

कार्यपालक अभियंता का कार्यालय

ग्रामीण कार्य विभाग कार्य प्रमंडल - जयनगर।

पत्रांक:- 1052

दिनांक:- 02/08/2024

प्रेषक:-

कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल जयनगर।

सेवा में,

नोडल पदाधिकारी,
नई अनुरक्षण नीति-2018, MR-3054,
ग्रामीण कार्य विभाग,
बिहार, पटना।

विषय:- GST दावा की स्वीकृति के उपरांत आवंटन उपलब्ध करने के सम्बन्ध में।

प्रसंग:- अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राड, ग्रामीण कार्य विभाग, बिहार पटना का पत्रांक - RWD/GST Claim/2024-25/326 1918 एवं 1919 अनु० दिनांक- 10.07.2024

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के आलोक में सूचित करना है कि Govind Jha के द्वारा इस प्रमंडल अंतर्गत नई अनुरक्षण नीति-2018 मद में निम्नलिखित कार्य किये हैं। जिसमें GST का दावा संवेदक द्वारा किया गया है। उक्त GST के दावों का आकलन कर भवदीय के पत्रांक 1918 एवं 1919 अनु० दिनांक 10.07.2024 के द्वारा स्वीकृति प्रदान कर दी गई है। जिसके आलोक में भुगतान करने हेतु आवंटन उपलब्ध कराने की कृपा की जाए। जिसकी विवरणी निम्न प्रकार से है:-

क्र०	स्वीकृति का पत्रांक दिनांक	योजना	पथ का नाम	राशि (लाख में)	अभ्युक्ति
1.	पत्रांक 1919 अनु० दि० 10.07.2024	New Maint. Policy-2018	Bela Bandh To Nepal Border	1.37342	
			Indarwa To Fardahi Tol	0.92105	
			NH-105 To Chatra	2.80042	
			PWD Road To Suryahi	4.74270	
2	पत्रांक 1918 अनु० दि० 10.07.2024	New Maint. Policy-2018	PWD Road To Bhadaur	1.29912	
			Parwa To Sundarpur	3.16919	
			Gadha To Dhamiyapatti	2.36727	

16.67317

विश्वासभाजन

कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल जयनगर।

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2024-25/325
प्रेषक,

1918 8130

पटना / दिनांक:- 10/07/2024

उज्ज्वल कुमार सिंह, भा0प्र0सो0
अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल- दरभंगा।

विषय : MR-3054 योजनान्तर्गत Construction & Five year Maintenance of road from 1)PWD Road to Bhadaur 2) Parwa to Sundarpur 3) Gadha to Dhamiyapatti.में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल- जयनगर का पत्रांक-1528 अनु0, दिनांक-08.11.2023

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 6,83,558/- 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

ज्ञापांक- RWD/GST CLAIM/2024-25/325

1918

पटना / दिनांक:- 10/07/2024

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल- जयनगर को सूचनार्थ।

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 22/6/24 को आहूत बैठक की कार्यवाही

विषय :- MR-3054 योजनान्तर्गत Construction & Five year Maintenance of road from 1) PWD Road to Bhadaur 2) Parwa to Sundarpur 3) Gadha to Dhamiyapatti. एकरारनामा संख्या 65 MBD/2021-22MR(3054) जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, जयनगर का पत्रांक 1528 अनु० दिनांक 08-11-2023

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, जयनगर द्वारा विषयांकित पथ में रु० 7,66,109/- 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. 6,83,558/- मात्र की राशि के दावे के योग्य पाया गया है।

Name of Projects	Claim By Contractor	Gst Impact in Rupees (Construction)	Gst Impact in Rupees (Recommended)
PWD Road to Bhadaur ✓	1,44,885	1,29,912 (Annexure-1)	1,29,912 ✓
Parwa to Sundarpur ✓	3,55,528	3,16,919 (Annexure-1)	3,16,919 ✓
Gadha to Dhamiyapatti. ✓	2,65,696	2,36,727 (Annexure-1)	2,36,727 ✓

तदालोक में एकरारनामा 65 MBD/2021-22MR(3054) विषयांकित कार्य Construction & Five year Maintenance of road from 1) PWD Road to Bhadaur 2) Parwa to Sundarpur 3) Gadha to Dhamiyapatti.के लिए दावे की राशि रु. 6,83,558/- रुपये मात्र संवेदक गोविंद झा को भुगतान की अनुशंसा की जाती है।

Shiveta Singh
21/06/24
विभागीय GST Consultant

Sr.
21/06/24
वित्त प्रबंधक
(Taxation)

Prabhat Singh
21/06/24
वित्त प्रबंधक

21/06/24
GST नोडल पदाधिकारी



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

23.05.2024

Re: Submission of GST Impact Report of Govind Jha agreement number 65
MBD/2021-22MR(3054)

Ref: Our appointment as GST Consultant by Rural Works Department, vide
agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE,
Jaynagar RWD letter no. 1528 dated 08.11.2023

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.	Type of Supply	GST Impact in Rupees (Original Contract)	GST Impact in Rupees (Escalation and Bonus, if any)
65 MBD/2021-22MR(3054)	Construction & Five year Maintenance of road from PWD Road to Bhadaur	1,29,912 Annexure-I	0.00

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004



65 MBD/2021-22MR(3054)	Construction & Five year Maintenance of road from Parwa to Sundarpur	3,16,919 Annexure-I	0.00
65 MBD/2021-22MR(3054)	Construction & Five year Maintenance of road from Gadha to Dhamiyapatti	2,36,727 Annexure-I	0.00

We are therefore pleased to make our submission of GST Impact Report of Govind Jha for the following project with reference to the **Construction & Five year Maintenance of road from 1) PWD Road to Bhadaur 2) Parwa to Sundarpur 3) Gadha to Dhamiyapatti.**

- That with effect from 18th July 2022, the GST rate on works contract has been increased from 12% to 18% vide notification no. 03/2022 – Central Tax (Rate) dated 13.07.2022, hence for payment made after 18th July, 2022 GST @ 18% is applicable.
- The GST claim as submitted by contractor is Rs.7,66,109/- while as per our calculation it is Rs. 6,83,558/-which results in savings of Rs. 82,551/-
- That we have verified the deposit of tax from the GST returns and hence, we recommend the payment

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.

Shiveta Singh



Authorized Signatory

Enclosed: -

1) *GST claim computation*

Annexure-I

Sri Govind Jha

Agreement No. : 65 MBD/2021-22 MR(3054)

PWD ROAD TO BHADAUR UNDER MR-3054

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax as per RA Bill 01 Note -1 (B)	GST to be paid as per GST R-3B C = (A-B)*18%	GST paid as per GST R-3B - (D)	Claim E=((C or D which is lower)-B)
1	1	19.10.2022 (Pg-126)	25,87,200	2,72,880	4,16,578	3,94,658	1,21,777
2	2	06.03.2023 (Pg-127)	1,47,265	15,533	23,712	23,668	8,135
Total			27,34,465	2,88,413	4,40,289	4,18,325	1,29,912

Details of GST paid as per (RA Bill-02) of RWD, Jaynagar - PWD ROAD TO BHADAUR UNDER MR-3054

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (upto RA Bill -02) (Pg-126)	25,64,806	
GST @ 12%	3,07,777	10.5473%
LWC @ 1%	25,648	
Seigniorage Fees	19,825	
Work Done Value Including taxes, cess & S. Fees (Ref Pg No....)	29,18,056	
Work done value after below @5.85%	27,50,268	
Total Payments made	27,34,465	
Embedded tax @ 10.5473% in RA 02	2,88,413	

Details of month wise GST payment as per GSTR-3B

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
19.10.2022(Ref Page no....) 354	RWD, Jaynagar - PWD ROAD TO BHADAUR UNDER MR-3054	21,92,542	1,97,329	1,97,329	3,94,658
	Others	1,40,24,366	12,62,193	12,62,193	25,24,386
	Total	1,62,16,908	14,59,522	14,59,522	29,19,043

Details of month wise GST payment as per GSTR-3B

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
06.03.2023(Ref Page no....) 384	RWD, Jaynagar - PWD ROAD TO BHADAUR UNDER MR-3054	1,31,487	11,834	11,834	23,668
	Others	1,92,58,485	17,33,264	17,33,264	34,66,527
	Total	1,93,89,972	17,45,097	17,45,097	34,90,195



Annexure-I

Sri Govind Jha

Agreement No. : 65 MBD/2021-22 MR(3054)

PARWA TO SUNDARPUR

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax as per RA Bill 01 to 02 Note -1 (B)	GST to be paid as per GSTR 3B C = (A-B)*18%	GST paid as per GSTR-3B - (D)	Claim E=((C or D which is lower)-B)
1	1	19.10.2022	64,56,648	6,81,827	10,39,468	9,84,912	3,03,086
2	2	06.03.2023	2,50,994	26,505	40,408	40,338	13,833
Total			67,07,642	7,08,332	10,79,876	10,25,251	3,16,919

Note -1

Details of GST paid as per (RA Bill-02) of RWD, Jaynagar - PARWA TO SUNDARPUR

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (upto RA Bill -02)	62,93,643	
GST @ 12%	7,55,237	10.5601%
LWC @ 1%	62,936	
Seigniorage Fees	40,000	
Work Done Value Including taxes, cess & S. Fees (Ref Pg No....)	71,51,817	
Work done value after below @5.85%	67,33,435	
Total Payments made	67,07,642	
Embedded tax @ 10.5601% in RA 02	7,08,332	

Details of month wise GST payment as per GSTR-3B

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
19.10.2022(Ref Page no....)	RWD, Jaynagar - PARWA TO SUNDARPUR	54,71,736	4,92,456	4,92,456	9,84,912
	Others	1,07,45,172	9,67,066	9,67,066	19,34,131
	Total (After excluding 18%)	1,62,16,908	14,59,522	14,59,522	29,19,043

Details of month wise GST payment as per GSTR-3B

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
06.03.2023(Ref Page no....)	RWD, Jaynagar - PARWA TO SUNDARPUR	2,24,102	20,169	20,169	40,338
	Others	1,91,65,870	17,24,928	17,24,928	34,49,857
	Total (After excluding 12%)	1,93,89,972	17,45,097	17,45,097	34,90,195



590

Annexure-1

Sri Govind Jha

Agreement No. : 65 MBD/2021-22 MR(3054)

GADHA TO DHAMIYAPATTI

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax as per RA Bill 01 to 02 Note -1 (B)	GST to be paid as per GST R 3B C = (A-B)*18%	GST paid as per GST R-3B - (D)	Claim E=((C or D which is lower)-B)
1	1	19.10.2022	47,61,730	5,03,416	7,66,496	7,26,366	2,22,949
2	2	06.03.2023	2,50,532	26,487	40,328	40,264	13,778
Total			50,12,262	5,29,903	8,06,825	7,66,630	2,36,727

Note -1

Details of GST paid as per (RA Bill-02) of RWD, Jaynagar - GADHA TO DHAMIYAPATTI

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (upto RA Bill -02)	47,03,412	
GST @ 12%	5,64,409	10.5721%
LWC @ 1%	47,034	
Seigniorage Fees	23,800	
Work Done Value Including taxes, cess & S.Fees (Ref Pg No....)	53,38,656	
Work done value after below @5.85%	50,26,344	
Total Payments made	50,12,262	
Embedded tax @ 10.5721% in RA 02	5,29,903	

Details of month wise GST payment as per GSTR-3B

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
19.10.2022(Ref Page no....) 22	RWD, Jaynagar -GADHA TO DHAMIYAPATTI	40,35,364	3,63,183	3,63,183	7,26,366
	Others	1,21,81,544	10,96,339	10,96,339	21,92,678
	Total (After excluding 18%)	1,62,16,908	14,59,522	14,59,522	29,19,043

Details of month wise GST payment as per GSTR-3B

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
06.03.2023(Ref Page no....) 24	RWD, Jaynagar -GADHA TO DHAMIYAPATTI	2,23,689	20,132	20,132	40,264
	Others	1,91,66,283	17,24,965	17,24,965	34,49,931
	Total (After excluding 12%)	1,93,89,972	17,45,097	17,45,097	34,90,195



ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2024-25/326 19/9/23

पटना / दिनांक:- 10/07/2024

प्रेषक,

उज्ज्वल कुमार सिंह, माओप्रोसेस

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल- दरभंगा।

विषय : MR-3054 योजनान्तर्गत Repair of road from 1) Bela Bandh to Nepal Border under MR-3054 2) Repair of road from Indarwa to Fardahi Tol under MR-3054 3) Repair of road from NH-105 to Chatra under MR-3054 4) Repair of road from PWD Road to Suryahi under MR-3054. में जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल- जयनगर का पत्रांक-1528 अनु०, दिनांक-08.11.2023

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 9,83,759/- 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।

अनु०- यथोक्त।

विश्वासभाजन

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापांक- RWD/GST CLAIM/2024-25/326

19/9

पटना / दिनांक:- 10/07/2024

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल- जयनगर को सूचनार्थ।

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की दिनांक - २७/६/२४ को आहूत बैठक की कार्यवाही

विषय :- MR-3054 योजनान्तर्गत Repair of road from 1) Bela Bandh to Nepal Border under MR -3054 2) Repair of road from Indarwa to Fardahi Tol under MR -3054 3) Repair of road from NH-105 to Chatra under MR -3054 4) Repair of road from PWD Road to Suryahi under MR -3054 एकरारनामा संख्या 68 MBD/2021-22MR(3054) जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, जयनगर का पत्रांक 1528 अनु० दिनांक 08-11-2023

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, जयनगर द्वारा विषयांकित पथ में रु० 9,94,900/- 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. 9,83,759/- मात्र की राशि के दावे के योग्य पाया गया है।

Name of Projects	Claim By Contractor	Gst Impact in Rupees (Construction)	Gst Impact in Rupees (Recommended)
Bela Bandh to Nepal Border	1,37,342	1,43,136 (Annexure-1)	1,37,342
Indarwa to Fardahi Tol	1,03,246	92,105 (Annexure-1)	92,105
NH-105 to Chatra	2,80,042	2,91,669 (Annexure-1)	2,80,042
PWD Road to Suryahi	4,74,270	4,92,656 (Annexure-1)	4,74,270

तदालोक में एकरारनामा 68 MBD/2021-22MR(3054) विषयांकित कार्य Repair of road from

- 1) Bela Bandh to Nepal Border under MR -3054 2) Repair of road from Indarwa to Fardahi Tol under MR -3054 3) Repair of road from NH-105 to Chatra under MR -3054 4) Repair of road from PWD Road to Suryahi under MR -3054 के लिए दावे की राशि रु.

9,83,759/- रुपये मात्र संवेदक गोविंद झा को भुगतान की अनुशंसा की जाती है।



Shweta Singh
27/06/24
विभागीय GST Consultant

[Signature]
27/06/24
वित्त प्रबंधक
(Taxation)

Prabhu Kumar
27/06/24

वित्त प्रबंधक GST नोडल पदाधिकारी

[Signature]
27/06/24

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

23.05.2024

Re: Submission of GST Impact Report of Govind Jha agreement number 68
MBD/2021-22MR(3054)

Ref: Our appointment as GST Consultant by Rural Works Department, vide
agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE,
Jaynagar RWD letter no. 1528 dated 08.11.2023

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.	Type of Supply	GST Impact in Rupees (Original Contract)	GST Impact in Rupees (Escalation and Bonus, if any)
68 MBD/2021-22MR(3054)	Repair of road from Bela Bandh to Nepal Border under MR -3054	1,43,136 Annexure-I	0.00



DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

68 MBD/2021-22MR(3054)	Repair of road from Indarwa to Fardahi Tol under MR -3054	92,105 Annexure-I	0.00
68 MBD/2021-22MR(3054)	Repair of road from NH-105 to Chatra under MR -3054	2,91,669 Annexure-I	0.00
68 MBD/2021-22MR(3054)	Repair of road from PWD Road to Suryahi under MR -3054	4,92,656 Annexure-I	

We are therefore pleased to make our submission of GST Impact Report of Govind Jha for the following project with reference to the **Repair of road from 1) Bela Bandh to Nepal Border under MR -3054 2) Repair of road from Indarwa to Fardahi Tol under MR -3054 3) Repair of road from NH-105 to Chatra under MR -3054 4) Repair of road from PWD Road to Suryahi under MR -3054.**

- a) That with effect from 18th July 2022, the GST rate on works contract has been increased from 12% to 18% vide notification no. 03/2022 – Central Tax (Rate) dated 13.07.2022, hence for payment made after 18th July, 2022 GST @ 18% is applicable.

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004



SKKSS & Co

- b) The GST claim as submitted by contractor is Rs.9,94,900/- while as per our calculation it is Rs. 9,83,759 which results in savings of Rs. 11,141.
- c) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment

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.

Shweta Singh



Authorized Signatory
Enclosed: -

- 1) **GST claim computation**

777

Annexure-I						
Sri Govind Jha						
Agreement No. : 68 MBD/2021-22 MR(3054)						
Repair of Road From PWD Road to Suryahi UNDER MR -3054						
Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax as per RA Bill 01 Note -I (B)	GST to be paid as per GSTR 3B C = (A-B)*18%	Claim E=((C or D which is lower)-B)
1	1	20.03.2023	89,46,354	9,45,151	14,40,217	4,92,656
Total			89,46,354	9,45,151	14,40,217	4,92,656

Note -1

Details of GST paid as per (RA Bill-01) of RWD, Jaynagar -PWD Road to Suryahi UNDER MR -3054

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (upto RA Bill -01)	83,95,611	
GST @ 12%	10,07,473	10.5647%
LWC @ 1%	83,956	
Seigniorage Fees	49,227	
Work Done Value Including taxes, cess & S.Fees (Ref Pg No.....)	95,36,267	
Work done value after below @5.85%	89,78,396	
Total Payments made	89,46,354	
Embedded tax @ 10.5647% in RA 01	9,45,151	

Details of month wise GST payment as per GSTR-3B

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
20.03.2023(Ref Page no....) 581	RWD, Jaynagar - PWD Road to Suryahi UNDER MR -3054	79,87,816	7,18,903	7,18,903	14,37,807
	Others	1,14,02,156	10,26,194	10,26,194	20,52,388
	Total	1,93,89,972	17,45,097	17,45,097	34,90,195



776

Annexure-I							
Sri Govind Jha							
Agreement No. : 68 MBD/2021-22 MR(3054)							
Repair of Road From NH-105 TO CHATRA UNDER MR -3054							
SL No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax as per RA Bill 01 Note -1 (B)	GST to be paid as per GSTR 3B C = (A-B)*18%	GST paid as per GSTR-3B - (D)	Claim E=((C or D which is lower)-B)
1	1	20.03.2023	52,82,294	5,57,271	8,50,504	8,48,940	2,91,669
Total			52,82,294	5,57,271	8,50,504	8,48,940	2,91,669

Note -1

Details of GST paid as per (RA Bill-01) of RWD, Jaynagar - NH-105 TO CHATRA UNDER MR -3054

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (upto RA Bill -01)	49,57,381	
GST @ 12%	5,94,886	10.5498%
LWC @ 1%	49,574	
Seigniorage Fees	37,000	
Work Done Value Including taxes, cess & S.Fees (Ref Pg No.....)	56,38,841	
Work done value after below @5.85%	53,08,968	
Total Payments made	52,82,294	
Embedded tax @ 10.5498% in RA 01	5,57,271	

Details of month wise GST payment as per GSTR-3B

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
20.03.2023(Ref Page no....)	RWD, Jaynagar - NH-105 TO CHATRA UNDER MR -3054	47,16,334	4,24,470	4,24,470	8,48,940
	Others	1,46,73,638	13,20,627	13,20,627	26,41,255
	Total	1,93,89,972	17,45,097	17,45,097	34,90,195



775

Annexure-I							
Sri Govind Jha							
Agreement No. : 68 MBD/2021-22 MR(3054)							
Repair of Road From Indarwa To Fardahi Tol Under MR-3054							
Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax as per RA Bill 01 to 02 Note -1 (B)	GST to be paid as per GSTR 3B C = (A-B)*18%	GST paid as per GSTR-3B - (D)	Claim E=((C or D) which is lower)-B)
1	1	19.10.2022 (Pg. No - 722)	18,48,190	1,95,248	2,97,530	2,81,927	26,603
2	2	06.03.2023 (Pg. No - 714)	98,520	10,408	15,860	15,834	5,426
Total			19,46,710	2,05,656	3,13,390	2,97,761	92,105

Note -1

Details of GST paid as per (RA Bill-02) of RWD, Jaynagar - Indarwa To Fardahi Tol Under MR-3054

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (upto RA Bill -02) (Pg. No - 715)	18,27,676	
GST @ 12%	2,19,321	10.5643%
LWC @ 1%	18,277	
Seigniorage Fees	10,790	
Work Done Value Including taxes, cess & S.Fees (Ref Pg No.....)	20,76,064	
Work done value after below @5.85%	19,54,614	
Total Payments made	19,46,710	
Embedded tax @ 10.5643% in RA 02	2,05,656	

Details of month wise GST payment as per GSTR-3B

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
19.10.2022(Ref Page no....) 595	RWD, Jaynagar -Indarwa To Fardahi Tol Under MR-3054	15,66,263	1,40,964	1,40,964	2,81,927
	Others	1,46,50,645	13,18,558	13,18,558	26,37,116
	Total (After excluding 18%)	1,62,16,908	14,59,522	14,59,522	29,19,043

Details of month wise GST payment as per GSTR-3B

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
06.03.2023(Ref Page no....) 581	RWD, Jaynagar -Indarwa To Fardahi Tol Under MR-3054	87,964	7,917	7,917	15,834
	Others	1,93,02,008	17,37,181	17,37,181	34,74,361
	Total (After excluding 12%)	1,93,89,972	17,45,097	17,45,097	34,90,195



777

Annexure-I							
Sri Govind Jha							
Agreement No. : 68 MBD/2021-22 MR(3054)							
Repair of Road From Bela Bandh To Nepal Border Under MR-3054							
Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax as per RA Bill 01 Note -I (B)	GST to be paid as per GSTR 3B C = (A-B)*18%	GST paid as per GSTR-3B - (D)	Claim E=((C or D which is lower)-B)
1	1	20.03.2023	25,92,233	2,73,473	4,17,377	4,16,609	1,43,136
Total			25,92,233	2,73,473	4,17,377	4,16,609	1,43,136

Note -I

Details of GST paid as per (RA Bill-01) of RWD, Jaynagar - Bela Bandh To Nepal Border Under MR-3054

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (upto RA Bill -01)	24,31,262	
GST @ 12%	2,91,751	10.5497%
LWC @ 1%	24,313	
Seigniorage Fees	18,171	
Work Done Value Including taxes, cess & S.Fees (Ref Pg No.....)	27,65,497	
Work done value after below @5.85%	26,06,481	
Total Payments made	25,92,233	
Embedded tax @ 10.5497% in RA 01	2,73,473	

Details of month wise GST payment as per GSTR-3B

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
06.03.2023(Ref Page no....) 581	RWD, Jaynagar - Bela Bandh To Nepal Border Under MR-3054	23,14,494	2,08,304	2,08,304	4,16,609
	Others	1,70,75,478	15,36,793	15,36,793	30,73,586
	Total	1,93,89,972	17,45,097	17,45,097	34,90,195

