

ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:-GST CLAIM/RWD CLAIM/2024-25/395 3403 अनु पटना/दिनांक:-14/11/2024
प्रेषक,

मनोज कुमार, भा0आ0नि0से0

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-औरंगाबाद।

विषय : MMGSY योजनान्तर्गत Construction of road from 1) Dhamapur-Saristabad se Noorpur. 2) Hulasganj se Kanhaiganj. 3)Dhamapur-Sakroha se Gopal Bigh. में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-जहानाबाद का पत्रांक-1461 अनु0, दिनांक-25.06.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 5,61,225/- 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 5,39,170/- मात्र की राशि दावे के योग्य पाया गया है, जिसकी पथवार विवरणी निम्नवत् है :-

Sr. No.	Name of Road	Claim Amount	Recommended Amount
1	Dhamapur-Saristabad se Noorpur	2,25,222	2,21,580
2	Hulasganj se Kanhaiganj	1,43,512	1,35,209
3	Dhamapur-Sakroha se Gopal bigha	1,92,491	1,82,381
Total		5,61,225/-	5,39,170/-


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 हैं।
- 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।

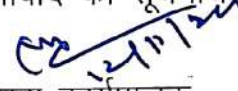
- एकरारनामा से अधिक राशि के भुगतान के लिए अतिरिक्त राशि का पूरक एकरारनामा कर लिया गया है।

अनु०- यथोक्त।

विश्वासभाजन


अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापांक- GST CLAIM/RWD CLAIM/2024-25/395 3403 पटना/दिनांक:-14/11/2024
प्रतिलिपि:-कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल-जहानाबाद 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 - 30.10.24 को आहूत बैठक की कार्यवाही

विषय :- M.M.G.S.Y. योजनान्तर्गत Construction of Road from Dhamapur -
Saristabad Se Noorpur एकरारनामा संख्या 74/S.B.D/2021-22 में
जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, जहानाबाद का पत्रांक 1461 अनु० दिनांक 25.06.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, कार्य प्रमंडल, जहानाबाद
द्वारा विषयांकित पथ में रु० 2,25,222 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. 2,21,580/- मात्र की
राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 74/S.B.D/2021-22 विषयांकित कार्य Construction
of Road from Dhamapur - Saristabad Se Noorpur Under MMGSY के लिए दावे की
राशि रु. 2,21,580/- मात्र संवेदक श्री रविकांत को भुगतान की अनुशंसा की जाती है। भुगतान करने
से पहले यह सुनिश्चित कर लें कि इस मामले का पुनः भुगतान न हो।



Shankar Singh
30/10/24

विभागीय GST Consultant

वित्त प्रबंधक

वित्त प्रबंधक

GST नोडल पदाधिकारी

(Taxation)

Shyam Sundar
30/10/24

Prabhu Kumar
30/10/24

[Signature]
30/10/24

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 :- M.M.G.S.Y. योजनान्तर्गत Construction of Road from Hulasganj Se
KanhaiGanj एकरारनामा संख्या 50/S.B.D/2021-22 में जी.एस.टी. दावा की
स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, जहानाबाद का पत्रांक 1461 अनु० दिनांक 25.06.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, कार्य प्रमंडल, जहानाबाद
द्वारा विषयांकित पथ में रु० 1,43,512 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. 1,35,209/- मात्र की
राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 50/S.B.D/2021-22 विषयांकित कार्य Construction
of Road from Hulasganj Se KanhaiGanj Under MMGSY के लिए दावे की राशि रु.
1,35,209/- मात्र संवेदक श्री रविकांत को भुगतान की अनुशंसा की जाती है। भुगतान करने से पहले
यह सुनिश्चित कर लें कि इस मामले का पुनः भुगतान न हो।



Shweta Singh
30/10/24

विभागीय GST Consultant

वित्त प्रबंधक

(Taxation)
Shweta Singh
30/10/24

Prabhu Kumar
30/10/24

वित्त प्रबंधक

GST नोडल पदाधिकारी



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 :- M.M.G.S.Y. योजनान्तर्गत Construction of Road from Dhamapur -
Sakroha Se GopalBigha एकरारनामा संख्या 73/S.B.D/2021-22 में
जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, जहानाबाद का पत्रांक 1461 अनु० दिनांक 25.06.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, कार्य प्रमंडल, जहानाबाद
द्वारा विषयांकित पथ में रु० 1,92,491 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. 1,82,381/- मात्र की
राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 73/S.B.D/2021-22 विषयांकित कार्य Construction
of Road from Dhamapur - Sakroha Se GopalBigha Under MMGSY के लिए दावे की
राशि रु. 1,82,381/- मात्र संवेदक श्री रविकांत को भुगतान की अनुशंसा की जाती है। भुगतान करने
से पहले यह सुनिश्चित कर लें कि इस मामले का पुनः भुगतान न हो।



Shweta Singh
30/10/24

विभागीय GST Consultant

वित्त प्रबंधक

(Taxation)

Shweta Singh
AF17

30/10/24

Prabhu Kumar
30/10/24

वित्त प्रबंधक

GST नोडल पदाधिकारी



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

01.08.2024

Re: Submission of GST Impact Report of Shri Ravikant agreement number 74/S.B.D/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, Jehanabad RWD letter no. 1461 dated 25.06.2024

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 ₹)
74/S.B.D/2021-22	Construction of Road from Dhamapur - Saristabad Se Noorpur Under MMGSY	2,21,580 (Annexure-1)



DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

That the GST Impact calculation is made on the following premise:

- a) That the above work is a Construction of Road from Dhamapur - Saristabad Se Noorpur Under MMGSY.
- b) 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 18/07/2022 GST@18% is payable.
- c) The impact is being given from RA Bill 01 to RA Bill 02.
- d) The GST claim as submitted by contractor is **Rs. 2,25,222/-** while as per our calculation it is **Rs. 2,21,580/-** which results in savings of **Rs. 3,642/-**.
- e) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment.

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

Shruti Singh
01/08/24
Authorized Signatory
Enclosed: -



GST claim computation

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Annexure-I
Shri Ravikant

Agreement No. : 74/S.B.D/2021-22

Construction of Road from Dhamapur - Saristabad Se Noorpur Under MMGSY

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) [Note 1]	GST paid as per GSTR 3B (C)	Actual GST to be Paid (D = (A - B) x 18%)	Claim (E = (C or D, which is lower) - B)
1	1	30-05-2023 (Page -151)	25,00,000		4,50,000		
2	2	07-08-2023 (Page -145)	14,16,688	4,09,681	2,25,667	6,31,261	2,21,580
Total			39,16,688		6,75,667		

Computation of Embedded taxes [Note 1]

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA 01 to RA 02) (Page-146)	34,46,751	
GST @ 12%	4,13,610	10.460%
LWC @ 1%	34,468	
Seigniorage Fees	59,424	
Work Done Value including taxes, cess & S Fees	39,54,253	
Work done value after 0.95% below	39,16,688	
Payment made as per RA 01 to RA 02	39,16,688	
Embedded tax @ 10.460%	4,09,681	

Note-2

GSTR-3B MONTHLY BREAKUP (June-23) (Page-75) *

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL ENGINEERING ORGANISATION WORKS DIVISION, JEHANABAD (RA-01)	25,00,000	2,25,000	2,25,000	4,50,000
RURAL ENGINEERING ORGANISATION WORKS DIVISION, JEHANABAD (Others Road)	16,96,951	1,52,726	1,52,726	3,05,451
Total	41,96,951	3,77,726	3,77,726	7,55,451

GSTR-7 Details (June-23) (Page-71)				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL ENGINEERING ORGANISATION WORKS DIVISION, JEHANABAD (Page-184)	41,96,951	41,970	41,970	83,939

* Payment was made in May month but the Division has deducted TDS in June 23 and the Party has filed the GSTR-3B return for the respective transaction in June 23 & filed a Nil return for May 2023.

Note-3

GSTR-3B MONTHLY BREAKUP (August-23) (Page-69)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL ENGINEERING ORGANISATION WORKS DIVISION, JEHANABAD (RA-02)	12,53,706	1,12,834	1,12,834	2,25,667
Total	12,53,706	1,12,834	1,12,834	2,25,667

GSTR-7 Details (August-23) (Page-187) **				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL ENGINEERING ORGANISATION WORKS DIVISION, JEHANABAD (Page-183)	12,53,706	12,538	12,538	25,076

** Division has deducted TDS on Net Value (RA-02) i.e. (14,16,688 / 1.13) = 12,53,706



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

01.08.2024

Re: Submission of GST Impact Report of Shri Ravikant agreement number 50/S.B.D/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, Jehanabad RWD letter no. 1461 dated 25.06.2024

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 ₹)
50/S.B.D/2021-22	Construction of Road from Hulasganj Se KanhaiGanj Under MMGSY	1,35,209 (Annexure-1)



DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

That the GST Impact calculation is made on the following premise:

- a) That the above work is a Construction of Road from Hulasganj Se KanhaiGanj Under MMGSY.
- b) 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 18/07/2022 GST@18% is payable.
- c) The impact is being given from RA Bill 01 to RA Bill 03.
- d) The GST claim as submitted by contractor is **Rs. 1,43,512/-** while as per our calculation it is **Rs. 1,35,209/-** which results in savings of **Rs. 8,303/-**
- e) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment.

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

Shweta Singh
01/08/24
Authorized Signatory
Enclosed: -



GST claim computation

Annexure-I
Shri Ravikant

Agreement No. : 50/S.B.D/2021-22

Construction of Road from Ituhaganj Se Kanhaiganj Under MINGSY

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) [Note 1]	GST paid as per GSTR 3B (C)	Actual GST to be Paid (D = (A - B) x 18%)	Claim (E = (C or D, which is lower) - B)
1	1	24-03-2023 (Page -175) - Limit Payment	12,92,527		2,32,655		
2	2	25-04-2023 (Page -167) - Limit Payment	4,61,685	2,50,276	83,103	3,85,486	
3	3	06-06-2023 (Page-160) - Limit Payment	6,37,653		1,14,778		1,35,209
Total			23,91,865		4,30,536		

Computation of Embedded taxes [Note 1]

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA 01 to RA 03) (Page-161)	24,81,425	
GST @ 12%	2,97,771	
LWC @ 1%	24,814	10.464%
Seigniorage Fees	41,755	
Work Done Value Including taxes, cess & S Fees	28,45,765	
Work done value after 15.95% below	23,91,865	
Payment made as per RA 01 to RA 03	23,91,865	
Embedded tax @ 10.464%	2,50,276	

Note-2

GSTR-3B MONTHLY BREAKUP (March-23) (Page-87)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL ENGINEERING ORGANISATION WORKS DIVISION, JEHANABAD (RA-01)	12,92,527	1,16,327	1,16,327	2,32,655
RURAL ENGINEERING ORGANISATION WORKS DIVISION, JEHANABAD (Others Road)	15,29,329	1,37,640	1,37,640	2,75,279
Total	28,21,856	2,53,967	2,53,967	5,07,934

GSTR-7 Details (March-23) (Page-83)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL ENGINEERING ORGANISATION WORKS DIVISION, JEHANABAD (Page -186)	28,21,856	28,220	28,220	56,440

Note-3

GSTR-3B MONTHLY BREAKUP (April-23) (Page-81)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL ENGINEERING ORGANISATION WORKS DIVISION, JEHANABAD (RA-02)	4,61,685	41,552	41,552	83,103
RURAL ENGINEERING ORGANISATION WORKS DIVISION, JEHANABAD (Others Road)	6,19,533	55,760	55,760	1,11,520
Total	10,81,218	97,311	97,311	1,94,623

GSTR-7 Details (April-23) (Page-77)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL ENGINEERING ORGANISATION WORKS DIVISION, JEHANABAD (Page -185)	10,81,218	10,813	10,813	21,626



Note-4

Note-4					
GSTR-3B MONTHLY BREAKUP (June-23) (Page-75)					
Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax	
RURAL ENGINEERING ORGANISATION WORKS DIVISION, JEHANABAD (RA-03)	6,37,653	57,389	57,389	1,14,778	
RURAL ENGINEERING ORGANISATION WORKS DIVISION, JEHANABAD (Others Road)	35,59,298	3,20,337	3,20,337	6,40,674	
Total	41,96,951	3,77,726	3,77,726	7,55,451	
GSTR-7 Details (June-23) (Page-71)					
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax	
RURAL ENGINEERING ORGANISATION WORKS DIVISION, JEHANABAD (Page-184)	41,96,951	41,970	41,970	83,939	



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

01.08.2024

Re: Submission of GST Impact Report of Shri Ravikant agreement number 73/S.B.D/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, Jehanabad RWD letter no. 1461 dated 25.06.2024

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 ₹)
73/S.B.D/2021-22	Construction of Road from Dhamapur – Sakroha Se GopalBigha Under MMGSY	1,82,381 (Annexure-1)



DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

That the GST Impact calculation is made on the following premise:

- a) That the above work is a Construction of Road from Dhamapur – Sakroha Se GopalBigha Under MMGSY.
- b) 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 18/07/2022 GST@18% is payable.
- c) The impact is being given from RA Bill 01 to RA Bill 03.
- d) The GST claim as submitted by contractor is Rs. 1,92,491/- while as per our calculation it is Rs. 1,82,381/- which results in savings of Rs. 10,110/-.
- e) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment.

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

Shweta Singh
01/08/24
Authorized Signatory
Enclosed: -



GST claim computation

Annexure-I							
Shri Ravikant							
Agreement No. : 73/S.B.D/2021-22							
Construction of Road from Dhamapur - Sakroha Se Gopalbigha Under MMGSY							
Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) [Note 1]	GST paid as per GSTR 3B (C)	Actual GST to be Paid (D = (A - B) x 18%	Claim (E = (C or D, which is lower) - B)
1	1	24-03-2023 (Page -) - Limit Payment	15,29,329	3,34,823	2,75,279	5,17,204	1,82,381
2	2	25-04-2023 (Page -) - Limit Payment	6,19,553		1,11,520		
3	3	30-05-2023 (Page -)	10,59,298		1,90,674		
Total			32,08,180		5,77,472		

Computation of Embedded taxes [Note 1]

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA 01 to RA 03)	33,19,680	
GST @ 12%	3,98,362	10.437%
LWC @ 1%	33,197	
Seigniorage Fees	65,751	
Work Done Value Including taxes, cess & S Fees	38,16,989	
Work done value after 15.95% below	32,08,180	
Payment made as per RA 01 to RA 03	32,08,180	
Embedded tax @ 10.437%	3,34,823	

Note-2

GSTR-3B MONTHLY BREAKUP (March- 23) (Page -87)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL ENGINEERING ORGANISATION WORKS DIVISION, JEHANABAD (RA-01)	15,29,329	1,37,640	1,37,640	2,75,279
RURAL ENGINEERING ORGANISATION WORKS DIVISION, JEHANABAD (Others Road)	12,92,527	1,16,327	1,16,327	2,32,655
Total	28,21,856	2,53,967	2,53,967	5,07,934

GSTR-7 Details (March-23) (Page -83)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL ENGINEERING ORGANISATION WORKS DIVISION, JEHANABAD (Page -186)	28,21,856	28,220	28,220	56,440

Note-3

GSTR-3B MONTHLY BREAKUP (April- 23) (Page-81)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL ENGINEERING ORGANISATION WORKS DIVISION, JEHANABAD (RA-02)	6,19,553	55,760	55,760	1,11,520
RURAL ENGINEERING ORGANISATION WORKS DIVISION, JEHANABAD (Others Road)	4,61,685	41,552	41,552	83,103
Total	10,81,238	97,311	97,311	1,94,623

GSTR-7 Details (April-23) (Page -77)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL ENGINEERING ORGANISATION WORKS DIVISION, JEHANABAD (Page -185)	10,81,238	10,813	10,813	21,626



Note-4

GSTR-3B MONTHLY BREAKUP (June-23) (Page-75)					
Name of Division		Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL ENGINEERING ORGANISATION WORKS DIVISION, JEHANABAD (RA-03)		10,59,298	95,337	95,337	1,90,674
RURAL ENGINEERING ORGANISATION WORKS DIVISION, JEHANABAD (Others Road)		31,37,653	2,82,389	2,82,389	5,64,778
Total		41,96,951	3,77,726	3,77,726	7,55,451
GSTR-7 Details (June-23) (Page-71)*					
Name of Division		Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL ENGINEERING ORGANISATION WORKS DIVISION, JEHANABAD (Page-184)		41,96,951	41,970	41,970	83,939

* Payment was made in May month but the Division has deducted TDS in June 23 and the Party has filed the GSTR-3B return for the respective transaction in June 23 & filed a Nil return for May 2023.



Shri Ravikant

Computation Details			
Particular	Dhamapur noorpur road	Hulasganj to Kanhaiganj road	Dhamapur-Sakroha road
Total Payment received	37,53,706	23,91,865	32,08,180
GST already embedded @ 12% (A)	4,50,445	2,87,024	3,84,982
GST Payable @ 18% (B)	6,75,667	4,30,536	5,77,472
Difference claim Amount (B - A)	2,25,222	1,43,512	1,92,491

Shri Ravikant
18/02/2023