



भारतीय राष्ट्रीय राजमार्ग प्राधिकरण

(सड़क परिवहन और राजमार्ग मंत्रालय)

National Highways Authority of India

(Ministry of Road Transport and Highways)

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CIRCULAR (3.3.17)

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Dated: 23.10.2017

Sub: Implementation of GST Act, 2017 in NHAI - Exemption of application of GST on Annuity payments - reg.

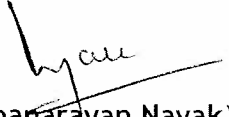
- Ref:- (1) Circular 3.3.14 dt. 29.09.2017
(2) Circular 3.3.15 dt. 04.10.2017
(3) Circular 3.3.16 dt. 04.10.2017
(4) Memorandum dt. 09.10.2017

In continuation to the Memorandum dated 09.10.2017, it is noticed that Ministry of Finance (Dept. of Revenue) has published Notification No. 33/2017 - **Integrated Tax (Rate)** dt. 13.10.2017 on the issue of Annuity Payments which is as under:-

“Service by way of access to a road or a bridge on payment of annuity - applicable GST is Nil (Sl. No. 24A, Heading 9967)”.

2. As such, no payment against GST shall be made by NHAI on Annuity Payments.

This is issued with the approval of Competent Authority.


(Sibnarayan Nayak)
CGM (FA)

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