.13	Computing the rate of Earned Leave Encashment For computing the rate of encashment, basic pay including non-practicing allowance, if any, and dearness allowance only will be included. All other allowances viz. HRA, Coalfield Allowance, Charge Allowance, Underground Allowance, etc. will be excluded.	Computing the rate of Earned Leave Encashment For computing the rate of encashment, basic pay and dearness allowance only will be included. All other allowances viz. HRA, Coalfield Allowance, Charge Allowance, Underground Allowance, NPA etc. will be excluded.
12.5.2	Computing the rate of half pay leave encashment While making payment of encashment of Half Pay leave, half of the basic pay, proportionate NPA, if applicable, with full DA upto maximum period of 300 days is to be taken into account.	Computing the rate of half pay leave encashment While computing payment of encashment of Half Pay leave, half of the basic pay and DA computed on half of the basic shall be taken.
13	Leave entitlement/ Leave encashment of Management Trainees Management trainees who are appointed in regular pay scale will be entitled to casual leave, earned leave, half pay leave and commuted leave at par with the regular executives.	Leave entitlement/ Leave encashment of Management Trainees Management trainees who are appointed in regular pay scale will be entitled to casual leave, earned leave, half pay leave, commuted leave, maternity leave and paternity leave at par with the regular executives.

This is for information and implementation by all concerned.

(Charles Juster)
18/09/2017

Dy. General Manager (P/PC)

Distribution:

1. The CMD, ECL/BCCL/CCL/NCL/WCL/SECL/MCL/CMPDI
2. The Director (P&IR)/ Director (M)/Director (F)/ Director (T), CIL
3. The CVO, CIL
4. The Director (P), ECL/BCCL/CCL/NCL/WCL/SECL/MCL
5. The Director (T/ES), CMPDIL
6. The ED, IICM
7. The GM/TS to Chairman, CIL
8. The GM(P/EE), CIL/ The GM/HOD (P/EE), ECL/BCCL/CCL/NCL/WCL/SECL/MCL
9. The GM (System), CIL: with a request to upload the same in CIL website under circulars – soft copy emailed.
10. The GM, NEC, Margherita



Coal India Limited
(A Maharatna Company)
Coal Bhavan, Premises No.04 MAR,
PLOT NO.AF-III, Action Area-1A, New Town,
Rajarhat, KOLKATA - 700156, (W.B.)
WEBSITE: www.coalindia.in
CIN No.L23109WB1973GOI028844

Ref No: CIL/C-5A(CRC)/Vig/55

Date: 05 April 2017

OFFICE MEMORANDUM

Sub: Clarification regarding date of Clearance status in case of promotion

It has been observed that although promotion orders are/were issued from Coal India Limited after due observance of the provisions of the OM No.CIL/C-5A(VI)/CCC/50729/137 dated 12.09.2002, while issuing further order from the subsidiary company's end, varying practice are/were followed with reference to the date on which the executive's clearance was taken into account/assessed-i.e. at times it was the date of the promotion order issued from CIL or at times, the date on which the subsidiary company was issuing order from its end.

It is hereby clarified that the date on which the clearance is to be taken into account for effecting the promotion should be the **date of promotion order from CIL** as the date for determining the position of the concerned executive in respect of the clauses mentioned in the OM No. CIL/C-5A(VI)/CCC/50729/137 dated 12.09.2002 and clause IV of CVO, CIL OM No:CIL/VIG/2015/MK-3/Conf/446 dated 31.05.2016; and only in cases, where the relevant clause(s) falls on or before the date of issue of promotion order from CIL, the clause regarding withholding vigilance clearance should apply. The cases may be dealt accordingly.

This issues with the approval of the Competent Authority.

(Bijay Swaroop)
General Manager(personnel)

Encl- Copy of OM No:CIL/VIG/2015/MK-3/Conf/446 dated 31.05.2016-for ready reference

Distribution:

1. Director (P&IR)/(Tech.)/(Fin.)/(Mktg), CIL, Kolkata
2. Chief Vigilance Officer, CIL, Kolkata.
3. CMD/Director(Personnel), ECL/BCCL/CCL/WCL/SECL/NCL/MCL/CMPDIL
4. DIRECTOR(T/ES), CMPDIL, Ranchi.
5. TS to Chairman- CIL/TS to Dir (P&IR)-CIL
6. GM(P/EE)/HOD(P/EE), ECL/BCCL/CCL/WCL/SECL/NCL/MCL/CMPDIL
7. GM(System) CIL- with a request to upload the circular on CIL website under Information/circulars

Coal India Limited
Vigilance Division

CIL/VIG/2015/MK-3/Conf/ 446

Dated 31st May, 2016

OFFICE MEMORANDUM

Subject: Consolidated instructions for Issue of Vigilance Status

Vigilance status of an employee is details of current position of all matters having Vigilance angle and which may indicate whether the employee is involved in any case having vigilance overtones or criminal offence within a period. The Vigilance Divisions will provide Vigilance Status of employees for different required purposes and the process will be guided by the following policy in suppression of all instructions issued in this regard:

I. General Guidelines

- i. The Vigilance Status of Board level executives will be issued by the CVO of the Ministry of Coal (MOC). Any Vigilance Status issued for them by Vigilance Divisions on request will be treated as draft which will require to be confirmed from the CVO of the Ministry. For following purposes, Vigilance clearance will be required from CVC:
 - a. For candidates for Board level appointments in PSUs, vigilance clearance from the CVC should be obtained. (No. 3(v)/99/4 dated 12.07.1999)
 - b. Cases of all the officers being given additional/concurrent charge of posts, regular appointment to which falls within the purview of ACC, for durations exceeding three months, require vigilance clearance from CVC. However additional/concurrent charge arrangements, for short durations (up to 3 months), vigilance clearance would be given by the CVO of the Ministry. (No. 005-VGC-101 dated 11.08.2005)
- ii. Suitability / eligibility for various purposes eg promotion, selection etc will be decided by the Administrative Authorities based on extant guidelines keeping in view the Vigilance Status.
- iii. The Vigilance Status will be issued by CVOs based on available information of various cases in online system or otherwise after collating the information from other subsidiaries/offices where the employee was posted during period of consideration and other cases of previous period having implication on Vigilance Status of the employee eg running Disciplinary proceeding or criminal trial etc.
- iv. As the data available in online system needs updation by concerned dealing officers/ subsidiaries before generating the latest Vigilance Status, minimum 7 working days will be required for the purpose. However, in emergency, Vigilance Status may be issued based on data in the online system with clear stipulation that the Status is based on data available in the system.
- v. Priority may be accorded for Vigilance status of time bound purposes like selection by PESB, appointment as Board level executive after selection, promotion of executives etc.
- vi. The brief of the case as entered in online system should contain all relevant details so that a clear conclusion could be drawn by the Administrative Authorities regarding executives being clear from the Vigilance angle or otherwise on a given date. It should mention the

- case in brief, result of investigation, decision of DA if any, advice of CVC/MOC, status of Disciplinary proceeding if any, penal action taken if any etc. For example, if any report has been forwarded to Ministry of Coal or CVC, it may be mentioned whether any actionable issue has found during investigation or whether Disciplinary Authority has taken any tentative view in the matter which will be finalized after advice from MOC/CVC.
- vii. While seeking Vig status EIS/PIS no. should be quoted for early processing of the case. Similarly, the places of posting of the employee during last 5/10 years, as the case may be, should be indicated.
 - viii. The complaints which are simply forwarded to Ministry because they may involve Board level executives need not be reported in Vig status. Similarly, complaints filed after preliminary scrutiny need not be reported. Only cases taken up for detailed investigation should be entered in data base and same should appear in Vigilance status of appropriate format.
 - ix. In the online system, queries should be raised by the concerned Deptt online and status will also be made available online. The computer generated report will not require any signature.
 - x. While seeking Vigilance status, purpose for the same may be indicated. Vigilance status granted and decision taken regarding Vigilance clearance will be valid only for the purpose for which It has been issued.
 - xi. The Vigilance status is the position as on the day of issue. If time of more than 3 months' elapses after issue of Vigilance status, latest status should be obtained before taking decision based on the Vigilance Status. However, updated status should be obtained before issue or implementation of critical orders like promotion, selection etc. In case of emergency, the latest position can also be checked from the online system by authorities who have been given password.
 - xii. The CVOs should ensure that the database in online system is kept up to date so that latest Vigilance status is available from the system. The nodal officers in Vigilance divisions will have particular responsibility to see that the database is updated regularly.
 - xiii. Vigilance Status will be issued with the approval of CVO or GM/senior most Vigilance officer in the Vigilance Division as per the arrangement between them. Any status generated from the online system will be treated as draft till they are approved in the system by CVO or GM/senior most Vigilance office in the Vigilance Division.

II. Requirement

The Vigilance status will be required for following purposes:

1. Promotion to higher post
2. Selection, appointment & extension in selection posts – eg PESB interview
3. Resignation/VRS
4. Settlement of dues on superannuation and other modes of separation from company
5. Confirmation in service
6. Absorption in the rolls of the company
7. Re-employment / contract appointment / empanelment
8. Application to outside posts, deputation, foreign assignment
9. Premature retirement through review
10. Foreign visits for training/official or private purpose for more than two weeks

11. Conferment of Corporate Awards

III. Formats & Information to be provided:

- a. CVC format for appointment, confirmation or extension to Board level posts as well as re-employment/contract appointment/empanelment & pre-mature retirement. It contains the following for 10 years, apart from personal details:
- Penalty imposed
 - Charge-sheet issued
 - Disciplinary Action contemplated
 - Presence in Agreed List /ODI list
 - Pending criminal cases - PE, RC, Prosecution sanction, charge-sheet, criminal trial- of earlier period also
 - Examination of any misconduct involving vigilance angle
- b. MOC format for PESB interview
- It contains the following for 10 years apart from Personal details:
- Penalty imposed
 - Disciplinary action initiated
 - Disciplinary action being initiated
 - Agreed List for last three years
 - Pending criminal cases – PE, RC, Prosecution sanction, charge-sheet, Criminal Trial - of earlier period also
- c. CIL format for promotion, confirmation/absorption, retirement/resignation/VRS; foreign visits & other purposes at CIL level. It contains for last 5 years:
- Penalty imposed
 - Disciplinary action initiated
 - Disciplinary action being initiated
 - Pending criminal cases- RC, Prosecution sanction, charge-sheet, criminal trial- even older than 5 years

IV. Criteria to be followed for deciding Vigilance clearance in CIL based on existing government guidelines and base practices in different organizations:

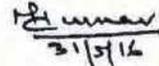
- a. Promotion, confirmation & absorption at CIL level –Vig Clearance to be denied in following cases:
- Charge sheet in Vig Case issued
 - Prosecution in Criminal case initiated
 - Placed under suspension or deemed suspension
 - During currency period of penalty
 - Conviction on a criminal charge
- b. Vigilance clearance to be denied for screening of application to PESB & selection - following additional conditions will apply apart from those in (a) above as decided in CMDs' meeting held on 10.2.2015 & 18/19.4.2016:

- 3 years in minor penalty, 5 years in major penalty after currency period
 - Officers who appears in Agreed List during the current year.
 - Officers whose name appear in the FIR filed by CBI.
 - Officer who is involved in a trap /raid case on charges of corruption and investigation is pending.
 - Orders for instituting a criminal case against the officer have been issued by the Disciplinary Authority/ Management or FIR has been lodged against him by the Disciplinary authority/ Management.
 - Officer against whom vigilance investigation has revealed any irregularity and decision has been taken to initiate action under CDA Rules pending issuance of formal charge sheet.
 - Officer who have not submitted Annual Property Return of the previous year by stipulated date.
- c. Release of retirement dues – to be guided by following:
- CIL OM No. CIL/VIG/05057/Part-I/2600 dated 22.2.2006
 - CIL Memorandum no. CIL/VIG/2015/MK-3/Cong/1243 Date 10.09.2015
 - CIL Office Order No. CIL/C-5A(PC)/CDA/58 dated 08.09.2011
- d. Pre-mature retirement through review
- Total record of service to be considered
 - A single case of major penalty finalized or in progress is not sufficient; it is to be supplemented by service records etc. .
- e. Re-appointment/ contract appointment /empanelment
- All conditions of selection /screening guidelines as indicated in (b) above
 - Warning/advisory/counseling/caution more than three times
 - Officer against whom vigilance investigation has revealed any irregularity
- f. Corporate Awards & Foreign visit for more than two weeks & any other purpose not mentioned in this section
- Same as promotion
 - If decision has been taken to initiate DI (Disciplinary Inquiry)
- g. Resignation
- If any investigation is pending, resignation normally should not be accepted. However, resignation may be accepted in following cases:
- i) If allegations do not involve moral turpitude
 - ii) Disciplinary proceeding not likely to end up in dismissal/removal
 - iii) Disciplinary Proceeding likely to be protracted and it will be economical to accept resignation
- h. Voluntary retirement

The acceptance of VRS may be generally given in all cases except these:

- a) When DI is pending or contemplated for a major penalty and Disciplinary Authority is of the view that penalty of removal or dismissal from service would be warranted in the case
 - b) Prosecution is contemplated or has been launched in court
- i. Forwarding of application for outside post
- Conditions of promotion will apply
 - In addition, if any investigation is pending, same needs to be informed
 - Employee will not be released if charge sheet is issued or prosecution is launched in a court

This supersedes all existing instructions in this regard. This is issued with the approval of Chairman, CIL. If any clarifications on these guidelines is required, the matter may be referred to the undersigned.

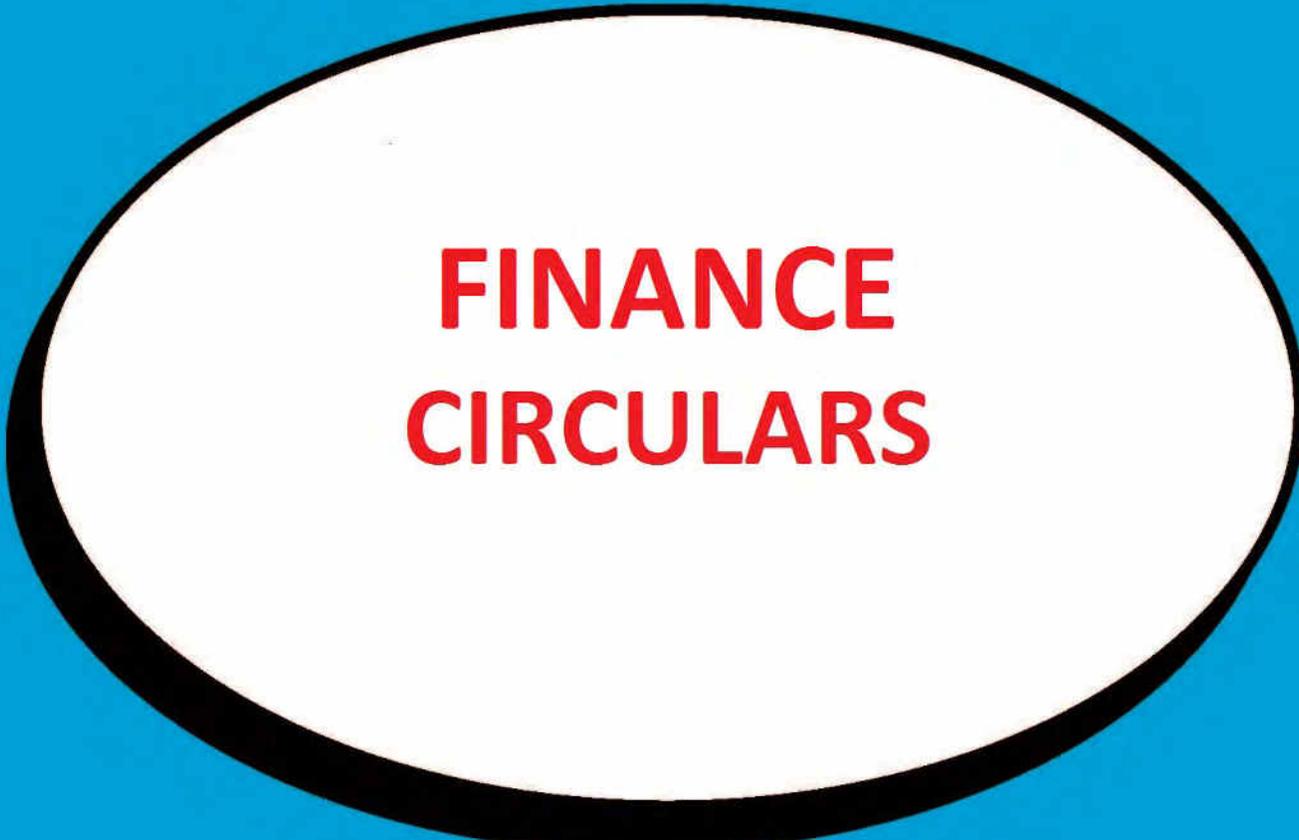

31/5/12

(Manoj Kumar)

Chief Vigilance Officer

Distribution:

- i. All FDs
- ii. All CMDs
- iii. All CVOs
- iv. All Director (P) of subsidiaries
- v. TS to Chairman
- vi. GM (NEC)



**FINANCE
CIRCULARS**



BHARAT COKING COAL LTD

(A Subsidiary of Coal India Ltd)

CIN: U10101JH1972GOI000918

FINANCE DIRECTORATE

KOYLA BHAWAN, DHANBAD-826005

Phone No. 0326-2230167

Email id : taxationhq@bccl.gov.in

Website: www.bcclweb.in

Ref: BCCL/GST /2017/561

Dated: 25.09.2017

To
The CGM/GM,
Block II, Barora, Sijua, Katras, Bastacolla, Lodna, EJ, Kusunda, WJ, PB,
Govindpur, CV, CCWO, MRS, Madhuvan Coal washery
The GM(MM), BCCL
The HOD(Admn)/BTA
The HOD (Fin) Pay, BCCL
The HOD (Fin), Purchase Finance, BCCL
Desk-in-Charge, Kolkata

Dear Sir,

Sub: TDS under GST from payment made or credited to supplier.

As per Sec 51(1) of the CGST Act 2017, read with Notification no. 33/2017-Central Tax dated 15.09.2017, **Public Sector Undertakings** have been made liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently by the Central Govt.

Further, as per Sec 24(vi) of the CGST Act, the person liable to deduct tax under Sec 51 are required to be registered under GST. As per Sec 25(1) of the CGST Act 2017, such application for registration has to be made within 30 days from the date on which he becomes liable for registration.

As per proviso to sub-sec (6) of Sec 25 of the CGST Act 2017, a person required to deduct tax under Sec 51 must have a Tax Deduction and Collection Account Number (TAN) issued under IT Act 1961.

In view of above legal provisions, each and every area/unit of BCCL having separate Tax Deduction and Collection Account Number (TAN) under IT Act are advised to apply for registration under GST within thirty days from 18.09.2017 (i.e. the date w.e.f. which

provisions of Sec 51(1) have been made effective). As per Rule 12(1) of the CGST Rule 2017 application for registration has to be made electronically, duly signed and verified through electronic verification code, in Form GST REG-07.

The legal provisions as regard rate of deduction, payment and return filing etc. are summarized below:-

- a) **Rate of deduction:** Deduction has to be made at the rate of one per cent., (each under Central Act and State Act) in case of intra-state supplies or two per cent in case of inter-state supplies, as the case may be, from the payment made or credited to the supplier of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees [Sec 51(1)]. For the purpose of calculation of two lakh and fifty thousand rupees, the GST amount need not be considered. In other words, where the contract value is Rs. 2,50,001/- or above (excl. GST), tax is required to be deducted.
- b) No deduction is required to be made if the location of the supplier and the place of supply is in a State or Union territory which is different from the State or as the case may be, Union territory of registration of the recipient [Sec 51(1)].
- c) **Value of supply for deduction:** For the purpose of deduction of tax, the value of supply has be taken as the amount excluding the central tax, State tax, Union territory tax, integrated tax and cess indicated in the invoice [Sec 51(1)]. In other words, no tax has to be deducted on the GST amount charged on the tax invoice.
- d) **Due date of payment of TDS amount:** The amount of tax deducted has to be paid to the Government by the deductor within ten days after the end of the month in which such deduction is made.[Sec 51(2)].
- e) **Consequence of failure to pay TDS amount to Govt.:** If any deductor fails to pay to the Government the amount deducted as tax under sub-section (1), he shall be liable to pay interest at rate not exceeding 18 % in accordance with the provisions of sub-section (1) of section 50, in addition to the amount of tax deducted [Sec 51(6)].
- f) **TDS Certificate:** The deductor has to furnish to the deductee a certificate in Form GSTR 7A mentioning therein the contract value, rate of deduction, amount deducted, amount paid to the Government.[Sec 51(3)& Rule 66(3)].
- g) **Consequence of failure to issue TDS certificate:** If any deductor fails to furnish to the deductee the certificate, after deducting the tax at source, within five days of crediting the amount so deducted to the Government, the deductor shall be liable to pay, by way of a late fee, a sum of one hundred rupees per day from the day after the expiry of such five days period until the failure is rectified, subject to a maximum amount of five thousand rupees [Sec 51(4)].

h) **Return:** Return for the month, in which such deduction has been made, has to be filed electronically in Form GSTR-7 within ten days after the end such month [Sec 39(3) & Rule 66(1)].

The date from which deduction has to be made shall be intimated later on issue of notification by CBEC in this regard.

Copy to:

- 1) Director (Fin), BCCL
- 2) The GM (Fin) IC , BCCL - for kind information
- 3) The CM (Fin) IA, BCCL
- 4) The GM(Fin) C&B, BCCL
- 5) Chief Manager (Fin), Central A/cs
- 6) Area Finance Manager,

Block II, Barora, Sijua, Katras, Bastacolla, Lodna, EJ, Kusunda, WJ, PB,
Govindpur, CV, CCWO, MRS

Sincerely yours,

Munali
25/10/17
GM(Fin) CA&T



BHARAT COKING COAL LTD
(A Subsidiary of Coal India Ltd)
CIN: U10101JH1972GOI000918
FINANCE DIRECTORATE
KOYLA BHAWAN, DHANBAD-826005
Phone No. 0326-2230167
Email id : taxationhq@bccl.gov.in
Website: www.bcclweb.in

Ref: BCCL/GST /2017/490

Datcd: 05.09.2017

To
The GM(CMC),BCCL
The CGM/GM,
Block II, Barora, Sijua, Katras, Bastacolla, Lodna, EJ, Kusunda, WJ, PB,
Govindpur, CV, CCWO, MRS, Madhuvan Coal washery
The GM (Co-ordination),

Dear Sir,

Sub: **Transportation of coal in mine area – Classified as GTA services by Hon'ble Supreme Court**

Recently on 07.07.2017, the honorable Supreme Court of India in the case of Commissioner of Central excise & Service Tax, Raipur vs. Singh Transporters, in Civil Appeal D. No. 7460/2017, has decided that the activity of transportation of coal from the pit-head to the railway siding within the mining area is more appropriately classifiable under section 65(105) (zzp) of the Act namely, under the head "transportation of goods by road service.

In this regard clause 6 of the above judgment is appended below for ready reference:-

Quote

"Be that as it may, even if the relied upon judgment in the case of Arjuna carriers (supra) is of no consequence to the present case, we are of the view that activity under taken by the respondent i.e transportation of coal from the pit-head to the railway siding within the mining area is more appropriately classifiable under section 65(105) (zzp) of the Act, namely, under the head "transport of goods by road services" and does not involve any service in relation to "mining of minerals, oil or gas" as provided by section 65(105) (zzzy)."

Unquote

Further the rate of CGST applicable on GTA services has also been amended vide notification no. 20/2017 –central tax (Rate) dated 22.08.2017. Now, as per this notification rate of CGST applicable on GTA services are as under:-

1. 2.5% - provided that credit of input tax charged on supply of goods and services used in supplying the services has not been taken.
2. 6% - provided that the goods transport agency opts to pay central tax @ 6%.

Further, the notification No. 13/2017-central tax (rate) dated 28.06.2017, dealing with services covered under Reverse charge Mechanism, has also been amended vide notification No. 22/2017- Central Tax (Rate) dated 22.08.2017. Now, as per this notification, the liability for payment of CGST @ 2.5% (Total GST 5%) lies on recipient only if the service provider has not opted to pay central tax @ 6% (Total GST 12%).

So as per the above two notifications, if the GTA service provider opts to pay GST under forward charge mechanism, the rate of GST (CGST plus SGST or IGST) would be 12 %. If the service provider does not opt to pay tax under forward charge mechanism, the BCCL would be liable to pay GST (CGST plus SGST or IGST) under reverse charge mechanism @ 5 %.

In view of above, the a note was referred to our panel tax consultant M/S Rajeev Agarwal & co for opinion on certain issues vide e-mail dated 29.06.2017 (**Annexure- I**) . The opinion of the tax consultant sent vide e-mail dated 01.09.2017 is enclosed as **Annexure II**, which is self-explanatory, for your information and needful.

The guideline, as suggested below, may be followed by the concerned Area/unit & HQ of BCCL in respect of work/activities which have been opined by our tax consultant as coming under GTA services :-

Running Contract/activity and new tenders coming under GTA:

- a) Ensure that all the Coal transporters are having GSTIN (**if they wish to pay GST as per point no. (b) stated below**).
- b) The coal transporters/bidders be advised to give an undertaking indicating whether they want to pay tax under forward charge mechanism or BCCL should discharge liability under reverse charge.

Such undertaking may be obtained against both running contracts as well as tenders in process . A proper clause may be added in NITs to this effect for all future tenders related to coal transportation..

- c) If they opt to pay tax under forward charge mechanism, they may be advised to issue tax invoice as per provisions of GST law charging CGST and SGST @ 6 % each or IGST @ 12 %. Further they should indicate "**NO**" in tax invoice against the remarks "**Whether tax is payable on reverse charge basis**".
- d) If the transporters does not opt to pay tax under forward charge mechanism, they may be advised to indicate "**YES**" in tax invoice against the remarks "**Whether tax is payable on reverse charge basis**" and give the following undertaking on the body of the Tax Invoice raised by them:-

"This is to certify that the input tax credit of goods and services used in supplying this coal transportation service has not been availed or utilized by us."

If the contractor is unregistered, concerned area/unit should generate tax invoice under reverse charge. The payment voucher has to be generated by the concerned area/unit in both the cases (i.e. whether contractor is registered or unregistered).

- e) Where the same work order consists of one activity classifiable under the head "GTA" and other classifiable under "other than GTA – attracting tax liability under forward charge mechanism only" [as opined by our tax consultant against sl. No. (c) LOA No: BCCL/CMC/LOA/Tptn- Govindpur/F-eNIT-1367/16/324 Date 07.06.2016] the coal transporter be advised to issue proper tax invoice separately for activity classifiable under "GTA" and that classifiable under "other than GTA".

This issues with the approval of competent authority.

Copy to:

- 1) Director (Fin), BCCL
- 2) Dir (T) / Dir (P), BCCL
- 3) The GM (Fin) IC , BCCL - for kind information
- 4) The GM(Fin) C&B, BCCL
- 5) The GM(Vig), BCCL
- 6) Chief Manager (Fin), Central A/cs
- 7) AFM,
Block II, Barora, Sijua, Katras, Bastacolla, Lodna, EJ, Kusunda, WJ, PB,
Govindpur, CV, CCWO, MRS
- 8) Associate Finance to D(T)/D(P)
- 9) HOD(F)/IA, BCCL

Sincerely yours,

M. K. S. S.
05/09/18
GM(Fin) CA&T



BCCL

BHARAT COKING COAL LTD
(A Subsidiary of Coal India Ltd)
CIN: U10101JH1972GOI000918
FINANCE DIRECTORATE
KOYLA BHAWAN, DHANBAD-826005
Phone No. 0326-2230167
Email id : taxationhq@bccl.gov.in
Website: www.bcclweb.in

Ref: BCCL/GST /2017/424.

Dated: 12.08.2017

To

The CGM/GM,

Block II, Barora, Sijua, Katras, Bastacolla, Lodna, EJ, Kusunda, WJ, PB,
Govindpur, CV, CCWO, MRS, Madhuvan Coal washery

The GM(S&M), GM (MM), GM (Stores), BCCL

The GM (Co-ordination), The GM (Env), GM(System), BCCL.

The GM (Excav), GM (E&M), GM (Civil), GM (Safety), BCCL

The GM (CSR), GM (WCD), GM (CMC), GM (QC), BCCL

The Dy.GM (Admn), BCCL / CMS (CHD), BCCL

The HOD (Legal), BCCL / The HOD (Fin) Pay, BCCL

The HOD (Fin) Sales A/c, The HOD (Fin), Purchase Finance, BCCL

Desk-in-Charge, Kolkata

Dear Sir,

Sub: Certificate by Cost Accountant - under Clause (E) and (G) of letter ref. no. BCCL/GST /2017/ 366 dated 20.06.2017

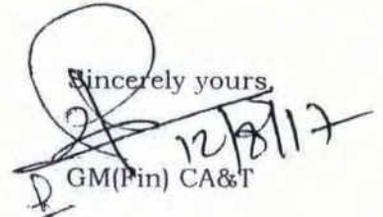
In continuation to our earlier guideline issued vide letter ref. no. BCCL/GST /2017/ 366 dated 20.06.2017 to deal with bills against running work/supply orders and tenders in process during transitional period, this is to state that the certificate issued by a Cost Accountant may also be accepted under under clause (E) and (G) of the aforesaid letter.

This issues with the approval of competent authority.

Copy to:

- 1) Director (Fin), BCCL
- 2) Dir (T) / Dir (P), BCCL
- 3) The GM (Fin) IC , BCCL - for kind information
- 4) The GM (Fin) IA, BCCL
- 5) The GM(Fin) C&B, BCCL
- 6) Chief Manager (Fin), Central A/cs
- 7) AFM /Area Sales Manager,
Block II, Barora, Sijua, Katras, Bastacolla, Lodna, EJ, Kusunda, WJ, PB,
Govindpur, CV, CCWO, MRS
- 8) Associate Finance to D(T) / D(P)
- 9) Depot Officer,

Block II, Barora, Sijua, Katras, Bastacolla, Lodna, EJ, Kusunda, WJ, PB,
Govindpur, CV, CCWO (for all washeries), Ekra, Jealgora

Sincerely yours,

D. GM(Fin) CA&T
12/8/17



BCCL

BHARAT COKING COAL LTD
(A Subsidiary of Coal India Ltd)
CIN: U10101JH1972GOI000918
FINANCE DIRECTORATE
KOYLA BHAWAN, DHANBAD-826005
Phone No. 0326-2230167
Email id : taxationhq@bccl.gov.in
Website: www.bcclweb.in

Ref: BCCL/GST /2017/366

Dated: 20.07.2017

To

The CGM/GM,

Block II, Barora, Sijua, Katras, Bastacolla, Lodna, EJ, Kusunda, WJ, PB,
Govindpur, CV, CCWO, MRS, Madhuvan Coal washery

The GM(S&M), GM (MM), GM (Stores), BCCL

The GM (Co-ordination), The GM (Env), GM(System), BCCL.

The GM (Excv), GM (E&M), GM (Civil), GM (Safety), BCCL

The GM (CSR), GM (WCD), GM (CMC), GM (QC), BCCL

The Dy.GM (Admn), BCCL / CMS (CHD), BCCL

The HOD (Legal), BCCL / The HOD (Fin) Pay, BCCL

The HOD (Fin) Sales A/c, The HOD (Fin), Purchase Finance, BCCL

Desk-in-Charge, Kolkata

Dear Sir,

Sub: Guidelines to deal with Bills against running work orders/supply orders and tenders in process during transitional period due to implementation of GST.

To deal with bills raised against running work orders/supply orders and tenders in process during the transitional period due to implementation of GST and other related issues, the following guidelines are suggested to be followed:-

A. Payment of Bills in respect of work executed /service executed and goods supplied:-

- a) ***Case 1: The work/services executed and Invoice raised by the supplier/contractor before 01.07.2017:*** Service tax would be applicable in case of such services and hence such invoices may be dealt as per the original terms of existing work orders.
- b) ***Case 2: The work/service executed before 01.07.2017 but the invoice has been issued by the contractor on or after 01.07.2017 (but within 30 days of completion of services):*** In this context, the opinion of our panel tax consultant M/S Rajeev Agarwal & Co. vide its e-mail dated 01.07.2017 (**Annexure I**) is appended below:-

"Assuming that the service provider has issued invoice within 30 days of completion of service, i.e. the invoice is issued in July 2017, the Point of Taxation shall arise on the actual date of issue of invoice as per the POTR, 2011. The said POTR is not enforceable on 1st July, 2017 and hence, service tax liability cannot be legally fastened in respect of such invoice. Moreover, no GST liability can legally arise since the service has already

been rendered in June 2017 (which does not constitute Supply of Service under GST laws). There is no enabling provision to tax such services, either under erstwhile service tax law or the present GST law. However, this is highly prone to litigation. For all practical purpose, to avoid litigation, the service provider may raise invoice charging GST thereon. The Govt. may issue appropriate Notification to cover such situation.”

In view of above opinion of our tax consultant, the service provider may be advised to raise invoice charging GST thereon.

- c) **Case 3: The work/service executed before 01.07.2017 but the invoice has been issued by the contractor on or after 01.07.2017 (but after 30 days of completion of services): The opinion of our tax consultant M/S Rajeev Agarwal & co. vide its e-mail dated 03.07.2017 (Annexure II) is as under:-**

“Since the invoice has not been raised within the prescribed time limit of 30 days of the completion of service as per the provisions of the POTR, the POTR arises on the date of completion of service i.e. in June 2017, period in which the provisions of POTR is legally enforceable and therefore, service tax is applicable. Contractor is, therefore, required to charge and pay service tax on his portion of invoice (50%). In so far BCCL is concerned, legally there is no service tax liability on Reverse Charge basis since the payment has not been made in June 2017. Moreover, BCCL is not in position to pay service tax considering the June 2017 liability since no ST-3 return is required to be filed by it for the period July 2017. The best recourse, to avoid dispute, in this case is that the Contractor should charge GST at applicable rate”.

In view of above, the service provider may be advised to raise invoice charging GST thereon.

- d) **Case 4: The goods have been removed and invoice has been issued before 01.07.2017 but the goods have been received after 01.07.2017: The opinion of Rajeev Agarwal & Co. in such cases is quoted below:-**

“Central Excise & VAT/CST shall be applicable on the date of removal/sale (since the existing law is applicable on that date). The duty liability is not dependent on the fact when the goods have been received by the buyer”.

In view of above, the payment of such invoices may be dealt as per the original terms of existing purchase/supply orders.

- B. **Claim for reimbursement of service tax paid by the service provider on or before 06.07.2017, based on documentary evidence, against work executed and original invoice raised prior to 01.07.2017: In such cases the opinion of our panel tax consultant M/S Rajeev Agarwal & Co. is as under:-**

“In case the service tax has been reimbursed to the vendor (who is supposed to deposit the same with treasury), BCCL would be eligible for the credit irrespective of the fact whether or not the vendor has deposited the same with the treasury provided BCCL has proper Service Tax invoice. The said credit (on eligible services) can be claimed in GST transitional Return. If credit is not eligible (for the reason that concerned service is not eligible), the same is cost to the company, as it was in the Pre-GST regime.”

In view of above, the service tax may be reimbursed to the service provider provided the claim is in compliance of terms of work order. The credit of the service tax reimbursed, if admissible, may be claimed in GST transitional return.

C. **Amendment of Tax clause of existing work orders / supply orders:-** Concerned departments like (Civil/CMC/MM/others) should take immediate necessary steps for amendment of tax clause of existing work orders/supply orders and observing all formalities. In this context, the tax clause as vetted by PWC and forwarded by CIL, vide its mail dated 11.07.2017, related to Civil, CMC and MM department are enclosed as Annexure III, Annexure IV and annexure V respectively.

D. **Dealing with unregistered person:** As per Sec 22(1) of the CGST Act 2017, every supplier shall be liable to be registered under this Act in the State or Union territory, other than special category States, from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds twenty lakh rupees.

Further, as per Sec 24 of CGST Act, the following persons are liable to be registered under GST even if their aggregate turnover in a financial year does not exceed Rs 20 lakh:-

- i. persons making any inter-State taxable supply;
- ii. casual taxable persons making taxable supply;
- iii. persons who are required to pay tax under reverse charge;
- iv. person who are required to pay tax under sub-section (5) of section 9;
- v. non-resident taxable persons making taxable supply;
- vi. persons who are required to deduct tax under section 51, whether or not separately registered under this Act;
- vii. persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise;
- viii. Input Service Distributor, whether or not separately registered under this Act;
- ix. persons who supply goods or services or both, other than supplies specified under sub-section (5) of section 9, through such electronic commerce operator who is required to collect tax at source under section 52;
- x. every electronic commerce operator;
- xi. every person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered person; and
- xii. such other person or class of persons as may be notified by the Government on the recommendations of the Council.

In view of above, this may please be ensured that all existing suppliers/contractors having turnover exceeding Rs 20 lakh or coming under the purview of Sec 24 of CGST Act are having their GSTIN. In case their turnover is more than Rs 20 lakh or is liable to be registered under Sec 24 but have not obtained GSTIN till date, they may be advised to get themselves registered within 30th July 2017 and furnish their GSTIN to BCCL immediately.

A person who claims to be exempt from registration under GST be advised to submit the copy of Notification along Certificate from Practicing CA/CMA/CS to the effect that aggregate turnover from his all business operation during the relevant financial year is less than 20 Lakh & is not liable to be registered even under Sec 24 of CGST Act 2017 hence he is exempt from Registration under GST law.

As a number of statutory compliances are to be made by BCCL in case of dealing with unregistered suppliers/contractors, efforts be made to avoid dealing with unregistered persons to the maximum possible extent.

E. Determination of taxable value for the purpose of payment of GST under running contracts / supply orders awarded before 01.07.2017:- In such cases service provider / supplier of goods may be advised to comply with the following points provided they are registered under GST and have furnished their GSTIN or are exempt from registration under GST as explained above:-

- a) Declare the amount of Excise duty, CVD, SAD or any other tax subsumed in GST which are included in balance value of work/services and each item of goods in relation to which tax invoice shall be raised by him under GST.
- b) Pass on the reduction in rate of tax on any supply of goods and/or services or the benefit of input tax credit to the recipient (i.e. BCCL) by way of commensurate reduction in prices as required under Sec 171 of CGST Act.
- c) For compliance of above two points, the service provider/supplier may be advised to furnish a self-declaration as well as certificate of the Chartered Accountant having the following information as tabulated below:-

Sl. No.	Particulars	Amount
1	Balance Value of work and services (inclusive of old taxes subsumed under GST) against which Invoice has to be raised under GST. In case of supply of goods, value of each item of goods (inclusive of old taxes subsumed under GST) against which Invoice has to be raised under GST.	
2	Less: Amount of old taxes and duties subsumed under GST included in (1) above	
3	Balance amount (exclusive of old taxes subsumed under GST) [1-2]	
4	Less: The benefit of input tax credit to the supplier (as required under Sec 171 of CGST Act) under GST	
5	Taxable Value for the purpose of GST [3-4]	
6	Reduction in value of work and services/goods in comparison to original value in terms of % [$\{(1-5) / 1\} \times 100$]	

- d) The service provider/supplier of goods may be advised to raise tax invoice in compliance of GST laws giving reduction in value of services/goods equivalent to % indicated in row (6) above. The CGST & SGST or IGST and GST cess, as applicable may be charged by them provided the supplier/contractor is registered under GST.
- e) However, if the supplier of goods/services is not registered under GST, such person should not charge taxes under GST in invoices raised by them.

f) Further, the service provider/supplier of goods should give an undertaking that the benefit of input tax credit earned by him in future also shall be passed on to the BCCL.

F. Invoice raised by the registered suppliers/contractors charging GST against running work orders/supply orders which are pending for amendment of relevant tax clause:-

In the above context this is to state that , as per Sec 31 of CGST Act 2017 read with Rule 47 of CGST Rule 2017, the time limit for issue of tax invoice is as under:-

- a. For supply of goods-before or at the time of removal of goods for supply to the recipient.
- b. For supply of services-within the period of 30 days from the date of supply of service.

As per Sec 16(2) of CGST Act 2017, the Input Tax credit (ITC) of the eligible goods/services received can be claimed by BCCL immediately on receipt of goods or services or both provided it is in possession of relevant Tax invoice and has filed return under Sec 39.

Further, if BCCL fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of **180 days** from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by it shall be added to its output tax liability, along with interest thereon.

However, BCCL shall be entitled to avail of the credit of input tax later on payment made by it of the amount towards the value of supply of goods or services or both along with tax payable.

In view of above, suppliers of goods and services are bound to raise Tax Invoice with in a time limit explained above. Further, BCCL is also required to claim ITC and make payment to the supplier of goods and services with in the time frame explained above.

As delay in amendment of Tax clause of the running work orders/supply orders may result in lapse of ITC admissible to BCCL, the following steps may be followed where the supplier of goods and services has raised Tax Invoice charging GST:-

- i. Such bills may be processed and passed for payment after due audit pending amendment of work/supply orders. However, a retention money of 10 % may be kept to meet the adjustment required if any against such bills.
- ii. Later, on amendment of work orders/supply orders and receipt of self-undertaking & certificate of a Chartered Accountant, as explained above, if any amount is found recoverable, the suppliers / contractors may be advised to submit credit memo for the same.
- iii. The retention money of 10 % may be adjusted against such recoverable amount. However, if the supplier of such goods and services are entitled for some additional payment, the same may be paid after due audit.

G. Tenders in process:-

Case 1: Tender floated, price bid opened and L1 decided before 01.07.2017 but the proposal is pending before tender committee or the TC has given its recommendation but the proposal is pending for competent approval for award of work: In such situation the following points be complied provided the L1 bidder is registered under GST and has furnished their GSTIN to BCCL or exempt from registration under GST as explained under clause (E):-

- a) L1 bidder be advised to declare the amount of Excise duty, CVD, SAD or any other tax subsumed in GST which are included in value of work/services and each item of goods quoted by them at the time of bidding.
- b) L1 bidder be advised to pass on the reduction in rate of tax on any supply of goods and/or services or the benefit of input tax credit to the recipient (i.e. BCCL) by way of commensurate reduction in prices as required under Sec 171 of CGST Act.
- c) For compliance of above two points, the L1 bidder may be advised to furnish a self-declaration as well as certificate of the Chartered Accountant having the following information as tabulated below:-

Sl. No.	Particulars	Amount
1	Value of work and services (inclusive of old taxes subsumed under GST) as quoted by the L1 bidder. In case of supply of goods, value of each item of goods (inclusive of old taxes subsumed under GST) as quoted by L1 bidder.	
2	Less: Amount of old taxes and duties subsumed under GST included in (1) above	
3	Balance amount (exclusive of old taxes subsumed under GST) [1-2]	
4	Less: The benefit of input tax credit to the supplier (as required under Sec 171 of CGST Act) under GST	
5	Taxable Value for the purpose of GST [3-4]	
6	Reduction in value of work and services/ goods in comparison to original value in terms of % [$\{(1-5) / 1\} \times 100$]	
7	CGST rate & amount	
8	SGST rate and amount	
9	IGST rate and amount	
10	GST cess rate and amount	
11	Total tender value [(5+7+8+10) or (5+9+10)]	

- g) The work order/supply order may be placed to L1 bidder after compliance of all the steps suggested above with competent approval. In such cases also, the approval for amending the tax clause, as suggested under clause (D), may also be taken at

the time of getting approval of competent authority for award of work. The work order/ supply orders be placed with amended tax clause.

- h) The service provider/supplier of goods may be advised to raise tax invoice in compliance of GST laws giving reduction in value of services/goods equivalent to % indicated in row (6) above. The CGST & SGST or IGST and GST cess, as applicable may be charged by them provided the supplier/contractor is registered under GST.
- i) However, if the supplier of goods/services is not registered under GST, such person should neither indicate GST taxes under row 7-10 of the above table nor charge taxes under GST in invoices raised by them.
- j) Further, the L1 bidder should give an undertaking that the benefit of any extra input tax credit earned by him in future also shall be passed on to the BCCL.

Case 2: Tender floated before 01.07.2017, price bid opened and L1 decided after 01.07.2017 but the proposal is pending before tender committee: In such situation also the steps suggested under **Case 1** above be complied provided the L1 bidder is registered under GST and has furnished their GSTIN to BCCL or exempt from registration under GST as explained under clause (E).

Case 3: Tender floated before 01.07.2017 but the price bid has not been opened till date: In such cases it is suggested that the tender floated be cancelled and fresh tender be floated considering the revised NIT having tax clause under GST.

However if there is an urgency, the price bid may be opened in such cases with approval of authority empowered to approve the tender/ award of work with proper justification. In such case also, the procedure / all the steps as suggested under **Case 1** may be complied before obtaining the competent approval for award of work.

Case 4: Tender floated on or after 01.07.2017 as per existing NIT having tax clause as per old tax laws.: In such cases also it is suggested that the tender floated be cancelled and fresh tender be floated considering the revised NIT having tax clause under GST.

However if there is an urgency, the price bid may be opened in such cases with approval of authority empowered to approve the tender/ award of work with proper justification. In such case also, the procedure / all the steps as suggested under **Case 1** may be complied before obtaining the competent approval for award of work.

- H. **Verification of self-undertaking and certificate by the Chartered Accountant and its acceptance:-** The concerned department like Civil/CMC/MM/Other shall be liable to verify the self-declaration and Certificate of the Chartered Accountant with the facts and figure as available on records in coordination with the concerned associate finance of the department/unit.

Other Relevant Issues

- I. **Additional points to be complied by the supplier of goods/services while raising the tax invoice:-**
- a) The supplier of goods and services be advised to raise the invoice for supply of goods and services separately except in case of composite supply and mixed supply.
 - b) In case of supply of goods having different rate of tax under GST, supplier of goods be advised to raise tax invoice with goods having same rate of tax. In case of goods having different rate of tax, another invoice be raised.

J. **Processing of Debit/ Credit Note:** The Concerned Bill processing department (like Civil/ CMC/NN /Others) shall be liable to process all the debit note/credit note received from the supplier of goods and services immediately by recording the same under bill tracking system to ensure proper filing of various returns after ascertain the correct tax liability.

K. Supply orders/work orders / LOA issued by BCCL should contain the following information:-

- i. GSTIN of BCCL as well as vendor/contractor concerned.
- ii. Harmonized Systematic Nomenclature (HSN) code of relevant goods to be supplied and Service accounting Code (SAC) of the services to be supplied.

This issues with the approval of competent authority.

Thanking you,

Encl: As above.

Copy to:

- 1) Director (Fin), BCCL
- 2) Dir (T) / Dir (P), BCCL
- 3) The GM (Fin) IC , BCCL - for kind information
- 4) The GM (Fin) IA, BCCL
- 5) The GM(Fin) C&B,BCCL
- 6) Chief Manager (Fin), Central A/cs
- 7) AFM /Area Sales Manager,
Block II, Barora, Sijua, Katras, Bastacolla, Lodna, EJ, Kusunda, WJ, PB,
Govindpur, CV, CCWO, MRS
- 8) Associate Finance to D(T)/D(P)
- 9) Depot Officer,
Block II, Barora, Sijua, Katras, Bastacolla, Lodna, EJ, Kusunda, WJ, PB,
Govindpur, CV, CCWO (for all washeries), Ekra, Jealgora

Sincerely yours,
20/7/13
GM(Fin) CA&T

Annex - I

From: "R K Agarwal"
Subject: [NSPAM] RE: Issues on which opinion sought - BCCL
Date: Sat, July 1, 2017 07:36
To: "BHARAT COKING COAL LIMITED" <taxationbccl@gmail.com>
Cc: taxationhq@bccl.gov.in,

Sir,

Our Reply to the query raised is stated in trail mail in red coloured text.

Regards,

Rajeev Kumar Agarwal | Managing Partner |

RAJEEV AGARWAL & CO |

6G Elgin Road, first floor, Kolkata - 700 020 |

T +91 98311 43988 | +91 33 4060 8102 |

E rajeev@carajeev.in

From: BHARAT COKING COAL LIMITED [mailto:taxationbccl@gmail.com]

Sent: 29 June 2017 18:20

To: R K Agarwal

Subject: Issues on which opinion sought

Dear Sir,

On following points under GST, clarifications are required.

1. Currently, BCCL is making inter-state procurement of diesel for mining activities from Oil Companies at CST rate of 2 % against Form-C. Oil Companies are demanding confirmation from BCCL to the effect that BCCL would continue to provide Form C even during GST regime.

BCCL was having area wise CST/VAT registration. BCCL has already migrated to GST. Under such situation, please clarify whether Form C can be issued by BCCL to oil companies even during GST regime.

Petrol and diesel would continue to be governed under the State VAT/ Sales Tax law and accordingly, the benefits of Form C for concessional rate of tax would be available to BCCL. Merely for the reason that GST migration has been done, the above facility would not stand withdrawn. In this regard, Govt. Notification/ circular is likely to be issued regarding the procedure to be followed for procuring the declaration forms.

2. As per Section-140 (9) of CGST Act, where Cenvat Credit for input services provided under existing law has been reversed due to non-payment of the consideration within a period of 3 months, such credit can be reclaimed under GST subject to condition that payment has to be made within a period of 3 months from appointed day. But no table has been provided in GST TRAN-1 for giving the details of such reversal. How to deal with this?

The Transitional Return has been formally notified 2 days back and the same is made available on the public domain yesterday. We shall revert with our views in due course.

3. GST Act has not covered for avilment or carry forward of Cenvat Credit on account of Service Tax paid under

reverse Charge Mechanism after 30.06.2017 in relation to service received before appointed day. Please clarify the procedure for carry forward of such Cenvat Credit to GST regime.

The said credit is required to be availed in the Transitional Forms. We shall revert with our views in due course.

4. Applicability of GST on recoveries made from Contractor's Invoices on account of:

- a) Electricity
- b) Water
- c) House Rent of Quarters provided to employees of contractor
- d) Charges for Health Check up of employees of Contractor in Company's owned hospitals
- e) Diesel provided for mining purposes etc

We shall revert with our views in due course.

5. **GST on Captive Consumption:** Captive consumption in case of BCCL includes:

- a) Raw Coal feed to washery for production of washed coal, power coal and other by-products
- b) Raw Coal used for Boiler consumption.

Whether CGST & SGST/IGST and GST Compensation Cess is payable on captive consumption.

Captive consumption does not amount to supply and hence no GST is payable. However, if the coal is stock transferred from One GSTIN to another GSTIN, applicable GST has to be paid. Input Tax Credit will be available at the receiving end.

6. Valuation of coal in case of Inter-state transfer from units in Jharkhand to that in west Bengal. Whether the valuation has to be made on notified sale price or any other method has to be followed.

As per the Rules, the Invoice Value (for stock transfer) would be legally accepted in case coal is transferred to another GSTIN where full input tax credit is available. BCCL may accordingly adopt the value by applying a rational basis.

7. Inter-State transfer of Used / old Plant & Machinery from unit in Jharkhand to unit in West Bengal of BCCL and vice versa: would it attract GST? If applicable, on what value and at what rate of tax?

Inter-state transfer of used / old P&M would attract GST. The tax rate as applicable on the specific goods shall apply. We shall revert with our views on the valuation (for tax payment) of said goods in due course.

8. Please clarify whether GST or VAT/CST/Excise or service shall be applicable in following cases:-

- a) Goods removed and bills issued before appointed date but goods received after the appointed day. – **Central Excise & VAT/CST shall be applicable on the date of removal/sale (since the existing law is applicable on that date).** The duty liability is not dependent on the fact when the goods have been received by the buyer.
- b) Services received before the appointed date but bill issued by the supplier after the appointed day. – **Assuming that the service provider has issued invoice within 30 days of completion of service, i.e. the invoice is issued in July 2017, the Point of Taxation shall arise on the actual date of issue of invoice as per the POTR, 2011. The said POTR is not enforceable on 1st July, 2017 and hence, service tax liability cannot be legally fastened in respect of such invoice. Moreover, no GST liability can legally arise since the service has already been rendered in June 2017 (which does not constitute Supply of Service under GST laws). There is no enabling provision to tax such services, either under erstwhile service tax law or the present GST law. However, this is highly prone to litigation. For all practical purpose, to avoid litigation, the service provider may raise invoice charging GST thereon. The Govt. may issue appropriate Notification to cover such situation.**

Regards

P K Prasad

CM (F) Taxation

From: "R K Agarwal"
 Subject: BCCL - Invoice for service rendered in June 2017 - GST implications
 Date: Mon, July 3, 2017 10:48
 To: "BHARAT COKING COAL LIMITED" <taxationbccl@gmail.com>, taxationhq@bccl.gov.in

Sir,

Pursuant to the introduction of GST, we are receiving a common question as to what should be the tax treatment in respect of invoices issued by the Contractor (say, works contractor) who is an individual/firm for **services rendered within June 2017** on which services the recipient of service (BCCL) is liable to pay service tax on 50% of the invoice value. The same is discussed hereinbelow:-

(A) In case the Invoice has been issued within June 2017

In this case, if the payment of the invoice amount has been made within June 2017, the point of taxation will arise in June 2017 for which the due date of service tax would be 5th /6th July, 2017. BCCL may accordingly pay the due service tax amount within the due date of 6th July, 2017.

However, if the payment of the invoice amount has not been made in June 2017 (but in July 2017), the point of taxation as per Service Tax arises in July 2017 during with period the Point of Taxation Rules, 2011 (POTR) under service tax law is not legally enforceable. Thus, legally, there is no liability on the part of BCCL to deposit service tax on the 50% of the invoice Value. Moreover, there is no provision under the GST laws under which BCCL is liable to pay tax under Reverse Charge Mechanism. Till date, there is no notification from the Govt to remove this defect/ anomaly. In order to avoid unnecessary dispute, it is suggested to deposit service tax liability within the due date of 6th July 2017 (considering the same to be liability of June 2017) provided that invoices have been received. Since the payment of service tax would be made on 6th July, 2017, the CENVAT credit of same, if otherwise eligible, would be available in July 2017 to be entered in GST Transitional returns (i.e. the same cannot be made available in the ER-1 of June 2017). From the Contractor's perspective, he is liable to pay service tax on 50% of the bill value under the POTR, since the invoice has been raised in June 2017, which amount becomes reimbursable by BCCL to the contractor subject to commercial arrangement.

(B) In case the Invoice has been issued in July 2017 (but within 30 days of completion of service)

The POTR arises in July 2017, on which date the provisions of POTR is legally not enforceable and therefore, service tax liability thereon does not arise. Also, the GST liability does not arise since the service been rendered in pre-GST regime. However, in order to avoid unnecessary dispute, the Contractor should be advised to charge applicable GST. Since there is no concept of partial reverse charge tax liability in GST, no liability to pay GST on BCCL arises.

(C) In case the Invoice has been issued after June 2017 (but after 30 days of completion of service)

Since the invoice has not been raised within the prescribed time limit of 30 days of the completion of service as per the provisions of the POTR, the POTR arises on the date of completion of service i.e. in June 2017, period in which the provisions of POTR is legally enforceable and therefore, service tax is applicable. Contractor is, therefore, required to charge and pay service tax on his portion of invoice (50%). In so far BCCL is concerned, legally there is no service tax liability on Reverse Charge basis since the payment has not been made in June 2017. Moreover, BCCL is not in position to pay service tax considering the June 2017 liability since no ST-3 return is required to be filed by it for the period July 2017. The best recourse, to avoid dispute, in this case is that the Contractor should charge GST at applicable rate.

Regards,

Rajeev Kumar Agarwal | Managing Partner |

RAJEEV AGARWAL & CO |

6G Elgin Road, first floor, Kolkata - 700 020 |

Bharat Coking Coal Ltd

Amendment in Tax Clause of existing work orders orders: Civil Department

**Sub : Amendment required in tax clause under existing Supply Orders/NITs
Of Civil Dep. in view of implementation of GST w.e.f.**

In Civil works, the following two types of tax clauses are there in the existing work orders/NITs:-

Type I

vii) The contractor/contractors shall provide facilities for the sanitary necessities of all persons employed on the work shall be constructed and maintained in the number, manner and place approved or ordered by the Engineer-in-charge. The contractor/contractors shall vigorously prohibit committing of nuisance at any other place. Cost of all works under this item shall be covered by the contractor/contractor's tendered rates.

viii) The contractor/contractors shall furnish to the Engineer-in-charge or his authorized representative with work reports from time to time regarding the contractor/contractors organization and the progress made by him/ them in the execution of the work as per the contract.

ix) All duties, taxes (excluding Service Tax only) and other levies (including cesses, building and construction workers cess, as applicable in States), whether local, municipal, provincial or central payable to the contractor/contractors under the Contract during the entire period of contract, or for any other cause as applicable on the last date of submission of Bid, shall be included in the rates, prices and the total Bid Price submitted by the Bidder. All investments, operating expenses, incidentals, overheads, lifts, carriages, tools and plants etc. as may be incidental upon execution and completion of works shall also be included in the rates, prices and total bid price submitted by the bidder.

However, such duties, taxes, levies etc. which is notified after the last date of submission of Bid and/or, any increase over the rate existing on the last date of submission of Bid shall be reimbursed by the company on production of documentary evidence in support of payment actually made to the concerned authorities.

Similarly if there is any decrease in such duties, taxes and levies the same shall be given recoverable from the contractor. For details of such duties, taxes, and other levies along with rates shall be declared by the bidder in the Price bid.

The item wise rate quoted shall be exclusive of service tax (share of service provider). Service tax (share of service provider) will be paid extra if payable. Payment of service tax (share of service provider) by the service provider (i.e. BCCCL) to the service provider would be made only on the basis submitting a Bill/invoice in accordance with the provision of relevant service tax rules. CENVAT credit is to be availed by paying authority as per rule.

Type II

INSTRUCTIONS TO BIDDERS

11.3 All duties, taxes (excluding Service Tax only) and other levies, octroi, royalty, building or construction workers cess (as applicable in States) payable by the Contractor under the Contract, or for any other cause as applicable on the last date of submission of Bid, shall be included in the rates, prices and the total Bid Price submitted by the Bidder. All investments, operating expenses, incidental overheads, leads, lifts, carriages, tools and plants etc. as may be attendant upon execution on completion of works shall also be included in the rates, prices and total Bid price submitted by the bidder.

However, such duties, taxes, levies etc. which is notified after the last date of submission of Bid and/or any increase over the rate existing on the last date of submission of Bid shall be reimbursed by the company on production of documentary evidence in support of payment actually made to the concerned authorities.

Similarly if there is any decrease in such duties, taxes and levies the same shall become recoverable from the contractor. The details of such duties, taxes and other levies along with rates shall be declared by the bidder in the Price bid.

The item wise rate quoted shall be exclusive of service tax (share of service provider). Service tax (share of service provider) will be paid extra, if payable. Payment of service tax (share of service provider) by the service availer (i.e. BCCU) to the service provider would be made only on the latter submitting a Bill/invoice in accordance with the provision of relevant service tax rules. Credit to be availed by paying authority as per rule.

Payment/deposit of service tax (share of service provider) is the responsibility of the service provider.

1.4 The rates and prices quoted by the Bidder shall be fixed for the duration of the contract and shall not be subject to variations on any account except to the extent variations allowed as per the conditions of the contract of the bidding document.

On examination of the above works orders, it is observed that all duties and taxes (excluding service tax) are included in the price quoted by the supplier. Such type of taxes/duties (like Excise duty, CVD, SAD, Cess, VAT etc) which have been subsumed under GST would be required to be ascertained and reduced from the bill value before service tax in order to ascertain the taxable value of supply on which CGST & SGST or IGST and GST (Compensation to state) cess would be payable.

Amendment required in existing tax clause under supply orders of Civil Dept: The relevant provisions under CGST Act in this regard are as under:-

1. **Supply of goods or services against old contracts:** As per Sec 142(10) of the CGST Act, the goods or services or both supplied on or after the appointed day in pursuance of a contract entered into prior to the appointed day shall be liable to tax under the provisions of this Act.
2. **Sub-sec 11 of Sec 142 of CGST Act:**

- (a) Notwithstanding anything contained in section 12, no tax shall be payable on goods under this Act to the extent the tax was leviable on the said goods under the Value Added Tax Act of the State;
- (b) notwithstanding anything contained in section 13, no tax shall be payable on services under this Act to the extent the tax was leviable on the said services under Chapter V of the Finance Act, 1994;

3. **Upward revision of price**[Clause (a) of sub-section (2) of Sec 142 of CGST Act] : Where, in pursuance of a contract entered into prior to the appointed day, the price of any goods or services or both is revised upwards on or after the appointed day, the registered person who had removed or provided such goods or services or both shall issue to the recipient a supplementary invoice or debit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act such supplementary invoice or debit note shall be deemed to have been issued in respect of an outward supply made under this Act;
4. **Downward revision of price**[Clause (b) of sub-section (2) of Sec 142 of CGST Act] : Where, in pursuance of a contract entered into prior to the appointed day, the price of any goods or services or both is revised downwards on or after the appointed day, the registered person who had removed or provided such goods or services or both may issue to the recipient a credit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act such credit note shall be deemed to have been issued in respect of an outward supply made under this Act;
5. **TDS against invoice issued before appointed day**[Sec 142(13) of CGST Act]: Where a supplier has made any sale of goods in respect of which tax was required to be deducted at source under any law of a State or Union territory relating to Value Added Tax and has also issued an invoice for the same before the appointed day, no deduction of tax at source under section 51 shall be made by the deductor under the said section where payment to the said supplier is made on or after the appointed day.
6. **Anti-profiteering measure: Sec 171 of CGST**:Any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices.

The Central Government may, on recommendations of the Council, by notification, constitute an Authority, or empower an existing Authority constituted under any law for the time being in force, to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

In view of above, it is proposed to insert the following clause in existing work order:-

- a) *In case, the contract price is exclusive of VAT/CST, excise duty, CVD, SAD and service tax, then the CGST& SGST or IGST and GST (Compensation) cess, as applicable, shall be paid extra (in lieu of "Service Tax, VAT/CST, Excise Duty, Entry tax CVD, SAD and service tax or any other taxes subsumed under GST") on the value of taxable supply pertaining to the goods and services supplied on or after the appointed day.*
- b) *Where the rate quoted by the bidder is inclusive of Excise duty, CVD, SAD or any other tax subsumed in GST, the CGST & SGST or IGST and GST (Compensation) cess, as applicable, shall be payable on the taxable value of supply ascertained by back*

calculation (i.e. reducing bill value by the amount of Excise duty, CVD, SAD or any tax (subsumed in GST) included in that rate prevailing at the time of bidding and the benefit of input tax credit).

- c) The bidder shall be liable to declare the amount of Excise duty, CVD, SAD or any other tax subsumed in GST which are included in the rate of different items of work quoted at the time of bidding.

Any reduction in rate of tax on any supply of goods and/or services or the benefit of input tax credit shall be passed on to by the supplier to the recipient (i.e. BCCL) by way of commensurate reduction in prices as required under GST provisions.

In this regard, a self-undertaking and a certificate of Chartered accountant may be furnished by the supplier of goods and services as per the format given by BCCL.

- d) In the event, the vendor / contractor fails to disclose the taxes, cess and duties (included in the rate quoted by the bidder prior to the date of applicability of GST) which have been, subsumed upon introduction of GST, BCCL shall have right to determine the amount of tax, cess and duties so included in the rate quoted to ascertain the taxable value of supply. The contractor/vendors shall be paid the taxable value plus CGST & SGST or IGST and GST Compensation Cess as applicable on the taxable value so ascertained. The vendor/contractor shall have no right to question or dispute the basis adopted by BCCL for ascertainment of taxable value and GST.
- e) Where the tax invoice pertaining to a supply of goods and/or services has been issued prior to the appointed day, the applicable taxes thereon shall be paid as per the terms and condition stated in original supply order/NIT.
- f) Where the supply of goods and/or services has been made prior to the appointed date, but the invoice has been issued on or after the appointed date, the tax clause as applicable under the revised NIT work order will be applicable. Invoices raised on or after 1st July, 2017 with taxes under erstwhile regime will not be accepted.
- g) The tax invoice raised by the supplier against the goods and/or services supplied on or after the appointed day must be in compliance of relevant GST Acts, rules & notifications made thereunder and should bear the GSTIN 20AAACB7934MF2B of BCCL in case of supply to Areas/units of BCCL within the state of Jharkhand and GSTIN 19AAACB7934M2Z7 of BCCL in case of supply to Areas/units of BCCL within the state of West Bengal. An unregistered supplier should not charge taxes under GST in his bill.
- h) Bill form given at Appendix -12 of Manual for Civil Engineering Works - 2015 (Part I) shall form an annexure to the tax invoice raise by the supplier in compliance of relevant GST Acts, rules & notifications made thereunder.
- i) The CGST & SGST, or IGST and GST (Compensation to state tax), as applicable, shall be paid extra against submission of proper Tax invoice, as referred above, by the supplier so that BCCL could be able to avail Input tax credit of such CGST & GST or IGST and GST (compensation to state cess) reflected in the invoice.
- j) If BCCL fails to claim Input Tax Credit (ITC) on eligible Inputs, input services and Capital Goods or the ITC claimed is disallowed due to failure on the part of supplier of

goods and services in incorporating the tax invoice issued to BCCL in its relevant returns under GST, payment of CGST & SGST or IGST, GST (Compensation to State) Cess shown in tax invoice to the tax authorities, issue of proper tax invoice or any other reason whatsoever, the applicable taxes & cess paid based on such Tax invoice shall be recovered from the current bills or any other dues of the supplier.

- k) The amount of CGST & SGST or IGST and GST Cess, as indicated in the Tax Invoice shall be paid only when they appear in GSTR 2A of BCCL and the supplier has filed the valid return in accordance with the provisions of the GST Act and the rules made there under.
- l) Where any differential amount is payable to the supplier on account of revision in price or escalation etc. or any other reason in relation to goods and/or services supplied before the appointed date, the Tax Invoice or debit note thereof shall be issued by the supplier in compliance of provisions/rules under GST.
- m) In the event of any additional tax liability accruing on the supplier of goods and/or services due to classification issue or for any other reason, the liability of BCCL shall be restricted to the amount of GST charged on the original tax invoice issued by the supplier.
- n) Similarly, where any differential amount is recoverable from the supplier on account of downward revision in price or due to any other reason in relation to goods and/or services supplied before the appointed date, the credit note thereof shall be issued by the service provider in compliance of provisions/ rules under GST.
- o) **TDS:** The TDS, if applicable, shall be made at applicable rate from the payment made or credited to the supplier against tax invoice issued in relation to supply of goods or services on or after the appointed day.
- p) **TDS against invoice issued prior to appointed day:** Where any Tax Invoice has been issued prior to the appointed day and TDS under VAT is applicable on such invoice, no TDS shall be made there on under GST law if the payment against such invoice is made on or after the appointed day.
- q) **E-way Bill:** On and after the appointed day, the e-way bill, if any required in connection with supply of goods shall be arranged by the supplier. However, the e-way bill will be arranged by BCCL where the supplier is unregistered one.
- r) **Supplier :** "supplier" in relation to any goods or services or both, shall mean the person supplying the said goods or services or both and shall include an agent acting as such on behalf of such supplier in relation to the goods or services or both supplied;
- s) **"Appointed day"** means the date on which the provisions of GST Acts shall come into force;

Bharat Coking Coal Ltd

Tax Clause :CMC Department

Sub : **Amendment required in tax clause under existing work Orders/NITs Of CMC Dep. in view of implementation of GST w.e.f.**

At present the following three types of Tax clause are there in the existing work orders/NITs:-

1. All duties, taxes (excluding Service Tax only) and other levies payable by the Contractor under the Contract, or for any other cause as applicable on the last date of submission of Bid, shall be included in the rates, prices and the total Bid Price submitted by the Bidder. All investments, operating expenses, incidentals, overheads etc. as may be attendant upon execution and completion of works shall also be included in the rates, prices and total Bid price submitted by the bidder.

However, such duties, taxes, levies etc. which is notified after the last date of submission of Bid and/or any increase over the rate existing on the last date of submission of Bid shall be reimbursed by the company on production of documentary evidence in support of payment actually made to the concerned authorities.

Similarly if there is any decrease in such duties, taxes and levies the same shall become recoverable from the contractor. The details of such duties, taxes and other levies along with rates shall be declared by the bidder in the Price bid.

The item wise rate quoted shall be exclusive of service tax. Service tax will be paid extra, if payable. Payment of service tax by the service availer (i.e. BCCL), to the service provider would be made only on the later submitting a Bill and Invoice in accordance with the provision of relevant service tax rules. CENVAT credit is to be availed by paying authority as per rule.

Payment of service tax is the responsibility of the service provider

[Clause 12(vii) of General Terms & Conditions of Hiring of HEMM: NIT Ref. No. NIT No.: BCCL/GM(CMC)/e-Tender/F-HEMM-OS/2015/1075 Date: 19.08.15]

2. The rate quoted by the bidder shall be excluding service tax. Service Tax will be paid as extra including in cases of Reverse Charge Mechanism in which it has to be deposited directly to the Service Tax Department. CENVAT credit is to be availed by the paying authority as per rule on the basis of Cenvatable invoice disclosing the service tax component separately.

The invoice/bill prepared by the contractor shall be in compliance of service tax rule so that BCCL could be able to take CENVAT credit on that basis.

[Clause 11 (vii) general terms & conditions of Hiring of HEMM of NIT. Ref. No. BCCL/GM/ CMC / F-HEMM-OS /2014/3449 Date: 05.12.14]

3. All duties, taxes and other levies payable by the contractor under the contract or by any other cause as applicable on the last date of submission of tender, shall be

included in the rates, prices and the total Bid Price submitted by the Bidder. All incidentals, overheads etc. as may be attendant upon execution and completion of works shall also be included in the rates, prices and the Bid price submitted by the Bidder.

However, such duties, taxes, levies etc which is notified after the last date of submission of tender and/or any increase over the rate existing on the last date of submission of tender shall be reimbursed by the company on production of documentary evidence in support of payment actually made to the concerned authorities. Any decrease in duties, taxes, levies etc. as above shall be recovered by the company.

Service Tax applicable for this work will be paid by the contractor, hence the rate in the BOQ/Price Bid to be quoted by the bidder should be inclusive of Service Tax.

After award of work, contractor shall mention the Service Tax Registration No., rate and amount separately in the bill.

[Clause 11(vii) of General terms & Conditions of Hiring of HEMM contracts: NIT ref. no. Ref. No. BCCL/GM(CMC)/F-HEMM-OS/2014/2231 dated 25.05.2014]

On examination of the above three clauses, it is observed that in the first two tax clauses, the service tax is payable extra where as in third one the service tax is included in the bid price.

Amendment required in existing tax clause under CMC Contracts: The relevant provisions under CGST Act in this regard are as under:-

1. **Supply of goods or services against old contracts:**As per Sec 142(10) of the CGST Act, the goods or services or both supplied on or after the appointed day in pursuance of a contract entered into prior to the appointed day shall be liable to tax under the provisions of this Act.
2. **Sub-sec 11 of Sec 142 of CGST Act:**
 - (a) Notwithstanding anything contained in section 12, no tax shall be payable on goods under this Act to the extent the tax was leviable on the said goods under the Value Added Tax Act of the State;
 - (b) notwithstanding anything contained in section 13, no tax shall be payable on services under this Act to the extent the tax was leviable on the said services under Chapter V of the Finance Act, 1994;
3. **Upward revision of price**[Clause (a) of sub-section (2) of Sec 142 of CGST Act] : Where, in pursuance of a contract entered into prior to the appointed day, the price of any goods or services or both is revised upwards on or after the appointed day, the registered person who had removed or provided such goods or services or both shall issue to the recipient a supplementary invoice or debit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act such supplementary invoice or debit note shall be deemed to have been issued in respect of an outward supply made under this Act;
4. **Downward revision of price**[Clause (b) of sub-section (2) of Sec 142 of CGST Act] : Where, in pursuance of a contract entered into prior to the appointed day, the price

of any goods or services or both is revised downwards on or after the appointed day, the registered person who had removed or provided such goods or services or both may issue to the recipient a credit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act such credit note shall be deemed to have been issued in respect of an outward supply made under this Act:

5. **TDS against invoice issued before appointed day [Sec 142(13) of CGST Act]:** Where a supplier has made any sale of goods in respect of which tax was required to be deducted at source under any law of a State or Union territory relating to Value Added Tax and has also issued an invoice for the same before the appointed day, no deduction of tax at source under section 51 shall be made by the deductor under the said section where payment to the said supplier is made on or after the appointed day.
6. **Anti-profiteering measure: Sec 171 of CGST:** Any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices.

The Central Government may, on recommendations of the Council, by notification, constitute an Authority, or empower an existing Authority constituted under any law for the time being in force, to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

In view of above, it is proposed to insert the following clause in existing work order (the clause drafted are with assumption that the works are purely of service in nature (i.e. does not involve supply of goods):-

- a) **Where the rate quoted is exclusive of Service Tax:** The CGST & SGST or IGST and GST compensation cess, as applicable, shall be paid extra in place of "service tax" on taxable value of supply against the services supplied on or after the appointed day.
- b) **Where the rate quote is inclusive of service tax:** The CGST & SGST or IGST and Union Territory tax, as applicable, may be paid extra in place of "service tax" against the services supplied on or after the appointed day on the amount arrived at on multiplying the bill value with the factor $[100/(100 + \text{rate of service tax prevailing on the date of bidding})]$ and reducing that amount by the benefit of input tax credit.
- c) The bidder shall be liable to declare the amount of Excise duty, CVD, SAD or any other tax, if any, subsumed in GST which are included in the value of service quoted at the time of bidding.

Any reduction in rate of tax on any supply of goods and/or services or the benefit of input tax credit shall be passed on to by the supplier to the recipient (i.e. BCCL) by way of commensurate reduction in prices as required under GST provisions.

In this regard, a self-undertaking and a certificate of Chartered accountant may be furnished by the supplier of goods and services as per the format given by BCCL.

- d) Where the invoice pertaining to a supply has been issued prior to the appointed day as per Rule 4A of Service tax rule, the applicable taxes thereon shall be paid as per the terms and condition stated in original supply order/NIT.

- e) Where the service has been rendered prior to the appointed date, but the invoice has been issued on or after the appointed date, the tax clause as applicable under the revised NIT work order will be applicable. Invoices raised on or after 1st July, 2017 with taxes under erstwhile regime will not be accepted
- f) The tax invoice raised by the supplier against the services rendered on or after the appointed day must be in compliance of relevant GST Acts, rules & notifications made thereunder and should bear the GSTIN 20AAACB7934MFZB of BCCL in case of supply to Areas/units of BCCL within the state of Jharkhand and GSTIN 19AAACB7934M2Z7 of BCCL in case of supply to Areas/units of BCCL within the state of West Bengal. An unregistered supplier should not charge taxes under GST in his bill.
- g) The CGST & SGST, or IGST and GST (Compensation to state tax), as applicable, shall be paid extra against submission of proper Tax invoice, as referred above, by the supplier so that BCCL could be able to avail Input tax credit of such CGST & GST or IGST and GST (compensation to state cess) reflected in the invoice.
- h) If BCCL fails to claim Input Tax Credit (ITC) on eligible inputs and Capital Goods or the ITC claimed is disallowed due to failure on the part of supplier of goods and services in incorporating the tax invoice issued to BCCL in its relevant returns under GST, payment of CGST & SGST or IGST, GST (Compensation to State) Cess shown in tax invoice to the tax authorities, issue of proper tax invoice or any other reason whatsoever, the applicable taxes & cess paid based on such Tax invoice shall be recovered from the current bills or any other dues of the supplier.
- i) The amount of CGST & SGST or IGST and GST Cess, as indicated in the Tax Invoice shall be paid only when they appear in GSTR 2A of BCCL and the supplier has filed the valid return in accordance with the provisions of the GST Act and the rules made thereunder.
- j) Where any differential amount is payable to the service provider on account of revision in price or escalation etc. Or any other reason in relation to service provided before the appointed date, the Tax Invoice or debit note thereof shall be issued by the service provider in compliance of provisions/rules under GST.
- k) Similarly, where any differential amount is recoverable from the service provider on account of downward revision in price or due to any other reason in relation to service provided before the appointed date, the credit note thereof shall be issued by the service provider in compliance of provisions/rules under GST.
- l) In the event of any additional tax liability accruing on the supplier of services due to classification issue or for any other reason, the liability of BCCL shall be restricted to the amount of GST charged on the original tax invoice issued by the supplier.
- m) **TDS** : The TDS, if applicable, shall be made at applicable rate from the payment made or credited to the supplier against tax invoice issued in relation to supply of services on or after the appointed day.

- n) **Supplier** : "supplier" in relation to any goods or services or both, shall mean the person supplying the said goods or services or both and shall include an agent acting as such on behalf of such supplier in relation to the goods or services or both supplied;
- o) **"Appointed day"** means the date on which the provisions of GST Acts shall come into force;

Bharat Coking Coal Ltd

Amendment of Tax Clause in existing supply orders: MM Department

Sub : **Amendment required in tax clause under existing Supply Orders/NITs Of MM Dep. in view of implementation of GST w.e.f.**

This has reference to the following three types of supply orders related to supply of goods placed by the MM Department, HQ:-

- a) BCCL/PUR/715330/FR Grade belting/16-17/52 dated 12.07.2016; (Annexure I)
- b) BCCL/Pur/715103/Rescue stretchers/16-17/65 dated 27.07.2016; (Annexure II)
- c) BCCL/Pur/712268/TS(survey)/15-16/ dated 10.10.2015; (Annexure III)
- d) BCCL/Pur/816055/PVC Gum Boots/63 dated 26.07.2016; (Annexure IV)

On examination of the above supply orders, it is observed that "Excise Duty, VAT/CST, Service tax (in case of inspection by CMPDIL) are payable extra. In some of the supply orders, the amount of excise duty is included in the price quoted by the bidder. In case of supply of imported goods, the amount of CVD, SAD and applicable cess are included in material value. The amount of such Excise duty, CVD, SAD, Cess which are included in the material value needs to be excluded from bill value for payment of different taxes under GST.

Amendment required in existing tax clause under supply orders of MM Dept: The relevant provisions under CGST Act in this regard are as under:-

1. **Supply of goods or services against old contracts:** As per Sec 142(10) of the CGST Act, the goods or services or both supplied on or after the appointed day in pursuance of a contract entered into prior to the appointed day shall be liable to tax under the provisions of this Act.
2. **Sub-sec 11 of Sec 142 of CGST Act:**
 - (a) Notwithstanding anything contained in section 12, no tax shall be payable on goods under this Act to the extent the tax was leviable on the said goods under the Value Added Tax Act of the State;
 - (b) notwithstanding anything contained in section 13, no tax shall be payable on services under this Act to the extent the tax was leviable on the said services under Chapter V of the Finance Act, 1994;
3. **Upward revision of price** [Clause (a) of sub-section (2) of Sec 142 of CGST Act] : Where, in pursuance of a contract entered into prior to the appointed day, the price of any goods or services or both is revised upwards on or after the appointed day, the registered person who had removed or provided such goods or services or both shall issue to the recipient a supplementary invoice or debit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act such supplementary invoice or debit note shall be deemed to have been issued in respect of an outward supply made under this Act;

4. **Downward revision of price**[Clause (b) of sub-section (2) of Sec 142 of CGST Act] : Where, in pursuance of a contract entered into prior to the appointed day, the price of any goods or services or both is revised downwards on or after the appointed day, the registered person who had removed or provided such goods or services or both may issue to the recipient a credit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act such credit note shall be deemed to have been issued in respect of an outward supply made under this Act:
5. **TDS against invoice issued before appointed day** Sec 142(13) of CGST Act]: Where a supplier has made any sale of goods in respect of which tax was required to be deducted at source under any law of a State or Union territory relating to Value Added Tax and has also issued an invoice for the same before the appointed day, no deduction of tax at source under section 51 shall be made by the deductor under the said section where payment to the said supplier is made on or after the appointed day.
6. **Anti-profiteering measure: Sec 171 of CGST:**Any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices.

The Central Government may, on recommendations of the Council, by notification, constitute an Authority, or empower an existing Authority constituted under any law for the time being in force, to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

In view of above, it is proposed to insert the following clause in existing work order:-

- a) *In case, the contract price is exclusive of VAT/CST, excise duty, CVD, SAD and service tax, then the CGST & SGST or IGST and GST (Compensation) cess, as applicable, shall be paid extra (in lieu of "VAT/CST, Excise Duty, Entry tax CVD, SAD and service tax or any other taxes subsumed under GST") on the value of taxable supply pertaining to the goods supplied on or after the appointed day.*
- b) *Where the rate quoted by the bidder is inclusive of Excise duty, CVD, SAD or any other tax subsumed in GST, the CGST & SGST or IGST and GST (Compensation) cess, as applicable, shall be payable on the taxable value of supply ascertained by back calculation (i.e. reducing the price of material/material value quoted by the amount of Excise duty, CVD, SAD or any tax (subsumed in GST) included in material value at the rate prevailing at the time of bidding and the benefit of input tax credit).*

In this regard, a self-undertaking and a certificate of Chartered accountant may be furnished by the supplier of goods and services as per the format given by BCCL.

- c) *The bidder shall be liable to declare the amount of Excise duty, CVD, SAD or any other tax subsumed in GST which are included in the price of material or value quoted at the time of bidding.*

Any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to by the supplier to the recipient (i.e. BCCL) by way of commensurate reduction in prices as required under GST provisions.

- d) In the event, the vendor / contractor fails to disclose the taxes, cess and duties (included in the rate quoted by the bidder prior to the date of applicability of GST) which have been subsumed upon introduction of GST, BCCL shall have right to determine the amount of tax, cess and duties so included in the rate quoted to ascertain the taxable value of supply. The contractor/vendors shall be paid the taxable value plus CGST & SGST or IGST and GST Compensation Cess applicable on the taxable value so ascertained. The vendor / contractor shall have no right to question or dispute the basis adopted by BCCL for ascertainment of taxable value and GST.
- e) Where the tax invoice pertaining to a supply has been issued prior to the appointed day, the applicable taxes thereon shall be paid as per the terms and condition stated in original supply order/NIT.
- f) Where the supply of goods and/or services has been made prior to the appointed date, but the invoice has been issued on or after the appointed date, the tax clause as applicable under the revised NIT work order will be applicable. Invoices raised on or after 1st July, 2017 with taxes under erstwhile regime will not be accepted

The tax invoice raised by the supplier against the goods supplied on or after the appointed day must be in compliance of relevant GST Acts, rules & notifications made thereunder and should bear the GSTIN 20AAACB7934MFZB of BCCL in case of supply to Areas/units of BCCL within the state of Jharkhand and GSTIN 19AAACB7934M2Z7 of BCCL in case of supply to Areas/units of BCCL within the state of West Bengal. An unregistered supplier should not charge taxes under GST in his bill.

- g) The CGST & SGST, or IGST and GST (Compensation to state tax), as applicable, shall be paid extra against submission of proper Tax invoice, as referred above, by the supplier so that BCCL could be able to avail Input tax credit of such CGST & GST or IGST and GST (compensation to state cess) reflected in the invoice.
- h) If BCCL fails to claim Input Tax Credit (ITC) on eligible Inputs and Capital Goods or the ITC claimed is disallowed due to failure on the part of supplier of goods and services in incorporating the tax invoice issued to BCCL in its relevant returns under GST, payment of CGST & SGST or IGST, GST (Compensation to State) Cess shown in tax invoice to the tax authorities, issue of proper tax invoice or any other reason whatsoever, the applicable taxes & cess paid based on such Tax invoice shall be recovered from the current bills or any other dues of the supplier.
- i) The amount of CGST & SGST or IGST and GST Cess, as indicated in the Tax Invoice shall be paid only when they appear in GSTR 2A of BCCL and the supplier has filed the valid return in accordance with the provisions of the GST Act and the rules made thereunder.
- j) In the event of any additional tax liability accruing on the supplier of goods and/or services due to classification issue or for any other reason, the liability of BCCL shall be restricted to the amount of GST charged on the original tax invoice issued by the supplier.

- k) Where any differential amount is payable to the supplier on account of revision in price or escalation etc. or any other reason in relation to goods supplied before the appointed date, the Tax Invoice or debit note thereof shall be issued by the supplier in compliance of provisions/rules under GST.
- l) Similarly, where any differential amount is recoverable from the supplier on account of downward revision in price or due to any other reason in relation to goods supplied before the appointed date, the credit note thereof shall be issued by the service provider in compliance of provisions/rules under GST.
- m) **TDS** : The TDS, if applicable, shall be made at applicable rate from the payment made or credited to the supplier against tax invoice issued in relation to supply of goods or services on or after the appointed day.
- n) **TDS against invoice issued prior to appointed day**: Where any Tax Invoice has been issued prior to the appointed day and TDS under VAT is applicable on such invoice, no TDS shall be made there on under GST law if the payment against such invoice is made on or after the appointed day.
- o) **E-way Bill**: On and after the appointed day, the e-way bill, if any, required in connection with supply of goods shall be arranged by the supplier. However, the e-way bill will be arranged by BCCL where the supplier is unregistered one.
- p) **Supplier** : "supplier" in relation to any goods or services or both, shall mean the person supplying the said goods or services or both and shall include an agent acting as such on behalf of such supplier in relation to the goods or services or both supplied;
- q) **"Appointed day"**: means the date on which the provisions of GST Acts shall come into force;



BCCL

Ref:BCCL/HQ/GST /2017/421

BHARAT COKING COAL LTD
(A Subsidiary of Coal India Ltd)
CIN: U10101JH1972GOI000918
FINANCE DIRECTORATE
KOYLA BHAWAN, DHANBAD-826005
Phone No. 0326-2230167
Email id : taxationhq@bccl.gov.in
Website: www.bcclweb.in

Dated: 11.08.2017

To,
Area Finance Manager,
Barora, Block-II, Govindpur, Katras, Sijua, Kusunda, Bastacolla, P.B, Lodna, E.J,
W.J, CV, Washery Division

Sub: Preparation of GST Invoice for Inter State of coal to Bhojudih Washery

Dear Sir,

As BCCL has taken two separate GST registration for the states of West Bengal and Jharkhand, tax invoice is required to be prepared in case of inter-state transfer of Coal and Stores/spares.

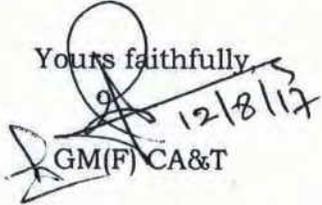
In this regard, it is requested to ensure that the Tax invoice for interstate transfer of coal to Bhojudih washery is prepared on day-to-day basis through coalnet only and a copy of the same is sent to AFM, WD/Bhojudih washery on daily basis to avoid any lapse of Input Tax Credit (ITC).

Further, AFM-Washery Division is requested to ensure that the details of tax invoice received from concerned areas are captured under bill tracking system and that proper accounting is made thereof.

Also, as advised during the meeting held on 12.06.2017 at level III of conference hall, BCCL HQ, state wise separate accounts be maintained by CCWO and CV Area(refer minutes of the meeting circulated vide ref. no. BCCL/HQ/GST/2017/304 dated 29.06.17.

Thanking you,

Yours faithfully,


12/8/17
GM(F) CA&T

Copy to:

1. TS to D(F); for kind information



BCCL

BHARAT COKING COAL LTD
(A Subsidiary of Coal India Ltd)
CIN: U10101JH1972GOI000918
FINANCE DIRECTORATE
KOYLA BHAWAN, DHANBAD-826005
Phone No. 0326-2230167
Email id : taxationhq@bccl.gov.in
Website: www.bcclweb.in

Ref: BCCL/GST /2017/373

Dated: 24.07.2017

To
The CGM/GM,
Block II, Barora, Sijua, Katras, Bastacolla, Lodna, EJ, Kusunda, WJ, PB,
Govindpur, CV, CCWO, MRS, Madhuvan Coal washery
The GM(S&M), GM (MM), GM (Stores), BCCL
The GM (Co-ordination), The GM (Env), GM(System), BCCL.
The GM (Excv), GM (E&M), GM (Civil), GM (Safety), BCCL
The GM (CSR), GM (WCD), GM (CMC), GM (QC), BCCL
The Dy.GM (Admn), BCCL / CMS (CHD), BCCL
The HOD (Legal), BCCL / The HOD (Fin) Pay, BCCL
The HOD (Fin) Sales A/c, The HOD (Fin), Purchase Finance, BCCL
Desk-in-Charge, Kolkata

Dear Sir,

Sub: **Category of goods & Services attracting CGST under reverse Charge.**

Please find enclosed a copy of Notification No. 04/2017 and Notification no. 13/2017- Central Tax(rate) dated 28.06.2017 showing the category of supply of goods and services respectively attracting payment of CGST under reverse charge mechanism.

This is for your information and needful.

Thanking you,

Encl: As above.

Copy to:

- 1) Director (Fin), BCCL
- 2) Dir (T) / Dir (P), BCCL
- 3) The GM (Fin) IC , BCCL - for kind information
- 4) The GM (Fin) IA, BCCL
- 5) The GM(Fin) C&B, BCCL
- 6) Chief Manager (Fin), Central A/cs
- 7) AFM /Area Sales Manager,

Block II, Barora, Sijua, Katras, Bastacolla, Lodna, EJ, Kusunda, WJ, PB,
Govindpur, CV, CCWO, MRS

- 8) Associate Finance to D(T)/D(P)
- 9) Depot Officer,

Block II, Barora, Sijua, Katras, Bastacolla, Lodna, EJ, Kusunda, WJ, PB,
Govindpur, CV, CCWO (for all washeries), Ekra, Jealgora

Sincerely yours,

GM(Fin) CA&T

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 13/2017- Central Tax (Rate)

New Delhi, the 28th June, 2017

GSR.....(E).- In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government on the recommendations of the Council hereby notifies that on categories of supply of services mentioned in column (2) of the Table below, supplied by a person as specified in column (3) of the said Table, the whole of central tax leviable under section 9 of the said Central Goods and Services Tax Act, shall be paid on reverse charge basis by the recipient of the such services as specified in column (4) of the said Table:-

Table

Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service
(1)	(2)	(3)	(4)
1	Supply of Services by a goods transport agency (GTA) in respect of transportation of goods by road to- (a) any factory registered under or governed by the Factories Act, 1948(63 of 1948);or (b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any co-operative society established by or under any law; or (d) any person registered under the	Goods Transport Agency (GTA)	(a) Any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any co-operative society established by or under any law; or (d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the

	<p>Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or</p> <p>(e) any body corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or</p> <p>(g) any casual taxable person.</p>		<p>Union Territory Goods and Services Tax Act; or</p> <p>(e) any body corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or</p> <p>(g) any casual taxable person; located in the taxable territory.</p>
2	<p>Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity.</p>	<p>An individual advocate including a senior advocate or firm of advocates.</p>	<p>Any business entity located in the taxable territory.</p>
3	<p>Services supplied by an arbitral tribunal to a business entity.</p>	<p>An arbitral tribunal.</p>	<p>Any business entity located in the taxable territory.</p>
4	<p>Services provided by way of sponsorship to any body corporate or partnership firm.</p>	<p>Any person</p>	<p>Any body corporate or partnership firm located in the taxable territory.</p>
5	<p>Services supplied by the Central Government, State Government, Union territory or local authority to a business entity excluding, -</p> <p>(1) renting of immovable property, and</p> <p>(2) services specified below-</p> <p>(i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and</p>	<p>Central Government, State Government, Union territory or local authority</p>	<p>Any business entity located in the taxable territory.</p>

	agency services provided to a person other than Central Government, State Government or Union territory or local authority; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers.		
6	Services supplied by a director of a company or a body corporate to the said company or the body corporate.	A director of a company or a body corporate	The company or a body corporate located in the taxable territory.
7	Services supplied by an insurance agent to any person carrying on insurance business.	An insurance agent	Any person carrying on insurance business, located in the taxable territory.
8	Services supplied by a recovery agent to a banking company or a financial institution or a non-banking financial company.	A recovery agent	A banking company or a financial institution or a non-banking financial company, located in the taxable territory.
9	Supply of services by an author, music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works to a publisher, music company, producer or the like.	Author or music composer, photographer, artist, or the like	Publisher, music company, producer or the like, located in the taxable territory.

Explanation.- For purpose of this notification,-

(a)The person who pays or is liable to pay freight for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this notification.

(b) "Body Corporate" has the same meaning as assigned to it in clause (11) of section 2 of the Companies Act, 2013.

(c) the business entity located in the taxable territory who is litigant, applicant or petitioner, as the case may be, shall be treated as the person who receives the legal services for the purpose of this notification.

(d) the words and expressions used and not defined in this notification but defined in the Central Goods and Services Tax Act, the Integrated Goods and Services Tax Act, and the Union Territory Goods and Services Tax Act shall have the same meanings as assigned to them in those Acts.

2. This notification shall come into force on the 1st day of July, 2017.

[F. No. 334/1/2017- TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No.4/2017-Central Tax (Rate)

New Delhi, the 28th June, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby specifies the supply of goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, made by the person as specified in the corresponding entry in column (4), in respect of which the central tax shall be paid on reverse charge basis by the recipient of the intra-state supply of such goods as specified in the corresponding entry in column (5) and all the provisions of the said Act shall apply to such recipient, namely:-

TABLE

S. No.	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
1.	0801	Cashew nuts, not shelled or peeled	Agriculturist	Any registered person
2.	1404 90 10	Bidi wrapper leaves (tendu)	Agriculturist	Any registered person
3.	2401	Tobacco leaves	Agriculturist	Any registered person
4.	5004 to 5006	Silk yarn	Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn	Any registered person
5.	-	Supply of lottery.	State Government, Union Territory or any local authority	Lottery distributor or selling agent. <i>Explanation.-</i> For the purposes of this entry, lottery distributor or selling agent has the same meaning as assigned to it in clause (c) of Rule 2 of the Lotteries (Regulation) Rules, 2010, made under the

				provisions of sub section 1 of section 11 of the Lotteries (Regulations) Act, 1998 (17 of 1998).
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Explanation. –

(1) In this Table, “tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.354/117/2017-TRU]

(Mohit Tewari)
Under Secretary to the Government of India



BCCL

BHARAT COKING COAL LTD
(A Subsidiary of Coal India Ltd)
CIN: U10101JH1972GOI000918
FINANCE DIRECTORATE
KOYLA BHAWAN, DHANBAD-826005
Phone No. 0326-2230167
Email id : taxationhq@bccl.gov.in
Website: www.bcclweb.in

Ref: BCCL/GST /2017/371

Dated: 24.07.2017

To

The CGM/GM,

Block II, Barora, Sijua, Katras, Bastacolla, Lodna, EJ, Kusunda, WJ, PB,
Govindpur, CV, CCWO, MRS, Madhuvan Coal washery

The GM(S&M), GM (MM), GM (Stores), BCCL

The GM (Co-ordination), The GM (Env), GM(System), BCCL.

The GM (Excav), GM (E&M), GM (Civil), GM (Safety), BCCL

The GM (CSR), GM (WCD), GM (CMC), GM (QC), BCCL

The Dy.GM (Admn), BCCL / CMS (CHD), BCCL

The HOD (Legal), BCCL / The HOD (Fin) Pay, BCCL

The HOD (Fin) Sales A/c, The HOD (Fin), Purchase Finance, BCCL

Desk-in-Charge, Kolkata

Dear Sir,

Sub: **Meaning of certain terminology as of CGST & IGST Act 2017**

Meaning of certain terminologies as per CGST Act 2017 :-

- a) **Composite Supply [Sec 2(30)]:** "composite supply" means a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply;

Illustration.— Where goods are packed and transported with insurance, the supply of goods, packing materials, transport and insurance is a composite supply and supply of goods is a principal supply;

- b) **Mixed Supply [Sec 2(74)] :** "mixed supply" means two or more individual supplies of goods or services, or any combination thereof, made in conjunction with each other by a taxable person for a single price where such supply does not constitute a composite supply.

Illustration.— A supply of a package consisting of canned foods, sweets, chocolates, cakes, dry fruits, aerated drinks and fruit juices when supplied for a single price is a mixed supply. Each of these items can be supplied separately and is not dependent on any other. It shall not be a mixed supply if these items are supplied separately;

- c) **Goods [Sec 2(52)]:** "goods" means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply;

Further, as per Schedule II of CGST Act 2017, the following activities are to be treated as supply of goods:-

- the functions performed by the Members of Parliament, Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities;
 - the duties performed by any person who holds any post in pursuance of the provisions of the Constitution in that capacity; or
 - the duties performed by any person as a Chairperson or a Member or a
- iii. Director in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of this clause.
- iv. Services of funeral, burial, crematorium or mortuary including transportation of the deceased.
- v. Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.
- vi. Actionable claims, other than lottery, betting and gambling.
- Explanation.*—For the purposes of paragraph 2, the term "court" includes District Court, High Court and Supreme Court.

- f) As per entry (2) of Schedule I of CGST Act 2017, Supply of goods or services or both between related persons or between distinct persons as specified in section 25, when made in the course or furtherance of business to be treated as supply even if made without consideration.

Provided that gifts not exceeding fifty thousand rupees in value in a financial year by an employer to an employee shall not be treated as supply of goods or services or both.

- g) **Suppliers [Sec 2(105)]:** "supplier" in relation to any goods or services or both, shall mean the person supplying the said goods or services or both and shall include an agent acting as such on behalf of such supplier in relation to the goods or services or both supplied;
- h) **Telecommunication Service[Sec 2(110)]:** "telecommunication service" means service of any description (including electronic mail, voice mail, data services, audio text services, video text services, radio paging and cellular mobile telephone services) which is made available to users by means of any transmission or reception of signs, signals, writing, images and sounds or intelligence of any nature, by wire, radio, visual or other electromagnetic means;
- i) **Works Contract [Sec 2(119)]:-** "works contract" means a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract.

Meaning of certain terminologies as per IGST Act 2017:-

A. Inter-State & Intra-State supply of Goods & Services

Sec 7 :Inter-state Supply :-

- (1) Subject to the provisions of section 10, supply of goods, where the location of the supplier and the place of supply are in—
- a. two different States;
 - b. two different Union territories; or
 - c. a State and a Union territory,
- shall be treated as a supply of goods in the course of inter-State trade or commerce.
- (2) Supply of goods imported into the territory of India, till they cross the customs frontiers of India, shall be treated to be a supply of goods in the course of inter-State trade or commerce.

Sec 10: Place of Supply of Goods (Other than supply of Goods imported into or exported from India:

- (1) The place of supply of goods, other than supply of goods imported into, or exported from India, shall be as under,—
- a) where the supply involves movement of goods, whether by the supplier or the recipient or by any other person, the place of supply of such goods shall be the location of the goods at the time at which the movement of goods terminates for delivery to the recipient;
 - b) where the goods are delivered by the supplier to a recipient or any other person on the direction of a third person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to the goods or otherwise, it shall be deemed that the said third person has received the goods and the place of supply of such goods shall be the principal place of business of such person;
 - c) where the supply does not involve movement of goods, whether by the supplier or the recipient, the place of supply shall be the location of such goods at the time of the delivery to the recipient;
 - d) where the goods are assembled or installed at site, the place of supply shall be the place of such installation or assembly;
 - e) where the goods are supplied on board a conveyance, including a vessel, an aircraft, a train or a motor vehicle, the place of supply shall be the location at which such goods are taken on board.
- (2) Where the place of supply of goods cannot be determined, the place of supply shall be determined in such manner as may be prescribed.

Sec 11: Place of supply of goods imported into or exported from India:

The place of supply of goods,—

- (a) imported into India shall be the location of the importer;
- (b) exported from India shall be the location outside India.

Sec 12 : Place of Supply of services where location of supplier and recipient is in India

- (1) The provisions of this section shall apply to determine the place of supply of services where the location of supplier of services and the location of the recipient of services is in India.
- (2) The place of supply of services, except the services specified in sub-sections (3) to (14),—
- a) made to a registered person shall be the location of such person;
 - b) made to any person other than a registered person shall be,—
 - i. the location of the recipient where the address on record exists; and
 - ii. the location of the supplier of services in other cases.
- (3) The place of supply of services,—
- a) directly in relation to an immovable property, including services provided by architects, interior decorators, surveyors, engineers and other related experts or estate agents, any service provided by way of grant of rights to use immovable property or for carrying out or co-ordination of construction work; or

- b. a person other than a registered person, shall be the location at which such goods are handed over for their transportation.

(9) The place of supply of passenger transportation service to,—

- a) a registered person, shall be the location of such person;
- b) a person other than a registered person, shall be the place where the passenger embarks on the conveyance for a continuous journey:

Provided that where the right to passage is given for future use and the point of embarkation is not known at the time of issue of right to passage, the place of supply of such service shall be determined in accordance with the provisions of sub-section (2).

Explanation.—For the purposes of this sub-section, the return journey shall be treated as a separate journey, even if the right to passage for onward and return journey is issued at the same time.

(10) The place of supply of services on board a conveyance, including a vessel, an aircraft, a train or a motor vehicle, shall be the location of the first scheduled point of departure of that conveyance for the journey.

(11) The place of supply of telecommunication services including data transfer, broadcasting, cable and direct to home television services to any person shall,—

- a) in case of services by way of fixed telecommunication line, leased circuits, internet leased circuit, cable or dish antenna, be the location where the telecommunication line, leased circuit or cable connection or dish antenna is installed for receipt of services;
- b) in case of mobile connection for telecommunication and internet services provided on post-paid basis, be the location of billing address of the recipient of services on the record of the supplier of services;
- c) in cases where mobile connection for telecommunication, internet service and direct to home television services are provided on pre-payment basis through a voucher or any other means,—
 - i. through a selling agent or a re-seller or a distributor of subscriber identity module card or re-charge voucher, be the address of the selling agent or re-seller or distributor as per the record of the supplier at the time of supply; or
 - ii. by any person to the final subscriber, be the location where such prepayment is received or such vouchers are sold;
- d) in other cases, be the address of the recipient as per the records of the supplier of services and where such address is not available, the place of supply shall be location of the supplier of services:

Provided that where the address of the recipient as per the records of the supplier of services is not available, the place of supply shall be location of the supplier of services:

Provided further that if such pre-paid service is availed or the recharge is made through internet banking or other electronic mode of payment, the location of the recipient of services on the record of the supplier of services shall be the place of supply of such services.

Explanation.—Where the leased circuit is installed in more than one State or Union territory and a consolidated amount is charged for supply of services relating to such circuit, the place of supply of such services shall be taken as being in each of the respective States or Union territories in proportion to the value for services separately collected or determined in terms of the contract or agreement entered into in this regard or, in the absence of such contract or agreement, on such other basis as may be prescribed.

(12) The place of supply of banking and other financial services, including stock broking services to any person shall be the location of the recipient of services on the records of the supplier of services:

fair, exhibition or similar events, and of services ancillary to such admission or organisation, shall be the place where the event is actually held.

- 6) Where any services referred to in sub-section (3) or sub-section (4) or sub-section (5) is supplied at more than one location, including a location in the taxable territory, its place of supply shall be the location in the taxable territory.
- 7) Where the services referred to in sub-section (3) or sub-section (4) or sub-section (5) are supplied in more than one State or Union territory, the place of supply of such services shall be taken as being in each of the respective States or Union territories and the value of such supplies specific to each State or Union territory shall be in proportion to the value for services separately collected or determined in terms of the contract or agreement entered into in this regard or, in the absence of such contract or agreement, on such other basis as may be prescribed.
- 8) The place of supply of the following services shall be the location of the supplier of services, namely:—
 - a. services supplied by a banking company, or a financial institution, or a non-banking financial company, to account holders;
 - b. intermediary services;
 - c. services consisting of hiring of means of transport, including yachts but excluding aircrafts and vessels, up to a period of one month.

Explanation.—For the purposes of this sub-section, the expression,—

- a) “account” means an account bearing interest to the depositor, and includes a non-resident external account and a non-resident ordinary account;
 - b) “banking company” shall have the same meaning as assigned to it under clause (a) of section 45A of the Reserve Bank of India Act, 1934;
 - c) “financial institution” shall have the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934;
 - d) “non-banking financial company” means,—
 - i. a financial institution which is a company;
 - ii. a non-banking institution which is a company and which has as its principal business the receiving of deposits, under any scheme or arrangement or in any other manner, or lending in any manner; or
 - iii. such other non-banking institution or class of such institutions, as the Reserve Bank of India may, with the previous approval of the Central Government and by notification in the Official Gazette, specify.
- 9) The place of supply of services of transportation of goods, other than by way of mail or courier, shall be the place of destination of such goods.
 - 10) The place of supply in respect of passenger transportation services shall be the place where the passenger embarks on the conveyance for a continuous journey.
 - 11) The place of supply of services provided on board a conveyance during the course of a passenger transport operation, including services intended to be wholly or substantially consumed while on board, shall be the first scheduled point of departure of that conveyance for the journey.
 - 12) The place of supply of online information and database access or retrieval services shall be the location of the recipient of services.



BCCL

BHARAT COKING COAL LTD

(A Subsidiary of Coal India Ltd)

CIN: U10101JH1972GOI000918

FINANCE DIRECTORATE

KOYLA BHAWAN, DHANBAD-826005

Phone No. 0326-2230167

Email id : taxationhq@bccl.gov.in

taxationbccl@gmail.com

Website: www.bcclweb.in

Ref: BCCL/GST /2017/292

Dated: 29.06.2017

To

The CGM/GM,

Block II, Barora, Sijua, Katras, Bastacolla, Lodna, EJ, Kusunda, WJ, PB,
Govindpur, CV, CCWO, MRS, Madhuban Coal washery

The GM(S&M), GM (MM), GM (Stores), BCCL

The GM (Co-ordination), The GM(Env),GM(System), BCCL.

The GM (Excav), GM (E&M), GM (Civil), GM (Safety), BCCL

The GM (CSR), GM (WCD), GM (CMC), GM (QC), BCCL

The Dy.GM (Admn), BCCL / CMS (CHD), BCCL

The HOD (Legal), BCCL / The HOD (Fin) Pay, BCCL

The HOD(Fin) Sales A/c, The HOD (Fin), Purchase Finance, BCCL

Desk-in-Charge, Kolkata

Dear Sir,

Subject: Guidelines for proper implementations of GST.

As we know, the GST is going to implemented with effect from 1st July, 2017. The details of migration and guidelines for proper implementation of GST is enumerated below:-

1. **GSTIN OF BCCL:** Goods and Service Tax Identification No. (GSTIN) of BCCL obtained for Jharkhand and west Bengal is furnished below:-

S. no.	State of Registration	GSTIN
1	BCCL - Jharkhand	20AAACB7934MFZB
2	BCCL - West Bengal	19AAACB7934M2Z7

A copy of Certificate of Provisional Registration obtained separately for Jharkhand and West Bengal are attached herewith as **Annexure I** and **Annexure II** respectively.

2. **Input Service Distributor (ISD) Registration:** As opined by M/s PWC, ISD registration would be required to be taken by Pay Office-HQ and Desk Office - Kolkata. The concerned offices are advised to apply for ISD registrations on 01.07.2017 at www.gst.gov.in in consultation with PWC.

3. **Display of Registration Certificate and GSTIN on the Name Board:** The Certificate of registration be displayed in a prominent location at the principal place of business as well as additional place of business both in Jharkhand as well as West Bengal.

Similarly, GSTIN be also exhibited on the name board at the entry of principal place of business and at every additional place or places of business.

At HQ, HOD (Admn) shall arrange for the same.

4. **Principal and additional place of business under Jharkhand having GSTIN : 20AAACB7934MFZB**

1.	Bastacola Area	2.	Lodna Area	3.	Eastern Jharia
4.	Kusunda Area	5.	PB Area	6.	Western Jharia
7.	Block II Area	8.	Barora Area	9.	Sijua Area
10.	Katras Area	11.	Govindpur Area	12.	CV-Jharkhand (Basantimata colliery, Dahibari colly., Dahibari Washery, Auto workshop and Regional Store, Laikdih, Liakdih Colliery)
13.	Madhuban Coal Washery	14.	Mahuda Washery	15.	Moonidih Washery
16.	Patherdih Washery	17.	Dugda Washery	18.	Sudamdih Washery
19.	Central Stores -Ekra	20.	Central Stores-Jealgora	21.	All Regional stores (Except Bhojudih)
22.	Sinidih Workshop	23.	BCCL , HQ - Principal Place of Business	24.	MRS
25.	BTA	26.	CHD	27.	All collieries/units under aforesaid areas.

5. **Principal and additional place of business under West Bengal having GSTIN: 19AAACB7934M2Z7:**

1.	CV-WB (all collieries other than that shown in Jharkhand)	2.	Bhojudih Washery	3.	Regional Stores-Bhojudih
4.	Desk Office -Kolkata - Principal place of business.				

6. **Circulation of our GSTIN:** Our GSTIN, both for Jharkhand as well as West Bengal, be circulated to all the suppliers of BCCL with advice to ensure that the same is mentioned in the Tax Invoice issued against supply of goods and services to BCCL.
7. **Updation of Master Data of Coal Consumers / other recipient:** The master data of Coal customers/ other recipients be updated at the earliest so that the Tax Invoice could be issued smoothly w.e.f. 01.07.2017.
8. **Tax invoice and other documents to be generated with effect from 01.07.2017 under Coalnet only:** The provision has been made in our Coalnet for generation of following types of Tax invoices /Documents in compliance of GST Law:-
- Tax Invoice for Raw Coal Sales-Credit.
 - Tax Invoice for Raw Coal Sales-Cash.
 - Tax Invoice for Washery Products Sales.
 - Tax Invoice for inter-state Transfer of Coal.
 - Tax Invoice for inter-state Transfer of Stores & Spares.
 - Tax Invoice for Scrap Sales.
 - Tax Invoice for Supply of Services.
 - Tax Invoice- Procurement of Goods from un-registered party.
 - Tax Invoice – Procurement of Services from un-registered party.
 - Debit note/Credit note- Raw Coal Sales-Credit.
 - Debit note/Credit note- Raw Coal Sales-Cash.
 - Debit note/Credit note- Washery Products Sales.
 - Debit note/Credit note- Supply of Services.
 - Delivery Challans in case of intrastate supply of coal and stores from one unit to other unit of BCCL.
 - Advance Receipt Vouchers.
 - Refund Vouchers.
 - Payment Vouchers for payment attracting tax under reverse charge mechanism.

As the payment of Tax and Return filing under GST law shall be dealt centrally at Headquarter level, it is requested to ensure that all the above Tax invoices/ Documents are generated through Coalnet only so that necessary figures could be available at Headquarter level through Coalnet for payment of Taxes and return filing.

9. **Tax Invoice and Debit/Credit Note :** The Tax invoices or Debit/credit Notes has to be issued in the following cases:-
- Sale of Coal/Washerries Product etc
 - Sale of Scrap
 - Transfer of Coal from Area/Unit within Jharkhand to Area/Unit located in West Bengal and Vice versa.
 - Transfer of Stores and Spares from Area/Unit within Jharkhand to Area/Unit located in West Bengal and vice versa.
 - Repairing Job undertaken by Sinidih Workshop for Areas/Unit located in West Bengal.
 - Renting of Immovable Property.
 - Services provided by Mines Rescue Station, BCCL

- h) Other Services provided by BCCL
- i) Debit Note for any expenses by Area/Unit within Jharkhand to Area/Unit located in West Bengal and vice versa.
- j) Procurement of Goods and Services from an Un-registered Party. [Sec.31(3)(g)]

10. **Tax invoice should be signed by authorised person only:** As per rule tax invoice has to be signed by authorised person only. Ensure compliance of the same. Certain person may be authorised for this purpose.

11. **Time limit for issuing tax invoice.[Sec.31(1) and Rule. 2 of Tax Invoice]**

- a) For supply of goods-before or at the time of removal of goods for supply to the recipient.
- b) For supply of services-within the period of 30 days from the date of supply of service.
- c) In case of procurement of goods from un-registered party - the tax invoice has to be issued immediately on receipts of goods. [Refer sub-section 3 of section 12.]
- d) In case of procurement of services from un-registered party – the tax invoice has to be issued immediately at the time capturing bill details under bill tracking system or within 60 days from the date of issue of invoice by the suppliers whichever occurs earlier. | refer sub-section 3 of section 13 of CGST Act,2017]

12. **Delivery challan:** Area/Unit are required to Issue a delivery challan in case of intra-state (i.e. within same state) movement/transfer of Coal at the time of removal. In case of difference between total quantity as per delivery challan and that as per Joint reconciliation report between units, a delivery challan may be issued for adjustment covering the period involved)

The accounting of intra State transfer of Coal may be done based on statement of delivery challan. The amount of CGST, SGST, IGST and Cess, as shown in delivery challan, may be ignored for the purpose of accounting.

The delivery challan has to be prepared in triplicate (original for Consignee, Duplicate for Transporter and triplicate for Consignor).

13. **Advance Receipt Voucher:**

- a) As required U/s 31(3)(d) of the CGST Act,2016 the Advance receipt voucher has to be issued by M&S Dept. HQ against receipt of advance from E-auctions party. In case of receipt of payment from FSA party, Advance receipt voucher may be generated only if the debtors balance of the concerned customer is zero.
- b) The advance receipt voucher may be issued also against receipt advance by BCCL from its customer against supply of goods and services other than coal.
- c) **Old advance received before 01.07.2017:** No advance tax under GST law is required to be paid against old advance received from e-auction customer and remaining unadjusted as on the appointed day (i.e. 01.07.2017). This advance has to be adjusted as usual in normal course against supply of coal in GST regime as per the existing practice.

Further the old advance outstanding as on 01.07.2017 against any customer should not be adjusted against current auction advance during GST regime.

- d) **Exact amount be deposited:** The sum total of EMD and balance amount of deposited as advance by the coal customer against e-auction sale should neither exceed nor be less than the amount required to be deposited against quantity for bidding has been done. The e-auction parties may be advised accordingly.

Further, the e-auction parties may be advised to deposit the balance money (i.e. net of EMD) in one instalment only.

- e) **Separate advance for Jharkhand and West Bengal:** The coal customers may be advised to deposit the amount of advance separately against quantity of coal to be lifted from mines in Jharkhand and that in West Bengal mentioning the GSTIN of BCCL for Jharkhand and West Bengal respectively.

Further, the e-auction Coal consumers be advised to deposit advance auction wise and bid wise so that separate advance receipt voucher could be issued for each bid.

14. **Refund:** As required U/s 31(3)(e) of CGST Act, 2017, a Refund Voucher has to be issued by M&S Dept. HQ to the person who has paid advance in cases where the advance receipt voucher has been issued but subsequently no supply has been made (partially or fully) and no tax invoice has been issued due to such non-supply.
15. **Payment Voucher:** As required under section 31(3)(g) of CGST Act, a payment voucher is required to be issued at the time of making payment to the supplier in case of procurement of goods and services from un-registered party and procurement of notified goods and services attracting reverse charge mechanism from registered party. System for this has already been made under CoalNet.
16. **Tax Invoice of washed coal based on ash %:** Under GST regime, the Tax Invoice may be prepared by the concerned Area immediately on dispatch of coal considering the average ash % determined based on previous three joint sampling reports available. Later, Debit/credit note may be issued based on actual report of ash % based on joint sampling.
17. **Despatch of coal through non-weighted rake/wagons due to the reason of breakdown of railway Weigh Bridge:** Under such circumstances, the tax invoice may be issued at the time of despatch of coal on the basis of carrying capacity. Later, Debit/Credit may be issued to the customer for any excess/shortage in quantity of coal found on actual weightment at the unloading point for basic price as well as all other charges, levies and taxes.
18. **Issue of Debit / Credit Note to customer/recipient:** In all cases, the debit / credit note may be issued for basic price as well as all other applicable charges, levies and taxes under GST against goods and services supplied by BCCL.

19. **Payment Voucher:** In pursuance of Sec.31(3)(f) of CGST Act,2017, Areas/Units are required to issue payment voucher at the time of bill passing in case of procurement of:-

- a) notified Goods and Services requiring payment of tax under reverse charge and
- b) goods and services from un-registered party.

20. **Rate of taxes applicable on Coal/washery products:**

- a) CGST-2.50%
- b) SGST-2.50%
- c) IGST -5.00%
- d) GST Compensation Cess- Rs. 400 per tonne

21.. **Notifications:**

S.no.	Notification no.	Date of Issue	Subject
1	1/2017	28.06.2017	CGST Rate of Goods notified under section 9 (1)
2	2/2017	28.06.2017	CGST exempt goods notified under section 11 (1)
3	3/2017	28.06.2017	2.5% concessional CGST rate for supplies to Exploration and Production notified under section 11 (1)
4	4/2017	28.06.2017	Reverse charge on certain specified supplies of goods under section 9 (3)
5	8/2017	28.06.2017	CGST exemption from reverse charge upto Rs.5000 per day under section 11 (1)

The above-mentioned notifications can be accessed at www.cbec.gov.in In future also, visit this website for new notifications.

22. **IGST paid on import of Goods:** The concerned department/ Area shall be liable to furnish the relevant information pertaining to goods imported and IGST paid over that to Taxation department immediately on payment of IGST.

23. **Claim of Input Tax Credit (ITC):**

- a) For claiming ITC, the following two conditions are required to be complied:-
 - i. BCCL is in possession of Tax invoice or Debit Note issued by the registered supplier.
 - ii. Goods or services or both have been received.
- b) To comply with the above requirements and to ensure that goods and/ or services have been received and that BCCL is in possession of Tax Invoice or Debit/Credit

note issued by supplier, it has been decided to maintain a data base at BCCL's end keeping the details of invoices or Debit/Credit notes received.

- c) For maintaining such data base of Invoices or Debit/Credit notes received, modifications have been made under Bill Tracking system to capture the relevant information. The bill passing officer of Finance discipline shall be responsible for capturing the relevant data correctly.
- d) In addition to capturing the relevant data, the bill passing officer shall also confirm under CoalNet while capturing bill details, as explained above, whether ITC is admissible against that tax invoice or not.
- e) ***The Input Tax credit shall be claimed initially for the total tax amount as shown in the Tax Invoice issued by the supplier. Subsequently, if the tax amount is reduced due to reduction in amount passed for payment, the supplier may be advised by the bill passing section to issue a credit note for the difference amount. Later, on submission of credit note by the supplier in his GSTR-1 return, the same may be accepted provided the bill passing section admits the credit note.***
- f) The ITC shall be claimed on the basis of receipt of Tax Invoice. The Input Tax Credit shall be claimed against only those Tax Invoices or Debit Note issued by the suppliers which are available in our database irrespective of whether it is available in information made available under GSTR-2A or not.
- g) The Tax invoices, available in our data base, which matches with that made available in GSTR 2A, shall not be required to be added further while submitting GSTR 2. However, such tax invoices which are available in our data base but not made available in GSTR 2A shall be required to be added while submitting GSTR 2.
- h) Where the input tax credit claimed, as above, is not admitted by the tax authorities due to failure on the part of supplier in filing GSTR 1 and discrepancies are communicated under Sec 42(3), such report shall also be matched with our data base as above and the concerned bill passing section shall be communicated with such discrepancy report.
- i) The Bill passing section shall take up the matter with concerned supplier advising him to incorporate the same in subsequent GSTR-1 filed by him failing which the relevant tax amount may be recovered from his next bill or dues.

24. Admissibility of Input Tax credit (ITC): The credit of input tax charged on supply of goods or services or both, used or intended to be used in course of furtherance of business, is admissible.

25. Capital Goods: "Capital Goods" means goods, the value of which is capitalised in the books of account of the person claiming the input tax credit and which are used or intended to be used in the course or furtherance of business.

The Capital goods may be capitalized with total value excluding the amount of CGST, SGST, IGST and GST Cess, if any.

26. Documents relevant for ITC: For claiming Input Tax Credit, it is necessary that

- (a) an invoice issued by the supplier of goods or services or both;
- (b) a debit note issued by a supplier;
- (c) a bill of entry;

- (d) an invoice issued in case of procurement of goods or services from unregistered party.
- (e) a document issued by an Input Service Distributor;

The Bill passing officer must ensure that the Tax Invoice or Debit Note issued by the supplier of goods and services contains the following information to avoid any disallowance of Input Tax Credit:-

- a. name, address and GSTIN of the supplier;
- b. a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters hyphen or dash and slash symbolized as "-" and "/" respectively, and any combination thereof, unique for a financial year;
- c. date of its issue;
- d. name, address and GSTIN or UIN, if registered, of BCCL;
- e. name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered and where the value of taxable supply is fifty thousand rupees or more;
- f. HSN code of goods or Accounting Code of services;
- g. description of goods or services;
- h. quantity in case of goods and unit or Unique Quantity Code thereof;
- i. total value of supply of goods or services or both;
- j. taxable value of supply of goods or services or both taking into account discount or abatement, if any;
- k. rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- l. amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- m. place of supply along with the name of State, in case of a supply in the course of inter-State trade or commerce;
- n. address of delivery where the same is different from the place of supply;
- o. whether the tax is payable on reverse charge basis; and
- p. signature or digital signature of the supplier or his authorized representative;

27. Time limit for availing ITC: The input tax credit in respect of any invoice or debit note for supply of goods or services or both can't be availed after the due date of furnishing return for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier.

In view of above, efforts be made to ensure that the Tax Invoice or debit note received from the suppliers are incorporated in our data base, as explained above, at the earliest to avoid lapse of ITC. In case of mismatch also, efforts be made to resolve the discrepancies at the earliest to avoid loss of ITC.

28. Goods & Services on which input tax credit not admissible: The input tax credit shall not be available in respect of the following, namely:—

(a) motor vehicles and other conveyances except when they are used—

(i) for making the following taxable supplies, namely:—

- (A) further supply of such vehicles or conveyances ; or
- (B) transportation of passengers; or

(C) imparting training on driving, flying, navigating such vehicles or conveyances;

(ii) for transportation of goods.

(b) the following supply of goods or services or both—

i. food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery except where an inward supply of goods or services or both of a particular category is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;

ii. membership of a club, health and fitness centre;

iii. rent-a-cab, life insurance and health insurance except where—

a) the Government notifies the services which are obligatory for an employer to provide to its employees under any law for the time being in force; or

b) such inward supply of goods or services or both of a particular category is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as part of a taxable composite or mixed supply; and

iv. travel benefits extended to employees on vacation such as leave or home travel concession;

(c) works contract services when supplied for construction of an immovable property (other than plant and machinery) except where it is an input service for further supply of works contract service;

(d) goods or services or both received by a taxable person for construction of an immovable property (other than plant or machinery) on his own account including when such goods or services or both are used in the course or furtherance of business.

Explanation.—For the purposes of clauses (c) and (d), the expression “construction” includes re-construction, renovation, additions or alterations or repairs, to the extent of capitalisation, to the said immovable property;

(e) goods or services or both on which tax has been paid under section 10;

(f) goods or services or both received by a non-resident taxable person except on goods imported by him;

(g) goods or services or both used for personal consumption;

(h) goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples; and

(i) Any tax paid in accordance with the provisions of sections 74, 129 and 130.

Explanation.—For the purposes of this Chapter and Chapter VI, the expression “plant and machinery” means apparatus, equipment, and machinery fixed to earth by foundation or

Structural support that are used for making outward supply of goods or services or both and includes such foundation and structural supports but excludes—

- a. land, building or any other civil structures;
- b. telecommunication towers; and
- c. Pipelines laid outside the factory premises.

29. **Reversal of ITC Claimed:** Where ITC against a tax invoice issued by a registered supplier has been claimed based on receipt of Tax Invoice but payment against such tax invoice has not been made within 180 days from the date of Tax Invoice, the ITC so claimed shall be reversed.

However, the ITC so claimed may be reclaimed after the payment is made against the relevant Tax Invoice.

30. Arrange for payment of bills in relation to CENVAT which was reversed after being availed, related to Pay Office, HQ, under excise return due to non-payment at the earliest and details be furnished to taxation department for availing in ER1 return of June 17.

31. **Registration of a person making Inter-state taxable supply is must under Section 24 of CGST Act:** Hence, no procurement be made from an un-registered party in course of inter-state trade or commerce.

32. **Compliances to be made in case of procurement of goods and services from un-registered parties:** In case of procurement of goods and services from unregistered parties, a number of compliances are to be made as below:-

- i. Tax Invoice to be prepared by recipient (incorporating HSN Code & Tax rate).
- ii. Payment of Tax to be made by recipient.
- iii. Payment voucher to be issued by recipient.
- iv. E-way bill to be issued by recipient (as per draft Rules).

In case of procurement of goods from unregistered party, the liability for payment of tax becomes due on earlier of these three dates – (i) when goods are received, (ii) payment is made, or (iii) 30 days from the date of invoice issued by supplier.

In case of procurement of services from unregistered party, the liability for payment of tax becomes due on earlier of these two dates – (i) when payment is made for receiving such supply or payment is entered in the books or (ii) 60 days from the date of invoice issued by supplier.

So, if any goods or services are procured from un-registered party, ensure for compliances of above provisions.

33. **Ensure procurement of goods from registered party:** In view of above, it is suggested that efforts be made for procurement of goods and services from registered party only to the maximum possible extent to avoid such cumbersome compliances.
34. **Return Filing:** The system department, HQ shall arrange for the following so that various returns could be filed smoothly:-
- Providing the information relevant for filing GSTR 1, GSTR 2, GSTR-3 and GSTR 9 under GST law to the taxation Dept. The details of information needed and the format in which the same has to be provided shall be provided by Taxation department to system department.
 - The details of Goods imported and IGST paid over that based on information captured at the time of preparation of SRV for the goods imported.
 - Details of Tax Invoice generated against procurement of Goods & services from unregistered parties.
 - Matching of details of "Tax invoices received" maintained in our data base with that provided under GSTR 2A.
 - Providing the Area wise list of invoice details that matched with the details of inward supplies furnished in GSTR-2 hence not required to be added further in GSTR 2.
 - Providing the Area wise list of invoices with relevant details which are available in our data base but not available in information made available in GSTR-2A so that the same could be incorporated in GSTR 2 to be filed by us.
 - List of invoices that are available in GSTR-2A but not available in our database.
 - Matching of Discrepancies report as furnished under Sec 42(3) of CGST Act with our data base and furnishing the area wise report of Tax Invoice or Debit Note so that the same could be provided to the concerned Area/Department for needful action.
 - Providing the details of Tax Invoices in respect of which ITC has been claimed based on receipt of tax Invoice but the payment against the same has not been made within 180 days from the date of Tax Invoice/ debit note so that ITC claimed against that could be reversed.
 - Providing the details of tax invoices which were not paid within 180 days but later paid after the expiry of 180 days so that ITC reversed could be claimed again.
 - Linking of id generated while submitting the details of tax payable against advance outstanding as on the last day of the month with the corresponding ARV No.
 - Sri Rajesh Sinha, Manager (Fin) of Sales & Marketing Department shall act as nodal officer of the company in relation to all coal sale related matter involved in return filing. He will co-ordinate with all Areas as well as Taxation Department in this connection so that returns could be filed smoothly.
 - Sri Pankaj Singh, Dy. Mngr (Fin) and Miss Shruti Lingam, Asstt. Mngr (Fin) of Purchase Finance shall act as nodal officer for all matters related to ITC matching. They will co-ordinate with all Areas as well as Taxation Department in this connection so that returns could be filed smoothly.

35. **Returns to be filed and their due date:**

Sl. No.	Return Form	Description	Due Date of Filing
---------	-------------	-------------	--------------------

1	GSTR-1	Details of outward supply of goods and services	On or before 10 th day of the month succeeding the tax period
2	GSTR-2	Return of inward supplies	After the 10 th day but on or before 15 th day of the month succeeding the tax period.
2		Acceptance or rejection of information made available in Form GSTR 1A	On or before 17 th day but not before 15 th day of the month succeeding the tax period.
4	GSTR-3	Monthly return	On or before 20 th day of the month succeeding such calendar month or part thereof.
5	GSTR-9	Annual return for every financial year	On or before 31 st December following the end of such financial year.
6	GSTR-6	Monthly return to be filed by ISD	Within 13 days after the end of such month.
7	GSTR-7	Monthly TDS return	Within 10th day after the end of such month

In view of above, concerned department should keep in mind the time schedule for filing return while submitting information relevant for return filing to avoid default in return filing.

Filing of Returns and payment of tax under both the GSTIN of BCCL shall be dealt centrally by Taxation Department at HQ level.

36. Due date for payment of tax liability: On or before 20th day of the month succeeding the tax period.

37. Change in Inventory Management Module:

- a) Necessary modifications have been made in Inventory Management module to provide for preparation of SRV, Tax Invoice (in case of transfer of stores/spares from the Areas/units of BCCL in Jharkhand to Areas/units located in West Bengal and vice-versa), Depot transfer issue Vouchers and other reports in compliance of GST laws/requirement.
- b) The present system of preparation of SRV and some other reports under existing law shall also continue to meet with the requirement of transitional provisions as well as cover the procurement of diesel and petrol which are, at present, outside the purview of GST.
- c) In case of procurement of goods from un-registered party, provisions has been made for generation of Tax Invoice simultaneously with preparation of SRV.

38. **Rounding off of tax etc:** The amount of tax, interest, penalty, fine or any other sum payable, and the amount of refund or any other sum due, under the provisions of GST law shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise it shall be ignored.
39. **GST TDS & Registration:** Necessary guideline shall be issued later.
40. **Types of Accounts & records to be maintained:** The following accounts and records be kept and maintained at HQ level separately for Jharkhand and West Bengal :—
- production or manufacture of goods;
 - inward and outward supply of goods or services or both;
 - stock of goods;
 - input tax credit availed;
 - output tax payable and paid; and
 - (such other particulars as may be prescribed:

Such records pertaining to BCCL-West Bengal GSTIN be maintained at Desk office Kolkata also.

Such accounts and records relating to each additional place of business be also kept and maintained at such additional places of business.

These accounts & records may be kept in electronic form.

41. **Separate sets of Accounts for Jharkhand and west Bengal:** Consolidated Accounts for all the units under Jharkhand (GSTIN - 20AAACB7934MFZB) and west Bengal (GSTIN 19AAACB7934M2Z7) be maintained separately in order to get it audited by a Cost accountant or Chartered accountant under sub-section (5) of Sec 35 of CGST Act in addition to maintenance of existing sets of accounts.
42. **Audit by CA / Cost Accountants:** Books of Accounts pertaining to both Jharkhand as well as west Bengal would be required to be get audited by a chartered accountant or a cost accountant and a copy of the audited annual accounts, the reconciliation statement under sub-section (2) of section 44 and such other documents, in such form and manner as may be prescribed, shall be required to be submitted to tax authorities.
43. **Period of retention of accounts:** Until expiry of **72 months** from the due date of furnishing of annual return for the year pertaining to such accounts and records. In case of appeal/revisions proceedings, for a period of one year after final disposal of such appeal or revision or proceedings or investigation, or for the period specified above, whichever is later.
44. **Accounting code:** A list of accounting code relevant to GST accounting is attached as **Annexure III**. The amount of CGST & SGST or IGST and GST Cess in respect of eligible inputs, as shown in tax Invoice of the supplier, be booked in respective GST receivable accounting code at the time of Bill passing. However in cases where SRV is prepared,

such amount of CGST & SGST or IGST and GST Cess in respect of eligible inputs may be booked in respective GST receivable accounting code while accounting the receipt of materials based on monthly SRV statement.

45. **Compliance of Transitional Provisions:** Arrange for compliance of guideline given vide our earlier letter no. BCCL/GST/2017/234 dated 15.06.2017 (**Annexure IV**) be complied.
46. **Payment against supply of goods (including capital goods) & services and issue of bills prior to appointed day (i.e. the date of implementation of GST):** May be dealt as per the existing work orders / purchase orders.
47. **Payment against bills issued and goods removed before appointed date but goods received after the appointed day:** Necessary guidelines shall be issued later.
48. **Payment against bills issued after appointed day in relation to services provided before appointed day:** Necessary guidelines shall be issued later.
49. **Bills issued in relation to goods removed and services provided by the supplier on or after appointed day:** Such supply of goods and services would attract GST. The Existing work orders/Purchase orders would be required to be amended for this purpose. Necessary guidelines in this regard shall be issued later.
50. PWC has been appointed by Coal India Ltd as tax consultant for GST matters related to all subsidiaries. The contact detail are as under:-
- Satyanarayan Gupta : 09836926422 (Mobile No.)
 - E-mail id: satyanarayan.x.gupta@in.pwc.com

Please ensure for compliance of the above guidelines.

Thanking you,

Encl: As above.

Sincerely yours,

Copy to:

- 1) Director (Fin), BCCL
- 2) Dir (T) / Dir (P), BCCL
- 3) The GM (Fin) IC , BCCL - for kind information
- 4) The GM (Fin) IA, BCCL
- 5) The GM(Fin) C&B
- 6) Chief Manager (Fin), Central A/cs
- 7) AFM /Area Sales Manager,
Block II, Barora, Sijua, Katras, Bastacolla, Lodna, EJ, Kusunda, WJ, PB,
Govindpur, CV, CCWO, MRS
- 8) Associate Finance to D(T)/D(P)
- 9) Depot Officer,
Block II, Barora, Sijua, Katras, Bastacolla, Lodna, EJ, Kusunda, WJ, PB,
Govindpur, CV, CCWO (for all washeries), Ekra, Jealgora

D 27/6/17
R GM(Fin) CA&T



**MARKETING & SALES
CIRCULARS**

भारत कोकिंग कोल लिमिटेड
(कोल इण्डिया लिमिटेड का एक अंग)
(विक्रय एवं विपणन मंडल)

कोयला भवन / कोयला नगर

धनबाद-826005

दूरभाष-0326-2230526 / फैक्स-0326-2230195

ईमेल:



BHARAT COKING COAL LIMITED
(A Subsidiary of Coal India Limited)

(Sales & Marketing Division)

Koyla Bhawan / Koyla Nagar

Dhanbad-826005

CIN: U10101JH1972GOI000918

Phone No. 0326-2230526 Fax-0326-2230195

Email ID:

Ref.No .BCCL/S&M/RS/16-17/164

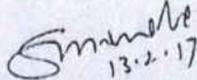
Date: 13.02.2017

NOTICE

This is in reference to the notice issued No. CIL/S&M/47252(NEW POL)/1125 dtd. 07-02-2017. In view of representations received from consumers and proposals from Coal supplying companies for extension of time for depositing coal value on various grounds, a general amnesty is being given that the last date for payment of coal value for booking against FSA or any e-Auction scheme that is due on or after 10/01/2017 and till 09/03/2017 is now extended up to 10/03/2017. Coal, however, would be supplied only after receipt of coal value as per extant provisions.

Hence, for road mode dispatch, the validity of sale Orders under those Special e-Auction Schemes where validity of lifting was to be as 31-03-2017, would now be as 31-03-2017 or 45 days from date of issue, whichever is later. In Case of FSA Consumers & Spot e-Auction Scheme, Validity of lifting would be as per prevalent rule i.e. 45 days from date of issue of sale order.

This issues in line with the notice dtd. 07/02/2017 issued by GM(S&M), CIL.


General Manager (S&M)

Distribution:-

1. Notice Board
2. Dy.Manager (Fin),Road Sale-Fund Koyla Bhawan
3. File

Copy for kind information:

GM(S&M), CIL, Kolkata-with reference to notice no. CIL/S&M/NEW POL/1401 dtd. 29-12-2016 issued by your good office.

GM (System) - with a request to kindly direct the concerned for uploading the same at BCCL website.



भारतकोकिंगकोललिमिटेड
Bharat Coking Coal Limited
A Mini Ratna Company
(A Subsidiary of Coal India Ltd.)

प.का.:कोयलाभवन,कोयलानगर,धनबाद(झारखंड)- 826005

Reg.Off: Koyla Bhawan, Koyla Nagar,
Dhanbad (Jharkhand) - 826005
(CIN: U10101JH1972GOI000918
Phone:0326-2230159 / Fax: 0326- 2230161
E mail: dirpp@bccl.gov.in

निदेशक(तकनीकी)का कार्यालय

Office of the Director(Tech)P&P

Ref: BCCL/D(T) P&P/2016/F-*e-vol* 93

Dated 17.12.2016

20

To
The General Manager
All Areas including WS
BCCL.

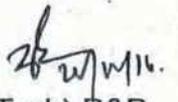
Dear Sir,

During a vigilance investigation in respect of unauthorized entry of one truck in the coal dump of Kharkharee colliery certain loopholes / irregularities have been observed.

In order to curb such irregularities in prevention of theft of coal from the coal dump in the process of lifting of coal by DO holders / linkage consignee, the following practices must be ensured in all units of BCCL:-

- i) Loading Clerk who issues loading slip and maintains loading register should be posted at the entry barrier of Coal dump.
- ii) There should not be multiple route near the entry of coal dump. If exists then other route should be properly barricaded.
- iii) Guards and CISF posted in Coal Dump should check and verify the trucks at entry barrier itself.
- iv) A Register should be properly maintained by the loading clerk. The DO holder/his authorized representative should sign the relevant entries in the same register.
- v) Entries in loading clerk register and CISF register should be matched properly.
- vi) Extra time taken by some trucks in covering the distance between Coal dump and weighbridge after loading coal is to be monitored by the Area Management.

Your's faithfully


Director (Tech) P&P
BCCL
17/12/16

<p>भारत कोकिंग कोयल लिमिटेड 'एक मिनी रत्ना कंपनी' (कोयला इंडिया लिमिटेड का एक अंग) CIN NO U10101JH1972GOI000918 विक्रय और विपणन विभाग कोयला भवन, कोयला नगर धनबाद-826005, झारखंड Phone 0326-2230193 ई मेल: gmsales@bccl.gov.in</p>		<p>BHARAT COKING COAL LIMITED 'A Mini Ratna Company' (A subsidiary of Coal India Limited) CIN NO U10101JH1972GOI000918 SALES & MARKETING DIVISION 'KOYLA BHAWAN', KOYLA NAGAR DHANBAD-826005, JHARKHAND Fax 0326-2230195 E mail: gmsales@bccl.gov.in</p>
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Ref No: BCCL/S&M/PS/F-e-Auction/ 547

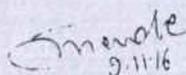
Date: 09/11/2016

NOTICE

In continuation to notice no. BCCL/S&M/PS/F-e-Auction/286 dated 23/24.06.2016 and notice no. BCCL/S&M/PS/F-e-Auction/426 dated 25.08.2016, this is for information to all concerned that dealer/buyer of coal has to get Dealer registration issued by Mines and Geology Department, Govt. of Jharkhand as per **Jharkhand Mineral Dealer's Rule 2007**, for purchasing coal from BCCL. The dealer registration has been made mandatory by Mines and Geology Department, Govt. of Jharkhand and the issue of Mining Challan (Form-D) has been stopped by Govt. of Jharkhand (JIMMS) from 1st November 2016 to the buyers who are not registered as dealers.

Distribution:

- (1). Notice Board, (2). D (T) PP., BCCL, (3). TS to CMD, BCCL. (4). GM (QC), BCCL, (5). GM (System), BCCL with a request to arrange for Web Hosting of this notice in the BCCL Website, (6). D.I.C., BCCL, Kolkata, (7). Chief Manager (S&M-Cordn.), BCCL. (8). Chief Manager (Fi-T-S&A), (9). Sr. Manager (S&M-RS Fund), (10). Sr. Manager (S&M-SCP), (11) Sr. Manager (S&M-Legal/RS-I/C), (12) Asst. Manager (S&M-R/S).
(13) MSTC Ltd., 225 C, Acharya J C Bose Road, Kolkata-700020, (14) M Junction Services Ltd., Godrej Water Side, Tower-1, Plot V, Block DP, Sector V, Salt Lake, Kolkata-700091


9.11.16
General Manager (S&M),
BCCL, Dhanbad.

**E&M / EXCV.
CIRCULARS**



भारतकोकिंगकोललिमिटेड

(कोलइंडियालिमिटेडकाएकअंग)

BHARAT COKING COAL LIMITED

(A Subsidiary of Coal India Limited)

E&M Department, Koyla Nagar, Dhanbad – 826 005 (JH) India.

Corporate Identity No. (CIN): U10101JH1972GOI000918

Phone: 0326-2230184, FAX: 0326-2230186, e-mail: cgmenm@bccl.gov.in Website –

www.bccl.gov.in

BCCL/GM (E&M) I/C/F-WB/16-17/ 180-99

Date: 12-01-2017

13

To

The General Manager

All Areas and Washery Zones

Dear Sir,

Sub: installation of weighbridges at dump and sidings.

Video Conference was held on 3-01-2017 by CVO, CIL to review the status of various IT initiatives. The status of weighbridges was reviewed and CVO, CIL desired that weighment of coal at both ends i.e. stock and siding is to be done. In spite of several reminders, no fruitful exercise has been done by the area management to ascertain the number of weighbridges required in the area and as such two end weighment has not been implemented. It is a cause of concern and displeasure for CIL Management as indicated by the CVO, CIL during the video conference.

It is therefore once again requested to carry out fruitful exercise in your area to ascertain the number of weighbridges required so that weighment at stock and siding is done. Further, the requirement from your end will be given by considering adequate utilization of existing weighbridges by shifting it to coal movement route and also increasing the timing of weighbridge operation with due competent permission. The proposal/indent of weighbridges to be sent to HQ must be complete with civil work for ramp, weigh platform foundation, and weigh cabin building and indication of budget availability.

This may kindly be treated as urgent and immediate.

Yours faithfully

General Manager (E&M) I/C

CC: DT (P&P)

CC: GM (Vigilance)/GM(S&M)



भारतकोकिंगकोललिमिटेड

(कोलइंडियालिमिटेडकाएकअंग)

BHARAT COKING COAL LIMITED

(A Subsidiary of Coal India Limited)

E&M Department, Koyla Nagar, Dhanbad – 826 005 (JH) India.

Corporate Identity No. (CIN): U10101.JH1972GOI000918

Phone: 0326-2230184, FAX: 0326-2230186, e-mail: cgmenm@bccl.gov.in Website –
www.bccl.gov.in

BCCL/GM(E&M) I/C/FWB/16-17/ 3879-98

Date :09-12-2016

10

To

The General Manager

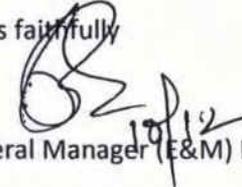
All Areas and Washery Zones

Dear Sir,

Sub: CCTV camera at weighbridges

Please arrange to ensure that no weighbridge is put into operation without proper functioning of CCTV camera system. New weighbridges which are being constructed are also to run with CCTV cameras. This is as per instruction of Vigilance Department and should be complied strictly and may be treated as urgent.

Yours faithfully


General Manager (E&M) I/C

CC: DT(P&P)

CC: GM(Vigilance)/ GM (S&M)/ GM(System)

कोल इंडिया लिमिटेड

(भारत सरकार का उपक्रम)

महाराष्ट्र सार्वजनिक क्षेत्र प्रतिष्ठान

सी आई एन: L23109WB1973GOI02844

परिसर सं.-04एम.ए.आर., प्लॉट नं.-ए.एफ.-III,

एक्शन एरिया- 1A, न्यू टाउन,

राजरहाट, कोलकाता-700156

फोन: 033 23244024, फैक्स: 033 23244082

ई-मेल: dt.cil@coalindia.in

वेबसाइट: www.coalindia.in



Coal India Limited

(A Government of India Enterprise)

A Maharatna PSU

CIN:L23109WB1973GOI02844

Premises No. 04 MAR, Plot No. AF-III,

Action Area 1A, New Town,

Rajarhat, Kolkata-700156

Phone: 033 23244024, Fax: 033 23244082

E-mail: dt.cil@coalindia.in

Website: www.coalindia.in

REF. NO.: CIL/DT/069|17|492

DATE : 07/07/2017.

CIRCULAR

While investigating a case of engaging Contractual/Hired Pay-Loader for loading coal in Trucks of Road Sale Consumers/ Traders in one of the subsidiaries of CIL, it was apprehended that corruption appeared to be involved and as such, the system of loading coal by pay loader is to be done away with.

Therefore, necessary system for loading of coal on Road Sale Vehicles through bunker/hopper need to ensure. In the existing CHPs possibility of introducing truck loading system to be explored and in other cases where it is not possible, action for installation of mini CHP near suitable place for truck loading is to be ensured.

Supply of sized coal, creation of separate dump for new coal and evacuation based on first come first out should be ensured mandatorily in compliance to the Circular of Chairman, CIL having reference No.CIL/VIG/2016/16015/02/539 dated 03.06.2017.

It is therefore suggested that Coal loading by Pay loaders on Road Sale Vehicles to be stopped by end of this Financial Year 2017-18. Necessary arrangement may be made as alternative loading system accordingly.

In addition to above, following measures may be taken to avoid illegal activities including pilferage of coal while loading on road sale trucks, weighment thereof-

1. Installation of CCTV Cameras with 360° view & night vision at all vulnerable points including Road Sale Entry and Exit Points and inside the Weighbridge dedicated for Road Sale.
2. Installation of High Mast Tower Lights to cover the active loading areas.
3. Installation of weighbridges dedicated for Road Sale should be at Entry/ Exit Point only, so that after loading of trucks, once final weighment has taken place, movement of trucks will not be possible through the coal stockyard.

Contd.....

कोल इण्डिया लिमिटेड

(भारत सरकार का उपक्रम)

Coal India Limited

(A Govt. of India Enterprise)

"COAL BHAWAN"

Premises No. 04 MAR, Plot No. AF-III
Action Area - 1A, New Town, Rajarhat
Kolkata 700156 (WB)



A Maharatna Company

सतर्कता विभाग

VIGILANCE DIVISION

Phone - (033) 2324 4134/4152

FAX: (033) 2324 4055

E-Mail: cvo.cil@coalindia.in

CIN.L23109WB1973GOI028844

Website: www.coalindia.in

:- 2 -:

4. Installation of Automatic Drop Gates (as being used in Toll Plazas) with IP Camera & arrangement for Printing Entry/Exit Slips at the Main Entry/Exit Gates for computerized automatic monitoring of private Road Sale Vehicles.

Confirmation about the action taken may please be sent to this office at the earliest

(Shekhar Saran)

Director Technical, CIL

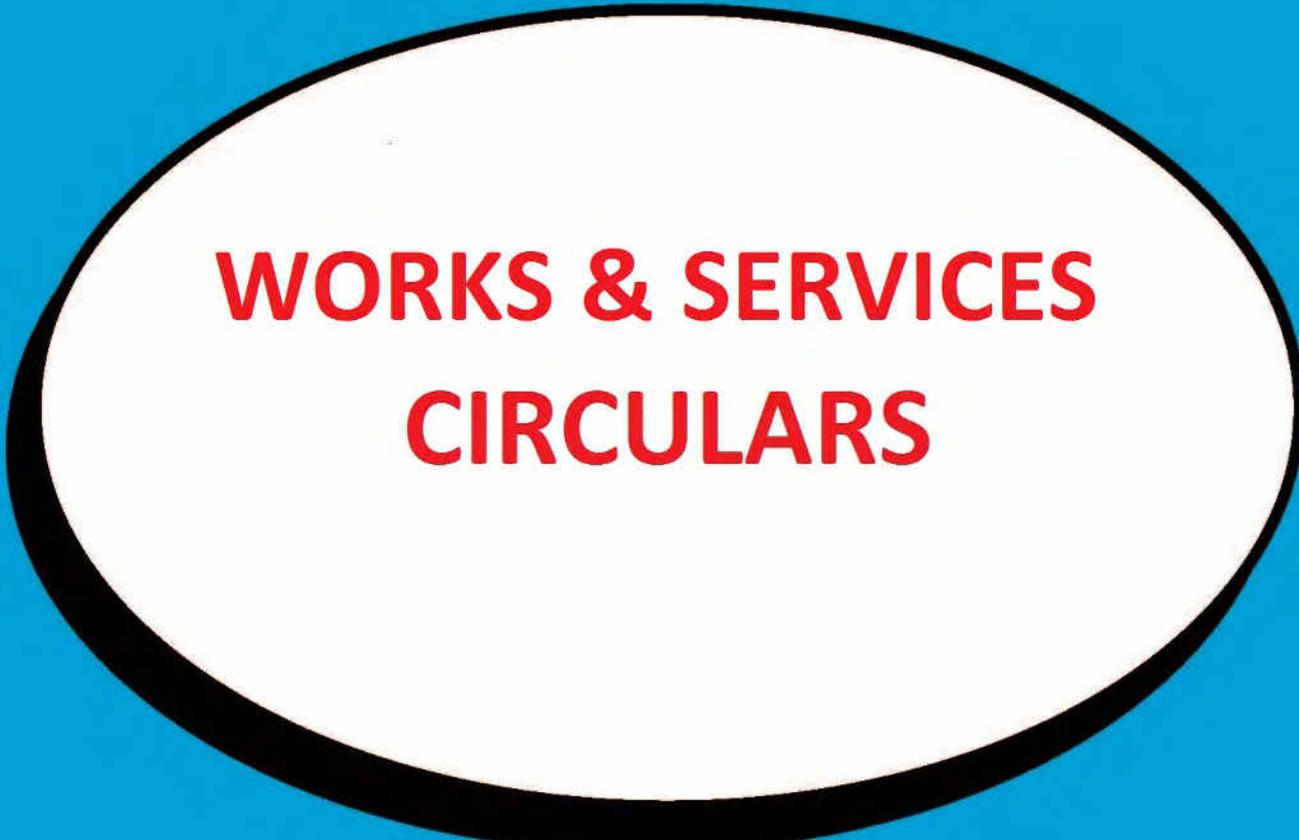
Circulation:

The CMD, All Subsidiaries of CIL

The CVOs all Subsidiaries of CIL

GM (Vigilance), CIL

Copy for kind information to: The Chairman, CIL



**WORKS & SERVICES
CIRCULARS**



COAL INDIA LIMITED
 CIVIL ENGINEERING DIVISION
 (Regd. Office: Coal Bhawan, Premises No.04-1111, AF-III
 Action Area 1A, New Town, Rajarhat, PIN-700 156.
 (Corporate Id No.- L23109WB1973GOI028844)
 E-mail: gmcivil.cil@coalindia.in

Ref. No. CIL/CIVIL/192/223 - 231

Date:07.04.2017

To,
 General Manager(Civil)/ General Manager(CMC)
 BCCL Dhanbad, CCL Ranchi, CMPDI Ranchi, ECL Sanctoria, MCL Sambalpur, NCL Singrauli, SECL
 Bilaspur, WCL Nagpur, NEC Margherita

Sub: Settlement of dispute/differences arising out of Works and Services Contracts through Arbitration-procedure regarding

Dear Sir,

As per the existing provision for dispute/differences settlement incorporated in clause 6.10 of MCEW, clause 13 of CC in chapter 6 of CMM, clause 12 of CC in chapter 3 of CMM and clause 42 of CC in chapter 2 of CMM, CIL and its subsidiary companies have in-house mechanism for settlement of dispute/differences with contractors. If the dispute/differences still persist, the redressal of disputes with contractor other than government agencies is possible only through the Court of Law. In other words, there is no provision of referring dispute/differences to arbitration at present in case of parties other than Govt. Agencies.

For future contracts/work orders:

2. It has been decided to incorporate a procedure for settlement of disputes/differences through arbitration for parties other than Govt. Agencies. When dispute/differences arises, both the employer (department) and contractor shall first try to resolve the same amicably in line with existing system of in-house mechanism for settlement of dispute/differences.

If the parties fail to resolve the dispute/differences, by such mutual consultation, then, depending on the position of the case, either the employer (department) or the contractor shall give notice to the other party to refer the matter to arbitration instead of directly approaching the Court.

The contractor shall however be entitled to invoke arbitration clause only after exhausting remedy available under clause 6.10 of MCEW, clause 13 of CC in chapter 6 of CMM, clause 12 of CC in chapter 3 of CMM and clause 42 of CC in chapter 2 of CMM.

In view of the above, for settlement of dispute/differences through arbitration the last line of clause 6.10 of MCEW, clause 13 of CC in chapter 6 of CMM, clause 12 of CC in chapter 3 of CMM and clause 42 of CC in chapter 2 of CMM, is being amended as under: -

"In case of parties other than Govt. Agencies, the redressal of the disputes may be sought through arbitration (THE ARBITRATION AND CONCILIATION ACT, 1996 as amended by AMENDMENT ACT OF 2015)"

The rest of the content of the clauses shall remain unaltered.

3. A new clause is being inserted in MCEW and chapter 2, chapter 3 & chapter 6 of CMM regarding the settlement of disputes/differences through arbitration.

Settlement of Disputes through Arbitration:

- (i) Normally, there should not be any scope of dispute between the employer (department) and the contractor after entering into a mutually agreed valid contract. However, due to various unforeseen reasons, disputes may arise during the progress of the contract between the employer (department) and the contractor.

Therefore, the conditions governing the contract shall contain suitable provision for settlement of such disputes / differences binding on both the parties.

- (ii) Mode of settlement of such disputes/differences shall be through Arbitration. However, when a dispute/difference arises, then, depending on the position of the case, either the employer (department) or the contractor shall give notice to the other party of its intention to commence arbitration. The applicable arbitration procedure will be as per the Arbitration and Conciliation Act, 1996 as amended by Amendment Act of 2015.

- (iii) Venue of Arbitration: The venue of arbitration shall be the place from where the contract has been issued.

- (iv) Applicable Law: The contracts shall be interpreted in accordance with the laws of the Union of India.

- (v) Legal Advice:

While processing a case for arbitration, the employer organization is to take legal advice, at appropriate stages from competent authorities viz their Legal Department.

- (vi) Following clause shall be included in the General Conditions of the Contract (GCC):

Sole Arbitration Clause:

In the event of any question, dispute or difference arising under these terms & conditions or any condition contained in this contract or interpretation of the terms of, or in connection with this Contract (except as to any matter the decision of which is specially provided for by these conditions), the same shall be referred to the sole arbitration of a person, appointed to be the arbitrator by the Competent Authority of CIL/ CMD of Subsidiary Company (as the case may be). The award of the arbitrator shall be final and binding on the parties of this Contract.

- (a) In the event of the Arbitrator dying, neglecting or refusing to act or resigning or being unable to act for any reason, or his/her award being set aside by the court for any reason, it shall be lawful

for the Competent Authority of CIL / CMD of Subsidiary Company (as the case may be) to appoint another arbitrator in place of the outgoing arbitrator in the manner aforesaid.

(b) It is further a term of this contract that no person other than the person appointed by the Competent Authority of CIL / CMD of Subsidiary Company (as the case may be) as aforesaid should act as arbitrator and that, if for any reason that is not possible, the matter is not to be referred to Arbitration at all.

Subject as aforesaid, the Arbitration and Conciliation Act, 1996 as amended by Amendment Act of 2015 and the rules thereunder and any statutory modification thereof for the time being in force shall be deemed to apply to the Arbitration proceedings under this clause.

The venue of arbitration shall be the place from which the contract is issued or such other place as the Competent Authority of CIL / CMD of Subsidiary Company (as the case may be) at his discretion may determine.

(vii) Contracts with Partnership firm/ Joint Venture/Consortium:

A partner is the implied authority to bind the firm in a contract coming in the purview of the usual business of the firm. The implied authority of a partner, however, does not extend to enter into arbitration agreement on behalf of the firm. Therefore, while entering into a contract with partnership firm /Joint Venture/Consortium care should be taken to obtain consent of all the partners to the arbitration agreement.

A suitable clause for obtaining consent of all the partners to the arbitration agreement shall be included in the General Conditions of the Contract (GCC).

The details of existing clause versus amended clauses of MCEW and CMM are attached in Annexure-I.

4. The aforesaid mechanism for settlement of dispute/differences arising between parties through arbitration are applicable only in respect of contracts/work order that will be placed in future for which parties agree in advance to arbitration clause.

Past/existing work order/contract:

5. With regards to dispute/differences cropping up in existing work order/contract, employer (department) shall adopt procedure for settlement of the same, through arbitration process. As you are aware that neither the CIL Manuals nor contract document at present contains any clause regarding arbitration, therefore dispute/differences cannot be referred to arbitration straight away. Hence, before referring the matter to arbitration, consent of the other party (contractor) is necessary for redressal of dispute/differences through arbitration. Once, the contractor agrees for settlement of dispute/differences arising out of contracts through arbitration, an agreement may be signed between employer and contractor for referring the dispute/differences to Sole Arbitration by a person appointed by Competent Authority of CIL/CMD of Subsidiaries (as the case may be). The rest of the procedure shall be as per THE ARBITRATION AND CONCILIATION ACT, 1996 as amended by AMENDMENT ACT of 2015 and also as per instruction incorporated in clause "Settlement of Disputes through Arbitration".

[Handwritten signatures and initials]

Cases pending in arbitration:

6. National Institution for Transforming India (NITI Aayog) vide OM No. N-14070/14/2016-PPPAU dated 05.09.2016 (copy attached) has issued instruction for compliance and necessary action by all concerned relating to cases where process of arbitration was initiated under pre-amended arbitration act and cases of claim where PSU/department has challenged the Arbitral award in Court of Law. In absence of provision of settlement of dispute/differences through arbitration in existing manuals, CIL and its subsidiary companies may not be having any cases falling under the above category at present.

It is, however, learnt that there are few very old cases pending in arbitration in subsidiary companies. To handle such type of cases, a set of guidelines for strict compliance by CIL and its subsidiary companies (enclosed as Annexure-A) has been prepared and circulated vide mail dated 27.02.2017 based on the instruction received from NITI Aayog vide OM dated 05.09.2016. The same is again reiterated for strict compliance.

7. NITI Aayog in sub para 2.2 and 2.3 of its OM dated 05.09.2016 has issued instruction that in cases of claim where PSU/Department challenges the Arbitral Award already announced, 75% of the award may be paid by PSU/Department to contractor/concessionaries against Bank Guarantee without prejudice to final order of the court in the matter under challenge. The methodology for releasing the payment to the contractor/concessionaries has been explained in the said order.

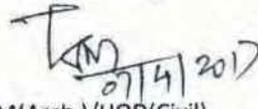
Apart from adopting this procedure as discussed in para 6 above, this will also be applicable to the cases falling in para 2 & 5 which may arise in future on the basis of outcome of Arbitration Award that are decided to be challenged by PSU/Department in Court of Law.

You are requested to kindly implement the above amendments/guidelines with immediate effect.

This issues with approval of Competent Authority.

Encl: as above

Yours faithfully,


27/4/2017
GM(Arch.)/HOD(Civil)
27/4/17

Coal India Limited
(A Govt. of India Enterprise)

कोल इण्डिया लिमिटेड

(भारत सरकार का उपक्रम)

"COAL BHAWAN"

Premises No. 04 MAR, Plot No. AF-III
Action Area - 1A, New Town, Rajarhat
Kolkata 700156 (WB)
CIN.L23109WB1973GOI028844
Website: www.coalindia.in



A Maharatna
Company

VIGILANCE DIVISION

सतर्कता विभाग

Phone - (033) 2324 4134/4152

FAX: (033) 2324 4055

E-Mail: cvo.cil@coalindia.in

Ref No. CIL/VIG/2015/33011/01/345

Date 10.05.2017

CIRCULAR

It has come to the notice that in a Subsidiary Company of CIL, provision was made for payment to the Contractor for earth cutting work in all types of soil/rock on a single rate for the estimated quantity calculated based on an assumption of a specific proportion of soil and hard rock in Civil Works. However, while execution, the actual proportion of hard rock and soil has differed substantially from the estimated proportion, thereby leading to excess payment to the Contractors.

CVC while conducting technical examination has also observed that there should be provision in the contract to make payment to the Contractor corresponding to the actual quantity of hard rock/ordinary soil executed.

Similar matter in case of OB outsourcing contract was discussed in 102nd CMDs meet held on 23rd February'2016, wherein it was decided "to follow separate rates of soft and hard OB if separate quantities have been estimated. If it is not possible to estimate soft and hard components, then only single rate should be followed. Estimate in all case should be realistic".

This is issued with approval of the Chairman, CIL.

10/5/12

(Manoj Kumar)
Chief Vigilance Officer

Distribution:

1. The D(P)/D(T)/D(F)/D(M), CIL
2. The CMD, ECL/BCCL/CCL/WCL/SECL/MCL/NCL/CMPDIL
3. The CVO, ECL/BCCL/CCL/WCL/SECL/MCL/NCL/CMPDIL

Copy for kind information to: The Chairman, CIL

Coal India Limited

(A GOVT OF INDIA Enterprise)

"COAL BHAWAN"

Premises No. 04 MAR, Plot No.AF-III
Action Area-1A, New Town, Rajarhat
Kolkata 700156 (WB)

CIN/कॉ.प.सं. : L23109WB1973GOI028844

Website वेबसाइट:: www.coalindia.in



A MAHARATNA COMPANY

महारात्न कंपनी

कोल इण्डिया लिमिटेड

(भारत सरकार का उपक्रम)

"कोल भवन"

Premises No. 04 MAR, Plot No.AF-III
Action Area-1A, New Town, Rajarhat
Kolkata 700156 (WB)

CIN/कॉ.प.सं. : L23109WB1973GOI028844

Website वेबसाइट:: www.coalindia.in

Ref. No.: CIL/VIG/2017/36019/01/5/6

Date: 30 May, 2017

CIRCULAR

During examination of a tendering for development of an underground mine by a Subsidiary company, it has been observed that the tender was evaluated including obtaining opinion of different Authorities for about two and half years' time and finally cancelled citing commercial non viability. It is obvious that the decision should have been taken immediately when fact of commercial non viability came to notice.

Needless to mention that after completing the different process of tendering, cancelation of tender on some consideration, which needed prior examination, leads to waste of time, money and effort. Cancellation of tender in such manner reflects poorly on the decision making process in the Organization. In case of tender cancelled on commercial non-viability, the CVC has observed as under;

- i) If commercial viability really weighs heavily in overall decision on not to go ahead with the tender, the decision should be taken early.... after all an established fact of commercial non viability, under changed circumstances, may lead to discharge of tender. Further, in such situation, there would be no need for any reference to anybody, wasting lot of time, money and efforts.
- ii) As far as issue of commercial viability / non viability is concerned, the same may be inferred only after considering overall condition of the coal market, practices/trend regarding coal production prevailing at the material time, especially in respect of similar modus operandi (as adopted through the projects under scrutiny) to produce coal and relevant policies / instructions on coal pricing.

In the light of above, it should be ensured that henceforth any tender process is initiated after due consideration of all aspect including viability of the Project, so that no occasion arise for subsequent cancellation. If at all circumstances develop where cancellation is unavoidable, the same should be done at earliest possible opportunity without wasting further time and energy.

(Sutirtha Bhattacharya)

Chairman-cum-Managing Director

Distribution:

- D(T)/D(F)/D(M)/D(P), CIL
- All CMDs of CIL Subsidiaries
- All CVOs of CIL & Subsidiaries
- GM/TS to Chairman, CIL

Coal India Limited

(A Govt. of India Enterprise)

कोल इण्डिया लिमिटेड

(भारत सरकार का उपक्रम)

CIN.L23109WB1973GOI028844

Website: www.coalindia.in



A Maharatna Company

"COAL BHAWAN"

Premises No. 04 MAR, Plot No. AF-III

Action Area - 1A, New Town, Rajarhat

Kolkata 700156 (WB)

Ph. (033)2324 6611, 2324 6622

Fax: 2324 4023

संदर्भ संख्या / Ref. No. CIL/2017/2798

तिथि/ Date: 23 03 .2017

MEMORANDUM

It has come to the notice that a Proprietor of a firm participated in the tender for hiring of a Vehicle was a family member of an employee of the office of Tender Issuing Authority itself. This is a situation of clear conflict of interest and misuse of official position. Dealing with the matter of Contract with a firm belonging to a family member of the employee of the Company and dealing with the tender, compromises the interest of the Organization.

In order to prevent repetition of the same irregularity, the guideline for disclosure of identity of the bidder and relation with respect to employee working in CIL shall be strictly incorporated in the NIT/ tender for hiring of Vehicle also with immediate effect. The clause so incorporated should be in line with the relevant clause including submission of the undertaking as per prescribed format of Proforma for Undertaking of "Guidelines for e-Procurement of Works and Services". Circular No. 13011/50/2016-Vig dated 23.09.2016 regarding hiring of Vehicles, issued by Ministry of Finance shall also be complied with.

^{MS}
23/3/17
(Manoj Kumar)
Chief Vigilance Officer
Coal India Limited

Circulation:

1. The Director(P)/Director(Fin)/Director(Tech), CIL, Kolkata
2. The CMD ECL, BCCL, CCL, CMPDIL, MCL, NCL, SECL & WCL
3. The TS to Chairman, CIL, Kolkata
4. The RSM, all the Desk Offices through GM(S&M) CIL

FAX

Coal India Limited

(A Govt. of India Enterprise)

कोल इण्डिया लिमिटेड

(भारत सरकार का उपक्रम)

CIN.L23109WB1973GOI028844

Website: www.coalindia.in



A Maharatna Company

"COAL BHAWAN"

Premises No. 04 MAR, Plot No. AF-III

Action Area - 1A, New Town, Rajarhat

Kolkata 700156 (WB)

Ph. (033)2324 6611, 2324 6622

Fax: 2324 4023

Ref: CIL/VIG/F-209/VD-714/CR-691/ 913

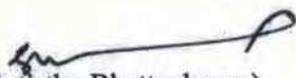
Dated: 14.07.2016

2017

CIRCULAR

It has come to the notice that during e-reverse auction process in a few cases, some of the bidders, who do not possess/submit the qualifying documents as per NIT, are playing mischief by slashing the rates during the e-reverse auction abruptly in one stroke in collusion with the L2 firm with a view to stopping the other bidders to bid a rate lower than the rate quoted by L2 bidder. They are misusing the present provisions of NIT which states that if such lowest bidder fails to submit the qualifying documents, it will get rejected and a penalty upto Rs.1,00,000/- only will be imposed on such defaulting bidders and thereafter, the second lowest bidder will become logical L1, if otherwise found to be meeting the NIT criteria.

In the above situation, the Company is deprived of best/competitive rates, there is no fair competition and the tender process gets vitiated. There is no true discovery of lowest bid and lowest bidder does not get selected through a fair means. Steps have been taken to improve the business process of e-RA. The matter being serious in nature and having financial implications, all concerned officials dealing with tenders may be advised to look into the above aspect while finalising the tenders. In case the L1 bidder, offering a big reduction in one go, fails to submit the qualifying documents and gets rejected, the reasonableness/justification of rate of next higher bidder may be assessed critically before proceeding further in the matter. The lowest rate has to be fair and reasonable before acceptance. Moreover, it has to be ensured that there has been no vitiation of tender process and successful bidder has not been discovered through any unfair means. It is advised to take the views/opinion of Advisor (P&V), CIL in all such cases before finalising the same.


(Sufirtha Bhattacharya)

Chairman-cum- Managing Director

Distribution:

- i) All CMDs
- ii) All FDs, CIL
- iii) All CVOs



COAL INDIA LIMITED
CIVIL ENGINEERING DIVISION

(Regd. Office: Coal Bhawan, Premises No.04-1111, AF-III
Action Area 1A, New Town, Rajarhat, PIN-700 156.
(Corporate Id No.- L23109WB1973GOI028844)
E-mail: gmcivil.cil@coalindia.in

Ref. No. CIL/CIVIL/192/232

Date:07.04.2017

To,
General Manager(Civil)/ General Manager(CMC)
BCCL Dhanbad, CCL Ranchi, CMPDI Ranchi, ECL Sanctoria, MCL Sambalpur, NCL Singrauli, SECL Bilaspur,
WCL Nagpur, NEC Margherita

**Sub: Discontinuation of Vendor Registration System and Modifications
in chapter 2 (Turnkey) of CMM**

The existing system of Vendor Registration in CMPDIL is open for manufactures of Mechanical/Electrical equipment/Machineries/System for usage in Coal & Material Handling Plants/Coal Preparation Plants/Work Shops/ Sub-Station. The Turnkey Contractor selected for installation and commissioning of a project in CIL or its Subsidiaries are allowed to supply the Plant & Machinery item, specified in the tender, of any of the approved/registered vendors only.

The present system of vendor registration being followed at CMPDIL may have been to ensure supply of quality components for sustained performance of plant. However, it is observed that in last few years many renowned manufacturers have not come forward for registration.

It has, therefore, been decided to discontinue the present Vendor Registration System which is in vogue in CMPDIL. To ensure that EPC/Turnkey Contractor is not using substandard equipment /component/System, CIL or its subsidiaries are given two options depending on the in-house manpower available to operate the plant:

1. To Increase Defect Liability Period to four years including maintenance of the plant by the EPC contractor where sufficient manpower is available for operation of the plant.
2. To Increase Defect Liability Period (DLP) to four years including operation and maintenance of the plant by the EPC contractor where sufficient manpower is not available for operation of the plant.

In both cases, the contractor shall be responsible for maintaining the plant including repair, replacement of spare parts, components, equipment etc. free of cost during four year DLP.

[Handwritten signatures]



**MATERIAL MANAGEMENT
CIRCULARS**



भारतकोकिंगकोललिमिटेड
Bharat Coking Coal Limited
(A Mini Ratna Company)
(A Subsidiary of Coal India Ltd.)
Office of the Director (Tech.) P&P

पं.का.:कोयलाभवन,कोयलानगर,धनबाद(झारखंड)- 826005

Reg.Off: Koyla Bhawan, Koyla Nagar,
Dhanbad (Jharkhand) – 826005

CIN: U10101JH1972GOI000918

Phone: 0326-2230159 / Fax: 0326- 2230161

No. BCCL/D(T)PP /F-CVO/2017/ 111

Dated: 03.10.2017.

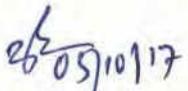
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OFFICE MEMORANDUM

In connection with a complaint regarding alleged irregularity in the conclusion of rate contract for imported bearings and after detailed examination of the factual report, it is advised to look into the following systematic improvement for implementation in the procurement of bearings.

- a. Formation of Uniform policy of procurement for all Departments to meet out the requirement of bearings.
- b. Clear mention of Eligibility criteria and technical specifications in tender document in order to avoid ambiguity at later stage.
- c. Centralised and annual procurement of bearings may be done for all departments.
- d. Rate-reasonability should be taken in to account in view of the competition observed from the response of the trade to the enquiry, last purchase price, estimated value as given in the indent and market price wherever available.
- e. It should be ensured that the inspection for items such as bearings, where inspection may be required to be carried out at Traders/Agent's premises, the manufacturer shall also associate during the inspection or inspection to be carried out at their manufacturer's premises rather than traders/agents premises so as to ensure genuineness of quality of the material.

This is for strict compliance by all concerned.


(D. Gangopadhyay)
Director(Tech.)P&P

Distribution: All area and washery General Managers.
All HODs of BCCL,HQ, Koyla Bhawan.

Copy to : CMD,BCCL- for kind information.
D(T)OP/ D(F) / D(P) – for kind information.
✓ CVO,BCCL- for kind information.



Bharat Coking Coal Limited

A Mini Ratna Company

(A Subsidiary of Coal India Limited)

(A GOVT. OF INDIA UNDERTAKING)

Koyla Bhawan, Koyla Nagar, Post- B.C.C.L. Township,
DHANBAD-826005 (Jharkhand)

OFFICE OF THE GENERAL MANAGER (MM)

Phone No. 0326-2230181 Fax No. 0326-2230183

CIN: U10101JH1972GOI000918

(UNDER JURISDICTION OF DHANBAD/JARKHAND COURT ONLY)

Ref: GM(MM):000004: MSME:2017: 426-62

dtd 27.04.17

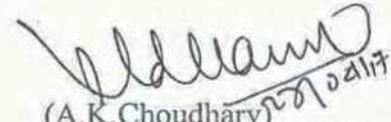
Office Order

Henceforth EMD exemption will also be applicable to MSME registered firms with the following conditions:

“Micro and Small Enterprises registered with District Industries Centers or Khadi and Village Industries Commission or Khadi and Village Industries Board or Coir Board or National Small Industries Corporation or Directorate of Handicrafts and Handloom or Udyog Adhar or any other body specified by the Ministry of MSME for tendered items.

Firms will have to submit Notarised (public Notary) valid copy of their registration certificate for claiming the exemption. Firm registered with Udyog Adhar will have to submit Notarised (public Notary) valid copy of Udyog Adhar Memorandum for claiming exemption. The certificate should clearly indicate that firm is a Micro and Small Enterprises. Firms should upload the scanned copy of the Notary attested valid registration certificate issued by above authorities along with techno-commercial bid”.

The above must be incorporated in all the NITs to be issued henceforth.


(A.K. Choudhary) 27/04/17
General Manager(MM)Pur
A

Distribution:

- 1.All Executives of MM Division, BCCL HQ
- 2.GM(F)I/C, BCCL HQ
3. HOD(F)MM , Purchase Finance.
- 4.All Area General Managers, BCCL.
- 5.TS to CMD/DT(P&P)/D(F)/D(P)/CVO, BCCL
- 6.Company Secretary, BCCL, HQ.: With reference to extracts of minutes of FDs meeting held on 28.03.2017 sl no: 14F.
- 7.All Area Managers (MM), BCCL
- 8.Master File

COAL INDIA LIMITED (A MAHARATNA COMPANY) Materials Management Division 1 st Floor, Premises No.4 Plot No. AF-III, Action Area 1A, New Town, Rajarhat, Kolkata - 700 156.	PHONE : 033-2324-4127 FAX : 033-2324-4115 Website : www.coalindia.in E mail : gmmmm@coalindia.in		कोल् इंडिया लिमिटेड सामग्री प्रबंधनविभाग पहली मंजिल, परिसर संख्या 4 प्लॉट नंबर.ए.एफ-III, क्रिया क्षेत्र।एन्यूटाउन, राजारहाटकोल्कता-700 156.	दुरभास: 033-2324-4127 फैक्स: 033-2324-4115 ईमेल: gmmmm@coalindia.in वेबसाइट: www.coalindia.in
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Ref.No. सीआईएल/सीरडी/PPP/2017/SEC-1/1451

दिनांक: 20.02.2017

The GM(MM)-HOD/GM(Stores),
 ECL, Sanctoria,
 ✓CCCL, Dhanbad,
 CCL, Ranchi,
 SECL, Bilaspur,
 WCL, Nagpur,
 NCL, Singrauli,
 MCL, Sambalpur,
 Dy.GM(MM),CMPDI, Ranchi.
 Sr.Manager(MM), NEC.

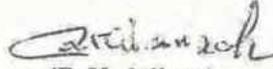
Dear Sir,

Sub:- Review Committee decisions taken under Public Procurement Policy
 for Micro and Small Enterprises (MSEs) Order 2012 – reg.

Enclosed please find herewith a letter vide reference F.No. 1(2)(1)2016-MA dated 9th February, 2017 issued by Director (MA), Micro, Small & Medium Enterprises, New Delhi, regarding decisions taken by Review Committee as per para 12 of the Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 under the Chairmanship of Secretary, MSME on 20th January, 2017 for your information and necessary action.

Encl: As above.

Yours faithfully,



(R.K. Misra)

General Manager(MM)/HOD

F. No. 1(2)(1)/2016-MA
Office of Development Commissioner
(Micro, Small & Medium Enterprises)
(MA Division)

Nirman Bhawan, New Delhi
Dated the 9th February, 2017

Office Memorandum

Subject: Review Committee- decisions taken under the Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 –reg.

The Review Committee constituted as per the para 12 of the Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 met under the Chairmanship of Secretary, MSME on 20th January, 2017 at New Delhi wherein the following decisions were taken:

i) Grant of benefits available under the PP Policy to Startups

Government has already decided that there is no condition of prior turn over and prior experience. - Traders and agents should not be allowed to avail the benefits extended under the PP Policy.

ii) Consideration of request to procure specifically reserved 358 items from manufacturing enterprises only

It was decided to make it clear that 358 items are to be procured only from manufacturing enterprises. In any case, trading enterprises are not even covered under the definition of micro and small enterprises.

iii) Consideration of request/ suggestion for including works along with Stores/ Services in the column of SPRS certificate issued by NSIC.

It was decided that the definition of Goods & Services will be the same as in the Public Procurement Policy circulated by Department of Expenditure.

You are requested to take necessary steps for implementing the above decisions of the Review Committee while making procurement from MSEs.



(H.S. Bisht)
Director (MA)
Tele: 23062215

Chairman & MD of CPSUs
(as per list attached)

Bharat Coking Coal Limited

A Mini Ratna Company
(A Subsidiary of Coal India Ltd.)
O/o The CGM (Coord)
Koyla Bhawan, Koyla Nagar,
Dhanbad – 826005
CIN:U10101JH1972GOI000918



भारत कोकिंग कोल लिमिटेड

एक मिनी रत्न कम्पनी
(कोल इण्डिया लिमिटेड की अनुषंगी कम्पनी)
कोयला भवन, कोयला नगर,
धनबाद-826005
ईमेल: cgmcoord@bccl.gov.in

संदर्भ क्र०:अप्रनि:तक०सचिव:एफ-११-१६-४५(हि)

दिनांक 14.01.2017

To,
The General Manager
All Area & Washery
HODs, HQ
BCCL

Sub: Clarification of point No. 6 of minutes of CGMs/GMs coordination mee held on 05.11.2016.

Dear Sir,

Item No.6 of Minutes of CGMs/GMs Coordination Meeting held on 5th November 2016, circulated vide संदर्भ क्र०:अप्रनि:तक०सचिव:एफ-११-१६-४५(हि) दिनांक 16.11.2016, is quoted below :

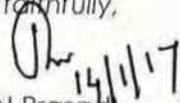
"6.0 It was also directed that every file required to be sent to CMD for approval must be routed through Director (Finance), after ensuring by a certificate that there is no deviation from NIT, Circulars/guideline issued by MoC/CVG/CIL."

Action: HQ HODs; Area GMs"

For the purpose of bringing in more clarity, the aforesaid item to be read as follows:

- For proposals involving tenders/ deviation estimates:** The item should be read as "The Nodal Department's HOD, must certify that there is no deviation from NIT, Circulars/Guidelines issued by MoC/CVC/CIL".
- For all other proposals:** The item should be read as "The dealing/ concerned Department's HOD shall certify that all Circulars/Guidelines/policy of CIL has been complied with."

Yours faithfully,


(R N Prasad)
C.G.M.(Coord)

Copy To :

1. FDs – for kind information please.
2. RD, RI-II, CMPDI



संदर्भ संख्या / Ref. No. CIL/VIG/2015/11011/04// 698-717 तिथि/ Date: 06.06.2017
7

कार्यालय ज्ञापन / Office Memorandum

Numerous complaints have been received against procurement of fabricated items in the name of rest shelter, blasting shelter, mobile pit shelter, spacious rest shelter, watch tower various types of fencing item, conveyor brackets on different names, steel cogs, steel props, steel sleepers, various fabrication items for belt conveyor with varying nomenclature (like discharge guard for conveyors, self-aligning adjustable roller bracket, hangers for bottom roller, loop take up assembly, tail end assembly, walkway plates, dust collector, wiper assembly,) etc. All these items are basically steel fabricated items and do not have requirement of any sort of special / specialized technology but were procured with restrictive eligibility / provency criteria at very high cost.

In order to prevent repetition of the such irregularity/mistake the following guidelines shall be strictly adhered to for increasing Competitiveness of tenders for procurement of such fabricated items:

- (i) Possibility should be explored to manufacture the required fabricated item departmentally in the same Area or in other Areas of the Subsidiary.
- (ii) Consolidated requirement of the Area / Company should be considered for floating Open Tender with detailed specification, dimensional drawing, approximate weight and scope of work. Splitting of requirements should not be allowed.
- (iii) The description of indented items should be clear. The indent should be accompanied with a certificate from the indenting authorities to the effect that the specification/description and drawing are complete and without any ambiguity.
- (iv) The cost estimation may be got prepared from Civil Engineering Department in the light of prevailing rate as per SOR and market rate for the items not covered in SOR. This estimated value shall be considered for preparation of Indent, if found to be lower than LPP.
- (v) While scrutinizing the indent, the HoD of concerned technical deptt shall examine that the details of the item provided in the indent is correct, complete and cost estimation has been done properly. If not so, necessary correction shall be made by them before forwarding the indent for concurrence and approval. A certificate need to be provided by the HoD of concerned technical department to this effect.

- (vi) The concurring authority and the approving authority shall ensure that the proposal is complete in all respect before according concurrence/approval of indent.
- (vii) MM deptt shall ensure compliance of the above guideline before initiation of procurement of such items.
- (viii) The provency criteria should include tendered items as well as similar items. General fabrication work of same or higher Quantum of Work Done in terms of Weight shall be considered as similar items irrespective of nomenclature. Wherever, technical parameters and testing norms are to be complied as per DGMS circular (like steel cogs, steel props etc.), the same may be made a part of Technical specification.
- (ix) The cost estimation of Civil Engineering Deptt. (the cost of raw materials and other input costs like labour cost etc.) shall also be considered for justification of L-1 offered Price in addition to LPP by the Tender Committee, concurring authority and approving authority.

This has approval of Chairman, CIL.

मनोज कुमार
3
6.6.17
मुख्य सतर्कता अधिकारी

Distribution

1. Director(Fin)/Director(Tech), CIL, Kolkata
2. CMD ECL, BCCL, CCL, CMPDIL, MCL, NCL, SECL & WCL
3. CVO, ECL, BCCL, CCL, CMPDIL, MCL, NCL, SECL & WCL
4. ED (Safety), CIL, Kolkata
5. TS to Chairman, CIL, Kolkata

Coal India Limited

(A Govt. of India Enterprise)

कोल इण्डिया लिमिटेड

(भारत सरकार का उपक्रम)

CIN.L23109WB1973GOI028844

Website: www.coalindia.in



A Maharatna Company

"COAL BHAWAN"

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Action Area - 1A, New Town, Rajarhat

Kolkata 700156 (WB)

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Fax: 2324 4023

संदर्भ संख्या / Ref. No. CIL/2017/ 2656

तिथि/ Date: 08.03.2017

CIRCULAR

Sub: Irregularity in payment terms for purchase of items and equipment.

It has come to the notice of the undersigned that in a subsidiary company of CIL, substantial amount has been disbursed for purchase of an imported machine even before it could be tested to be eligible to work for the purpose for which it was being purchased. The NIT condition was wrongly framed so as to make substantial payment without completing field trial ignoring the fact that if it fails the field trial then the very purpose of the purchase shall be defeated and it may cause financial loss to the company.

In order to prevent repetition of the same irregularity/mistake the following guideline shall be strictly adhered to:

- Payment for any machine particularly imported machines shall only be made ensuring fulfilling technical requirements of the Equipment and having approval of DGMS and/or other equivalent certifying institution competent to prove its eligibility for the particular condition for which it was purchased, as the case may be.
- In case mobilisation advance is absolutely insisted upon or required, it would be disbursed within the framework of relevant CVC guidelines.
- The company must ensure that the disbursement is covered and protected by a Bank-guarantee of an stipulated amount along with interest so that the company does not suffer any loss if the field trial fails or the machine/ equipment proves to be unsuitable for the purpose for which was purchased.
- Relevant Provision of the Purchase Manual shall be strictly adhered to.

This should immediately be brought to notice of all concerned dealing with such subject and should come into force immediately.

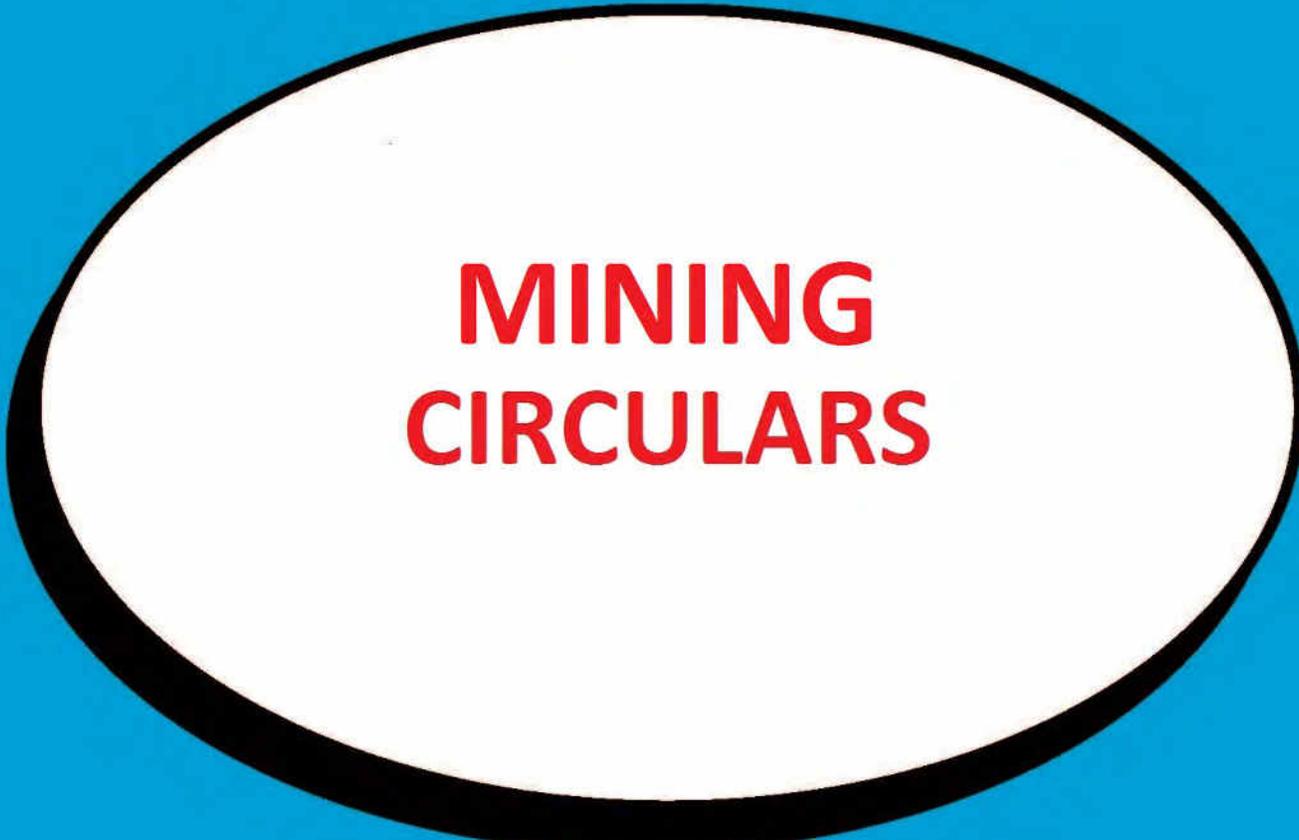
(Sutirtha Bhattacharya)

Chairman-cum-Managing Director
Coal India Limited

Cc :

- Director(Fin)/Director(Tech), CIL, Kolkata
- CMD ECL, BCCL, CCL, CMPDIL, NCL, SECL & WCL, MCL
- CVO, CIL, Kolkata, ECL, BCCL, CCL, CMPDIL, NCL, SECL & WCL, MCL
- TS to Chairman, CIL, Kolkata

सुतीर्थ भट्टाचार्य
Sutirtha Bhattacharya
अध्यक्ष-सह-प्रबंध निदेशक
Chairman-cum-Managing Director
कोल इण्डिया लिमिटेड
COAL INDIA LIMITED



**MINING
CIRCULARS**

Coal India Limited

(A Govt. of India Enterprise)

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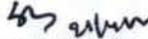
Ref. No. संदर्भ संख्या : CIL/VIG/2017/20015/02/195

Date दिनांक : 18.04.2017

CIRCULAR

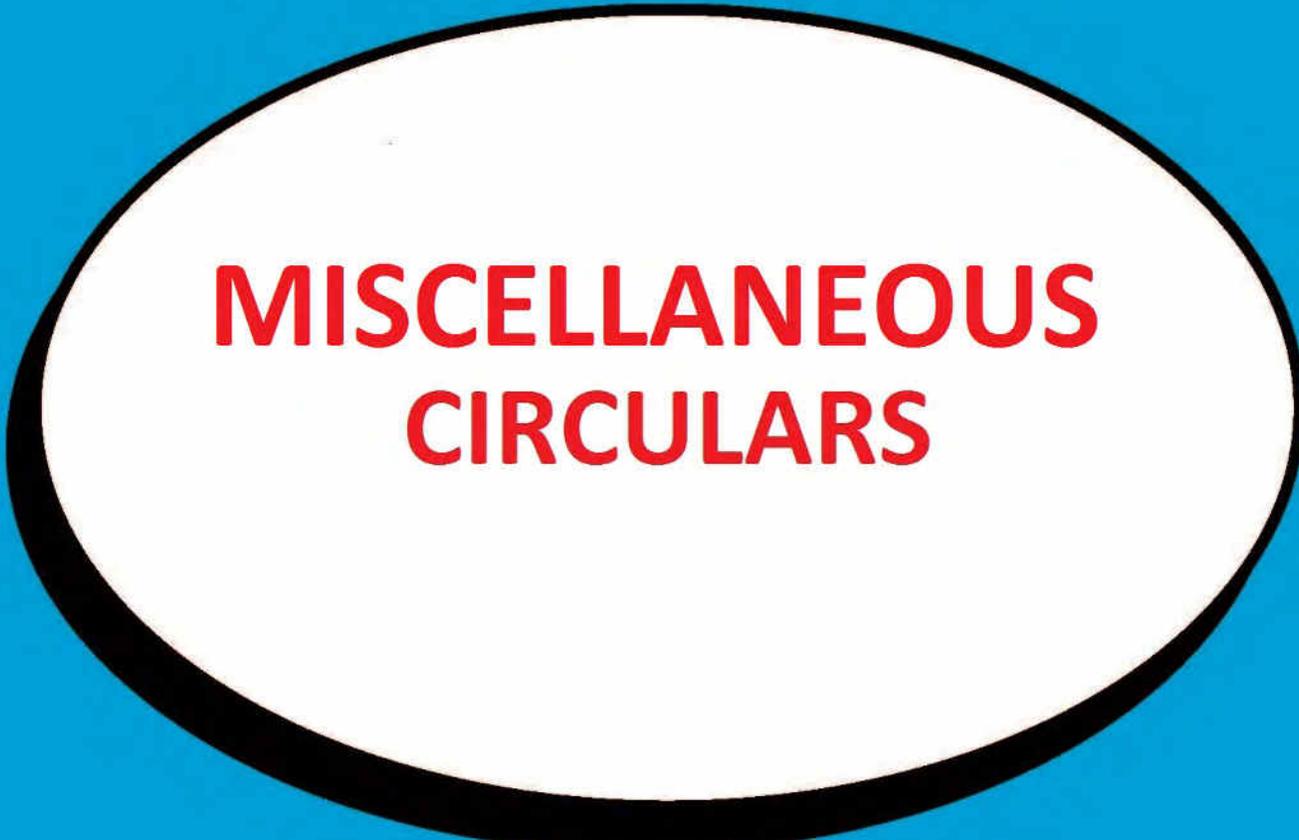
Subject- Coal Stock Shortage Cases

It has been observed that some coal stock shortages are being detected in few mines during various measurements. As a clear instruction vide OM no CIL/CH/2015/33012/01/440 dated 31.05.2016 to immediately stop the practice of over reporting of coal production has already been issued, any shortage now detected will be treated to attract vigilance angle. Hence any such report of coal stock shortage should be forwarded to Vigilance Division of CIL or Subsidiaries, as the case may be, for examination and necessary action.


(Sutirtha Bhattacharya)
Chairman-cum-Managing Director

Distribution:

- All FDs of CIL
- CMDs of Subsidiaries
- CVOs of Subsidiaries
- TS to Chairman, CIL



**MISCELLANEOUS
CIRCULARS**

सुतीर्थ भट्टाचार्य

Sutirtha Bhattacharya

Chairman-cum-Managing Director



कोल इण्डिया लिमिटेड
COAL INDIA LIMITED

(A Maharatna Company)

"COAL BHAWAN"

PREMISES NO.04 MAR, PLOT NO. AF-III
ACTION AREA-1A, NEW TOWN, RAJARHAT
KOLKATA - 700 156.

Ref No. CIL/VIG/2015/34027/01 / 661

Date: 16-6-2017

OFFICE ORDER

Coal India is striving to move towards paper-less office with the implementation of E-Office, which is one of the Mission Mode Projects (MMP) under the Digital India Programme intended to bring more transparency, accountability and expeditious decision making. The Ministry has also directed to move over to e-office and completely do away with the physical movement of files.

The activation based on employee master data has been completed. Now it is directed to start diarisation of receipt and dispatch compulsorily from 1st July,2017 in e-office system. Thereafter, the physical register will be dispensed with.

(Sutirtha Bhattacharya)

Chairman-cum-Managing Director
Coal India Limited

Distribution:

All Functional Directors,CIL

All CMDs

All CVOs

All HODs, CIL

ED, IICM

GM(NEC)

GM(ICT), CMPDI