

Himachal Pradesh  
Public Works Department

No. PW-CTR-32-20/Gen. Instruction/2024- 12828-900

Dated: 22/11/24

To

All the Chief Engineers  
In HP PWD

All the Superintending Engineers  
In HP PWD

All the Executive Engineers  
In HP PWD

Subject:- Regarding implementation of GST

It has come to the notice of the undersigned that restoration charges of ROW are being paid by the telecom companies to the Department whereas GST on restoration charges are being paid by the telecom companies directly to the GST authorities at the rates applicable whereas the same is required to be deposited by the telecom companies to the PWD Divisions alongwith restoration charges of ROW. Now the companies are approaching to the undersigned and informed that invoice inclusive of GST has not been issued to them by the Public Works Divisions.

Since the GST is applicable on the services rendered by PWD i.e. restoration charges of ROW, therefore restoration charges of ROW shall be obtained from the telecom companies inclusive of GST at the rate applicable and invoice indicating GST be issued to telecom companies. In those cases, where GST has already been deposited by the telecom companies directly to the GST authority be allowed to complete the work but the case should be linked properly with deposited amount of restoration charges alongwith GST.

You are therefore, requested to take appropriate action so as to avoid any legal/tax complication at later stages.

Engineer-in-Chief  
HP PWD, Shimla-2

Copy to:

- 1) Bharti Airtel Ltd, Zonal Office, Block No. 11-A, SDA Complex Kasumpti Shimla-9 with reference to their letter dated 23-10-2024.
- 2) The Executive Engineer(IT), HP PWD Shimla-2 for information. He is requested to upload the same in the Departmental website.

BS  
Engineer-in-Chief  
HP PWD, Shimla-2