

अधीक्षण अभियंता का कार्यालय  
ग्रामीण कार्य विभाग, कार्य अंचल, मुजफ्फरपुर।

पत्रांक:- 1712

दिनांक:- 10/12/24

प्रेषक,

ई0 देवनाथ प्रसाद,  
अधीक्षण अभियन्ता।

सेवा में,

कार्यपालक अभियंता,  
ग्रामीण कार्य विभाग,  
कार्य प्रमंडल मुजफ्फरपुर पूर्वी-1।

विषय:- MMGSY योजनान्तर्गत Construction of Road PMGSY Sadak to Gosai Tola Tak में GST दावा की स्वीकृति के संबंध में।

प्रसंग:- विभागीय GST समिति की अनुशंसा, विभागीय पत्रांक-2688 अनु0 दिनांक-26.09.2024।

महाशय,

उपर्युक्त विषयांकित कार्य में GST की राशि की प्रतिपूर्ति जो जांचोपरान्त रुपये 8,62,021/- मात्र होती है, 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 जाय।
2. यदि भविष्य में दावा नियमानुकूल नहीं पाया गया तो सम्पूर्ण राशि एकमुश्त संवेदक के अगले विपत्र/अग्रघन से समायोजित कर ली जाय।

विश्वासभाजन

अधीक्षण अभियंता  
ग्रामीण कार्य विभाग, कार्य अंचल  
मुजफ्फरपुर।

ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:- RWD/CLAIM/2024-25/258 - 2688 अनु0

पटना / दिनांक:-26/09/2024

प्रेषक,

मनोज कुमार, भा0आ0नि0से0

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल- मुजफ्फरपुर।

विषय : MMGSY योजनान्तर्गत Construction of Road PMGSY Sadak to Gosai Tola Tak.में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल- मुजफ्फरपुर ईस्ट-1 का पत्रांक-943 अनु0, दिनांक-13.06.2023

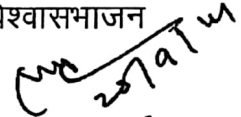
महाशय,

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 दावो की जाँच की गई तथा राशि रु 8,62,021/- 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



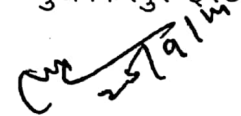
अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापक- RWD/CLAIM/2024-25/258 - 2688 -

पटना / दिनांक:-26/09/2024

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल- मुजफ्फरपुर ईस्ट-1 को सूचनार्थ।



अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

(71)

ग्रामीण कार्य विभाग, बिहार, पटना।

**GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की  
दिनांक - 12.11.24 को आहूत बैठक की कार्यवाही**

**विषय :-** MMGSY योजनान्तर्गत Construction of road PMGSY Sadak to Gosai Tola Tak . एकरारनामा संख्या 08 MBD/2019-20 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

**प्रसंग :-** कार्य प्रमंडल, मुजफ्फरपुर ईस्ट-1 का पत्रांक 943 अनु० दिनांक 13.06.2023

महाशय,

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, मुजफ्फरपुर ईस्ट-1 द्वारा विषयांकित पथ में रु० 21,81,973 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. 8,62,021/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 08 MBD/2019-20 विषयांकित कार्य PMGSY Sadak to Gosai Tola Tak के लिए दावे की राशि रु. 8,62,021/- रुपये मात्र संवेदक सिंह कंस्ट्रक्शन प्राइवेट लिमिटेड को भुगतान की अनुशंसा की जाती है।



*Shweta Singh*  
19/10/24

विभागीय GST Consultant  
पदाधिकारी

*S.S.*  
19/10/24

वित्त प्रबंधक

(Taxation)

*Rabindra Kumar*  
19/10/24

वित्त प्रबंधक

*19/10/24*  
GST नोडल



08.04.2024

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 Singh Construction Private Limited vide agreement number 08 MBD/2019-20

**Ref:** Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Muzaffarpur East-1, RWD letter no. 943 dated 13.06.2023

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.      | Name of Project   | GST Impact in Rupees (Construction) | GST Impact in Rupees (Escalation) |
| 08 MBD/2019-20     | Construction of road from PMGSY Sadak to Gosai Tola Tak | 8,62,021<br>(ANNEXURE - I)          | 0.00                              |



DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004

We are therefore pleased to make our submission of GST Impact Report of M/s Singh Construction Private Limited for the following project with reference to the Construction of road from PMGSY.Sadak to Gosai Tola Tak.

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

- 1) The impact being given is from RA Bill 01 to RA Bill 04. GST Impact in later RA bills have to be verified and audited on submission of bill by M/s Singh Construction Private Limited 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 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 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 onto Rural Works Department in terms of anti-profiteering clause in the GST law;

- 3) That the GST Impact calculation is made on the following premise:

- a) That the above work is a Construction of road from PMGSY Sadak to Gosai Tola Tak.



DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004



b) As per section 15 of the CGST and BGST 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;

(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

c) 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

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NALA ROAD, PATNA - 800004



component, hence in our calculation also 4% in the name of VAT has been reduced and impact has been considered accordingly.

- d) 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;
- e) 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.
- f) 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.
- 4) 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.
- 5) That the GST claim amount submitted for approval by the Contractor was Rs. 21,81,973/- while as per our calculation the GST claim amount shall be Rs. 8,62,021/- which result in savings of Rs. 13,19,952/-



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NALA ROAD, PATNA - 800004

- 6) 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 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.**

*Shaveta Singh*  
**Authorized Signatory**



**Enclosed: -**

1. GST claim computation

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NALA ROAD, PATNA - 800004



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| ANNEXURE-I  |  |  |             |
|---|--|--|-------------|
| GST Impact Assessment of M/s Singh Construction                                     |  |  |             |
| Agreement No: 08 MBD/2019-20  |  |  |             |
| DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM PMGSY SADAK TO GOSAI TOLA TAK |  |  |             |
| Particulars   | work value in which OII @ 20% and CP @ 10% has been considered | work value in which OII @ 10% and CP @ 10% has been considered | TOTAL       |
| Work done till date (RA 04) (19-2016)   | 55,54,817  | 1,40,48,570  | 1,96,03,387 |
| Work done in Pre-GST period   | -  | -  | -           |
| Work done in GST period   | 55,54,817  | 1,40,48,570  | 1,96,03,387 |
| Less: Rate Analysis incomplete/not found  | -  | 3,85,705   | 3,85,705    |
| Work Value on which GST is assessed (A)   | 55,54,817  | 1,36,62,865  | 1,92,17,682 |
| Less: GST added in Rate analysis (Annexure III, VI)                                 | 2,34,207   | 3,95,360   | 6,29,567    |
| Less: VAT in OH (Annexure IV, VII)  | 1,77,354   | 4,82,455   | 6,59,808    |
| Taxable Value   | 51,43,256  | 1,27,85,050  | 1,79,28,306 |
| Add: GST @ 12%  | 6,17,191   | 15,34,206  | 21,51,397   |
| Revised work value (B)  | 57,60,446  | 1,43,19,256  | 2,00,79,703 |
| GST Claim (B - A)   | 2,05,630   | 6,56,391   | 8,62,021    |



**ANNEXURE - II****GST Impact Assessment of M/s Singh Construction****Agreement No: 08 MBD/2019-20****Project Name: Construction of Road from PMGSY Sadak To Gosai Tola Tak**

| <b>Particulars</b>   | <b>Amount</b> |
|--|---------------|
| Total Work done till date  | 55,54,817     |
| Less: Pre-GST work done value  | -             |
| Balance work to be in GST period                                     | 55,54,817     |
| Less: Work value for which rate analysis not found [after 10% below] | -             |
| Total Work value for which GST impact is calculated                  | 55,54,817     |
| Less: Extra GST added in rate analysis - OH @ 10% (pg-433)           | 2,34,207      |
| Less: VAT added in Overhead-OH@10% (pg-432)                          | 1,77,354      |
| Taxable Value  | 51,43,256     |
| Add: GST @ 12%   | 6,17,191      |
| Revised Work Value   | 57,60,446     |
| GST reimbursement  | 2,05,630      |



# ANNEXURE - III

M/S SINGH CONSTRUCTION

AGREEMENT NO - 08 MBD/2019-20

DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM PMGSY SADAK TO GOSAI TOLA TAK

| Sl. No.                       | Description of Direct Material (As per nature of Contract) | Unit  | Rate considered as per Rate analysis | Quantity RA 01 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                             | 53 mm to 9.5 mm  | cum   | 476.80                               | 0.00                    | -                                 | 1%                              | 0                    |
| 2                             | 9.5 mm to 2.36 mm  | cum   | 369.38                               | 0.00                    | -                                 | 1%                              | 0                    |
| 3                             | Stone crusher dust   | cum   | 87.85                                | 0.00                    | -                                 | 1%                              | 0                    |
| 4                             | 53 mm to 22.4 mm   | cum   | 366.2                                | 0.00                    | -                                 | 1%                              | 0                    |
| 5                             | 11.20 mm for grading 3                                     | cum   | 250.99                               | 0.00                    | -                                 | 1%                              | 0                    |
| 6                             | Bitumen emulsion SS-1/primer                               | tonne | 49501.65                             | 0.00                    | -                                 | 14%                             | 0                    |
| 7                             | Bitumen emulsion RS-1                                      | tonne | 47512.35                             | 0.00                    | -                                 | 14%                             | 0                    |
| 8                             | 13.2 mm to 0.09 mm   | cum   | 378.28                               | 0.00                    | -                                 | 1%                              | 0                    |
| 9                             | Bricks   | no.   | 6,311                                | 241950.00               | 15,26,946                         | 1%                              | 15,118               |
| 10                            | Sand   | cum   | 68.34                                | 414.72                  | 28,342                            | 1%                              | 281                  |
| 11                            | Cement   | tonne | 6020.94                              | 108.33                  | 6,52,270                          | 14%                             | 1,26,246             |
| 12                            | Sand   | cum   | 111.8                                | 228.19                  | 25,511                            | 1%                              | 253                  |
| 13                            | 40 mm aggregate  | cum   | 348.67                               | 88.09                   | 30,716                            | 1%                              | 304                  |
| 14                            | 20 mm aggregate  | cum   | 460.89                               | 66.76                   | 30,770                            | 1%                              | 305                  |
| 15                            | 10 mm aggregate  | cum   | 525.62                               | 29.83                   | 15,677                            | 1%                              | 155                  |
| 16                            | Crushed stone  | cum   | 437.67                               | 0.00                    | -                                 | 1%                              | 0                    |
| 17                            | Polythene sheet  | sqm   | 16.25                                | 0.00                    | -                                 | 14%                             | 0                    |
| 18                            | Bituminous sealant   | ltr   | 26.29                                | 0.00                    | -                                 | 14%                             | 0                    |
| 19                            | Plasticizer  | ltr   | 188.65                               | 0.00                    | -                                 | 24%                             | 0                    |
| 20                            | HYSD bars  | tonne | 51744.60                             | 4.78                    | 2,47,210                          | 14%                             | 30,359               |
| 21                            | Binding wire   | kg    | 81.72                                | 36.40                   | 2,975                             | 14%                             | 365                  |
| 22                            | AC pipe  | m     | 45.50                                | 235.20                  | 10,702                            | 14%                             | 1,314                |
| 23                            | MS clamps  | nos.  | 35.37                                | 224.00                  | 7,923                             | 14%                             | 973                  |
| 24                            | Hot applied thermo comp                                    | ltr   | 212.93                               | 0.00                    | -                                 | 14%                             | 0                    |
| 25                            | Reflectorising glass beads                                 | kg    | 69.48                                | 0.00                    | -                                 | 14%                             | 0                    |
| 26                            | RCC pipe NP3   | m     | 3050.04                              | 0.00                    | -                                 | 14%                             | 0                    |
| 27                            | RCC pipe NP4   | m     | 558.57                               | 0.00                    | -                                 | 14%                             | 0                    |
| Total                         |  |       |                                      |                         |                                   |                                 | 1,75,673             |
| Total (after OII, CP and LWC) |  |       |                                      |                         |                                   |                                 | 2,34,207             |



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**ANNEXURE - IV**

**Computation of Embedded Tax in Overhead as per RCD Guideline**

**Agreement No: 08 MBD/2019-20**

**Project Name: Construction of Road from PMGSY Sadak To Gosai Tola Tak**

| Particulars   | Amount (In Rs.) |
|---|-----------------|
| Total Work done till date (RA 04) (ANNEXURE -II)        | 55,54,817       |
| Less: Pre-GST work done value                           | -               |
| Balance work to be in GST period                        | 55,54,817       |
| Less: Work value for which rate analysis not found      | -               |
| Work value for which GST impact is calculated           | 55,54,817       |
| Less: Extra GST added in rate analysis (ANNEXURE - III) | 2,34,207        |
| Work Value without taxes (A)                            | 53,20,609       |
| Less: LWC @ 1%  | 52,679          |
| Work Value without taxes and LWC (A)                    | 52,67,930       |
| Less: OH and CP @ 20% (A)/1.32 x 0.32                   | 12,77,074       |
| Work Value without taxes, OH ,CP and LWC (B)            | 39,90,856       |
| Embedded Taxes @ 4% on above (B) x 4%                   | 1,59,634        |
| Contractor Profit on above embedded taxes computed      | 15,963          |
| LWC @ 1% on embedded taxes in CP and OH                 | 1,756           |
| Total Embedded taxes on OH, CP & LWC                    | 1,77,354        |





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**ANNEXURE - V****GST Impact Assessment of M/s Singh Construction****Agreement No: 08 MBD/2019-20****Project Name: Construction of Road from PMGSY Sadak To Gosai Tola Tak**

| <b>Particulars</b>                                  | <b>Amount</b> |
|---|---------------|
| Total Work done till date                           | 1,40,48,570   |
| Less: Pre-GST work done value                       | -             |
| Balance work to be in GST period                    | 1,40,48,570   |
| Less: Work value for which rate analysis not found  | 3,85,705      |
| Total Work value for which GST impact is calculated | 1,36,62,865   |
| Less: Extra GST added in rate analysis - OH @ 10%   | 3,95,360      |
| Less: VAT added in Overhead-OH@10%                  | 4,82,455      |
| Taxable Value                                       | 1,27,85,050   |
| Add: GST @ 12%                                      | 15,34,206     |
| Revised Work Value                                  | 1,43,19,256   |
| GST reimbursement                                   | 6,56,391      |





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## ANNEXURE - VI

M/S SINGH CONSTRUCTION

AGREEMENT NO - 08 MBD/2019-20

DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM PMGSY SADAK TO GOSAI TOLA TAK

| Sl. No.                       | Description of Direct Material (As per nature of Contract) | Unit  | Rate considered as per Rate analysis | Quantity RA 01 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                             | 53 mm to 9.5 mm  | cum   | 476.80                               | 1123.65                 | 5,35,755                          | 1%                              | 5,305                |
| 2                             | 9.5 mm to 2.36 mm  | cum   | 369.38                               | 450.63                  | 1,66,454                          | 1%                              | 1,648                |
| 3                             | Stone crusher dust   | cum   | 87.85                                | 673.02                  | 59,125                            | 1%                              | 585                  |
| 4                             | 53 mm to 22.4 mm   | cum   | 366.2                                | 1116.39                 | 4,08,824                          | 1%                              | 4,048                |
| 5                             | 11.20 mm for grading 3                                     | cum   | 250.99                               | 221.43                  | 55,578                            | 1%                              | 550                  |
| 6                             | Bitumen emulsion SS-1/primer                               | tonne | 49501.65                             | 28.15                   | 13,93,405                         | 14%                             | 1,71,120             |
| 7                             | Bitumen emulsion RS-1                                      | tonne | 47512.35                             | 3.16                    | 1,49,951                          | 14%                             | 18,415               |
| 8                             | 13.2 mm to 0.09 mm   | cum   | 378.28                               | 310.67                  | 1,17,522                          | 1%                              | 1,164                |
| 9                             | Bricks   | no.   | 6,311                                | 22436.58                | 1,41,597                          | 1%                              | 1,402                |
| 10                            | Sand   | cum   | 68.34                                | 20.70                   | 1,414                             | 1%                              | 14                   |
| 11                            | Cement   | tonne | 6020.94                              | 38.15                   | 2,29,721                          | 24%                             | 44,462               |
| 12                            | Sand   | cum   | 111.8                                | 56.63                   | 6,331                             | 1%                              | 63                   |
| 13                            | 40 mm aggregate  | cum   | 348.67                               | 0.00                    | -                                 | 1%                              | 0                    |
| 14                            | 20 mm aggregate  | cum   | 460.89                               | 0.00                    | -                                 | 1%                              | 0                    |
| 15                            | 10 mm aggregate  | cum   | 525.62                               | 0.00                    | -                                 | 1%                              | 0                    |
| 16                            | Crushed stone  | cum   | 437.67                               | 97.40                   | 42,629                            | 1%                              | 422                  |
| 17                            | Polythene sheet  | sqm   | 16.25                                | 595.22                  | 9,672                             | 14%                             | 1,188                |
| 18                            | Bituminous sealant   | ltr   | 26.29                                | 27.42                   | 721                               | 14%                             | 89                   |
| 19                            | Plasticizer  | ltr   | 188.65                               | 176.04                  | 33,210                            | 24%                             | 6,428                |
| 20                            | HYSD bars  | tonne | 51744.60                             | 0.00                    | -                                 | 14%                             | 0                    |
| 21                            | Binding wire   | kg    | 81.72                                | 0.00                    | -                                 | 14%                             | 0                    |
| 22                            | AC pipe  | m     | 45.50                                | 0.00                    | -                                 | 14%                             | 0                    |
| 23                            | MS clamps  | nos.  | 35.37                                | 0.00                    | -                                 | 14%                             | 0                    |
| 24                            | Hot applied thermo comp                                    | ltr   | 212.93                               | 2030.00                 | 4,32,248                          | 14%                             | 53,083               |
| 25                            | Reflectorising glass beads                                 | kg    | 69.48                                | 203.00                  | 14,104                            | 14%                             | 1,732                |
| 26                            | RCC pipe NP3   | m     | 3050.04                              | 15.00                   | 45,751                            | 14%                             | 5,618                |
| 27                            | RCC pipe NP4   | m     | 558.57                               | 90.00                   | 50,271                            | 14%                             | 6,174                |
| Total                         |  |       |                                      |                         |                                   |                                 | 3,23,509             |
| Total (after OII, CP and LVC) |  |       |                                      |                         |                                   |                                 | 3,95,360             |



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**ANNEXURE - VII****Computation of Embedded Tax in Overhead as per RCD Guideline****Agreement No: 08 MBD/2019-20****Project Name: Construction of Road from PMGSY Sadak To Gosai Tola Tak**

| Particulars  | Amount (In Rs.) |
|--|-----------------|
| Total Work done till date (RA 04) (ANNEXURE -V)        | 1,40,48,570     |
| Less: Pre-GST work done value                          | -               |
| Balance work to be in GST period                       | 1,40,48,570     |
| Less: Work value for which rate analysis not found     | 3,85,705        |
| Work value for which GST impact is calculated          | 1,36,62,865     |
| Less: Extra GST added in rate analysis (ANNEXURE - VI) | 3,95,360        |
| Work Value without taxes (A)                           | 1,32,67,505     |
| Less: LWC @ 1%   | 1,31,361        |
| Work Value without taxes and LWC (A)                   | 1,31,36,144     |
| Less: OH and CP @ 10% (A)/1.21 x 0.21                  | 22,79,827       |
| Work Value without taxes, OH ,CP and LWC (B)           | 1,08,56,317     |
| Embedded Taxes @ 4% on above (B) x 4%                  | 4,34,253        |
| Contractor Profit on above embedded taxes computed     | 43,425          |
| LWC @ 1% on embedded taxes in CP and OH                | 4,777           |
| <b>Total Embedded taxes on OH, CP &amp; LWC</b>        | <b>4,82,455</b> |

