

प्रमाणित किया जाता है कि इस माफ़ीपुस्त
में नशीर द्वारा अंकित कुल 100 (एक सौ)
पुल्ट है, मैं ई चन्द्र देहा ससयक अभिमत,
कार्य अकर माफ़ीपुस्त पुल्ट है ई माफ़ी
अभित प्रमाणित है।

8/7
7/2/23

Executive Engineer.

R.W.D. Works Division

Sunribakhtiyarpur

7/2/23

Sch. XLV - Form No. 134

सिमरी वरिणतयारपुर DIVISION
पुल्ट है SUB-DIVISION

Measurement Book

No. 796

Name of Work—
 Situation of Work—
 Agency by which work is executed—
 Date of Measurement—
 No. and date of agreement

(These four lines should be repeated at the commencement of the measurement relating to each work)

Particulars	Details of actual measurement				Contents of area
	No.	L.	B.	D.	
	11th & final bill				
Name of the Work:- Construction					
of Road from Ghoghonpatti					
Panayat, Sahasram Panchayat,					
Road se dakshin Karikal-					
Mahadale Talu, Mals Panchar					
Alpamkhyak Talu Vro					

Pshwa road Bank Road.					
Agency:- Abhinav Cr. yadav.					
Agg. No:- 59 (SRD) 2017-18					
Date of Commencement:- 31.1.2018					
Date of Completion:- 21/1/2019					
Actual date of Completion:-					
25/01/2022					
Abstract net of work					
① setting out Billon					
Qty. V.P.M.B. NO - (409)					
S.P. NO. (64) 2.235 km.					
② Rp 136 71 = 259 - 30555 =					

Continuation

Rs 30555 = 00

Dist Claim Bill

26

Sch. XLV-Form No. 134

Particulars	Details of actual measurement				Contents of area
	No.	L.	B.	D.	
N/Work :- constn & Maint ⁿ of Road					
from Golma Pusti Panchayat					
Sulgram Panchayat Ghoshan To					
South Road from Kairiyat					
Mahadalit tola, Moti Pokhar,					
Atpabankhark tola ud Bhawra					
World Band Road -					

Agency :- Arbind Kumar Yadav

Agreement No :- 59 SBD/MMSSY/2017-18

Date of commencement - 03.01.2018

Date of completion - 02.01.2019

Actual Date of compⁿ - 25.01.2022

Date of entry :-

① Setting out Pillar

Qty :- 2.235 km - width 2 - 12

@ Rs 13671.25/km - Rs = 30535.25

② clearing & grubbing Road land

Qty :- 1.556 Hect - width 2 - 12

@ Rs 46880.98/Hect - Rs = 72547.25

③ constⁿ of Embankment lead 10m

Qty :- 1850.25 m³ - width 2 - 12

@ Rs 126.59/m³ - Rs = 234223.25

④ constⁿ of Embankment lead 10m

Qty :- 825.0 m³ - width 2 - 12

@ Rs 171.71/m³ - Rs = 141661.25

⑤ constⁿ of subgrade & base for shoulders

Qty :- 5856.93 m³ - width 2 - 12

@ Rs 173.75/m³ - Rs = 1017876.25

Continuation

Particulars	Details of actual measurement				Contents of area
	No.	L.	B.	D.	
(27) S/F & Placing of 1450 bars					
Qty = 0.91417 - wide 5-17					
Q.B. 58807.14/17-B-					53515.10
(28) pro. & filling joint sealing					
Qty = 15 RM - wide 5-18					
Q.B. 36.58/18-B-					545.10
(29) pro. C/P (1:4) on B/W					
Qty = 263.50 m ² - wide 5-18					
Q.B. 222.10/m ² -B-					58497.10
(30) pro. 1.5mm thick cement flooring					
Qty = 53.04 m ² - wide 5-18					
Q.B. 50.78/m ² -B-					2693.10
(31) pro. weep holes					
Qty = 40.00 m - wide 5-18					
Q.B. 4362 139.72/m-B-					5588.10
(32) pro. 100mm deep NP H.P.					
Qty = 30.00 m - wide 5-18					
Q.B. 4362.10/m-B-					130862.10
					B=12858950.10
Less 10% Below				(-)	B=1285895.10
					B=11573055.10
Add 12% cost claim (+)					B=545951.10
					B=12119006.20
Less previous cost claim (-)					B=11573055.10
Total Cost claim =					545951.10

Continuation

13-06-2024

A.C.



5796
14/6

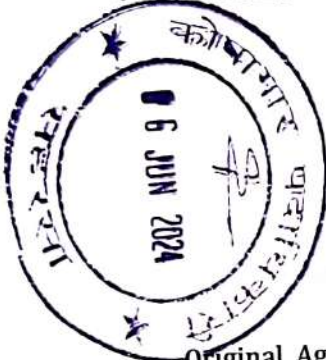
बिहार BIHAR

आ/ग

सो 9/12

रदफे से 1/10

UPENDRA JHA
Stamp Verification
Office Saharsa
L.N.-95/76
AU-833103



Supplementary Agreement

Original Agreedement Amount Rs. 1,38,16,823.00
GST Claim Revised Agreement . Rs. 5,45,951.00
Total Rs. 1,43,62,774.00

Date of commencement:- 03.01.2018
Date of completion :-02.01.2019

Supplementary Agreement of :- 59 SBD/MMGSY/2017-18

This agreement, made the 20th day of June-2024. between Rural Works Department (Govt.of Bihar) Works Division Simri Bakhtiyarpur (hereinafter called "the Employer") of the one part, and Arbind Kumar Yadav, Add-At+Po-Chandour, Ps-Sour Bazar, Dist-Saharsa (Registration No.- 1190443, Class-1 st) (hereinafter called "the contractor" of the other part) Whereas the employer is desirous that the Contractor execute the Construction and maintenance of road From Golma Purbi Panchyat Sahsram PMGSY Ghoghan to South Road from Kairiyat Mahadalit tola, Moti Pokhar, Alpshankhyak tola via Bhawra world bank road In Saharsa District, (Tender ID- 54987) and (Bid ID- 231272) (hereinafter called "the Works") and the employer has accepted the Bid by the Contractor for the execution and completion of such Works and the Routine maintenance of the work for 5 years of the contract price and remedying of any defects therein at a revised GST Claim cost of (10.00% below), Rs-5,45,951.00 (Rupees-Five Lakh Fourty Five Thousand Nine Hundred Fifty One Only) as per above calculation.

8/5
20.06.24

आरविन्द कुमार यादव

Executive Engineer
R.W.D. (W) Division, Simri Bakhtiyarpur

20/6/24

NOW THIS AGREEMENT WITNESSETH AS FOLLOWS :-

1. In this agreement, words and expressions shall have the same meanings as are respectively assigned to them in the conditions of contract hereinafter referred to and they shall be deemed to form and be read and construed as part of this Agreement.
2. In this Agreement of the payments to be made by the Employer to the Contractor as hereinafter mentioned, the Contractor hereby covenants with the Employer to execute and complete the works and remedy any defects therein in conformity in all aspects with the provisions of the Contract.
3. The Employer hereby covenants to pay the Contractor in consideration of the execution and completion of the works and the remedying the defect wherein the Contract Price or such sum as may become payable under the provisions of the Contract at the times and in the manner prescribed by the Contract.
4. The Following documents shall be deemed to form and be read and construed as part of this Agreement, viz:
 - (i) Letter of Acceptance
 - (ii) Notice to proceed with the works.
 - (iii) Contractor's Bid
 - (iv) Contract data
 - (v) Conditions of contract :- Special and General.
 - (vi) Specification of MORD
 - (vii) Drawings
 - (viii) Bill of Quantities. And
 - (ix) Other document listed in the contract data as forming part of the contract.

In witnessed where of the parties there to have caused this Agreement to be executed the day and year first before written.

The common seal of

Was hereunto affixed in the presence of

Signed, Sealed and delivered by the said

In the presence of:

Binding Signature of Employer

Binding Signature of Contractor



8/4
20.06

महाराष्ट्र शासन

8/4
20/6/24
Executive Engineer
R.W.D. (W) Division, Simri Bakhtiyarpur
8/4
20/6/24

Office of the Executive Engineer
Rural Works Division, Simri Bakhtiyarpur

Details of Earnest Money

No.	F.D./T.D./N.S.C./B.G./ No-	Nos	Amount	F.D. Issued Date	Regst. No
1	08MA 285883	1	5000	01.07.2014	26/14
2	08MA 285891	1	5000	01.07.2014	26/14
3	08MA 285892	1	5000	01.07.2014	26/14
Total			15000.00		

8/6
20/6/24

Executive Engineer
Rural Works Department
Works Division, Simri Bakhtiyarpur

20/6/24

असिस्टेंट इंजीनियर

बिहार सरकार
ग्रामीण कार्य विभाग

पत्रांक- BRRDA (HQ) MMGSY (N)-270-13 Part-IV 920

/पटना, दिनांक- 2.9.19

प्रेषक,

संजय दूबे, भा.प.स.स.
अपर सचिव,
ग्रामीण कार्य विभाग, पटना।

सेवा में,

अभियंता प्रमुख,
सभी मुख्य अभियंता,
सभी अधीक्षण अभियंता,
सभी नोडल पदाधिकारी,
सभी कार्यपालक अभियंता,
ग्रामीण कार्य विभाग।

विषय:-SBD (Standard Bidding Document) को Contract Clause-25 को विभागीय
SBD/NIT Agreements में प्रतिस्थापित करने के संबंध में।

महाशय,

निदेशानुसार उपर्युक्त विषय के संबंध में कहना है कि पथ निर्माण विभाग की अधिसूचना संख्या-7435
(S) दिनांक 14.08.2019 SBD (Standard Bidding Document) के द्वारा Contract Clause-
25 को निम्नलिखित रूप से प्रतिस्थापित किया गया है -

"Contract Clause-25 Settlement of Disputes and Arbitration- The Settlement
of Disputes and Arbitration Shall be done in accordance with the Provisions Made
in Bihar Public Works Contracts Disputes Arbitration Tribunal Act, 2008."
उक्त के क्रम में यह निदेश दिया जाता है कि -

- (1) ग्रामीण कार्य विभाग अंतर्गत PMGSY को छोड़कर भविष्य की सभी निर्माण
योजनाओं में Standard Bidding Document, NIT तथा एकरारनामा आदि
दस्तावेजों में उक्त आशय का संशोधन तुरंत अनिवार्यतः किया जाए।
- (2) पूर्व के सभी Standard Bidding Document के आलोक में चल रहे कार्यों में
संवेदक की लिखित सहमति प्राप्त कर वर्तमान एकरारनामा में उक्त आशय का
संशोधन किया जाए।

विश्वरामभाजन

30/8/19

सरकार के अपर सचिव

अरवि कुमार

20.08

20/8/19

Executive Engineer

R.W.D Works Division

Simri Bakhtiyarpur

20/8/19



अधीक्षण अभियंता का कार्यालय,
ग्रामीण कार्य विभाग, कार्य अंचल, सहरसा।
पत्रांक 395 / अनु०

प्रेषक,

ई० राजीव रंजन सुधांशु,
अधीक्षण अभियंता,

सेवा में,

कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, सिमरी बख्तियारपुर।

सहरसा, दिनांक 12.06.2024 /

विषय :

MMGSY योजनान्तर्गत Construction of Road from Golma Purbi Panchyat Sahsram PMGSY Ghoghan to South Road from Kairiyat Mahadalit tola, Moti Pokhar, Alpshankhyak tola via Bhawra World Bank Road में वर्ष 2021 में जी०एस०टी० की प्रतिपूर्ति (Reimbursement) हेतु संवेदको द्वारा समर्पित दावा विपत्र की स्वीकृति के संबंध में।

प्रसंग :

विभागीय जी०एस०टी० समिति की अनुशंसा, विभागीय पत्रांक—GST Claim/RWD Claim 2024-25/283-1631 अनु०, पटना, दिनांक 10.06.2024

महाशय,

उपर्युक्त विषयांकित कार्य में जी०एस०टी० की राशि की प्रतिपूर्ति जो जाँचोपरान्त Rs 5,45,951=00 (पाँच लाख पैतालीस हजार नौ सौ ईकावन) रुपये 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 अन्तर्गत रखा जाए।
2. यदि भविष्य में दावा नियमानुकूल नहीं पाया गया तो सम्पूर्ण राशि एक मुस्त संवेदक के अगले विपत्र/अग्रघन से समायोजित कर ली जाय।

अनु०:-यथोक्त।

विश्वसभाजन,

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

Executive Engineer
R.W.D Works Division
Simri Bakhtiyarpur



(1)

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:- GST Claim/RWD Claim 2024-25/283 / 631 357 पटना / दिनांक:-10/06/2024

प्रेषक,

उज्ज्वल कुमार सिंह, भा0प्र0से0
अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल-सहरसा।

विषय : MMGSY योजनान्तर्गत Construction of Road from Golma purbi panchyat
sahsram PMGSY ghoghan to south road from Kairiyat mahadalit tola,
Moti pokhar, Alpshankhyak tola Via Bhawra World Bank Road. में
जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-सिमरी बख्तियारपुर पत्रांक-2806 अनु0, दिनांक-28.11.2023

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि का
दावा की जाँच हेतु संवेदक द्वारा अभिलेख समर्पित किया गया है जिसके आधार पर विभागीय
GST परामर्शी फर्म M/s SKKSS & Co. द्वारा उक्त दावों की जाँच की गई तथा राशि
रु 5,45,951/- मात्र 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
अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापक- GST Claim/RWD Claim 2024-25/283 / 631 पटना / दिनांक:-10/06/2024
प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल- सिमरी बख्तियारपुर को
सूचनार्थ।

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

अरविंद्र कुमार झा

8/5/24

8/5/24
20/6/24
Executive Engineer

RWD Works Division
Scanned with OKEN Scanner

Simri Bakhtiyarpur

20/6/24



ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 4.11.24 को आहूत बैठक की कार्यवाही

विषय :- MMGSY योजनान्तर्गत Construction of road from Golma purbi panchyat
sahsram PMGSY ghoghan to south road from Kairiyat mahadalit tola, Moti
pokhar, Alpshankhyak tola Via Bhawra World Bank Road. एकरारनामा
संख्या 30SBD/2021-22 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, शिमरी बख्तियारपुर का पत्रांक 2806 अनु० दिनांक 28.11.2023

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अगियंता, ग्रामीण कार्य विभाग, कार्य
प्रमंडल, शिमरी बख्तियारपुर द्वारा विषयांकित पथ में ₹ 6,81,960 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 ₹. 5,45,951/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 30SBD/2021-22 विषयांकित कार्य Construction of road
from Golma purbi panchyat sahsram PMGSY ghoghan to south road from Kairiyat
mahadalit tola, Moti pokhar, Alpshankhyak tola Via Bhawra World Bank Road के
लिए दावे की राशि ₹. 5,45,951/- रुपये मात्र संवेदक अरविन्द कुमार यादव को भुगतान की
अनुशंसा की जाती है।



Shweta Singh
04/06/24
विभागीय GST Consultant

Prabhu Kumar
04/06/24
वित्त प्रबंधक
(Taxation)

Prabhu Kumar
04/06/24
वित्त प्रबंधक

04/06/24
GST नोडल पदाधिकारी

अरविन्द कुमार यादव

84
20/6/24

84
20/6/24
Executive Engineer
R.W.D Works Division
Shimri Bakhtiyarpur
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19.04.2024

To,
The Additional Chief Executive Officer,
Bihar Rural Road Development Agency
Rural Works Department
Government of Bihar.

Re: Submission of GST Impact Report of M/S Arvind Kumar Yadav vide agreement number 30SBD/2021-22

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Simri-Bakhtiyarpur, RWD letter no. 2806 dated 28.11.2023

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.	Name of Project	GST Impact in Rupees (Construction + Maintenance)	GST Impact in Rupees (Escalation)
30SBD/2021-22	Construction of road from Golma purbi panchayat sahsram PMGSY ghoghan to south road from Kairiyat mahadalit tola, Moti pokhar, Alpshankhyak tola Via Bhawra World Bank Road	5,45,951 (ANNEXURE - I)	0.00

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

Arvind Kumar Yadav

Executive Engineer
R.W.D Works Division
Simri Bakhtiyarpur

We are therefore pleased to make our submission of GST Impact Report of M/S Arvind Kumar Yadav for the following project with reference to the Construction of road from Golma purbi panchyat sahsram PMGSY ghoghan to south road from Kairiyat mahadalit tola, Moti pokhar, Alpshankhyak tola Via Bhawra World Bank Road.

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 08. GST Impact in later RA bills have to be verified and audited on submission of bill by M/S Arvind Kumar Yadav 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 Tax 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 for proper analysis and needful action from our end.

- 2) That the GST Impact calculation is made on the following premise:

- a) That the above work is a Construction of road from Golma purbi panchyat sahsram PMGSY ghoghan to south road from Kairiyat mahadalit tola, Moti pokhar, Alpshankhyak tola Via Bhawra World Bank Road;
- b) As per section 15 of the CGST and BGST Act, 2017

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004



Sys
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- (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
- (e) subsidies directly linked to the price excluding subsidies provided by the Central Government and State Governments
- c) 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,

DARIYAPUR GOLA ROAD,
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Executive Engineer
R.W.D Works Division
Simri Bakhtiyarpur

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repair, maintenance, renovation, or alteration of, (a) a road, bridge, tunnel, or terminal for road transportation for use by general public;

- d) 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.
- e) 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.
- 3) 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.
- 4) That the GST claim amount submitted for approval by the Contractor was Rs. 6,81,960 while as per our calculation the GST claim amount shall be Rs. 5,45,951/- which result in savings of Rs. 1,36,009/-
- 5) 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 and which has a material effect on the above GST Claim amount, then the GST claim amount shall be void ab initio.



DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

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20/6/24
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Roads & Works Division
Simri Bakhtiyarpur
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20/6/24

SKSS & Co

(725)
Tel : +91 9263374200
Email- rwdgst@gmail.com

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

Therefore, kindly do the needful in this regard.

For and on behalf of
SKSS & Co.

Shweta Singh

Authorized Signatory



Enclosed: -

1. GST claim computation

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

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ANNEXURE (I)

GST Impact Assessment of M/S Arvind kumar yadav

Agreement No: 30SBD/2021-22

PROJECT NAME: Construction of road from Golma purbi panchayat salisram PMGSY ghoghan to south road from Kairiyat mahadalit tola, Moti pokhar, Alpshankhyak tola Via Bhawra World Bank Road.

Particulars	work value in which OH @ 20% and CP @ 10% has been considered (after 10% below)	work value in which OH @ 10% and CP @ 10% has been considered (after 10% below)	TOTAL
Work done till date (RA 08) (Pg: 450)	14,54,314	99,52,520	✓ 1,14,06,836
Work done in Pre-GST period			
Work done in GST period	14,54,314	99,52,520	1,14,06,836
Less: Rate Analysis incomplete		3,80,696	3,80,696
Work Value on which GST is assessed (A)	14,54,314	95,71,824	1,10,26,137
Less: Embedded GST (Annexure II / V)	62,688	2,45,709	3,08,396
Less: GST in OH (Annexure IV / VI)	46,388	3,39,131	3,85,519
Taxable Value	13,45,238	89,86,984	1,03,32,222
Add: GST @ 12%	1,61,429	10,78,438	12,39,867
Revised work value (B)	15,06,667	1,00,65,422	1,15,72,088
GST Claim (B - A)	52,353	4,93,598	5,45,951



Arvind Kumar Yadav

22.05.22

20/6/24
Executive Engineer
R.W.D Works Division
Simri Bakhtiyarpur
20/6/24

Annexure - II

M/S Arvind Kumar Yadav

Agreement No- 30SHD/2021-22

Details of GST component considered for Construction of road from Golma purbi panchayat sahasram PMGSY ghoshan to south road from Kairiyat mahadula toda. Moti pokhar, Alphankhiyak tola Via Bhawra World Bank Road.

[Computation of Embedded Tax in Overhead as per RCD Guideline 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 (Incl. GST)	Quantity upto RA 8th	Basic Value of Material incl. GST	GST RATE (as per rate analysis)	GST
1	2	3	4	5	6 (4X5)	7	8 = 6/(100% + 7) x 7
1	Cement	tonne	5,941.83	36.79	2,18,581	24%	42,306
2	Coarse sand	cum	141.60	81.14	11,489	1%	114
3	40mm Aggregate	cum	457.48	19.90	9,104	1%	90
4	20mm Aggregate	cum	572.52	16.87	9,660	1%	96
5	10mm Aggregate	cum	638.89	7.93	5,068	1%	50
6	Brick	nos.	5.85	79,312.60	4,63,979	1%	4,594
7	Sand (fine)	cum	120.06	2.42	291	1%	3
8	HYSD bars	tonne	38,406.60	0.96	36,698	14%	4,507
9	Binding wire	kg	59.39	7.28	432	14%	53
10	Bitumen	tonne	31,009.39	0.00	43	14%	5
11	AC pipe 100mm dia	metre	49.14	42.00	2,064	14%	253
12	MS clamps	tonne	35.45	40.00	1,418	14%	174
Total							52,245
Total (after OH, CP and LWC)							69,653
Total (10% below)							62,688



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R.W.D Works Division
Simri Bakhtiyarpur
20/6/24

ANNEXURE (IV)

Computation of Embedded Tax in Overhead as per RCD Guideline for work value in which OH @ 20% and CP @ 10% has been considered

Agreement No: 30/SBD/2021-22

PROJECT NAME: Construction of road from Golma purbi panchyat sahsram PMGSY ghoghan to south road from Kairiyat mahadalit tola, Moti pokhar, Alpshankhyak tola Via Bhawra World Bank Road.

Particulars	Amount
Total Work done till date (RA 08) [after 10% below]	14,54,314
Less: Pre-GST work done value	14,54,314
Balance work to be in GST period	
Less: Work value for which rate analysis not found/Incomplete	14,54,314
Work value for which GST impact is calculated	62,688
Less: Extra GST added in rate analysis	13,91,626
Work Value without taxes (A)	13,778
Less: LWC @ 1%	13,77,847
Work Value without taxes and LWC (B)	3,34,024
Less: OH and CP @ 32% (B)/1.32 x 0.32	10,43,824
Work Value without taxes, OH and CP (C)	41,753
Embedded Taxes @ 4% on above (C) x 4% (D)	4,175
Contractor Profit on above embedded taxes computed (E)	459
LWC @ 1% on embedded taxes in CP and OH (F)	46,388
Total Embedded taxes on OH & CP & LWC (D + E + F)	



8/12/20

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8/12/20
Executive Engineer
R.W.D Works Division
Samri Bakhtiyarpur
8/12/20

ANNEXURE - V

M/S Arvind Kumar Yadav

Agreement No- 30SID/2021-22

Details of GST component considered for Construction of road from Golma purhi panchyat sahsram PMGSY ghoghan to south road from Kairiyat mahadalit tola, Moti pokhar, Alpshankhyak tola Via Bhawra World Bank Road.

Computation of Embedded Tax in Overhead as per RCD Guideline for work value in which OII @ 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 (Incl. GST)	Quantity upto RA 8th	Basic Value of Material incl. GST	GST RATE (as per rate analysis)	GST
1	2	3	4	5	6 (4X5)	7	8 = 6/(100% + 7) x 7
1	Cement	tonne	5,941.83	95.97	5,70,251	24%	1,10,371
2	Coarse sand	cum	141.60	123.39	17,472	1%	173
3	Brick	nos.	5.85	13,380.70	78,277	1%	775
4	Coarse Gr GSB 53mm to 9.5mm	cum	491.01	780.20	3,83,084	1%	3,793
5	Coarse Gr GSB 9.5mm to 2.36mm	cum	535.78	312.08	1,67,205	1%	1,655
6	Coarse Gr GSB 2.36mm below	cum	141.60	468.12	66,285	1%	656
7	Aggregate Gr III 53mm to 22.4mm	cum	475.43	626.79	2,97,996	1%	2,950
8	Stone screening type B 11.2mm for Gr III	cum	357.32	124.32	44,423	1%	440
9	Bitumen emulsion (SS-1)	tonne	39,724.69	4.46	1,77,293	14%	21,773
10	Bitumen emulsion (RS-1)	tonne	37,159.69	1.44	53,567	14%	6,573
11	Bitumen (S-90)	tonne	30,097.39	9.99	3,00,543	14%	36,909
12	Stone crushed aggregate 13.2mm to 0.09mm	cum	428.69	141.90	60,832	1%	602
13	Crushed stone aggregates	cum	548.71	246.79	1,35,414	1%	1,341
14	Polythene sheet 125micron	sqm	11.05	1,508.14	16,665	14%	2,047
15	Bituminous sealant	litre	27.22	69.47	1,891	14%	232
16	Jute rope	metre	45.14	329.05	14,853	1%	147
17	Debonding strip	metre	49.73	329.05	16,364	14%	2,010
18	Plasticizer	litre	184.99	446.04	82,513	24%	15,970
19	Sand (fine)	cum	120.06	8.18	982	1%	10
20	Paint	litre	276.45	39.06	10,799	24%	2,090
21	Sand at site	cum	2,356.70	0.16	377	1%	4
22	Cement at site	cum	6,277.33	0.12	753	24%	146
23	RCC pipe Np3	metre	3,452.97	30.00	1,03,589	14%	12,721
Total							2,23,394
Total (after OII, CP and LWC)							2,73,009
Total (10% below)							2,45,709



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Simri Bakhtiyarpur

20/6/24

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ANNEXURE (VI)

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: 30/SBD/2021-22

PROJECT NAME: Construction of road from Golma purbi panchyat sahsram PMGSY ghoghan to south road from Kairiyat mahadalit tola, Moti pokhar, Alpshankhyak tola Via Bhawra World Bank Road.

Particulars	Amount
Total Work done till date (RA 08) [after 10% below]	99,52,520
Less: Pre-GST work done value	99,52,520
Balance work to be in GST period	3,80,696
Less: Work value for which rate analysis not found/Incomplete [after 10% below]	95,71,824
Work value for which GST impact is calculated	2,45,709
Less: Extra GST added in rate analysis	93,26,115
Work Value without taxes (A)	92,338
Less: LWC @ 1%	92,33,777
Work Value without taxes and LWC (B)	16,02,556
Less: OH and CP @ 20% (B)/1.21 x 0.21	76,31,221
Work Value without taxes, OH and CP (C)	3,05,249
Embedded Taxes @ 4% on above (C) x 4% (D)	30,525
Contractor Profit on above embedded taxes computed (E)	3,358
LWC @ 1% on embedded taxes in CP and OH (F)	3,39,131
Total Embedded taxes on OH & CP & LWC (D + E + F)	

Executive Engineer
R.W.D Works Division
Simri Bakhtiyarpur

Name of Contractor: Arvind Kumar Yadav

F.Y.	MONTH	Divisions	GST TDS Received From All Departments			GSTR-3B			Difference		
			Taxable	CGST	SGST	Total Tax	Taxable	CGST	SGST	Total Tax	Total Tax
2019-20	April	Rwd (w) Simri Bakhtiyarpur	12,02,002	12,020	12,020	24,040					
	May					0					
	June										
	July										
	August										
	September	Rwd (w) Simri Bakhtiyarpur	5,55,433	5,554	5,554	11,109					
	October										
	November										
	December										
	January										
	February										
	March										
GRAND TOTAL FOR F.Y 2019-20			17,57,435	17,574	17,574	35,149	17,57,435	1,05,446	1,05,446	2,10,892	(1,75,744)
2020-21	April	Rwd (w) Simri Bakhtiyarpur	34,61,813	34,618	34,618	69,236					
	May										
	June										
	July										
	August										
	September	REO WORKS DIVISION SAHARSA	1,52,157	1,522	1,522	3,043					
	October										
	November										
	December	Rwd (w) Simri Bakhtiyarpur	7,80,752	7,808	7,808	15,616					
	January										
	February	Rwd (w) Simri Bakhtiyarpur	25,54,426	25,544	25,544	51,088	69,49,148	4,16,949	4,16,949	8,33,898	
	March										
GRAND TOTAL FOR F.Y 2020-21			69,49,148	69,492	69,492	1,38,983	69,49,148	4,16,949	4,16,949	8,33,898	(3,47,457)
											(8,34,915)

Signature
20/6/21
Executive Engineer
R.W.D Works Division
Simri Bakhtiyarpur
20/6/21

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20/6/21

F.Y.	MONTH	Divisions	GST TDS-Received From All Departments				GSTR-3B				Difference			
			Taxable	CGST	SGST	Total Tax	Taxable	CGST	SGST	Total Tax	Taxable Value	CGST	SGST	Total Tax
2021-22	April	Rwd (w) Simri Bakhtiyarpur	5,00,000.00	5,000.00	5,000.00	10,000	5,00,000	30,000	30,000	60,000				
	May													
	June													
	July	Rwd (w) Simri Bakhtiyarpur RWD WORK DEPARTMENT , MADHEPURA	5,00,000.00	5,000.00	5,000.00	10,000	99,530	5,972	5,972	11,944				
	August													
	September													
	October													
	November	Rwd (w) Simri Bakhtiyarpur REO WORKS DIVISION	94,754.00	948.00	948.00	1,896								
	December	SAHARSA	1,52,280.00	1,522.80	1,523.00	3,046	9,80,945	88,285	88,285	1,76,570				
	January													
	February													
	March													
GRAND TOTAL FOR FY 2021-22			13,46,564	13,467	13,467	26,934	15,80,475	1,24,257	1,24,257	2,48,514	(2,33,911)	(1,10,790)	(1,10,790)	(2,21,581)
F.Y.	MONTH	Divisions	GST TDS-Received From All Departments				GSTR-3B				Difference			
			Taxable	CGST	SGST	Total Tax	Taxable	CGST	SGST	Total Tax	Taxable Value	CGST	SGST	Total Tax
2022-23	April													
	May													
	June													
	July													
	August													
	September													
	October													
	November	Rwd (w) Simri Bakhtiyarpur	9,83,899.00	9,839.00	9,839.00	19,678								
	December													
	January													
	February													
	March	RWD WORK DEPARTMENT , MADHEPURA	1,01,013.00	1,010.00	1,010.00	2,020	10,84,912	97,642	97,642	1,95,284				
GRAND TOTAL FOR F.Y 2022-23			10,84,912	10,849	10,849	21,698	10,84,912	97,642	97,642	1,95,284	-	(86,793)	(86,793)	(1,73,586)

8/16/24
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 R.W.D Works Division
 Simri Bakhtiyarpur
 8/16/24

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F.Y.	MONTH	Divisions	GST TDS-Received From All Departments				GST H-3B				Difference		Total Tax
			Taxable	CGST	SGST	Total Tax	Taxable	CGST	SGST	Total Tax	Taxable Value	CGST	
2023-24	April	Rwd (w) Simri Bakhtiyarpur	6,58,038.00	6,582.00	6,582.00	13,164.00							
	May	REO WORKS DIVISION	1,58,437.00	1,585.00	1,585.00	3,170.00							
		SAHARSA	2,81,938.00	2,820.00	2,820.00	5,640.00							
	June	Rwd (w) Simri Bakhtiyarpur					939976	84597.84	84597.84	169195.68			
	July												
	August	Rwd (w) Simri Bakhtiyarpur	6,18,478.00	6,185.00	6,185.00	12,370.00	618478	55663.02	55663.02	111326.04			
	September												
	October												
	November												
	December												
		GRAND TOTAL FOR F.Y 2023-24	17,16,891	17,172	17,172	34,344	15,58,454	1,40,261	1,40,261	2,80,522	1,58,437	-1,23,089	-2,46,178

20/6/24

Executive Engineer
R.W.D Works Division
Simri Bakhtiyarpur
20/6/24

20/6/24

ANNEXURE (I)

GST Impact Assessment of M/S Arvind Kumar Yadav

Agreement No: 30SBD/2021-22

PROJECT NAME: Construction of road from Golma purbi panchayat salisram PMGSY ghoghlan to south road from Kairiyat mahadalit tola, Moti pokhar, Alphankhyak tola Via Bhawra World Bank Road.

Particulars	work value in which OH @ 20% and CP @ 10% has been considered (after 10% below)	work value in which OH @ 10% and CP @ 10% has been considered (after 10% below)	TOTAL
Work done till date (RA OS)	14,54,314	99,52,520	1,14,06,836
Work done in Pre-GST period			
Work done in GST period	14,54,314	99,52,520	1,14,06,836
Less: Rate Analysis incomplete		3,80,696	3,80,696
Work Value on which GST is assessed (A)	14,54,314	95,71,824	1,10,26,137
Less: Embedded GST (Annexure II / V)	62,688	2,45,709	3,08,396
Less: GST in OH (Annexure IV / VI)	46,388	3,39,131	3,85,519
Taxable Value	13,45,238	89,86,984	1,03,32,222
Add: GST @ 12%	1,61,429	10,78,438	12,39,867
Revised work value (B)	15,06,667	1,00,65,422	1,15,72,088
GST Claim (B - A)	52,353	4,93,598	5,45,951

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R.W.D Works Division
Simri Bakhtiyarpur

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Supplies made to unregistered person Taxable

0.00