

M/W — construction & maintenance of Road from Dunder
— Dharmaul Busstop Path to Kangipur Tola in
Schedule XLV Form No. 134
— Block Dharmaula under MMBSY (SC)

Agno: — 27/SBD/2018-19

DIVISION

Ch. — Shibbu Singh

SUB-DIVISION

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MEASUREMENT BOOK

Particulars	Details of actual measurement				Contents of area
	No.	L.	B.	D.	
4th bill of construction					
(Ch.S.T claim bill)					
Name of work :- Constr & Syro main to					
of road from Dumra Dhamaul					
BUSURG path to Kan shipur tolg					
Under mmsy (S) in Block Dhanerua					
Name of Contractor - Sri Shibu Singh					
App No - 27-SBD/2018-19					
Date of start - 16/05/2018					
Actual date of completion - 15/03/2020					
Total work done vide					
TMB P/31 = ₹ 5926819					
Approved list vide					
Letter No - 3266, dt 02/09/					
2023 of S.E. RWD, works					
Circle, Patna / Letter No					
3267 dt 02/09/2023 of ACEO					
Cum Secretary BRDA = ₹ 734582					
₹ 6006277					
Less Previous Payment					
vide TMB P/31 = ₹ 5926819					
₹ 734582					
27/09/2023					
27/09/23					
27.9.23					

ग्रामीण कार्य विभाग, बिहार, पटना

पत्रांक:- RWD Claim/23-24/35 - 3267/19

पटना/दिनांक:- 02.09.2023

प्रेषक,

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, बाडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल-पटना।

विषय : MMGSY योजनान्तर्गत Construction and maintenance of Road From
Dumara Dhamaul Bujurg Path to Kansipur tola in Block Dhanarua 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 दावों की जाँच की गई तथा
₹ 73,458/- 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, बाडा

ज्ञापक:- RWD Claim/23-24/35 - 3267

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, बाडा

(28)

ग्रामीण कार्य विभाग, बिहार, पटना।

पत्रांक- 3266

पटना, दिनांक- 02.09.2023

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल, पटना।

विषय :- MMGSY योजनान्तर्गत CONSTRUCTION & 5 YEARS MAINTENANCE OF ROAD FROM DUMARA DHAMAUL BUJURG PATH TO KANSIPUR TOLA IN BLOCK DHANARUA एकरारनामा संख्या 27/SBD/2018-19 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

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

महाशय,

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, मसौदी द्वारा विषयांकित पथ में रु० 6,48,816 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. 73,458/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 27/SBD/2018-19 विषयांकित कार्य CONSTRUCTION & 5 YEARS MAINTENANCE OF ROAD FROM DUMARA DHAMAUL BUJURG PATH TO KANSIPUR TOLA IN BLOCK DHANARUA के लिए दावे की राशि रु. 73,458/- रुपये मात्र संवेदक श्री शिबू सिंह को भुगतान की अनुशंसा की जाती है।



Shubh Singh
31 August, 2023
विभागीय GST Consultant

6/09/2023
वित्त प्रबंधक
(Taxation)

01/09/2023
वित्त प्रबंधक
GST नोडल पदाधिकारी

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30.08.2023

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

Re: Submission of GST Impact Report of M/s Shibbu Singh vide agreement number 27/SBD/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, Masaurhi, 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)
27/SBD/2018-19	Construction & Five Year Maintenance of Road from Dumara Dhamaul Bujurg Path to Kansipur Tola in Block Dhanaura Under MMGSY(SC)	73,458	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 & Five Year Maintenance of Road from Dumara Dhamaul Bujurg Path to Kansipur Tola in Block Dhanaura Under MMGSY(SC).

DARIYAPUR GOLA ROAD,
NALA ROAD, PTANA - 800004



KKSS & 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 from RA Bill 01 to RA Bill 03 that has been approved. 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 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 & Five Year Maintenance of Road from Dumara Dhamaul Bujurg Path to Kansipur Tola in Block Dhanaura Under MMGSY(SC).

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.

DARIYAPUR GOLA ROAD,
NALA ROAD, PTANA - 800004



KKSS & Co

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

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- a) 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;
- b) 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.
- c) The Tax rate of some item (Mild Steel Dowel Bar, cement at site, sand at site) was not mentioned in the rate analysis provided to us. Hence we have assumed embedded tax as mentioned in the rate analysis of similar item.
- d) Foamwork @ 3% has not been taken in calculation of embedded tax.
- e) The Rate analysis does not correspond to BOQ and Measurement Book. Hence, we have relied on rate analysis for our calculation which is provided to us by division through letter no.1001 dated 25.08.2023.
- f) We have made our calculation by taking OH @ 10% and @ 20% separately.
- g) 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.



DARIYAPUR GOLA ROAD,
NALA ROAD, PTANA - 800004

SKKSS & Co

Tel : +91 9263374200
Email- rwdgst@gmail.com
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- h) 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.
- 5) That the GST claim as submitted by contractor is Rs. 6,48,816 which is taken on work value @ 12%, while as per our calculation it is Rs. 73,458 which results in savings of Rs. 5,75,358.
- 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.
- 7) 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.

Shankar Singh
31/08/2023

Authorized Signatory

Enclosed: -

1) GST claim computation



DARIYAPUR GOLA ROAD,
NALA ROAD, PTANA - 800004

DUMKI DUMKAL

GST Impact Assessment of M/S SHIBBU SINGH

Agreement No: 27/SBD/2018-19

PROJECT NAME: CONSTRUCTION & 5 YEARS MAINTENANCE OF ROAD FROM DUMARA DIHAMAUL BUJURG PATHI TO KANSIPUR TOLA IN BLOCK DIHANARUA UNDER MMGSY (SC).

Particulars	work value in which OH @ 10% and CP @ 10% has been considered (after 10% below)	work value in which OH @ 20% and CP @ 10% has been considered (after 10% below)	TOTAL
Work done till date (RA 3)			
Work done in Pre-GST period (RA 01)	56,80,485	2,46,334	59,26,819
Work done in GST period (RA 02- RA 03)	-		-
Less: Rate Analysis incomplete	56,80,485	2,46,334	59,26,819
Work Value on which GST is assessed (A)	83,816		83,816
Less: Embedded GST	55,96,669		55,96,669
Less: GST in OH	3,42,367	19,453	3,61,820
Taxable Value	1,91,066	7,563	1,98,628
Add: GST @ 12%	50,63,236	2,19,318	52,82,554
Revised work value (B)	6,07,588.33	26,318.14	6,33,906
GST Claim (B - A)	56,70,824	2,45,636	59,16,460
	74,155	-698	73,458



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M/S SHIBBU SINGH

Agreement No. 27/SBD/2018-19

DETAILS OF GST COMPONENT CONSIDERED FOR THE CONSTRUCTION & 5 YEARS MAINTENANCE OF ROAD FROM DUMARA DIHAMAUL BUJURG PATH TO KANSIPUR TOLA IN BLOCK DIHANARUA UNDER MIMGSY (SC) for work with OII @ 10% and CP @ 10%

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA 01 to RA 03	Basic Value of Material Incl. GST	GST RATE (as per rate analysis)	GST $8 = 6/(100\% + 7) \times 7$
1	2	3	4	5	6 (4X5)	7	
1	53mm to 9.5mm	cum	477.00	166.16	79,258	1%	785
2	9.5mm to 2.36mm	cum	378.69	119.04	45,079	1%	446
3	2.36mm below	cum	70.06	189.72	13,292	1%	132
4	53mm to 22.4mm	cum	375.43	67.06	25,175	1%	249
5	Stone screening	cum	257.32	111.76	28,758	1%	285
6	crushed stone	cum	448.71	536.31	2,40,648	1%	2,383
7	Sand	cum	91.60	268.16	24,563	1%	243
8	Cement	t	5,894.96	208.57	12,29,482	24%	2,37,964
9	Polythene sheet	sqm	8.55	3,277.45	28,022	14%	3,441
10	Mild steel dowel bar	kg	39.89	934.37	37,272	14%	4,577
11	Bitumen primer	t	40,920.30	0.04	1,626	14%	200
12	Bituminous sealant	litre	17.44	150.96	2,633	14%	323
13	Jute rope	m	33.94	715.08	24,270	1%	240
14	Debonding Strips	m	38.48	715.08	27,516	14%	3,379
15	Polythene sheathing	No.	8.55	2,661.69	22,757	14%	2,795
16	Plasticizer	litre	145.80	969.33	1,41,328	24%	27,354
17	Curing compound	litre	107.23	1,042.83	1,11,822	14%	13,733
18	Joint filler	sqm	920.43	23.84	21,939	24%	4,246
19	Sand at site	cum	1,157.73	0.07	83	1%	1
20	Cement at site	t	6,276.90	0.05	339	24%	66
21	RCC pipe	m	864.29	22.50	19,447	14%	2,388
Total							3,05,230
Total (after OII and CP, LWC & Royalty)							3,80,408
Total (after 10% below)							3,42,367

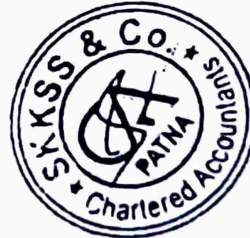


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M/S SHIBBU SINGH
Agreement No. 27/SBD/2018-19

DETAILS OF GST COMPONENT CONSIDERED FOR THE CONSTRUCTION & 5 YEARS MAINTENANCE OF ROAD FROM
DUMARA DHAMAU BUJURG PATII TO KANSIPUR TOLA IN BLOCK DHANARUA UNDER NIMGSY (SC) for work with OII @
20% and CP @ 10%

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA 01 to RA 03	Basic Value of Material Incl. GST	GST RATE (as per rate analysis)	GST $8 = 6/(100\% + 7) \times 7$
1	2	3	4	5	6 (4X5)	7	
1	Sand	cum	91.6	24.04	2,202	1%	22
2	Cement	t	5894.96	13.77	81,185	24%	15,713
3	40mm aggregate	cum	357.47	24.04	8,593	1%	85
4	20mm aggregate	cum	472.52	12.02	5,679	1%	56
5	10mm aggregate	cum	538.89	4.01	2,159	1%	21
Total							15,898
Total (after OII and CP, LWC & Royalty)							21,615
Total (after 10% below)							19,453



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Computation of Embedded Tax in Overhead as per RCD Guideline for work value in Agreement No: 27/SBD/2018-19	
PROJECT NAME: CONSTRUCTION & 5 YEARS MAINTENANCE OF ROAD FROM DUMARA DIHAMAUL BUJURG PATH TO KANSIPUR TOLA IN BLOCK DHANARUA UNDER MMGSY (SC)	
Particulars	Amount
Total Work done till date (RA 03) [after 10% below]	56,80,485
Less: Pre-GST work done value	-
Balance work to be in GST period	56,80,485
Less: Work value for which rate analysis not found/Incomplete	83,816
Work value for which GST impact is calculated	55,96,669
Less: GST added in rate analysis	3,42,367
Work Value without taxes (A)	52,54,302
Less: LWC & Royalty @ 3%	1,53,038
Work Value without taxes and LWC & Royalty (B)	51,01,264
Less: OH and CP @ 21% (B)/1.21 x 0.21	8,85,343
Work Value without taxes, OH and CP (C)	42,15,920
Embedded Taxes @ 4% on above (C) x 4% (D)	1,68,637
Contractor Profit on above embedded taxes computed (E)	16,864
LWC & Royalty @ 3% on embedded taxes in CP and OH (F)	5,565
Total Embedded taxes on OH & CP & LWC & Royalty (D + E + F)	1,91,066



Agreement No: 27/SBD/2018-19

PROJECT NAME: CONSTRUCTION & 5 YEARS MAINTENANCE OF ROAD FROM
DUMARA DHAMAUL BUJURG PATHI TO KANSIPUR TOLA IN BLOCK DHANARUA
UNDER MMGSY (SC)

Particulars	Amount
Total Work done till date (RA 03) [after 10% below]	2,46,334
Less: Pre-GST work done value	-
Balance work to be in GST period	2,46,334
Less: Work value for which rate analysis not found/Incomplete	-
Work value for which GST impact is calculated	2,46,334
Less: GST added in rate analysis	19,453
Work Value without taxes (A)	2,26,881
Less: LWC & Royalty @ 3%	6,608
Work Value without taxes and LWC & Royalty (B)	2,20,272
Less: OH and CP @ 32% (B)/1.32 x 0.32	53,399
Work Value without taxes, OH and CP (C)	1,66,873
Embedded Taxes @ 4% on above (C) x 4% (D)	6,675
Contractor Profit on above embedded taxes computed (E)	667
LWC & Royalty @ 3% on embedded taxes in CP and OH (F)	220
Total Embedded taxes on OH & CP & LWC & Royalty (D + E + F)	7,563

