



# CENTRAL PUBLIC WORKS DEPARTMENT

## OFFICE MEMORANDUM

No.DGW/MAN/171

ISSUED BY AUTHORITY OF DIRECTOR GENERAL OF WORKS

NIRMAN BHAVAN, NEW DELHI

DATED: 28.01.2009

**Sub: Modifications in the provisions of CPWD Works Manual 2007 regarding justification of tenders**

Provisions as contained in para of 19.4.3.1 and 23.3 of CPWD Works Manual-2007 are partially amended as under;

Para	Existing Provision	Modified provision
<b>Para 4.1.4 (7)</b>	<b>Preparation and forwarding of preliminary estimate</b> The effect of building and other construction workers' welfare cess Act 1996, wherever applicable may also taken in the estimate.	<b>Preparation and forwarding of preliminary estimate</b> The effect of building and other construction workers' welfare cess Act 1996, <b>service tax including education cess as applicable at the time of submission of preliminary estimate is also to be added.</b>
<b>Para 19.4.3.1</b>	<b>Justification of tenders</b> The effect of building material and other construction workers' cess Act 1996, <b>service Tax, VAT</b> etc. wherever applicable and other factors which actually contributes towards the cost, but are not covered in Analysis of Rates can also be added in arriving	<b>Para 19.4.3.1 Justification of tenders</b> The effect of building material and other construction workers' cess Act 1996, VAT etc. wherever applicable and other factors which actually contributes towards the cost, but are not covered in Analysis of Rates can also be added in arriving at the justified amount. But nothing shall be added in analysis of rates for service Tax

<p><b>23.3</b></p>	<p>at the justified amount.</p> <p>(1) The rate of extra items and deviation items beyond the permissible limit will be.....the justification of tender.</p> <p>(2) For working out rates under clause 12.....for obtaining the approval of the competent authority.</p>	<p>since being reimbursed to the contractor separately.</p> <p>No change.</p> <p>No change.</p> <p><b>(3) Nothing is to be added in the analysis of rates on account of service tax (which will be reimbursed to the contractor by the Engineer-in-Charge on satisfying himself that the contractor has actually and genuinely has paid the tax) but effect of other construction workers' cess Act 1996 as applicable will also be added in the analysis of rates for the deviated/extra/substituted items.</b></p>
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Superintending Engineer (C&M)

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