

**अधीक्षण अभियंता का कार्यालय,
ग्रामीण कार्य विभाग, कार्य अंचल, गया।**

पत्रांक:- 1533 अनु0

गया/दिनांक :- 07/11/2023

प्रेषक,

अधीक्षण अभियंता,
ग्रामीण कार्य विभाग,
कार्य अंचल, गया।

सेवा में,

कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, टिकारी।

विषय:- Construction of Road from Panchanpur To Churihara Road/वर्ष 2022-2023 में जी0एस0टी0 की प्रतिपूर्ति (Reimbursement) हेतु संवेदको द्वारा दावा विपत्र की स्वीकृति के संबंध में।

प्रसंग:- अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्रांडा, ग्रामीण कार्य विभाग, बिहार, पटना का पत्रांक-RWD Claim/23-24/53-3870 अनु0 दिनांक-30.10.2023

महाशय,

उपर्युक्त विषयकित कार्य में जी0एस0टी0 की राशि की प्रतिपूर्ति जो जॉचोपरान्त रु-12,66,984/- (बारह लाख छियासठ हजार नौ सौ चौरासी) मात्र होती है, के भुगतान हेतु निम्न शर्तों के साथ अनुमति प्रदान की जाती है:-

1. किसी भी परिस्थिति में व्यय को प्रशासनिक स्वीकृति के अनुक्षेत्र सीमा के अंतर्गत रखा जाए।
2. यदि भविष्य में दावा नियमानुकूल नहीं पाया गया तो सम्पूर्ण राशि एक मुस्त संवेदक के अगले विपत्र/अग्रधन से समायोजित कर ली जाय।

अनु0-यथोक्त।

विश्वासभाजन

67.11.23

अधीक्षण अभियंता,
ग्रामीण कार्य विभाग, कार्य अंचल, गया।

ग्रामीण कार्य विभाग, विहार, पटना

पत्रांक:- RWD Claim/23-24/53 - 38708/30

पटना/दिनांक:- 30/10/2023

प्रेषक,

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-गया।

विषय : NABARD योजनान्तर्गत Construction of Road from Panchanpur to Churihara Road में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमण्डल-टिकारी का पत्रांक-618 अनु0, दिनांक-25.04.2023.

सहाय्य,

उपर्युक्त विषयक प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि का दावा की जाँच हेतु अभिलेख समर्पित किया गया है जिसके आधार पर विभागीय GST परामर्शी फर्म M/s SKKSS & Co. द्वारा उक्त दावों की जाँच की गई तथा ₹ 12,66,984/- मात्र की राशि दावे के योग्य पाया गया है।

GST परामर्शी फर्म के प्रतिवेदन के आधार पर विभागीय GST समिति की अनुशंसा एवं परामर्शी के प्रतिवेदन अग्रेतर कार्रवाई हेतु प्रेषित की जा रही है।

अनु0- यथोक्त।

विश्वासभाजन

30/10/2023

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

आपांक- RWD Claim/23-24/53

3870

पटना/दिनांक :- 30/10/2023

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल- टिकारी को सूचनार्थ समर्पित।

30/10/2023

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

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ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक -..... को आहूत बैठक की कार्यवाही

विषय :- NABARD योजनान्तर्गत Construction of Road from Panchanpur to Churihara Road एकरारनामा संख्या 51SBD/NABARD/2018-19 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल टेकारी का पत्रांक 618 अनु० दिनांक 25.04.2023

महोदय,

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, टेकारी द्वारा विषयांकित पथ में रु० 21,37,736 की जी.एस.टी. अंतर राशि का दावा जाँच हेतु समर्पित किया गया है। विभागीय पत्रांक 43/2023-761, दिनांक 23.03.2023 के आलोक में विभागीय जी.एस.टी. Consultant M/s SKKSS & Co. द्वारा दावे की जाँच की गई तथा रु. 12,66,984/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 51SBD/NABARD/2018-19 विषयांकित कार्य Construction of Road from Panchanpur to Churihara Road के लिए दावे की राशि रु. 12,66,984 /- रुपये मात्र संवेदक चिंता देवी को भुगतान की अनुशंसा की जाती है।



विभागीय GST Consultant वित्त प्रबंधक वित्त प्रबंधक GST नोडल पदाधिकारी
(Taxation)

SKKSS & Co

Tel : +91 9263374200

Email- rwdgst@gmail.com

22.09.2023

To,
The Executive Engineer,
Works Division, Tekari
Rural Works Department
Government of Bihar.

Re: Submission of GST Impact Report of Chinta Devi vide agreement number 51SBD/NABARD/2018-19

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Tekari, RWD letter no. 618 dated 25.04.2023

Respected Sir,

We are appointed to recommend payment of Impact arising on account of roll out of GST and change in taxation structure by analysing claim of contractors as per Scope of Work.

GST Impact Summary			
Agreement No.	Type of Supply	GST Impact in Rupees (Original Contract)	GST Impact in Rupees (Escalation and Bonus, if any)
51SBD/NABARD/2018-19	Construction of Road from Panchanpur to Churihara Road	12,66,984	0.00

We are therefore pleased to make our submission of GST Impact Report of Chinta Devi for the following project with reference to the Construction of Road from Panchanpur to Churihara Road.



DARIYAPUR GOLA ROAD,
NALA ROAD, PTANA - 800004

JKSS & Co

Tel : +91 9263374200
Email- rwdgst@gmail.com

With this letter, we would like to draw your attention towards the following facts:

- 1) The impact being given is for RA Bill 01 to RA Bill 04 that has been approved. GST impact in later RA bills have to be verified and audited on submission of bill by Chinta Devi in future period.

That we have charged fees for entire contract and therefore as and when the new RA bills are submitted, the same should be sent to our office and sent to us via 'BRRDA' for needful action. That a flat percentage cannot be applied for payment of future claims on RA bills and remaining amount of contract as the material & services components differs on every milestone of payment.

In our capacity as Indirect Consultant to you we therefore request you not to pay any adhoc GST reimbursement in future RA bills submitted as the same may cause loss to public exchequer, if the same is paid without proper analysis and auditing of records. Kindly forward all communication with respect to GST from for proper analysis and needful action from our end.

- 2) That the above impact has taken into cognizance that any additional benefit that the contractor is being entitled to due to enactment of GST is passed into Rural Works Department in terms of anti-profiteering clause in the GST law;
- 3) That the GST Impact calculation is made on the following premise:
That the above work is a Construction of Road from Panchanpur to Churihara Road.

- a) As per section 15 of the CGST and SGST Act, 2017

(1) The value of a supply of goods or services or both shall be the transaction value, which is the price actually paid or payable for the said supply of goods or services or both where the supplier and the recipient of the supply are not related and the price is the sole consideration for the supply.

DARIYAPUR GOLA ROAD,
NALA ROAD, PTANA - 800004



(2) The value of supply shall include—

a) any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this Act, the State Goods and Services Tax Act, the Union Territory Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, if charged separately by the supplier;

(b) any amount that the supplier is liable to pay in relation to such supply but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods or services or both;

(c) incidental expenses, including commission and packing, charged by the supplier to the recipient of a supply and any amount charged for anything done by the supplier in respect of the supply of goods or services or both at the time of, or before delivery of goods or supply of services;

(d) interest or late fee or penalty for delayed payment of any consideration for any supply; and

(e) subsidies directly linked to the price excluding subsidies provided by the Central Government and State Governments.

Further, in the BOQ rates of items has been taken from Road Construction department Schedule of rates (mentioned in BOQ). As per guidelines of RCD SOR, there has been inclusion of 4% in the name of VAT in the overhead component, hence in our calculation also 4% in the name of VAT has been reduced and impact has been considered accordingly.

b) The above said impact is derived by considering the contract as Works Contract as defined U/s 2(119) of the Central Goods and Services Act, 2017 taxable @ 12% (Heading 9954 (iv): Construction service - Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods

DARIYAPUR GOLA ROAD,
HALA ROAD, PTANA - 800034



12/05/2024 10:10:10 AM

and Services Tax Act, 2017 other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of:- (a) a road, bridge, tunnel, or terminal for road transportation for use by general public;

- c) It has observed that for certain work rate analysis did not match/incomplete with the approved BOQ. Hence the work items of these type has been removed from our computation.
 - d) The tax rate of (crushed stone chipping 13.2mm to 0.09mm, crushed stone coarse Agg, curing compound, Hot applied thermoplastic, Reflectorising glass beads, Water based paint) was not mentioned in the rate analysis provided. However we have assumed embedded tax as mentioned in the rate analysis of similar item.
 - e) Therefore, suitable adjustment should be made if there is any amendment in law till the payment is settled under this contract or if there is any departure in the premise mentioned above must be brought to our notice as it may bring deviation in the GST Impact to be passed on to the contractor.
 - f) That GST impact is calculated on the basis of all documents and records produced by Contractor and duly verified & audited by us as per our scope of work.
- 4) That the GST Impact amount indicated in the table above is derived on the basis of the RA Bills submitted before us. Therefore, in any case no excess payment can be made over and above the amount mentioned in the Annexure attached with this letter for completing the project.

DARIYAPUR GOLA ROAD,
HALA ROAD, PTANA - 800004



SKKSS & Co

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- 5) That the GST claim as submitted by contractor is Rs. 21,37,736 while as per our calculation it is Rs. 12,66,984 which results in savings of Rs. 8,70,752.
- 6) That at any later stage if it is brought to our notice that any fact/figures/calculation which was provided to us the basis of which has been our calculation, is misrepresented/contrary and which has a material effect on the above GST Claim amount, then the GST claim amount shall be void ab initio.

For any query or clarification, please contact the undersigned at earliest.

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

Shivendra Singh
12/06/2018

Authorized Signatory

Enclosed: -

- 1) GST claim computation



DARIYAPUR GOLA ROAD,
NALA ROAD, PTANA - 800004

GST Impact Assessment of CHINTA DEVI

51SBD/NABARD/2018-19

PROJECT NAME: CONSTRUCTION OF ROAD FROM PANCHLANPUR TO CHURHIARA ROAD

Particulars	work value in which OH @ 10% and CP @ 10% has been considered (after 0.65% below)	work value in which OH @ 20% and CP @ 10% has been considered (after 0.65% below)	TOTAL
Work done till date (RA-4)	2,34,20,092	6,49,372	2,40,69,464
Work done in Pre-GST period	-	-	-
Work done in GST period (RA 01- RA 04)	2,34,20,092	6,49,372	2,40,69,464
Less: Rate Analysis Incomplete	1,51,874	-	1,51,874
Work Value on which GST is assessed (A)	2,32,68,218	6,49,372	2,39,17,590
Less: Unbilled GST	5,60,031	21,759	5,81,790
Less: GST in C/I	8,25,752	20,820	8,46,573
Taxable Value	2,18,82,430	6,03,793	2,24,86,223
Add: GST @ 12%	26,25,892.14	72,455.15	26,98,347
Revised work value (B)	2,45,08,327	6,76,248	2,51,84,575
GST Claim (B - A)	12,40,109	26,876	12,66,984



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CHINA DEVI									
AGREEMENT NO : SISRD/NABARD/2018-19									
DETAILS OF GST COMPONENT CONSIDERED FOR THE CONSTRUCTION OF ROAD FROM PANCHNIPUR TO CHH RUIKARA									
ROAD FOR work value in which OH @ 10% and CF @ 10% has been considered									
Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA 01 to RA 04	Basic Value of Material incl. GST	GST per rate (as analysis)	GST		
1	2	3	4	5	6 (4X5)	7	8 = 6/(100% - 7) X 7		
1	Agg W.G 53mm to 9.5mm	cum	527.30	1.020	10.12.416	1%	10.024		
2	Agg W.G 9.5mm to 2.36mm	cum	419.88	770	3.23.308	1%	3.204		
3	Agg W.G 2.36mm & below	cum	191.98	1.150	2.20.777	1.00%	2.196		
4	Bitumen emulsion	tonnes	50818.92	12	6.18.887	14.00%	76.64		
5	Bitumen emulsion	tonnes	48829.62	4	1.92.863	14.00%	26.997		
6	Bitumen (5.50) emulsion	tonnes	45668.40	27	12.49.487	14.00%	1.57.446		
7	crushed stone chipping 13.2mm to 0.075mm	cum	479.28	389	1.86.344	1.00%	1.845		
8	crushed stone coarse Agg	cum	538.67	167	89.887	1.00%	890		
9	sand	cum	162.30	87	14.115	1.00%	140		
10	polythene sheet	sqm	17.86	1.020	18.212	14.00%	2.537		
11	bituminous primer	t	48829.62	0	604	14.00%	73		
12	jute rope 10 mm dia	m	45.25	222	10.067	1.00%	100		
13	bituminous sealant	kg	28.59	47	1.343	14.00%	165		
14	joint filler board 20mm thick	sqm	1160.07	7	8.003	24.00%	1.665		
15	cement	t	5870.16	66	3.85.556	24.00%	74.621		
16	plasticizer	ltr	194.39	603	1.17.280	24.00%	22.604		
17	curing compound	ltr	131.45	603	1.17.280	24.00%	22.604		
18	Hot applied thermoplastic	litre	212.93	2.406	5.12.366	14.00%	62.023		
19	Reflectors/glass beads	kg	69.48	241	16.710	14.00%	2.053		
20	Water based paint of approved	litre	135.57	30	4.067	24.00%	787		
21	brick	Nos.	5060.10	5	24.181	1.00%	230		
22	Agg 40mm	cum	449.67	1.07	470	1.00%	8		
23	Agg 20mm	cum	561.89	0.53	290	1.00%	3		
24	Agg 10mm	cum	626.62	0.11	68	1.00%	1		
25	RCC pipe NP3	m	985.64	45	44.354	14.00%	5.447		
26	RCC pipe NP3	m	393.76	45	17.719	14.00%	2.176		
27	Iron Bar	tonne	53772.20	0.045	2.423	14.00%	208		
28	Binding wire	kg	63.33	260	16.461	14.00%	2.023		
29	Cement Primer	litre	150.50	0.55	81	24.00%	16		
30	Paint	litre	298.08	1.46	435	24.00%	84		
31	53mm to 2.4 mm	cum	467.20	1.412	6.59.616	1.00%	6.531		
32	Crushed Stone medium	cum	133.53	342	45.701	1.00%	452		
Total									4.61.281
Total (after OH & P & TMC)									5.63.698
Total (after 0.65% below)									5.60.031

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CHINTA DEVI							
AGREEMENT NO : 54SBD/NABARD/2018-19							
DETAILS OF GST COMPONENT CONSIDERED FOR THE CONSTRUCTION OF ROAD FROM PANCHASPER TO CHIRRIARA ROAD FOR work value in which OH @ 20% and CP @ 10% has been considered							
Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA 01 to RA 04	Basic Value of Material incl. GST	GST RATE (as per rate analysis)	GST
1	2	3	4	5	6 (4X5)	7	$G = 6/(100\% + 7) \times 7$
1	sand	cum	162.30	62	10.044	1.00%	99
2	cement	t	5870.16	15	85.164	24.00%	16.431
3	plasticizer	ltr	194.39	-	-	24.00%	6
4	brick	Nos.	5060.10	39.93	2.02.059	1.00%	2.020
5	Agg 40 mm	cum	449.67	13.31	5.986	1.00%	59
6	Agg 20 mm	cum	561.89	6.66	3.740	1.00%	37
7	Agg 10mm	cum	626.62	2.22	1.390	1.00%	14
Total							18.693
Total (after OH, CP & LMC)							24.921
Total (after 0.65% below)							24.759



Computation of Embedded Tax in Overhead as per RCD Guideline.

51SBD/NABARD/2018-19

**Project Name : CONSTRUCTION OF ROAD FROM PANCHANPUR TO
CHURIHARA ROAD FOR work value in which OH @ 10% and CP @ 10% has been
considered**

Particulars	Amount
Total Work done till date (RA 04) [after 0.65% below]	2,34,20,092
Less: Pre-GST work done value	-
Balance work to be in GST period	2,34,20,092
Less: Work value for which rate analysis not found	1,51,874
Work value for which GST impact is calculated	2,32,68,218
Less: Extra GST added in rate analysis	5,60,031
Work Value without taxes (A)	2,27,08,187
Less: LWC@ 1%	2,24,834
Work Value without taxes and LWC (B)	2,24,83,353
Less: OH and CP @ 21% (B)/1.21 x 0.21	39,02,070
Work Value without taxes, OH and CP (C)	1,85,81,284
Embedded Taxes @ 4% on above (C) x 4% - (D)	7,43,251
Contractor Profit on above embedded taxes computed @ 10% - E	74,325
LWC @ 1% on embedded taxes in CP and OH (F)	8,176
Total Embedded taxes on OH, CP & LWC (D+E+F)	8,25,752



Computation of Embedded Tax in Overhead as per RCD Guideline.

51SBD/NABARD/2018-19

**Project Name : CONSTRUCTION OF ROAD FROM PANCHANPUR TO
CHURIHARA ROAD FOR work value in which OH @ 20% and CP @ 10% has been
considered**

Particulars	Amount
Total Work done till date (RA 04) [after 0.65% below]	6,49,372
Less: Pre-GST work done value	-
Balance work to be in GST period	6,49,372
Less: Work value for which rate analysis not found	-
Work value for which GST impact is calculated	6,49,372
Less: Extra GST added in rate analysis	24,759
Work Value without taxes (A)	6,24,613
Less: LWC@ 1%	6,184
Work Value without taxes and LWC (B)	6,18,429
Less: OH and CP @ 32% (B)/1.32 x 0.32	1,49,922
Work Value without taxes, OH and CP (C)	4,68,507
Embedded Taxes @ 4% on above (C) x 4% - (D)	18,740
Contractor Profit on above embedded taxes computed @ 10% - E	1,874
LWC @ 1% on embedded taxes in CP and OH (F)	206
Total Embedded taxes on OH, CP & LWC (D+E+F)	20,820



CHINTA DEVI

AGREEMENT NO : 51SBD/NABARD/2018-19

Reconciliation Statement For The CONSTRUCTION OF ROAD
FROM PANCHANPUR TO CHURIHARA ROAD

Particulars	Amount	Amount
Claim as per contractor		21,37,736
Less:		
Embedded tax as per contractor	7,50,600	
Embedded tax as per GST Consultant	14,31,363	6,80,763
Rounding off errors		
Add:		
Tax payable as per contractor	28,88,336	
Tax payable as per GST Consultant	26,98,347	(1,89,989)
Claim as per GST Consultant		12,66,984

