

M.B. NO. - 950

MB NO.-950

MMGSY.

(510)

Sai Kedirganj Path to

Munshipur in Dhanaura

Block

Particulars	Details of actual measurement				Contents of area
	No.	L	B	D	
6th bill of construction					
(L.S.T claim bill)					
Name of work:- Constn & Syms					
maintn of road from Sai Kadinganj					
to mudaffarpur under mm484 (S)					
in Dhanbarua block.					
Name of contractor- Sri Shubby Singh					
Agg. No. - 42-SBD/2017-18					
Date of start - 04-09-2017					
Actual date of completion - 22/8/2019					
Total work value					
vide TMB 8/46 = ₹ 73,27,439/-					
Approved L.S.T					
vide letter No 3268 dt					
02-09-2023, SE, RWD,					
Work Circle, Patna					
Letter No 3269 dt 02/09/					
2023 of ACEO cum					
Secretary BRADA = ₹ 30466/-					
Total = ₹ 3357,905/-					
Less previous payment					
vide TMB 8/46 = ₹ 73,27,439/-					
₹ 30466/-					
<div style="display: flex; justify-content: space-between;"> <div> <p>(Signature)</p> <p>27/09/2023</p> <p>SE</p> </div> <div> <p>(Signature)</p> <p>27/09/23</p> <p>ATE</p> </div> </div>					
<div style="display: flex; justify-content: center;"> <p>CEP</p> </div>					
<div style="display: flex; justify-content: center;"> <p>27.9.23</p> </div>					

ग्रामीण कार्य विभाग, बिहार, पटना

पत्रांक:- RWD Claim/23-24/36 - 3269 अग्र

पटना/दिनांक:- 02-09-2023

प्रेषक,

अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता  
ग्रामीण कार्य विभाग,  
कार्य अंचल-पटना।

**विषय : MMGSY योजनान्तर्गत Construction and 5 years maintenance Sai Kadirganj to Road Mudafarpur in Dhanarua Block under MMGSY (SC) में जी0एस0टी0 दावा की स्वीकृति के संबंध में।**

**प्रसंग :-** कार्य प्रमण्डल-मसौढ़ी का पत्रांक-530 अनु0, दिनांक-09.05.2023

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के माध्यम से आपके द्वारा 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 दावो की जाँच की गई तथा ₹ 30,466/- 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

11/9/2023

अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापांक- RWD Claim/23-24/36 - 3269

पटना/दिनांक:- 02-09-2023

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

11/9/2023

अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा



ग्रामीण कार्य विभाग, बिहार, पटना।

पत्रांक- 3268

पटना, दिनांक-02.09-2023

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल, पटना ।

विषय :- MMGSY योजनान्तर्गत CONSTRUCTION AND 5 YEARS  
MAINTENANCE OF ROAD SAI KADIRGANJ TO ROAD  
MUDAFARPUR IN DHANARUA BLOCK एकरारनामा संख्या 42  
/SBD/17-18 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, मसौड़ी का पत्रांक 530 अनु० दिनांक 09.05.2023

महाराय,

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग,  
कार्य प्रमंडल, मसौड़ी द्वारा विषयांकित पथ में रु० 1,43,757 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. 30,466/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 42 /SBD/17-18 विषयांकित कार्य CONSTRUCTION  
AND 5 YEARS MAINTENANCE OF ROAD SAI KADIRGANJ TO ROAD  
MUDAFARPUR IN DHANARUA BLOCK के लिए दावे की राशि रु. 30,466/- रुपये  
मात्र संवेदक श्री शिबू सिंह को भुगतान की अनुशंसा की जाती है।



*Sheet Singh*  
31/08/2023

विभागीय GST Consultant

*She.*  
24/09/2023

वित्त प्रबंधक  
(Taxation)

*Prabhu Kumar*  
01/09/2023

वित्त प्रबंधक

*01/09/23*

GST नोडल पदाधिकारी

31.08.2023

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

**Re:** Submission of GST Impact Report of M/s Shibbu Singh vide agreement number 42 /SBD/17-18

**Ref:** Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Masaudi, RWD letter no. 530 dated 09.05.2023

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)
42 /SBD/17-18	CONSTRUCTION AND 5 YEARS MAINTENANCE OF ROAD SAI KADIRGANJ TO ROAD MUDAFARPUR IN DHANARUA BLOCK under MMGSY (SC)	30,466	0.00

We are therefore pleased to make our submission of GST Impact Report of M/s Shibbu Singh for the following project with reference to the CONSTRUCTION AND 5 YEARS

DARIYAPUR GOLA ROAD,  
NALA ROAD, PTANA - 800004



# SKKSS & Co

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

MAINTENANCE OF ROAD SAI KADIRGANJ TO ROAD MUDAFARPUR IN  
DHANARUA BLOCK under MMGSY (SC).

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

- 1) The impact being given is for RA Bill 04 that has been approved and claimed. GST impact in later RA bills have to be verified and audited on submission of bill by M/s Shibbu Singh 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 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 not 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 above contract is inclusive of VATa & Excise Duty;
- 4) That the GST Impact calculation is made on the following premise:
  - a) That the above work is a CONSTRUCTION AND 5 YEARS MAINTENANCE OF ROAD SAI KADIRGANJ TO ROAD MUDAFARPUR IN DHANARUA BLOCK under MMGSY (SC).

DARIYAPUR GOLA ROAD,  
NALA ROAD, PTANA - 800004





- b) That we have computed the GST claim based on the duly attested rate analysis provided to us vide letter no.1001 dated 25.08.2023.
- c) 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.

(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



DARIYAPUR GOLA ROAD,  
NALA ROAD, PTANA - 800004

- (e) subsidies directly linked to the price excluding subsidies provided by the Central Government and State Governments
- d) 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.
- e) 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 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;
- f) It has observed that for certain work rate analysis did not match/incomplete with the approved BOQ. Hence the work items of these types has been removed from our computation.
- g) The tax rate of Mild Steel dowel bar was not mentioned in the rate analysis provided. However, we have assumed embedded tax as mentioned in the rate analysis of similar item.
- h) 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

DARIYAPUR GOLA ROAD,  
NALA ROAD, PTANA - 800004





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.

- i) 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.
- 5) 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.
- 6) That the GST claim as submitted by contractor is Rs. 1,43,757 while as per our calculation it is Rs. 30,466 which results in savings of Rs. 1,13,291.
- 7) 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.
- 8) We have verified the tax deposit status of the claim amount and it has been observed from the Hon'ble Patna High Court Order [CWJC 2346 of 2022] from para VII that the contractor has paid taxes to the State Commercial Tax department and has prayed for reimbursement of the same [Ref: Para V]

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.

*Shuchi Singh*  
31/08/2023

Authorized Signatory  
Enclosed: -

1) GST claim computation



DARIYAPUR GOLA ROAD,  
NALA ROAD, PTANA - 800004

(117)

GST Impact Assessment of M/s Shibbu singh

Agreement No: 42/SBD/17-18

PROJECT NAME: CONSTRUCTION AND 5 YEARS MAINTENANCE OF ROAD SAI KADIRGANJ TO ROAD MUDAFARPUR IN DHANARUA BLOCK.

Particulars	work value in which OH @ 20% and CP @ 10% has been considered (after 2% below)	work value in which OH @ 10% and CP @ 10% has been considered (after 2% below)	TOTAL
Work done till date (RA 4)	-	73,27,439	73,27,439
Work done as per (RA 3)	-	61,29,461	61,29,461
Work done in GST period	-	11,97,978	11,97,978
Less: Rate Analysis incomplete	-	5,70,199	5,70,199
Work Value on which GST is assessed (A)	-	6,27,779	6,27,779
Less: Embedded VAT	-	5,296	5,296
Less: Embedded Excise Duty	-	12,586	12,586
less: Embedded VAT in OH	-	22,178	22,178
Taxable Value	-	5,87,718	5,87,718
Add: GST @ 12%	-	70,526.19	70,526
Revised work value (B)	-	6,58,244	6,58,244
GST Claim (B - A)	-	30,466	30,466



car work value in

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M/s SHIBBU SINGH  
42 /SBD/17-18

DETAILS OF GST COMPONENT DETAILS OF GST COMPONENT CONSIDERED FOR THE CONSTRUCTION AND 5 YEARS MAINTENANCE OF ROAD SAI KADIRGANJ TO ROAD MUDAFARPUR IN  
DIHANARUA BLOCK for work value in which OH @ 10% 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 04	Basic Value of Material incl. VAT & Excise	VAT RATE (as per rate analysis)	VAT	Amount after VAT	Excise Duty Rate	Excise Duty
1	2	3	4	5	6 (4XS)	7	8 = 6/(100% + 7) x 7	9 = 6 - 8	10	11 = 9/(100% + 10) x 10 (for cement = 5 x 10)
1	Well Gr. GSB 53mm to 9.5mm	cum	555.35	75.67	42,025	4%	1,616	40,409		
2	Well Gr. GSB 9.5mm to 2.36mm	cum	441.94	30.35	13,412	4%	516	12,896		
3	Well Gr. GSB 2.36mm below	cum	124.14	45.33	5,627	4%	216	5,410		
4	Aggregate Gr III 53mm to 22.4mm	cum	490.58	56.76	27,843	4%	1,071	26,772		
5	Type B 11.2mm	cum	368.96	11.26	4,153	4%	160	3,994		
6	Bitumen emulsion (SS 1)	tonne	41,876.10	2.46	1,03,026	2%	2,020	1,01,006	14%	12,404.27
7	Crushed stone coarse aggregate	cum	566.04	(4.36)	-2,466	4%	-95	-2,371		
8	Sand	cum	146.32	(2.18)	-319	4%	-12	-306		
9	Cement	tonne	5,885.22	(1.69)	-9,970	11%	-988	-8,982	1000/tonne	-1,694.00
10	Polythene sheet 125 micron	sqm	10.40	(26.62)	-277	4%	-11	-266	12.50%	-29.58
11	Mild steel dowel bar 25mm	kg	41.38	(7.59)	-314	4%	-12	-302	12.50%	-33.55
12	Bituminous sealant	litre	25.58	(1.23)	-31	2%	-1	-31	14%	-3.78
13	Jute rope 12 mm dia	metre	46.59	(5.81)	-271	4%	-10	-260		
14	Plasticizer	litre	159.89	(7.87)	-1,259	4%	-48	-1,210	12.50%	-134.49
Total							4,422			10,509
Total (after OH, CP and LWC)							5,404			12,843
Total (after 2% below)							5,296			12,586





**Computation of Embedded Tax in Overhead as per RCD Guideline for work value in which OH @ 10% and CP @ 10% has been considered.**

**Agreement No: 42 /SBD/17-18**

**PROJECT NAME: CONSTRUCTION AND 5 YEARS MAINTENANCE OF ROAD SAI KADIRGANJ TO ROAD MUDAFARPUR IN DHANARUA BLOCK.**

Particulars	Amount
Work done till date (RA 4) after 2% below	73,27,439
Work done as per (RA 3) after 2% below	61,29,461
Balance work to be in GST period	11,97,978
Less: Work value for which rate analysis not found/Incomplete	5,70,199
Work value for which GST impact is calculated	6,27,779
Less: Embedded VAT	5,296
Less: Embedded Excise Duty	12,586
Work Value without taxes (A)	6,09,896
Less: LWC @ 1%	6,039
Work Value without taxes and LWC (B)	6,03,858
Less: OH and CP @ 21% (B)/1.21 x 0.21	1,04,802
Work Value without taxes, OH and CP (C)	4,99,056
Embedded Taxes @ 4% on above (C) x 4% (D)	19,962
Contractor Profit on above embedded taxes computed (E)	1,996
LWC @ 1% on embedded taxes in CP and OH (F)	220
<b>Total Embedded taxes on OH &amp; CP &amp; LWC (D + E + F)</b>	<b>22,178</b>

