



# भारतीय राष्ट्रीय राजमार्ग प्राधिकरण

(सड़क परिवहन और राजमार्ग मंत्रालय)

## National Highways Authority of India

(Ministry of Road Transport and Highways)

जी-5 एवं 6, सेक्टर-10, द्वारका, नई दिल्ली - 110 075

G-5 & 6, Sector-10, Dwarka, New Delhi-110075

दूरभाष / Phone: 91-11-25074100/25074200

### NHAI/Policy Guidelines/ CMD/Conc.Fees.ServiceTax/2020-21

#### Policy No. 2.1.45/2020 dated 20<sup>th</sup> November, 2020

{Decision taken on E-Office File on CMD- Comp. No. 8458}

#### Sub - Applicability of Goods & Service Tax (GST) on the Fees paid to the Members of Conciliation Committees of Independent Experts - Reg.

In view of decision of the Cabinet Committee on Economic Affairs (CCEA) and provisions contained in the Arbitration and Conciliation Act 1996, National Highways Authority of India (NHAI) vide Policy Circular No. 2.1.23/2017 dated 02.06.2017 had constituted Settlement Committees of Independent Experts to undertake conciliation of commercial disputes between NHAI and its Concessionaires/ Contractors/Consultants.

2. The issue of applicability of Goods & Service Tax (GST) on the fees being paid to the members of the above conciliation committees was examined and it was observed that the Conciliator's services stand exempted from GST vide Gazette Notification issued by Ministry of Finance (Department of Revenue) No. 12/2017-Central Tax (Rate) vide GSR No. 691(E) dated 28<sup>th</sup> June, 2017 in case constitution/appointment of conciliation committee is made as per Arbitration and Conciliation Act, 1996. Hence, no GST is payable on the services of the members of Conciliation Committees appointed by NHAI.

3. This issues with the approval of Competent Authority.

(Sanjay Kumar Patel)  
General Manager (Coord.)

To

1. CCIEs members
2. All Officers of NHAI

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