कार्यपालक अभियंता का कार्यालय

ग्रामीण कार्य विभाग कार्य प्रमंडल - जयनगर |

पत्रांक:- 1052

दिनांक:- 03/08/२०२५

प्रेषक:-

कार्यपालक अभियंता. ग्रामीण कार्य विभाग, कार्य प्रमंडल जयनगर |

सेवा में.

नोडल पदाधिकारी, नई अन्रक्षण 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, ब्राडा, ग्रामीण कार्य विभाग, बिहार पटना का पत्रांक - RWD/GST Claim/2024-25/326 1918 एवं 1919 अनु॰ 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 | जिसमे GST का दावा संवेदक द्वारा किया गया है | उक्त GST के दावों का आकलन कर भवदीय के पत्रांक 1918 एवं 1919 अनु॰ दिनांक 10.07.2024 के द्वारा स्वीकृति प्रदान कर दी गई है | जिसके आलोक में भुगतान करने हेतु आवंटन उपलब्ध कराने कि कृपा की जाए | जिसकी विवरणी निम्न प्रकार से है:-

क्र॰	स्वीकृति का पत्रांक टिनांक	योजना	पथ का नाम	राशि (लाख में)	अभ्युक्ति
1.	पत्रांक 1919	New	Bela Bandh To Nepal Border	1.37342	
	अनु॰ दि॰	Maint.	Indarwa To Fardahi Tol	0.92105	
	10.07.2024	Policy- 2018	NH-105 To Chatra	2.80042	
		2016	PWD Road To Suryahi	4.74270	
2	पत्रांक 1918	New	PWD Road To Bhadaur	1.29912	
	अनु॰ दि॰	Maint.	Parwa To Sundarpur	3.16919	
	10.07.202	Policy- 2018	Gadha To Dhamiyapatti	2.36727	

16.67317

विश्वासभाजन

कार्यपालक अभियंता, ग्रामीण कार्य विभाग. काये प्रमंडल जयनगर ।

ग्रामीण कार्य विभाग बिहार, पटना

पत्रांक:-- RWD/GST CLAIM/2024-25/325 पटना / दिनांक:-10/07/2024 1918 3170 प्रेषक,

उज्ज्वल कुमार सिंह, भावप्रवसेव 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 जीoएसoटीo 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 जॉच हेतु संवेदक द्वारा अभिलेख समर्पित किया गया है जिसके आधार पर विभागीय GST परामर्शी फर्म M/s SKKSS & Co. द्वारा उक्त दावो की जाँच की गई तथा राशि रू 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।

अनु०- यथोक्त।

विश्वासभाजन

पदाधिकारी-सह-सचिव. ब्राडा

1918 पटना / दिनांक:-10/07/2024 ज्ञापांक— RWD/GST CLAIM/2024-25/325 प्रतिलिपि:— कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल— जयनगर को सूच्रनार्थ।

पदाधिकारी-सह-संचिव, ब्राडा



ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की दिनांक - 29/6/14. को आहूत बैठक की कार्यवाही

MR-3054 योजनान्तर्गत Construction & Five year Maintenance of road from 1) विषय:-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 ळें

Name of Projects	Claim By Contractor	Gst Impact in Rupees	Gst Impact in Rupees
		(Construction)	(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

तद्ालोक 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।

(Taxation)

SKKSS & Co

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

23.05.2024

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

> Re: Submission of GST Impact Report of 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 Summar	y	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
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
_			





5KKSS & Co

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

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.

- 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.
- b) 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/-
- c) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment



5KKSS & Co

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 SKKSS & Co.

Shweter Sigh

SS & Co. * step.

* Co. * step.

* Step

Authorized Signatory Enclosed: -

1) GST claim computation

	7-	2	-	LNo				1
		2	1	RA BIII NO.				
	Total	06.03.2023 / 12 - 12 - 1	19.10.2022 (P9-126)	Date of payment	PWD ROAD T	Agreement N		
	27,34,465	1,47,265	25,87,200	Payment as per Payment Certificate (A)	PWD ROAD TO BHADAUR UNDER MR-3054	Agreement No.: 65 MBD/2021-22 MR(305	Sri Govind Jha	Annexure-I
,	2,88,413	15,533	2,72,880	Embedded Tax as per RA Bill 01 Note -1 (B)	DER MR-3054	22 MR(3054)		
	4,40,289	23,712	4,16,578	GST to be paid as per GSTR 3B C = (A-B)*18%				
	4,18,325	23,668	3,94,658	GST paid as per GSTR-3B - (D)				
2	1,29,912	6,133	1,21,111	Claim E=((C or D) which is lower)-B)				
			1					

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)	25,64,806	
GST @ 12%	3,07,777	10.5473%
WC @ 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

29,19,043	14,59,522	14,59,522	1,62,16,908	Total
25,24,386	12,62,193	12,62,193	1,40,24,366	Others
3,94,658	1,97,329	1,97,329	21,92,542	19.10.2022(Ref RWD, Jaynagar - PWD ROAD TO BHADAUR UNDER NIR- Page no) 357 3054
Total Tax	SGST @ 9%	CGST @ 9%	Taxable Value	Date Name of Division

Date Name of Division Taxable Value CGST @ 9% Total Tax 06.03.2023(Ref Page no) 3 4 23.668 RWD, Jaynagar - PWD ROAD TO BHADAUR UNDER MR-Page no) 2 4 3054 11,834 11,834 11,834 23,668 Page no) 3 4 3054 17,33,264 17,33,264 34,66,527 Total 1,93,89,972 17,45,097 17,45,097 34,90,195						
Name of Division Taxable Value CGST @ 9% SGST @ 9% Total Tax 1,31,487 11,834 11,834 11,33,264 17,33,264 17,33,264 34	34,90,195	17,45,097	17,45,097	1,93,89,972	Total	
Name of Division Taxable Value CGST @ 9% GGST @ 9% Total Tax , Jaynagar - PWD ROAD TO BHADAUR UNDER MR- 1,31,487 11,834 11,834	34,66,527	17,33,264	17,33,264	1,92,58,485	Others	
Name of Division Taxable Value CGST @ 9% GGST @ 9% Total Tax I, Jaynagar - PWD ROAD TO BHADAUR UNDER MR-	23,668	11,834	11,834	1	884 3054	age no)38
Taxable Value CGST @ 9% SGST @ 9%					ef RWD, Jaynagar - PWD ROAD TO BHADAUR UNDER MR-	6.03.2023(Ref
	Total Tax	SGST@9%	CGST @ 9%	1	Name of Division	Date







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2	-	No.	Per mi			
2	_	RA Bill NO.				
	19.10.2022 (29-523)	Date of payment	PARI	Agreement No		
2,50,994	64,56,648	Payment as per Payment Certificate (A)	WA TO SUNDARI	o.: 65 MBD/2021-2	Sri Govind Jha	Annexure-1
26,505	6,81,827	Embedded Tax as per RA Bill 01 to 02 Note -1 (B)	PUR	22 MR(3054)		
	10,39,468	GST to be paid as per GSTR 3B C = (A-B)*18%				
40,338	9,84,912	GST paid as per GSTR-3B - (D)				
	u	Claim E=((C or D which is lower)-B)				
	2,50,994 26,505 40,408 40,338	19.10.2022 P9-52-3 64.56.648 6,81,827 10,39,468 9,84,912 60.03.2023 P9-51-51 2,50,994 26,505 40,408 40,338 60.03.2023 P9-51-51 2,50,994 26,505 40,408 40,338 60.03.2023 P9-51-51 60.03.2023 60.03.202	RA Bill NO. Date of payment Payment (Certificate) RA Bill NO. Embedded Tax as per Payment as per Payment Certificate Embedded Tax as per RA Bill 01 to 02 Note -1 GST to be paid as Per Payment as per Payment (A) (B) (A-B)*18% Claim E=(III NO. Claim E=(III NO. Claim E=(III NO. Control of Payment (A) (B) (A-B)*18% GSTR-3B - (D) (A-B)*18% Which is low Payment (A) (B) (A-B)*18% Control of Payment (A) (B) (A-B)*18% Claim E=(III NO. Claim E=(III NO. Claim E=(III NO. Control of Payment (A) (B) (A-B)*18% Control of Payment (A) (B) (A-B)*18% Claim E=(III NO. Embedded Tax as per Payment (B) (A) (B) (A-B)*18% CSTR 3B - (D) (B) (A) (B) (B) (B) (B) (B) (B) (B) (B) (B) (B	PARWA TO SUNDARPUR Payment as per RA Bill NO. Date of payment 1 Payment Certificate (A) Embedded Tax as per Payment Certificate (A) Embedded Tax as per Payment Certificate (B) GST paid as per GSTR 3B C = GSTR -3B - (D) Claim E=((Compare) (A) (B) (B) (B) Claim E=((Compare) (A) (B) (B) (B) (B) Claim E=((Compare) (B) (B) (B) (B) (B) Claim E=((Compare) (B) (B) (B) (B) (B) Claim E=((Compare) (B) (B) (B) (B) (B) (B) (B) Claim E=((Compare) (B) (B) (B) (B) (B) (B) (B) Claim E=((Compare) (B) (B) (B) (B) (B) (B) (B) Claim E=((Compare) (B) (B) (B) (B) (B) (B) (B) Claim E=((Compare) (B) (B) (B) (B) (B) (B) (B) Claim E=((Compare) (B) (B) (B) (B) (B) (B) (B) Claim E=((Compare) (B) (B) (B) (B) (B) (B) (B) Claim E=((Compare) (B) (B) (B) (B) (B) (B) (B) Claim E=((Compare) (B) (B) (B) (B) (B) (B) (B) Claim E=((Compare) (B) (B) (B) (B) (B) (B) Claim E=((Compare) (B) (B) (B) (B) (B) (B) Claim E=((Compare) (B) (B) (B) (B) (B) Claim E=((Compare) (B) (B) (B) (B) (B) Claim E=((Compare) (B) (B) (B) (B) Claim E=((Comp	Agreement No.: 65 MBD/2021-22 MR(3054) PARWA TO SUNDARPUR	Agreement No.: 65 MBD/2021-22 MR(3054) PARWA TO SUNDARPUR

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) / 🌳 🕄	9 .575) (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

	14,59,522	14,59,522	1,02,10,908	Total (After excluding 18%)	
19,34,131	9,67,066	9,67,066	1,07,45,172	Others	
	4,92,456	74,92,456	54,71,736	19.10.2022(Ref Page no) 3 RWD, Jaynagar - PARWA TO SUNDARPUR	19.10.2022(Ref)
Total Tax	SGST @ 9% Total Tax	CGST @ 9%	Taxable Value	Name of Division	Date

The Part of the Party and	the best of the contract of		
Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
2,24,102	20,169	20,169	40,338
1,91,65,870	17,24,928	17,24,928	34,49,857
1,93,89,972	17,45,097	17,45,097	34,90,195
	Taxable Value 2,24,102 1,91,65,870 1,93,89,972	CGST @ 9% 02 20,1 77 17,24,9 77 17,45,6	SGST @ 69 69 17







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2,36,727	7,66,630	8,06,825	5,29,903	50,12,262	Total		
13,778	40,264	40,328	26,487	2,50,532	06.03.2023	2	2
2,22,949	7,26,366	7,66,496	5,03,416	47,61,730	19.10.2022	1	1
Claim E=((C or D which is lower)-B)	GST paid as per GSTR-3B - (D)		Payment as per Payment Certificate Embedded Tax as per RA per GSTR 3B C = (A) Bill 01 to 02 Note -1 (B) (A-B)*18%	Payment as per Payment Certificate (A)	Date of payment	RA Bill NO.	LNo
			ATTI	GADHA TO DHAMIYAPATTI	GADHA		1
			2 MR(3054)	Agreement No.: 65 MBD/2021-22 MR(3054)	Agreement No		
				Sri Govind Jha			
				Annexure-I			

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	1
Embedded tax @ 10.5721% in RA 02	5,29,903	7

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		1		
Page no) 29 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	5.00

34,90,195	17,45,097	17,45,097	1,93,89,972	Total (After excluding 12%)	
34,49,931	17,24,965	17,24,965	1,91,66,283	Others	(A)
40,264	20,132	20,132	2,23,689	06.03.2023(Ref Page no) 384 RWD, Jaynagar -GADHA TO DHAMIYAPATTI	06.03.2023(Ref Page no) 384
Total Tax	SGST @ 9%	CGST @ 9%	Taxable Value	Name of Division	Date







ग्रामीण कार्य विभाग बिहार, पटना

पटना / दिनांक:-/0/07/202Y

पत्राक:-- RWD/GST CLAIM/2024-25/326 1919 313 प्रेषक.

> उज्ज्वल कुमार सिंह, भा०प्र०से० 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 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 जॉच हेतु संवेदक द्वारा अभिलेख समर्पित किया गया है जिसके आधार पर विभागीय GST परामर्शी फर्म M/s SKKSS & Co. द्वारा उक्त दावो की जाँच की गई तथा राशि क्त 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।

अनु0— यथोक्त।

पटना / दिनांक:-/0/07/2024 ज्ञापांक— RWD/GST CLAIM/2024-25/326 / ५ / ५ पटना / दिनांक:—/१/०७//२०२ प्रतिलिपि:— कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल—, जयनगर को सूचनार्थ।

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की दिनांक — १४७० म्... 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

Name of Projects	Claim By Contractor	Gst Impact in Rupees	Gst Impact in Rupees
		(Construction)	(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।

विभागीय GST Consultant

वित्त प्रबंधक

(Taxation)

SKKSS & Co

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

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 Summ	ary	
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
			(4)



SKKSS & Co

Tel: +91 926337 Email- rwdgst@gmail.com

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



KKSS & Co

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

- b) The GST claim as submitted by contractor is Rs.9,94,900/- while as per our calculation it is Rs. 9,83,759which 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.

Shweter Sigh

Authorized Signatory
Enclosed: -

1) GST claim computation



			Annexure-I				
		S	ri Govind Jha				
		Agreement No	.: 68 MBD/2021-	22 MR(3054)			
	Repair of	Road From P	WD Road to Sury	ahi UNDER MR -30)54		
. No RA BIII NO.	Date of payment	- (-	Payment as per		GST to be paid as	GST paid as per GSTR-3B - (D)	Claim E=((C or I which is lower)-B
	20.03.2023	(18.4 313)	(89,46,354	9,45,151	14,40,217	14,37,807	4,92,65
	Total	1.01	89,46,354		14,40,217	14,37,807	4,92,65

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)	314) 83,95,611	
US1 @ 12%	10,07,473	10.5647%
LWC @ 1%	83.956	2310 311 70
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	7
Total Payments made	89,46,354	
Embedded tax @ 10.5647% in RA 01	9,45,151	

Name of Division				0.000	
	- manufe i arac		31 (4) 9%	SGST @ 9%	Total Tax
	79,87,816		7 18 903	7 19 002	1
Others	1.14 02 156	1			14,37,00
Total		-		10,26,194	20,52,38
	1,93,89,972	1	17,45,097	17,45,097	
	Name of Division RWD, Jaynagar - PWD Road to Suryahi UNDER MR -3054 Others	Name of Division Taxable Value RWD, Jaynagar - PWD Road to Suryahi UNDER MR -3054 79,87,816 Others 1,14,02,156	Name of Division	RWD, Jaynagar - PWD Road to Suryahi UNDER MR -3054 79,87,816 7,18,903 Others 1,14,02,156 10,26,194	Name of Division Taxable Value CGST @ 9% SGST @ 9% RWD, Jaynagar - PWD Road to Suryahi UNDER MR -3054 79.87.816 7,18.903 7,18.903 Others 1,14.02,156 10.26,194 10,26,194 Total 1,14.02,156 10,26,194 10,26,194



			Annexure-I	*			
			Sri Govind Jha				
		Agreement N	No.: 68 MBD/2021-2	22 MR(3054)			
	·	Repair of Road From	NH-105 TO CHAT	RA UNDER MR -30	054		Claim E=((C or I
l. No	RA Bill NO.		Payment as per Payment Certificate	Embedded Tax as per	GST to be paid as per GSTR 3B C =	GST paid as per GSTR-3B - (D)	which is lower)-B
1	1	20.03.2023 (D) No - 523	(A) 52,82,294	RA Bill 01 Note -1 (B) 5,57,271	(A-B)*18% 8,50,504	8,48,940	2,91,6
		Total Total	7 32,02,234	5,57,271		8,48,940	2,91,6

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)	54) 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	

D-4-	Name of Division	Taxable Value	CGST@9%	SGST @ 9%	Total Tax
Date 20.03.2023(Ref.,		47,16,334	4,24,470	4,24,470	8,48,940
Page no) 581	RWD, Jaynagar - NH-105 TO CHATRA UNDER MR -3054	1,46,73,638	13,20,627	13,20,627	26,41,255
	Others	1,93,89,972	17,45,097	17,45,097	34,90,195







Annexure-I

Sri Govind Jha

Agreement No.: 68 MBD/2021-22 MR(3054)

Repair of Road From Indarwa To Fardahi Tol Under MR-3054

		Repair of Road From	Payment as per	Embedded Tax as per	GST to be paid as		Claim E=((C or D) which is lower)-B)
SI. No	RA Bill NO.	Date of payment /	Payment Certificate (A)	(B)	(A-B)*18%	2 81 927	86,679
1	1	19.10.2022 PS. NO - 72	18,48,190			15.834	
2	2	06.03.2023 (mg. No - 7)	98,520			2 07 761	/
	WW.	Total	19,46,710	2,05,656	3,13,390		/

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)	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	6
Work done value after below @5.85%	19,54,614	1
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

	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Date 19.10.2022(Ref		15,66,263	1,40,964	1,40,964	2,81,927
Page no) 595 RWD, Jayr	nagar -Indarwa To Fardahi Tol Under MR-3054	1,46,50,645	13,18,558	13,18,558	
Others	or excluding 18%)	1,62,16,908	14,59,522	14,59,522	29,19,04

Taxable Value	CGST@9%	SGST @ 9%	Total Tax
87 964	1.917	7,917	15,834
1,93,02,008	17,37,181	17,37,181	34,74,361
1,93,89,972	17,45,097	17,45,097	34,90,195
	87,964 1,93,02,008	87,964 7,917 1,93,02,008 17,37,181	Taxable Value CGST @ 9% SGST @ 9% 87,964 7,917 7,917 1,93,02,008 17,37,181 17,37,181







				Annexure-I				
			S	Sri Govind Jha				
			Agreement No	.: 68 MBD/2021-	22 MR(3054)			
		Repair of I	Road From Bela	Bandh To Nepal	Border Under MR-	3054		Claim E=((C or D
SI. No	RA Bill NO.	Pote of servers		Payment as per Payment Certificate	Embedded Tax as per RA Bill 01 Note -1 (B)	GST to be paid as per GSTR 3B C = (A-B)*18%	GSTR-3B - (D)	which is lower)-B)
1	1	20.03.2023	(201.126)	(A)/ 25,92,233	2,73,473	4,17,377	4,16,609 4,16,609	1,43,136 1,43,136
		Total	(10)	25,92,233	2,73,473	4,17,377	4,10,00	/

Note -1

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	

	Name of Division	Taxable Value	CGST @ 9%	SGST@9%	Total Tax
Date 06.03.2023(Ref	RWD, Jaynagar - Bela Bandh To Nepal Border Under MR-	23,14,494	2,08,304	2,08,304	4,16,609
Page no) 58	3054 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

