

Government of India  
Ministry of New and Renewable Energy

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Block no. 14, CGO Complex,  
Lodhi Road, New Delhi -110003

Date: 13<sup>th</sup> December, 2021

**Office Memorandum**

**Subject: Clarification regarding change in GST rates on installation of Rooftop Solar Plants Under RTS Ph-II Scheme.**

Consequent to change in rate of Goods and Service Tax (GST) applicable on renewable energy devices w.e.f. 01.10.2021, as conveyed vide Notification No. 8/2021-Central Tax (Rate) dated 30.09.2021 of the Ministry of Finance and in view of applicability of such revised rates on installation of Rooftop Solar Plants under RTS Ph-II Scheme, undersigned is directed to convey the following:

- i. If the price discovered in the tender are excluding GST rates, the Central Financial Assistance (CFA) on the Rooftop Solar plants, will be calculated as per revised GST rate, if the invoice of the complete systems mentioned above, including the goods and services parts, is issued on or after 01.10.2021. For invoice raised before this date, old GST rate will be applicable. GST calculated based on rate as applicable will be added to the benchmark cost or the tender cost, whichever is lower, for the purpose of calculating MNRE CFA.
  - ii. If the price discovered in the tender are including GST rates, the adjustment of increased rate of GST in calculating CFA will be allowed only if the tender specifically provides revision of price in case of change in the tax rate.
2. State Implementation Agencies while claiming the CFA shall submit a separate list of systems for which revised GST is applicable along with the invoices and declaration that documents have been checked to ascertain applicability of the revised GST.

(Dr. Veepin Kumar)

Deputy Director  
Rooftop Solar Division

To,

All concerned State Implementation Agencies