

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

पत्रांक:- 1711

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 NH-28 to Susta Gaon Tak में GST दावा की स्वीकृति के संबंध में।

प्रसंग:-

विभागीय GST समिति की अनुशंसा, विभागीय पत्रांक-2849 अनु0 दिनांक-03.10.2024।

महाशय,

उपर्युक्त विषयांकित कार्य में GST की राशि की प्रतिपूर्ति जो जांचोपरान्त रुपये 5,93,984/- 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/अग्रधन से समायोजित कर ली जाय।

विश्वासभाजन

अधीक्षण अभियंता

ग्रामीण कार्य विभाग, कार्य अंचल
मुजफ्फरपुर।

ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:- RWD/CLAIM/2024-25/255 - 2849 काकु
प्रेषक,

पटना / दिनांक:- 03/10/2024

मनोज कुमार, भाओआओनोरो

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल- मुजफ्फरपुर।

विषय : MMGSY योजनान्तर्गत Construction of Road NH-28 to Susta Gaon Tak. *

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 दावों की जाँच की गई तथा राशि रु 5,93,984/- 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/2024-25/255 - 2849

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

पटना / दिनांक:- 03/10/2024

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 - 19/07/24 को आहूत बैठक की कार्यवाही**

विषय :- MMGSY योजनान्तर्गत Construction of road NH-28 to Susta Gaon
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 13,88,709 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. 5,93,984/- मात्र की राशि के दावे के
योग्य पाया गया है।

तदालोक में एकरारनामा 08 MBD/2019-20 विषयांकित कार्य NH-28 to Susta
Gaon Tak के लिए दावे की राशि रु. 5,93,984/- रुपये मात्र संवेदक सिंह कंस्ट्रक्शन
प्राइवेट लिमिटेड को भुगतान की अनुशंसा की जाती है।



Shweta Singh
19/07/24
विभागीय GST Consultant
पदाधिकारी

Sis.
19/07/24

वित्त प्रबंधक
(Taxation)

Prabhat Kumar
19/07/24

वित्त प्रबंधक

19/07/24
GST प्रोडल

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

08.04.2024

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 NH-28 to Susta Gaon Tak	5,93,984 (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 NH-28 to Susta Gaon 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 06. 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 NH-28 to Susta Gaon 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

DARIYAPUR GOLA ROAD,
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 train line 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. 13,88,709/- while as per our calculation the GST claim amount shall be Rs. 5,93,564/- which result in savings of Rs. 7,94,725/-



DARIYAPUR GOLA ROAD,
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.

Shweta Singh
Authorized Signatory



Enclosed: -

1. GST claim computation

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

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 NH 28 TO SUSTA GAONTAK

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 06) (Pg-230)	26,97,035	1,51,77,000	1,78,74,035
Work done in Pre-GST period	-	-	-
Work done in GST period	26,97,035	1,51,77,000	1,78,74,035
Less: Rate Analysis incomplete/not found	-	4,18,089	4,18,089
Work Value on which GST is assessed (A)	26,97,035	1,47,58,911	1,74,55,946
Less: GST added in Rate analysis (Annexure III, VI)	1,47,148	5,92,656	7,39,804
Less: VAT in OH (Annexure IV, VII)	84,996	5,15,136	6,00,133
Taxable Value	24,64,891	1,36,51,117	1,61,16,008
Add: GST @ 12%	2,95,787	16,38,134	19,33,921
Revised work value (B)	27,60,678	1,52,89,251	1,80,49,929
GST Claim (B - A)	63,643	5,30,341	5,93,984



ANNEXURE - II

GST Impact Assessment of M/s Singh Construction

Agreement No: 08 MBD/2019-20

Project Name: Construction of Road from NH 28 to Susta Gaon Tak

Particulars	Amount
Total Work done till date	26,97,035
Less: Pre-GST work done value	-
Balance work to be in GST period	26,97,035
Less: Work value for which rate analysis not found [after 10% below]	-
Total Work value for which GST impact is calculated	26,97,035
Less: Extra GST added in rate analysis - OH @ 20% (Pg-54)	1,47,148
Less: VAT added in Overhead-OH@20% (Pg-56)	84,996
Taxable Value	24,64,891
Add: GST @ 12%	2,95,787
Revised Work Value	27,60,678
GST reimbursement	63,643



ANNEXURE - III

M/S SINGH CONSTRUCTION

AGREEMENT NO - 08 MBD/2019-20

DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM NII 28 TO SUSTA GAON TAK

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA 01 to RA 06	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	46045.00	2,90,590	1%	2,877
10	Sand	cum	68.34	368.53	25,185	1%	249
11	Cement	tonne	6020.94	86.97	5,23,621	24%	1,01,346
12	Sand	cum	111.8	158.93	17,769	1%	176
13	40 mm aggregate	cum	348.67	126.85	44,228	1%	438
14	20 mm aggregate	cum	460.89	70.44	32,465	1%	321
15	10 mm aggregate	cum	525.62	25.82	13,571	1%	134
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	0.68	35,216	14%	4,337
21	Binding wire	kg	81.72	5.20	425	14%	52
22	AC pipe	m	45.50	33.60	1,329	14%	188
23	MS clamps	nos.	35.37	32.00	1,132	14%	139
24	Hot applied thermo comp	ltr	212.93	0.00	-	14%	0
25	Reflecterising glass beads	kg	69.48	0.00	-	14%	0
26	Paint	ltr	266.38	0.00	-	24%	0
27	RCC pipe NP3	m	3050.04	0.00	-	14%	0
28	RCC pipe NP4	m	558.57	0.00	-	14%	0
29	Corrosion resistant	kg	0.04	15.76	1	14%	0
30	GI pipe	m	235.05	3.94	926	14%	114
Total							1,10,372
Total (after OH, CP and LWC)							1,47,148



ANNEXURE - IV

Computation of Embedded Tax in Overhead as per RCD Guideline

Agreement No: 08 MBD/2019-20

Project Name: Construction of Road from NH 28 to Susta-Gaon Tak

Particulars	Amount (In Rs.)
Total Work done till date (RA 06) (ANNEXURE -II)	
Less: Pre-GST work done value	26,97,035
Balance work to be in GST period	-
Less: Work value for which rate analysis not found	26,97,035
Work value for which GST impact is calculated	-
Less: Extra GST added in rate analysis (ANNEXURE - III)	26,97,035
Work Value without taxes (A)	1,47,148
Less: LWC @ 1%	25,49,887
Work Value without taxes and LWC (A)	25,246
Less: OH and CP @ 20% (A)/1.32 x 0.32	25,24,641
Work Value without taxes, OH, CP and LWC (B)	6,12,034
Embedded Taxes @ 4% on above (B) x 4%	19,12,607
Contractor Profit on above embedded taxes computed	76,504
LWC @ 1% on embedded taxes in CP and OH	7,650
Total Embedded taxes on OH, CP & LWC	842
	84,996



ANNEXURE - V

GST Impact Assessment of M/s Singh Constructio

Agreement No: 08 MBD/2019-20

Project Name: Construction of Road from NH 28 to Susta Gaon Tak

Particulars	Amount
Total Work done till date	
Less: Pre-GST work done value	1,51,76,999
Balance work to be in GST period	-
Less: Work value for which rate analysis not found	1,51,76,999
Total Work value for which GST impact is calculated	4,18,089
Less: Extra GST added in rate analysis - OH @ 10%	1,47,32,10
Less: VAT added in Overhead-OH@10%	5,92,650
Taxable Value	5,15,136
Add: GST @ 12%	1,36,51,117
Revised Work Value	16,38,134
GST reimbursement	1,52,89,251
	5,30,342



ANNEXURE - VI

M/S SINGH CONSTRUCTION
AGREEMENT NO - 08 MBD/2019-20

DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM NII 28 TO SUSTA GAON TAK

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA 01 to RA 06	Basic Value of Material Incl. GST	GST RATE (as per rate analysis)	GST
1	2	3	4	5	6 (4X5)	7	8 - $G/(100\% + G) \times 7$
1	53 mm to 9.5 mm	cum					
2	9.5 mm to 2.36 mm	cum	476.80	861.59	4,10,605	1%	967
3	Stone crusher dust	cum	369.38	345.53	1,77,633	1%	1,264
4	53 mm to 22.4 mm	cum	87.85	516.05	25,323	1%	449
5	11.20 mm for grading 3	cum	366.2	1067.53	3,90,031	1%	3,871
6	Bitumen emulsion SS-1/primer	cum	250.99	211.74	53,145	1%	526
7	Bitumen emulsion RS-1	tonne	49501.65	21.12	10,45,435	14%	1,28,387
8	13.2 mm to 0.09 mm	tonne	47512.35	2.36	1,12,353	14%	13,798
9	Bricks	cum	378.28	232.78	88,054	1%	872
10	Sand	no.	6.311	36389.23	2,29,652	1%	2,274
11	Cement	cum	68.34	24.89	1,701	1%	17
12	Sand	tonne	6020.94	178.50	10,74,758	24%	2,08,018
13	40 mm aggregate	cum	111.8	229.53	25,661	1%	254
14	20 mm aggregate	cum	348.67	0.00	-	1%	0
15	10 mm aggregate	cum	460.89	0.00	-	1%	0
16	Crushed stone	cum	525.62	0.00	-	1%	0
17	Polythene sheet	sqm	437.67	457.84	2,00,381	1%	1,984
18	Bituminous sealant	litr	16.25	2797.89	45,866	1%	5,584
19	Plasticizer	litr	26.29	128.87	3,388	14%	416
20	HYSD bars	tonne	188.65	827.50	1,53,107	24%	30,214
21	Binding wire	kg	51744.60	0.00	-	14%	0
22	AC pipe	m	81.72	0.00	-	14%	0
23	MS clamps	nos.	45.50	0.00	-	14%	0
24	Hot applied thermo comp	nos.	35.37	0.00	-	14%	0
25	Reflectorising glass beads	litr	212.93	1964.53	4,18,308	14%	51,371
26	Paint	kg	69.48	196.45	13,650	14%	1,576
27	RCC pipe NP3	litr	266.38	24.45	6,513	24%	1,261
28	RCC pipe NP4	m	3050.04	60.00	1,83,002	14%	22,474
29	Corrosion resistant	m	558.57	90.00	50,271	14%	6,174
30	GI pipe	kg	0.04	0.00	-	14%	0
		m	235.05	0.00	-	14%	0
Total							4,84,949
Total (after OH, CP and LVC)							5,92,556



(560)

ANNEXURE - VII

Computation of Embedded Tax in Overhead as per RCD Guideline

Agreement No: 08 MBD/2019-20

Project Name: Construction of Road from NH 28 to Basia (Green Field)

(Amount in Rs.)

Particulars	
Total Work done till date (RA 06) (ANNEXURE -V)	1,51,76,999
Less: Pre-GST work done value	-
Balance work to be in GST period	1,51,76,999
Less: Work value for which rate analysis not found	4,18,089
Work value for which GST impact is calculated	1,47,58,910
Less: Extra GST added in rate analysis (ANNEXURE - VI)	5,92,656
Work Value without taxes (A)	1,41,66,254
Less: LWC @ 1%	1,40,25,594
Work Value without taxes and LWC (A)	24,34,263
Less: OH and CP @ 10% (A)/1.21 x 0.21	1,15,91,730
Work Value without taxes, OH ,CP and LWC (B)	4,63,669
Embedded Taxes @ 4% on above (B) x 4%	46,367
Contractor Profit on above embedded taxes computed	5,100
LWC @ 1% on embedded taxes in CP and OH	5,15,136
Total Embedded taxes on OH, CP & LWC	

