



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

दूरभाष / Phone : 91-11-25074100/25074200
फैक्स / Fax : 91-11-25093507 / 25093514

NHAI/Policy Guidelines/GST/2021
Policy No. 3.3.24/2021 dated 24th November 2021
{Decision taken on E-Office File No. NHAI/F&A/GST-2021-22/SM-Vol.IV (Comp.No.114969)}

Corrigendum

Sub.: Clarification regarding applicability of GST on payment of Annuity under BOT projects completed before implementation of GST on 01.07.2017- reg.

Reference Policy Guidelines No.3.3.23/2021 dated 24.11.2021 on the above mentioned subject. The word "suppression" in para 3 of said circular may please be read as "supersession".

(Sunil Prakash Bhardwaj)
Chief General Manager (Coord.)

To:

All Officers of NHAI HQ/ ROs/ PIUs/ CMUs/ Site Offices

Copy to:

1. Hindi Officer for translation in Hindi.
2. Library for hosting the circular on library site.
3. Web Admin for circulation.