

**अधीक्षण अभियन्ता का कार्यालय,  
ग्रामीण कार्य विभाग, कार्य अंचल, मधुबनी।**

पत्रांक :- 1092 अनु0/मधुबनी। दिनांक :- 25/11/2024

प्रेषक,

ई0 दीपनारायण प्रसाद,  
अधीक्षण अभियन्ता।

सेवा में,

कार्यपालक अभियन्ता,  
ग्रामीण कार्य विभाग,  
कार्य प्रमंडल, बेनीपट्टी।

विषय:-

MMGSY (sc) अंतर्गत Construction and Maintenance of road & CD work from Salempur Purvi Tol to Parsa Dakshin Tol Road. Agg. No.- 27 SBD/2020-21 में GST की प्रतिपूर्ति (Reimbursement) हेतु संवेदक, परशुराम मिश्र, मधुबनी के द्वारा विभाग में समर्पित दावा की स्वीकृति के सम्बन्ध में।

प्रसंग:-

अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा, पटना का पत्रांक-RWD/GST CLAIM/2024-25/515-3407 अनु0 पटना, दिनांक-14.11.2024 एवं  
आपका पत्रांक-1027 अनु0, दिनांक-21.06.2024

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के संदर्भ में कहना है कि आपके प्रमंडल अंतर्गत MMGSY (sc) योजनान्तर्गत एकरारनामा संख्या-27 SBD/2020-21 के तहत Construction and Maintenance of road & CD work from Salempur Purvi Tol to Parsa Dakshin Tol Road में GST की प्रतिपूर्ति (Reimbursement) हेतु संवेदक, परशुराम मिश्र, मधुबनी के द्वारा विभाग में समर्पित दावा की स्वीकृति ग्रामीण कार्य विभाग द्वारा गठित GST समिति द्वारा दिनांक-30.10.2024 को GST Claim के निष्पादन हेतु आहुत बैठक की कार्यवाही में GST परामर्शी फर्म M/s SKKSS & Co. Patna के जॉच प्रतिवेदन के आधार पर समीक्षोपरांत मो0 07,75,453/- (सात लाख पचहत्तर हजार चार सौ तिरपन) रू0 मात्र की स्वीकृति प्रदान की गई है।

अतः GST परामर्शी फर्म M/s SKKSS & Co के जॉच प्रतिवेदन के आधार पर विभागीय GST समिति की अनुशंसा की छायाप्रति संलग्न करते हुए मो0 07,75,453/- (सात लाख पचहत्तर हजार चार सौ तिरपन) रू0 मात्र 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 उक्त सम्पूर्ण राशि एक मुस्त संवेदक के अगले विपत्र/अग्रधन की राशि से समायोजित कर ली जाय।
3. विभागीय प्रासंगिक पत्र में वर्णित सभी कंडिकाओं का अनुपालन अनिवार्य रूप से सुनिश्चित किया जाय।

अनु0:-यथोक्त।

विश्वासभाजन,

अधीक्षण अभियन्ता,

ग्रामीण कार्य विभाग, कार्य अंचल, मधुबनी।

**ग्रामीण कार्य विभाग  
बिहार, पटना**

पत्रांक:- RWD/GST CLAIM/2024-25/515 34073/20  
प्रेषक,

पटना / दिनांक:- 14/11/2024

मनोज कुमार, भा0आ0नि0से0  
अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,  
अधीक्षण अभियंता  
ग्रामीण कार्य विभाग,  
कार्य अंचल-दरभंगा।

**विषय : MMGSY(SC) योजनान्तर्गत Construction & Maintenance of road & CD Work from Salempur purvi tol to parsa Dakshin tol Under MMGSY(SC). में जी0एस0टी0 दावा की स्वीकृति के संबंध में।**

प्रसंग- कार्य प्रमंडल-बेनीपट्टी का पत्रांक-1027 अनु0, दिनांक-21.06.2024  
महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 23,00,469/- 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 राशि रु 7,75,453/- 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 निम्न शर्तों के साथ अग्रेतर कार्रवाई हेतु प्रेषित की जा रही है:-

- कार्यपालक अभियंता GST Claim के भुगतान के पूर्व यह सुनिश्चित हो लेंगे कि संबंधित योजनान्तर्गत GST Claim का भुगतान पूर्व में न हुआ हो।
- भुगतान से पूर्व State MIS पर भुगतान की राशि को अपलोड कर दिया गया है।
- जिस संवेदक को भुगतान किया जा रहा है, वह कालीसूची में नहीं है।
- संबंधित योजना में ATR लम्बित नहीं है।
- कार्यपालक अभियंता पूर्ण रूप से यह सुनिश्चित कर लेंगे कि GST Claim की अनुशंसित राशि का भुगतान संबंधित संवेदक को संबंधित योजना में ही किया जा रहा है।
- एकरारनामा से अधिक राशि के भुगतान के लिए अतिरिक्त राशि का पूरक एकरारनामा कर लिया गया है।

अनु0- यथोक्त।

विश्वासभाजन

अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापक- RWD/GST CLAIM/2024-25/515 3407

पटना / दिनांक:- 14/11/2024

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल-बेनीपट्टी को सूचना के माध्यम से

अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा



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ग्रामीण कार्य विभाग, बिहार, पटना।

**GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की**  
**दिनांक - 30/10/24 को आहूत बैठक की कार्यवाही**

**विषय :-** MMGSY-SC योजनान्तर्गत Construction and Maintenance Of Road & CD Work  
From Salempur Purvi Tol to Parsa Dakshin Tol Under  
MMGSY(SC) एकरारनामा संख्या 27 SBD/2020-21 जी.एस.टी. दावा की स्वीकृति के संबंध  
में।

**प्रसंग :-** कार्य प्रमंडल, बेनीपट्टी का पत्रांक 1027 अनु० दिनांक 21-06-2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल,  
बेनीपट्टी द्वारा विषयांकित पथ में रु० 23,00,469/- 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. 7,75,453/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 27 SBD/2020-21 विषयांकित कार्य Construction and Maintenance  
Of Road & CD Work From Salempur Purvi Tol to Parsa Dakshin Tol Under  
MMGSY(SC) के लिए दावे की राशि रु. 7,75,453/- रुपये मात्र संवेदक - परशुराम मिश्र को भुगतान की  
अनुशांसा की जाती है।



*Shweta Singh*  
30/10/24  
विभागीय GST Consultant

वित्त प्रबंधक

(Taxation)

*Syrum Singh*  
30/10/24

*Prabhu Kumar*  
30/10/24

वित्त प्रबंधक

GST नोडल पदाधिकारी





# SKKSS & Co

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

22.10.2024

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

**Re:** Submission of GST Impact Report of Parshuram Mishra vide agreement number 27 SBD/2020-21

**Ref:** Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Benipatti, RWD letter no. 1027 dated 21.06.2024

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/2020-21	Construction and Maintenance Of Road & CD Work From Salempur Purvi Tol to Parsa Dakshin Tol Under MMGSY(SC)	7,75,453	0.00

We are therefore pleased to make our submission of GST Impact Report of Parshuram Mishra for the following project with reference to the Construction and Maintenance Of Road & CD Work From Salempur Purvi Tol to Parsa Dakshin Tol Under MMGSY(SC).

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004



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

- 1) The impact being given is for RA Bill 01 to RA Bill 04 that has been approved. GST impact in later RA bills have to be verified and audited on submission of bill by Parshuram Mishra 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. **Observation on GST claim as submitted by contractor-claimant:**

We have gone through the submission made by the Contractor-claimant, and have observed that the contractor has been awarded the contract for construction on (25/01/2020), wherein GST was in force.

From the rate analysis enclosed it has been observed that GST has been considered in the material component only at different applicable rates, and VAT/GST @ 4% has been considered in overhead component based on the RCD SOR Guidelines.

As per the GST law, GST is to be paid on the entire value of contract, however from the rate analysis enclosed it is observed that the GST has been provided only on

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004



material component and a provision of 4% has been made in overhead component by the department.

Hence, the contractor-claimant has raised GST claim of Rs. 23,00,469 due to non-provisioning of GST by the department on the entire value of contract, whereas the contractor submits that the GST has been paid on the entire value of contract as executed by him.

1) **That the GST Impact calculation is made on the following premise:**

That the above work is a the Construction and Maintenance Of Road & CD Work From Salempur Purvi Tol to Parsa Dakshin Tol Under MMGSY(SC).

a) As per section 15 of the CGST and SGST Act, 2017

(1) The value of a supply of goods or services or both shall be the transaction value, which is the price actually paid or payable for the said supply of goods or services or both where the supplier and the recipient of the supply are not related and the price is the sole consideration for the supply.

(2) The value of supply shall include—

a) any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this Act, the State Goods and Services Tax Act, the Union Territory Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, if charged separately by the supplier;



DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004



(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.

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.

- b) 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;

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004



- c) It has observed that for certain work rate analysis did not match/incomplete with the approved BOQ. Hence the work items of these type has been removed from our computation.
- 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.
- 2) 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.
- 3) That the GST claim as submitted by contractor is **Rs. 23,00,469** while as per our calculation it is **Rs. 7,75,453** which results in savings of **Rs. 15,25,016**.
- 4) 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.

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*  
22/10/24  
Authorized Signatory

Enclosed: -

1) GST claim computation

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004





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<b>Annexure-I</b>			
<b>GST Impact Assessment of M/S Parshuram Mishra</b>			
<b>Agreement No : 27 SBD/2020-21</b>			
<b>Project Name : Construction and Maintenance Of Road &amp; Cd Work From Salempur Purvi Tol to Parsa Dakshin Tol Under MMGSY(SC)</b>			
<b>Particulars</b>	<b>Amount (Work at 12%)</b>	<b>Amount (Work at 18%)</b>	<b>Total</b>
Total Work done till date - RA 01 to RA 04 (after below 5.67%)	62,54,773	57,99,479	1,20,54,252
Less: Pre-GST work done value	-	-	-
Balance work to be in GST period	62,54,773	57,99,479	1,20,54,252
Less: Work value for which rate analysis not found	38,241	1,18,742	1,56,982
Work value for which GST impact is calculated - (A)	62,16,532	56,80,737	1,18,97,269
Less: Extra GST added in rate analysis	74,647	3,30,221	4,04,868
Less: Embedded Tax in OH component	2,23,341	1,94,564	4,17,906
Taxable Value	59,18,543	51,55,953	1,10,74,496
Add: GST (1)	7,10,225	9,28,071	16,38,297
Actual GST paid (2)	6,70,154	9,32,059	16,02,213
Lower of two 1 or 2	6,70,154	9,28,071	15,98,226
Revised Work Value - (B)	65,88,698	60,84,024	1,26,72,722
GST reimbursement (B-A)	3,72,166	4,03,287	7,75,453



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Annexure-II							
Sri Parshuram Mishra							
Agreement No : 27 SBD/2020-21							
DETAILS OF GST COMPONENT CONSIDERED FOR THE CONSTRUCTION AND MAINTENANCE OF ROAD & CD WORK FROM SALEMPUR PURVI TOL TO PARSA DAKSHIN TOL MMGSY(SC)							
Sl. No.	Description of Direct Material (As per nature of Contract)	UOM	Rate considered as per Rate analysis	Quantity RA 01	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	53mm to 26.5 mm	cum	467.20	429.345	2,00,590	1%	1,986
2	26.5mm to 4.75mm	cum	509.67	552.015	2,81,345	1%	2,786
3	2.36mm below	cum	162.30	245.340	39,819	1.00%	394
4	53mm to 22.4mm	cum	467.20	493.450	2,30,540	1.00%	2,283
5	stone screening type B 11.2	cum	351.99	97.874	34,451	1.00%	341
6	cement	t	6063.10	40.689	2,46,699	24.00%	47,748
7	coarse sand	cum	162.30	56.990	9,249	1.00%	92
8	40mm agg	cum	449.67	46.968	21,120	1.00%	209
9	20mm agg	cum	561.89	43.527	24,458	1.00%	242
10	10mm agg	cum	626.62	21.190	13,278	1.00%	131
11	Sand at site	cum	154.99	0.120	19	1.00%	0
12	cement at site	t	6454.74	0.090	581	24.00%	112
13	RCC pipe NP3	m	3050.04	22.500	68,626	14.00%	8,428
Total					11,70,775		64,752
Total (after OII, CP and LCS)							79,134
Total (after 5.67% below)							74,647



Annexure-II(A)							
Sri Parshuram Mishra							
Agreement No : 27 SBD/2020-21							
DETAILS OF GST COMPONENT CONSIDERED FOR THE CONSTRUCTION AND MAINTENANCE OF ROAD & CD WORK FROM SALEMPUR PURVI TOL TO PARSA DAKSHIN TOL MMGSY(SC)							
Sl. No.	Description of Direct Material (As per nature of Contract)	UOM	Rate considered as per Rate analysis	Quantity RA 02 to RA 04	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	53mm to 26.5 mm	cum	467.20	64.352	30,065	1%	298
2	26.5mm to 4.75mm	cum	509.67	82.739	42,169	1%	418
3	2.36mm below	cum	162.30	36.773	5,968	1.00%	59
4	53mm to 22.4mm	cum	467.20	160.507	74,989	1.00%	742
5	stone screening type B 11.2	cum	351.99	31.836	11,206	1.00%	111
6	cement	t	6063.10	118.532	7,18,674	24.00%	1,39,098
7	coarse sand	cum	162.30	152.399	24,734	1.00%	245
8	Crushed Stone	cum	538.67	304.798	1,64,185	1.00%	1,626
9	Polytheen sheet	sqm	16.25	1862.652	30,268	14.00%	3,717
10	Bitumen primer	t	47222.79	0.023	1,066	14.00%	131
11	Bituminous sealent	litre	26.29	85.795	2,256	14.00%	277
12	Jute rope	m	40.22	406.397	16,345	1.00%	162
13	Plasticizer	litre	188.65	550.893	1,03,926	24.00%	20,115
14	Joint filler	sqm	1117.12	13.547	15,133	24.00%	2,929
15	Hot Applied Thermoplastic	litre	212.93	1201.875	2,55,915	14.00%	31,428
16	Reflectoring glass	kg	69.48	120.188	8,351	14.00%	1,026
17	Bitumen emulsion ss-1	t	47222.79	4.361	2,05,925	14.00%	25,289
18	Bitumen emulsion Rs-1	t	45041.97	1.414	63,702	14.00%	7,823
19	Bitumen s-90	t	40609.08	9.797	3,97,842	14.00%	48,858
20	Stone crushed	cum	479.28	139.219	66,725	1.00%	660.64
21	Water based paint	litre	135.57	54.800	7,429	24.00%	1,438
Total					22,46,875		2,86,449
Total (after OII, CP and LCS)							3,50,069
Total (after 5.67% below)							3,30,221





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Annexure-III		
Computation of Embedded Tax in Overhead as per RCD Guideline		
Agreement No : 27 SBD/2020-21		
Project Name : Construction and Maintenance Of Road & Cd Work From Salempur Purvi Tol to Parsa Dakshin Tol Under MMGSY(SC)		
Particulars	Amount (Work at 12%)	Amount (Work at 18%)
Total Work done till date - RA 04 (after below 5.67%)	62,54,773	57,99,479
Less: Pre-GST work done value	-	-
Balance work to be in GST period	62,54,773	57,99,479
Less: Work value for which rate analysis not found	38,241	1,18,742
Work value for which GST impact is calculated	62,16,532	56,80,737
Less: Extra GST added in rate analysis	74,647	3,30,221
Work Value without taxes (A)	61,41,885	53,50,517
Less: LWC @ 1%	60,811	52,975
Work Value without taxes and LWC (B)	60,81,074	52,97,541
Less: OH and CP @ 21% (B)/1.21 x 0.21	10,55,393	9,19,408
Work Value without taxes, OH and CP (C)	50,25,681	43,78,133
Embedded Taxes @ 4% on above (C) x 4% - (D)	2,01,027	1,75,125
Contractor Profit on above embedded taxes computed @ 10% - E	20,103	17,513
LWC@ 1% on embedded taxes in CP and OH (F)	2,211	1,926
Total Embedded taxes on OH, CP & LWC( D+E+F)	2,23,341	1,94,564

