

AGREEMENT FOR GST CLAIM

MMSY-(SC)



Construction & Five Year Maintenance of Road From Bhadaul Navdiha Road to Gokhul Chak (Tender ID-106963)" Under Mukhya Mantri Gram Sampark Yojna (SC) Year 2021-22

**Name of Contractor & Address:- Raj Kapoor Roy,
Vill- Sherullahpur Shastri Nagar,
LBS Nagar, Dist- Patna-800023
(Bid I.D-456149)**

Agreement No.-SBD...../2021-22

Accepted Rate:- 12.76% Below

GST Claim Amount:- 2,78,970.00

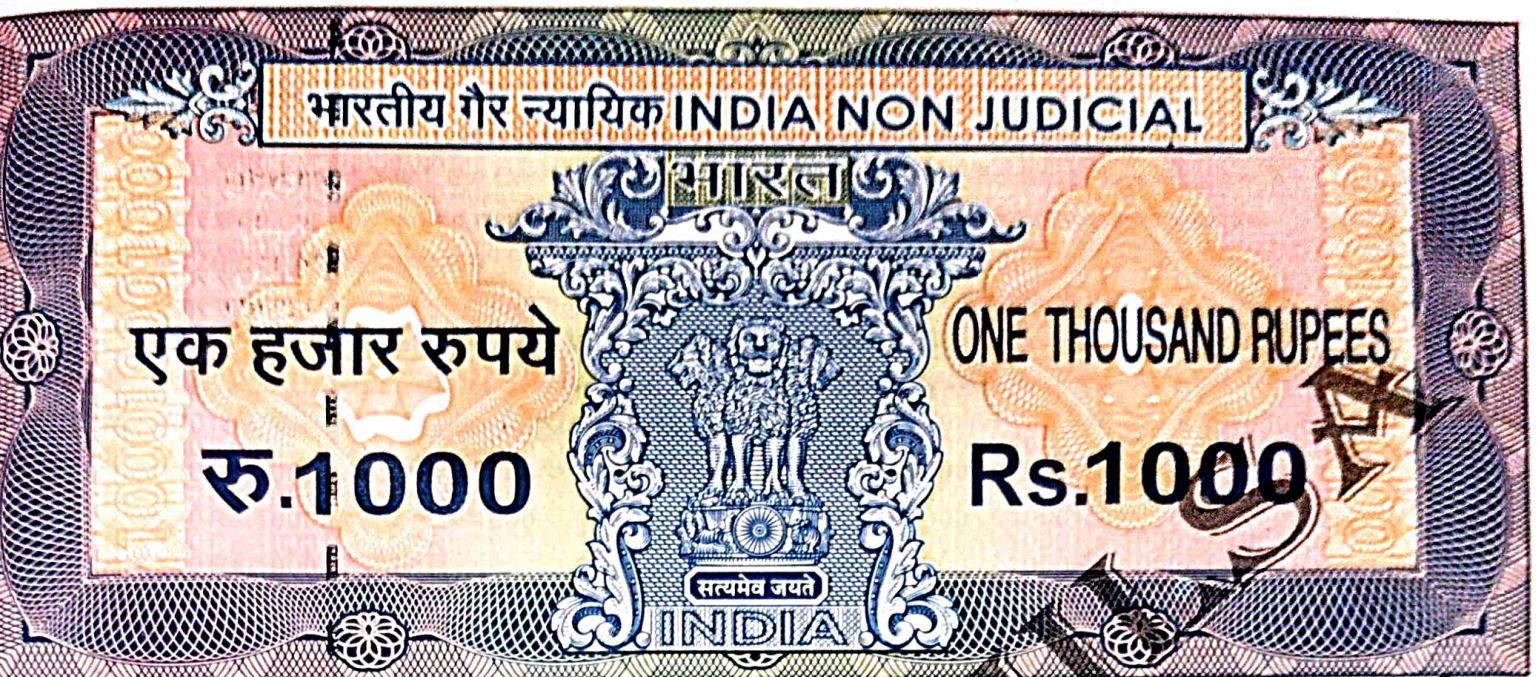
Date of Issue LOA:-09-07-2021

Intended Date of Completion:- (Months)

PAN	AZSPR6933N
GST No-	10AZSPR6933N1ZN
REGISTRATION NO	Class RWD, BIHAR

27/12/21

27-12-21
Executive Engineer
Rural Works Department
Rural Works Division, Hilsa



नं. 3103 त् 27-12-2024 राजपुर शम पिता देवचन्द्र प्रसाद ला. - शास्त्रीनगर
 बिहार BIHAR पटना-23 वार्ड एन्रीमेंट
 1000x12 1000 रु

Agreement

This agreement, made the _____ day of _____ 2021.
 Between, The Executive Engineer, RWD Work Division,
 Hilsa For BRRDA, 5th floor, Vishweshwaraiva Bhawan, Jawaharlal
 Nehru Marg, Patna-15 (Name and address of Employer)
 (hereinafter called "the Name and address of Contractor") of part
 and,

Raj Kapoor Roy,
 Vill- Sherullahpur Shastri Nagar,
 LBS Nagar, Dist- Patna-800023
 (Bid I.D-456149)

Whereas the E/I is desirous that the Contractor Execute Output and performance based Rural Road Construction & Five Year Maintenance of Road From Bhadaul Navdiha Road to Gokhul Chak (Tender ID-106963) Year 2021-22 Under MMGSY-SC (hereinafter called "The Works") and the E/I has accepted the Bid by the Contractor for the execution of such Works and the remedying of any defects therein, at a contract price (GST Claim) Rs-2,78,970.00 (Two Lakh Seventy Eight Thousand Nine Hundred Seventy Only)

Si No	Name of Road	GST Claim Amount Construction (in Lakh)	GST Claim Amount Maintanance (in Lakh)
1	Bhadaul Navdiha Road to Gokhul Chak	2.78970	0.00

Executive Engineer
 Rural Works Department
 Work Division, Hilsa

1. In this Agreement, words and expression shall have the same meanings as are respectively assigned to them in the conditions of contract hereinafter referred to and they shall be deemed to form and be read and construed as part of this Agreement.
2. In consideration of the payments to be made by the Employer to the Contractor as hereinafter mentioned, the Contractor hereby covenants with the Employer to execute and complete the Works and remedy any defects therein in conformity in all aspects with the provisions of the contract.
3. The Employer hereby covenants to pay the Contractor in consideration of the Execution and completion of the Works and the remedying the defects wherein Contract Price or such other sum as may become payable under the provisions of the Contract at the times and in the manner prescribed by the Contract.
4. The following documents shall be deemed to form and be read and construed as part of this Agreement viz.

(i) Letter of Acceptance

(ii) Notice to proceed with the works;

(iii) Contractor's Bid

(iv) Condition of Contract : General and Special

(v) Contract Data

(vi) Additional condition

(vii) Drawings

(viii) Bill of Quantities and

(ix) Any other documents listed in the Contract Data as forming part of the Contract.

In witnessed whereof the parties there to have caused this Agreement to be executed the day and year first before written.

The Common Seal of _____

was hereunto affixed in the presence of :

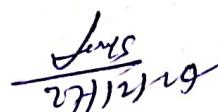
Signed, Sealed and Delivered by the said _____


In the presence of :

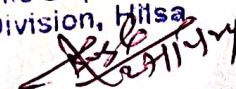
Binding Signature of Employer _____

Binding Signature of Contractor: _____






Executive Engineer
Rural Works Department
Works Division, Hilsa



**ग्रामीण कार्य विभाग
बिहार, पटना**

पटना / दिनांक:- 19/12/2024

पत्रांक:- RWD/GST CLAIM/2024-25/628 3932 2130

प्रेषक,

मनोज कुमार, भा0आ0नि0सो0
अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल-नालंदा।

विषय : MMGSY योजनान्तर्गत Construction and five year Maintenance of road & C.D Work from Bhadaul Navdiha road to Gokhul chak में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-हिलसा का पत्रांक-573 अनु0, दिनांक-13.04.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 2,78,970/- का दावा की जाँच हेतु 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 2,78,970/- 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 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।

अनु0- यथोक्त।

विश्वासभाजन

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

पटना / दिनांक:- 19/12/2024

ज्ञापक- RWD/GST CLAIM/2024-25/628 3932

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल-हिलसा को सूचितार्थ।

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

Executive Engineer
Rural Works Department
Hilsa Division, Hilsa

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 13.04.24 को आहूत बैठक की कार्यवाही

विषय :-MMGSY योजनान्तर्गत Construction and Five Year Maintenance of Road & C.D Work From Bhadaul Navdiha Road to Gokhul Chak एकरारनामा संख्या SBD-22/2021-22 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, हिलसा का पत्रांक 573 अनु० दिनांक 13.04.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, हिलसा द्वारा विषयांकित पथ में रु० 2,78,970/- 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 रु०2,78,970/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा SBD-22/2021-22 विषयांकित कार्य Construction and Five Year Maintenance of Road & C.D Work From Bhadaul Navdiha Road to Gokhul Chak के लिए दावे की राशि रु०2,78,970/-रुपये मात्र संवेदक राजकपूर राय को भुगतान की अनुशंसा की जाती है।



Shweta Singh
विभागीय GST Consultant

Shyam Sundar
13/04/24

सहायक वित्त प्रबंधक

Prabhat Kumar
13/04/24

वित्त प्रबंधक

[Signature]
GST नोडल अधिकारी

[Signature]
Executive Engineer
Rural Works Department
Works Division, Hilsa

06-12-2024

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 Raj Kapoor Roy vide agreement number SBD-22/2021-22.

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Hilsa, RWD letter no. 573 dated 13.4.2024

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)
SBD-22/2021-22	Construction and Five year Maintenance of Road & C.D Work From Bhadaul Navdiha Road to Gokhul Chak Under MMGSY.	3,20,062	00



DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

[Signature]
Executive Engineer
Rural Works Department
Hilsa
Works Division

We are therefore pleased to make our submission of GST Impact Report of M/s Raj Kapoor Roy for the following project with reference to the Construction and Five Year Maintenance of Road & C.D Work From Bhadaul Navdih Road to Gokhul Chak Under MMGSY.

- a) 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 18th July, 2022 GST @ 18% is applicable.
- b) That we have analysed the embedded taxes in the contract provided to us and the differential tax is computed. The contractor has claimed Rs. 2,78,970/- which is within the differential tax amount to be paid. Therefore, we recommend the payment of Rs. 2,78,970/-
- c) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment

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
06/12/24

Authorized Signatory

Enclosed: -

- 1) GST claim computation



[Signature]

[Signature]
27/12/24

Construction and Five Year Maintenance of Road & C.D Work from Bhadai Navditha Road to Gokul Chak
Agreement No. : SHD-22/2021-22
Raj Kapoor Roy

S. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) [Note 1]	(GST paid as per GSTR JB (C)	Actual GST to be Paid (D = (A - B) x 18%	Claim (E = C or D, whichever is lower) - B)
1	1	01.08.2022					
2	2	25.03.2023	1,632,534		195,904		
3	3	12.04.2023	619,740		111,553		
4	3	19.08.2023	464,805		70,902		
5	4	12.12.2023	1,581,211	609,599	284,618	938,784	
6	5	10.02.2024	1,230,487		221,488		
			296,288		45,196		
		TOTAL	5,825,065		929,662		320,662
Computation of Embedded taxes [Note-1]							
Particulars			Amount	GST embedded in			
Total Work Done Value excluding taxes, cess etc (RA 05)			5,823,012				
GST @ 12%			698,761	10.465%			
LWC @ 1%			58,230				
SF			97,054				
Work Done Value Including taxes, cess and fees			6,677,058				
Work Done Value Including taxes, cess and fees (12.76 % below)			5,825,065				
Total Payment made			5,825,065				
Embedded tax from RA Bill 06			609,599				
Note-2							
GSTR-3B MONTHLY BREAKUP OF July 2022 to Sept-2022							
Name of Division			Taxable Value	% of Tax inclusive of	CGST @ 6%	SGST @ 6%	Total Tax
RURAL WORKS DEPARTMENT HILSA (Bhadai Navditha Road to Gokul Chak)			1,632,534	-	97,952	97,952	195,904
TOTAL			1,632,534.00		97,952.04	97,952.04	195,904.08
Note-3							
GSTR-3B MONTHLY BREAKUP OF Jan-2023 to Mar-2023							
Name of Division			Taxable Value	% of Tax inclusive of	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT HILSA (Telhara Pali to Bardigha)			200,000	-	18,000	18,000	36,000
RURAL WORKS DEPARTMENT HILSA (Bhadai Navditha Road to Gokul Chak)			619,740	-	55,777	55,777	111,553
TOTAL			819,740.00		73,776.60	73,776.60	147,553.20

KKSS & C

819,740

819,740.00



Executive Engineer
Rural Works Department
Works Division, HILSA

Note-4

GSTR-3B MONTHLY BREAKUP OF Apr-2023 to June 2023

Name of Division	Taxable Value	% of Tax inclusive of	CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
RURAL WORKS DEPARTMENT HILSA (April month) (Telhara Path to Barbigha)	226,397	18	20,376	20,376	40,751	
RURAL WORKS DEPARTMENT HILSA (April month) (Bhadaul Navdiha Road to Gokhul Chak)	393,903	18	35,451	35,451	70,902	731,953
RURAL WORKS DEPARTMENT HILSA (June month) (Telhara Path to Barbigha)	1,406,419	18	134,678	134,678	269,356	1,765,775
TOTAL	2,116,718.64	-	190,504.68	190,504.68	381,009.36	2,497,728.00

Note-5

GSTR-3B MONTHLY BREAKUP OF July 2023 to Sep-2023

Name of Division	Taxable Value	% of Tax inclusive of	CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
RURAL WORKS DEPARTMENT HILSA (Telhara Path to Barbigha)	441,443	-	39,730	39,730	79,460	2,022,654
RURAL WORKS DEPARTMENT HILSA (Bhadaul Navdiha Road to Gokhul Chak)	1,581,211	-	142,309	142,309	284,618	838,700
MINOR IRRIGATION DIVISION, PATNA	2,022,654.00	-	182,038.86	182,038.86	364,077.72	2,861,354.00
TOTAL						

Note-6

GSTR-3B MONTHLY BREAKUP OF Oct 2023 to Dec 2023

Name of Division	Taxable Value	% of Tax inclusive of	CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
RURAL WORKS DEPARTMENT HILSA (Bhadaul Navdiha Road to Gokhul Chak)	1,230,487	-	110,744	110,744	221,488	1,230,487
TOTAL	1,230,487.00		110,743.83	110,743.83	221,487.66	1,230,487.00

Note-7

GSTR-3B MONTHLY BREAKUP OF Jan 2024 to March-2024

Name of Division	Taxable Value	% of Tax inclusive of	CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
MINOR IRRIGATION DIVISION, PATNA	1,602,979	18	144,268	144,268	288,536	1,638,380
RURAL WORKS DEPARTMENT HILSA (Telhara Path to Barbigha)	241,734	18	21,756	21,756	43,512	581,534
RURAL WORKS DEPARTMENT HILSA (Bhadaul Navdiha Road to Gokhul Chak)	251,092	18	22,598	22,598	45,196	
TOTAL	2,095,804.42		188,622.40	188,622.40	377,244.80	2,219,914.00



Executive Engineer
Rural Works Department
Works Division, HILSA