

ग्रामीण कार्य विभाग, बिहार, पटना।

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:- GST CLAIM/RWD CLAIM/2023-24/44 - 2765 पटना / दिनांक:- 01/10/2024
प्रेषक,

मनोज कुमार, भा03आ0नि0से0
अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा।

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

विषय : MMGSY(Gen). योजनान्तर्गत Construction of Road from PMGSY to
Muslim Tola in Motipur Block. में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-मुजफ्फरपुर पश्चिम का पत्रांक-890 अनु0, दिनांक-26.06.2023

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 6,50,873/- 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-GST CLAIM/RWD CLAIM/2023-24/44 - 2765 पटना / दिनांक:- 01/10/2024
प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल-मुजफ्फरपुर पश्चिम को सूचनार्थ।

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 25.01.24... को आहूत बैठक की कार्यवाही

विषय :- MMGSY (Gen). योजनान्तर्गत Construction of road from PMGSY to
Muslim Tola in Motipur Block एकरारनामा संख्या 319 S.B.D/2021-
22 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, मुजफ्फरपुर पश्चिम का पत्रांक 890 अनु० दिनांक 26.06.2023

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, कार्य प्रमंडल, मुजफ्फरपुर पश्चिम द्वारा विषयांकितपथ में रु० 8,79,406 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. 6,50,873/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 319 S.B.D/2021-22 विषयांकित कार्य Construction of road from PMGSY to Muslim Tola in Motipur Block Under MMGSY (Gen) के लिए दावे की राशि रु. 6,50,873/- मात्र संवेदक राम कुमार सिंह को भुगतान की अनुशंसा की जाती है।



Shweta Singh
25/09/24

विभागीय GST Consultant

Prabhu Kumar
25.09.24

वित्त प्रबंधक

(Taxation)

Prabhu Kumar
25/09/24

वित्त प्रबंधक

GST नोडल पदाधिकारी

18.09.2024

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 Ram Kumar Singh vide Agreement No. 319SBD/2021-22.

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and letter no. 890 dated 26.06.2023

Respected Sir,

We are appointed to recommend payment of GST Impact by analysing claim of contractors as per Scope of Work.

| GST Impact Summary | | |
|--------------------|--|--------------------------|
| Agreement No. | Type of Supply | GST Impact (in ₹) |
| 319 SBD/2021-22 | Construction of Road from PMGSY to Muslim Tola in Motipur Block Under MMGSY (Gen). | 6,50,873 (Annexure-I) |



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 PMGSY to Muslim Tola in Motipur Block Under MMGSY (Gen).
- 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 02 to RA Bill 06.
- d) The GST Claim as per the contractor is Rs. 8,79,406/- While as per our calculation GST Impact is Rs. 6,50,873/- thus generating savings of Rs. 2,28,533/-
- 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.

Shivendra Singh
18/07/2022
Authorized Signatory
Enclosed: -



- 1) GST claim computation

Construction of Road from PMGSY To Muslim Tola in Modipur Block Under MMGSY (Gen).

| 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, whichever is lower) - B) |
|--|-------------|--|--|---------------------------|-----------------------------|--|--|
| 1 | 2 | 06-10-2022 (Page -375) | 75,58,400 | | 13,60,512 | | |
| 2 | 3 | 21-12-2022 (Page -367) (Limit Payment) | 31,658 | | 5,698 | | |
| 3 | 4 | 27-01-2023 (Page -360) (Limit Payment) | 11,73,723 | 11,99,258 | 2,11,270 | | |
| 4 | 5 | 13-04-2023 (Page -352) (Limit Payment) | 7,82,482 | | 1,40,847 | | |
| 5 | 6 | 07-06-2023 (Page -342) (Limit Payment) | 19,31,504 | | 17,18,327 | | |
| Total | | | 1,14,77,767 | | | 18,50,132 | 6,50,873 |
| Tax Payment of RA Bill (06) was made through DRC-03. The division did not deduct GST TDS for the payment made in June 2023, amounting to ₹19,31,504 (refer to page 500). Although the party received the payment (Shown in memo of payment) but they did not file the GSTR-3B return for the same amount in June 2023. Instead, the party filed the GSTR-3B return via DRC-03 (refer to page 493). | | | | | 2,94,636 | | |
| Total Tax | | | | | 20,12,963 | | |

Computation of Embedded taxes [Note 1]

| Particulars | Amount | GST embedded in total work done (%) |
|--|-------------|-------------------------------------|
| Work Done Value excluding taxes etc (as per RA 02 to RA 06)* | 99,93,819 | |
| GST @ 12% | 11,99,258 | 10.449% |
| LWC @ 1% | 99,938 | |
| Seigniorage Fees | 1,84,752 | |
| Work Done Value Including taxes, cess & S Fees | 1,14,77,767 | |
| Payment made as per RA 02 to RA 06 | 1,14,77,767 | |
| Embedded tax @ 10.449% | 11,99,258 | |

| | |
|--|-------------|
| * Total Value upto RA Bill - 06 (page-344) | 1,28,11,595 |
| Less RA -01 due to GST @12% (page-388) | 28,17,776 |
| | 99,93,819 |

Note-2

GSTR-3B MONTHLY BREAKUP (Jan -23) * (Page - 337)

| Name of Division | Taxable Value | CGST @ 9% | SGST @ 9% | Total Tax |
|--|---------------|-------------|-----------|-----------|
| RURAL WORKS DEPARTMENT WORK DIVISION MUZAFFARPUR WEST (RA-02) (Page - 496) | 75,58,400 | 6,80,256 | 6,80,256 | 13,60,512 |
| RURAL WORKS DEPARTMENT WORK DIVISION MUZAFFARPUR WEST (rulers road) (Page - 496) | 24,65,651 | 2,21,908.59 | 2,21,909 | 4,43,817 |
| Total | 1,00,24,051 | 9,02,165 | 9,02,165 | 18,04,329 |

* The party received GST TDS in October 2022. However, the party filed the GSTR-3B return for the corresponding month in January 2022-23, declaring CGST at 6% and SGST at 6%. The GSTR-1 for the mentioned months (refer page - 487) of FY 2022-23 was inadvertently filed considering tax rates of 12% and 5%. This error was rectified in the GSTR-1 in September 2023 (refer page - 476 to page - 479). The tax payment for the amendment mentioned (refer page - 487) was made in January 2023-24 (refer page-482) by reflecting a taxable value Rs. 1. The remaining balance of tax (i.e. CGST and SGST) after amendment was also paid in January 2023-24 (refer page 482).

GSTR-1 Details (October - 22)

| Name of Division | Taxable Value | CGST @ 1% | SGST @ 1% | Total Tax |
|--|---------------|-----------|-----------|-----------|
| RURAL WORKS DEPARTMENT WORK DIVISION MUZAFFARPUR WEST (RA-02) (Page - 335) | 1,00,24,051 | 1,00,241 | 1,00,241 | 2,00,481 |



Note-3
GSTR-3B MONTHLY BREAKUP (March-23) * (Page - 330)

| Name of Division | Taxable Value | CGST @ 9% | SGST @ 9% | Total Tax |
|--|------------------|-----------------|-----------------|-----------------|
| RURAL WORKS DEPARTMENT WORK DIVISION MUZAFFARPUR WEST (RA-03) (Page - 496) | 31,658 | 2,849 | 2,849 | 5,698 |
| RURAL WORKS DEPARTMENT WORK DIVISION MUZAFFARPUR WEST (others road) (Page - 496) | 24,65,651 | 2,21,909 | 2,21,909 | 4,43,817 |
| Total | 24,97,309 | 2,24,758 | 2,24,758 | 4,49,516 |

* GST TDS has been received by the party in December 2022 However, party has filed GSTR-3B return of respective month in the month of March 2023.

GSTR-7 Details (December- 22)

| Name of Division | Taxable Value | CGST @ 1% | SGST @ 1% | Total Tax |
|--|---------------|-----------|-----------|-----------|
| RURAL WORKS DEPARTMENT WORK DIVISION MUZAFFARPUR WEST (RA-03) (Page - 327) | 24,97,309 | 24,973 | 24,973 | 49,946 |

Note-4
GSTR-3B MONTHLY BREAKUP (April -23)

| Name of Division | Taxable Value | CGST @ 9% | SGST @ 9% | Total Tax |
|---------------------------|---------------|-----------|-----------|-----------|
| NIL return has been filed | - | - | - | - |
| Total | - | - | - | - |

* In payment certificate it is shown that Party has received payment in March 2023 but division has deducted GST TDS in April 2023 However, party has filed GSTR-3B Nil return in April 2023 and Party has filed GSTR-3B return of respective month in June 2023 i.e. Rs. 44,49,129.

GSTR-7 Details (April- 23)

| Name of Division | Taxable Value | CGST @ 1% | SGST @ 1% | Total Tax |
|--|------------------|---------------|---------------|---------------|
| RURAL WORKS DEPARTMENT WORK DIVISION MUZAFFARPUR WEST (Page - 323) | 44,49,129 | 44,491 | 44,491 | 88,983 |
| Total | 44,49,129 | 44,491 | 44,491 | 88,983 |

Note-5
GSTR-3B MONTHLY BREAKUP (June -23) * (Page-326)

| Name of Division | Taxable Value | CGST @ 9% | SGST @ 9% | Total Tax |
|--|------------------|-----------------|-----------------|------------------|
| RURAL WORKS DEPARTMENT WORK DIVISION MUZAFFARPUR WEST (RA-04) * (Page - 496) | 11,73,723 | 1,05,635 | 1,05,635 | 2,11,270 |
| RURAL WORKS DEPARTMENT WORK DIVISION MUZAFFARPUR WEST (RA-05) * (Page - 496) | 7,82,482 | 70,423 | 70,423 | 1,40,847 |
| RURAL WORKS DEPARTMENT WORK DIVISION MUZAFFARPUR WEST (others road) (Page - 496) | 49,05,794 | 4,41,521 | 4,41,521 | 8,83,043 |
| Total | 68,61,999 | 6,17,580 | 6,17,580 | 12,35,160 |

* Party has received GST TDS for the month April 23 i.e. 44,49,129 (refer page no - 323) & for the month June 23 i.e. 24,12,870 (refer page no -322) However, Party has filed GSTR-3B NIL return in April month and GSTR-3B return has been filed in respect of GST TDS received for the month April 2023 & June 2023 in June 2023 month on gross turnover Rs. 68,61,999 (i.e. 44,49,129+24,12,870)

GSTR-7 Details (June- 23)

| Name of Division | Taxable Value | CGST @ 1% | SGST @ 1% | Total Tax |
|--|------------------|---------------|---------------|---------------|
| RURAL WORKS DEPARTMENT WORK DIVISION MUZAFFARPUR WEST (RA-05) (Page - 322) | 24,12,870 | 24,129 | 24,129 | 48,257 |
| Total | 24,12,870 | 24,129 | 24,129 | 48,257 |

