ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांकः— RWD Claim/23-24/126 — 445 अनु० पटना / दिनांकः—05/02/202

प्रेषक,

उज्ज्वल कुमार सिंह, भा०प्र०से०
अपर मुख्य कार्यपालक
पदाधिकारी—सह—सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल—मधेपुरा।

विषय : MR योजनान्तर्गत MR-N/22-23- Triveniganj-Chattarpur to Ratansar. में जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग— कार्य प्रमण्डल—त्रिवेणीगंज का पत्रांक—1873 अनु0, दिनांक—30.09.2023

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि का दावा की जॉच 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 ₹ 23,22,773/— 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 अग्रेतर कार्रवाई हेतु प्रेषित की जा रही है।

अनु0— यथोक्त।

विश्वासभाजन

अपर मुख्य कार्यपालक
पदाधिकारी—सह—सचिव, ब्राडा

ज्ञापांक— RWD Claim/23-24/126 445 पटना / दिनांकः—05/02/2024

प्रतिलिपिः— कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल—त्रिवेणीगंज को सूचनार्थ समर्पित।

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 – 18.01.24 को आहूत बैठक की कार्यवाही

विषय :– **MR योजनान्तर्गत** Construction and maintenance of road from Package no-MR-N/22-23-TRIVENIGANJ-Chattarpur to Ratansar. **एकरारनामा संख्या** 04 M.B.D./MR-3054/22-23 **में जी॰एस॰टी॰ दावा की स्वीकृति के संबंध में।**

प्रसंग :– कार्य प्रमंडल, त्रिवेणीगंज का पत्रांक 1873 अनु० दिनांक 30.09.2023

महाशय,

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, त्रिवेणीगंज द्वारा विषयांकित पथ में रु० **26,25,415/-** 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॰ **23,22,773/-** मात्र की राशि के दावे के योग्य पाया गया है।

तद्‌लोक में एकरारनामा 04 M.B.D./MR-3054/22-23 विषयांकित कार्य Construction and maintenance of road from Package no-MR-N/22-23-TRIVENIGANJ-Chattarpur to Ratansar के लिए दावे की राशि **रु.23,22,773/–** रुपये मात्र संवेदक कैलाश प्रसाद यादव कंस्ट्रक्शन प्राइवेट लिमिटेड **को भुगतान की अनुशंसा** की जाती है।

SKKSS & Co. PATNA Chartered Accountants

Shweta Singh 18.01.24 — 18.01.24 — Prabhu... 18.01.24 — 18/01/24

विभागीय GST Consultant | वित्त प्रबंधक (Taxation) | वित्त प्रबंधक | GST नोडल पदाधिकारी

SKKSS & Co

Tel : +91 9263374200
Email- rwdgst@gmail.com

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

26.12.2023

Re: Submission of GST Impact Report of Kailash Prasad Yadav Construction Pvt. Ltd. vide agreement number 04 M.B.D./MR-3054/22-23

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Triveniganj, RWD letter no. 1873 dated 30.09.2023

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.	Type of Supply	GST Impact in Rupees (Original Contract)	GST Impact in Rupees (Escalation and Bonus, if any)
04 M.B.D./MR-3054/22-23	Construction and maintenance of road from Package no-MR-N/22-23-TRIVENIGANJ-Chattarpur to Ratansar.	23,22,773	0.00

SKKSS & Co. PATNA Chartered Accountants

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

(108)

KKSS & Co

Tel : +91 9263374200
Email- rwdgst@gmail.com

We are therefore pleased to make our submission of GST Impact Report of Kailash Prasad Yadav Construction Pvt. Ltd. for the following project with reference to the Construction and maintenance of road from Package no-MR-N/22-23-TRIVENIGANJ-Chattarpur to Ratansar.

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) The GST Claim as per the contractor is **Rs.26,25,415/-** While as per our calculation GST Impact is **Rs.23,22,773/-** thus generating savings of **Rs.3,02,642/-**

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

SKKSS & Co. Chartered Accountants PATNA

Authorized Signatory
Enclosed: -
1) ***GST claim computation***

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

Kailash Prasad Yadav Construction Pvt. Ltd.	
Agreement no. 04 M.B.D./MR-3054/22-23	
Construction and maintenance of road from Package no-MR-N/22-23-TRIVENIGANJ-Chattarpur to Ratansar	
Details of GST Claim amount	
Particulars	**Amount**
Work Done Value including taxes etc (Ref Pg No. 104)	4,33,58,431
GST @ 12% - **(A)**	46,45,546
Basic value of work done	3,87,12,885
GST @ 18% - **(B)**	69,68,319
GST Reimbursemable amount (B-A)	**23,22,773**

SKKSS & Co. * Chartered Accountants * PATNA

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	SUMMARY OF GST PAYMENT									
	Sum of Work Done Value	Column Labels								
	Row Labels	January	February	March	May	June	July	August	October	Grand Total
1	Laxminiyan	2,00,96,321.00	1,09,03,679.00		58,20,331.00	1,04,95,448.00	74,43,763.00			5,47,59,542.00
2	BKBDP		3,14,45,791.00			4,30,68,170.00		51,19,279.00		7,96,33,240.00
3	Jhatua	2,15,00,000.00		1,10,30,902.00						3,25,30,902.00
4	MR Chhatapur	78,74,389.00		1,30,13,532.00					2,24,70,510.00	4,33,58,431.00
5	NH-106							92,55,262.00		92,55,262.00
	Grand Total	**4,94,70,710.00**	**4,23,49,470.00**	**2,40,44,434.00**	**58,20,331.00**	**5,35,63,618.00**	**74,43,763.00**	**1,43,74,541.00**	**2,24,70,510.00**	**21,95,37,377.00**

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Triveniganj Division, Jhatua

Date	Month	RA Bill No.	Work Done Value	Basic Amount
21.01.2023	January	1	2,15,00,000.00	1,91,96,428.57
15.03.2023	March	2	1,10,30,902.00	98,49,019.64
			3,25,30,902.00	**2,90,45,448.21**

Triveniganj Division, Laxminiyan

Date	Month	RA Bill No.	Work Done Value	Basic Amount
27.01.2023	January	1	2,00,96,321.00	1,79,43,143.75
27.02.2023	February	2	1,09,03,679.00	97,35,427.68
25.05.2023	May	3	58,20,331.00	51,96,724.11
02.06.2023	June	4	1,04,95,448.00	93,70,935.71
31.07.2023	July	5	74,43,763.00	66,46,216.96
			5,47,59,542.00	**4,88,92,448.21**

Triveniganj Division, MR Chhatapur

Date	Month	RA Bill No.	Work Done Value	Basic Amount
14.10.2022	October	1	2,24,70,510.00	2,00,62,955.36
12.01.2023	January	2	78,74,389.00	70,30,704.46
17.03.2023	March	3	1,30,13,532.00	1,16,19,225.00
			4,33,58,431.00	**3,87,12,884.82**

Triveniganj Division, BKBDP

Date	Month	RA Bill No.	Work Done Value	Basic Amount
24-02-2023	February	1	3,14,45,791.00	2,80,76,599.11
06.06.2023	June	2	4,30,68,170.00	3,84,53,723.21
25.08.2023	August	3	51,19,279.00	45,70,784.82
			7,96,33,240.00	**7,11,01,107.14**

Birpur Division, NH-106

Date	Month	RA Bill No.	Work Done Value	Basic Amount
29.08.2023	August	4	92,55,262.00	82,63,626.79
			92,55,262.00	**82,63,626.79**

SKKSS & Co. PATNA Chartered Accountants

KAILASH PRASAD YADAV CONSTRUCTION PRIVATE LIMITED

GSTN:10AADCK4611P1ZO

PERIOD 2022-23

COMPARISION CHART GSTR7A VS GSTR3B

AS PER GSTR 7A								AS PER GSTR 3B			
Month	GSTN	NAME OF DIVISION	GROSS	CGST	SGST	TAXABLE	Month Total	TAXABLE	CGST	SGST	GROSS
Apr-22	10PTNR02309G1	RURAL WORKS DIVISION TRIVENIGANJ	6,74,334.00	36,125.04	36,125.04	6,02,083.93	₹ 6,02,083.93	₹ 6,02,083.93	36,125.04	36,125.04	6,74,334.01
May-22	10PTNR05912E1	ROAD DIVISION JHANJHARPUR	4,40,00,000.00	23,57,142.86	23,57,142.86	3,92,85,714.29				-	-
May-22	10PTNR01063G1	RCD ROAD DIVISION, PURNEA	4,00,00,000.00	21,42,857.14	21,42,857.14	3,57,14,285.71				-	-
May-22	10PTNR01583B1	OFFICE OF EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION- PHULPARAS	5,63,246.00	30,173.89	30,173.89	5,02,898.21				-	-
May-22	10PTNR01338B1	ROAD CONSTRUCTION DIVISION MADHUBANI	3,59,89,340.00	19,28,000.36	19,28,000.36	3,21,33,339.29				-	-
May-22	10PTNR00789F1	EXECUTIVE ENGINEER, ROAD CONSTRUCTION DEPARTMENT,ROAD DIVISION,SUPAUL	9,56,788.00	51,256.50	51,256.50	8,54,275.00	₹ 10,84,90,512.50	₹ 10,76,36,237.50	64,58,174.25	64,58,174.25	12,05,52,586.00
Jun-22	10PTNR02309G1	RURAL WORKS DIVISION TRIVENIGANJ	3,78,486.00	20,276.04	20,276.04	3,37,933.93				-	-
Jun-22	10PTNR00789F1	EXECUTIVE ENGINEER, ROAD CONSTRUCTION DEPARTMENT,ROAD DIVISION,SUPAUL	65,00,000.00	3,48,214.29	3,48,214.29	58,03,571.43	₹ 61,41,505.36	₹ 69,95,780.36	4,19,746.83	4,19,746.83	78,35,274.02
Jul-22	10PTNR02309G1	RURAL WORKS DIVISION TRIVENIGANJ	7,27,639.00	38,980.66	38,980.66	6,49,677.68	₹ 6,49,677.68	₹ 6,49,678.00	38,980.68	38,980.68	7,27,639.36
Aug-22	10PTNR02309G1	RURAL WORKS DIVISION TRIVENIGANJ	2,48,214.00	18,931.58	18,931.58	210350.8475	₹ 2,10,350.85	₹ 2,21,520.00	19,945.80	19,945.80	2,61,511.60
Sep-22	10PTNR01338B1	ROAD CONSTRUCTION DIVISION MADHUBANI	53,30,827.00	4,06,588.50	4,06,588.50	4517650				-	-
Sep-22	10PTNR01063G1	RCD ROAD DIVISION, PURNEA	3,51,06,995.00	26,77,652.16	26,77,652.16	29751690.68				-	-
Sep-22	10PTNR00789F1	EXECUTIVE ENGINEER, ROAD CONSTRUCTION DEPARTMENT,ROAD DIVISION,SUPAUL	2,50,00,000.00	19,06,779.66	19,06,779.66	21186440.68				-	-
Sep-22	10PTNR02309G1	RURAL WORKS DIVISION TRIVENIGANJ	6,81,484.00	51,977.59	51,977.59	577528.8136	₹ 5,60,33,310.17	₹ 5,60,33,311.00	50,42,997.99	50,42,997.99	6,61,19,306.98
Oct-22	10PTNR02309G1	RURAL WORKS DIVISION TRIVENIGANJ	2,24,94,702.00	17,15,697.61	17,15,697.61	19063306.78				-	-
Oct-22	10PTNR01063G1	RCD ROAD DIVISION, PURNEA	3,67,78,623.00	28,05,149.21	28,05,149.21	31168324.58				-	-
Oct-22	10PTNR01688B1	Executive Engineer rwd wd birpur	11,40,400.00	86,979.66	86,979.66	[illegible]				-	-
Oct-22	10PTNR05912E1	ROAD DIVISION JHANJHARPUR	10,24,64,734.00	78,15,106.83	78,15,106.83	86834520.34	₹ 13,80,32,592.37	₹ 14,54,27,195.54	1,30,88,447.60	1,30,88,447.60	17,16,04,090.74

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Nov-22	10PTNR00789F1	EXECUTIVE ENGINEER, ROAD CONSTRUCTION DEPARTMENT,ROAD DIVISION,SUPAUL	2,19,38,439.00	16,73,270.77	16,73,270.77	18591897.46				-	-
Nov-22	10PTNR01338B1	ROAD CONSTRUCTION DIVISION MADHUBANI	6,61,44,086.00	50,44,887.92	50,44,887.92	56054310.17	₹ 7,46,46,207.63			-	-
Dec-22	10PTNR01063G1	RCD ROAD DIVISION, PURNEA	46,22,280.00	3,52,546.78	3,52,546.78	3917186.441				-	-
Dec-22	10PTNR00789F1	EXECUTIVE ENGINEER, ROAD CONSTRUCTION DEPARTMENT,ROAD DIVISION,SUPAUL	11,96,91,845.00	91,29,039.03	91,29,039.03	101433766.9		Nov 22 divided by 12%		-	
Dec-22	10PTNR01583B1	OFFICE OF EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION- PHULPARAS	1,15,152.00	8,782.78	8,782.78	97586.44068	₹ 10,54,48,539.83	₹ 7,86,45,112.00	70,78,060.08	70,78,060.08	9,28,01,232.16
Jan-23	10PTNR02309G1	RURAL WORKS DIVISION TRIVENIGANJ	4,94,70,705.00	37,73,189.21	37,73,189.21	41924324.58		Dec & Jan 23 Divided By 18%		-	
Jan-23	10PTNR00789F1	EXECUTIVE ENGINEER, ROAD CONSTRUCTION DEPARTMENT,ROAD DIVISION,SUPAUL	5,36,60,096.00	40,92,719.19	40,92,719.19	45474657.63	₹ 8,73,98,982.20	₹ 19,28,47,522.04	1,73,56,276.99	1,73,56,276.99	22,75,60,076.02
Feb-23	10PTNR00789F1	EXECUTIVE ENGINEER, ROAD CONSTRUCTION DEPARTMENT,ROAD DIVISION,SUPAUL	2,84,92,840.00	21,73,182.71	21,73,182.71	24146474.58				-	-
Feb-23	10PTNR01338B1	ROAD CONSTRUCTION DIVISION MADHUBANI	7,60,14,893.00	57,97,746.08	57,97,746.08	64419400.85		76014893+197324028	Divided by 18%		
Feb-23	10PTNR05912E1	ROAD DIVISION JHANJHARPUR	19,73,24,028.00	1,50,50,137.73	1,50,50,137.73	167223752.5				-	-
Feb-23	10PTNR01063G1	RCD ROAD DIVISION, PURNEA	5,00,00,000.00	38,13,559.32	38,13,559.32	42372881.36	₹ 29,81,62,509.32	₹ 23,16,43,153.39	2,08,47,883.81	2,08,47,883.81	27,33,38,921.01
Mar-23	10PTNR01545F1	PTNRO1545F	47,19,357.00	3,59,950.96	3,59,950.96	3999455.085				-	-
Mar-23	10PTNR02309G1	RURAL WORKS DIVISION TRIVENIGANJ	3,49,48,113.00	26,65,534.04	26,65,534.04	29617044.92	Marc all +Feb 2 payment	₹ 9,51,42,189.00	Divided by 18%	Divided by 18%	
Mar-23	10PTNR00857D1	R C D DARBHANGA	2,50,251.00	19,086.94	19,086.94	212077.1186		₹ 7,84,92,840.00		-	
Mar-23	10PTNR00789F1	EXECUTIVE ENGINEER, ROAD CONSTRUCTION DEPARTMENT,ROAD DIVISION,SUPAUL	5,52,24,468.00	42,12,035.69	42,12,035.69	46800396.61	₹ 8,06,28,973.73	₹ 14,71,48,329.67	1,32,43,349.66	1,32,43,349.66	17,36,35,028.99
GRAND TOTAL			1,12,16,52,363.00	8,26,03,558.72	8,26,03,558.72	95,64,45,245.57	₹ 95,64,45,245.57	₹ 1,14,14,85,052.43	8,36,29,988.73	8,36,29,988.73	1,30,87,45,029.89

SKKSS & Co. ★ PATNA ★ Chartered Accountants