

**कार्यपालक अभियंता का कार्यालय  
ग्रामीण कार्य विभाग, कार्य प्रमंडल, पटना ।**

पत्रांक :- 108(अनु०)

पटना / दिनांक :- 19/01/24

प्रेषक,

ई० राजेश कुमार चौधरी,  
कार्यपालक अभियंता,  
ग्रामीण कार्य विभाग,  
कार्य प्रमंडल, पटना ।

सेवा में,

अपर मुख्य कार्यपालक पदाधिकारी  
—सह—सचिव,  
ब्राडा, पटना ।

विषय :- शीर्ष NABARD योजनान्तर्गत Patna Bakhtiyarpur four lane (NH-30) 49<sup>th</sup> K.M to Cheron Nagarnausa RCD road 5<sup>th</sup> KM Chhathi ghat tak में जी० एस०टी० दावा की राशि के भुगतान हेतु आवंटन के संबंध में ।

प्रासंग :- भवदीय का पत्रांक—RWD Claim/23-24/128-251 अनु०, दिनांक—18.01.2024

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र द्वारा शीर्ष NABARD योजनान्तर्गत Patna Bakhtiyarpur four lane (NH-30) 49<sup>th</sup> K.M to Cheron Nagarnausa RCD road 5<sup>th</sup> KM Chhathi ghat tak में जी०एस०टी० की अन्तर राशि रु० 73,80,437.00 (तिहत्तर लाख अस्सी हजार चार सौ सैंतीस रुपये) मात्र का दावा योग्य पाया गया है, जिसके भुगतान हेतु 73,80,437.00 (तिहत्तर लाख अस्सी हजार चार सौ सैंतीस रुपये) मात्र का आवंटन निर्गत करने की कृपा की जाय ।

| Sl. No. | Scheme | Contractor Name | Name of Road                                                                                                                | GST Claim Amount (in Rs.) |
|---------|--------|-----------------|-----------------------------------------------------------------------------------------------------------------------------|---------------------------|
| 1       | NABARD | Sanjay Kumar    | Patna Bakhtiyarpur four lane (NH-30) 49 <sup>th</sup> K.M to Cheron Nagarnausa RCD road 5 <sup>th</sup> KM Chhathi ghat tak | 73,80,437.00              |

अनु० :- 1. प्रासंगिक पत्र की छायाप्रति  
2. अद्यतन उपयोगिता प्रमाण-पत्र ।

विश्वासभाजन

(ई० राजेश कुमार चौधरी)  
कार्यपालक अभियंता

ग्रामीण कार्य विभाग, कार्य प्रमंडल, पटना

**Rural Works Department**  
**NABARD Allotment Requisition Format**

Name of Division :- Patna

| Sl. No. | Year    | Name of Road / Bridge                                                                                                      | Name of Contractor (In English) | Administrative Sanction           |                  | Agreement Amount (In Lacs) |             | Allotment Received (In Lacs) | Total Expenditure as per MIS (In Lacs) | Value of Measurement (In Lacs) | Current Demand (In Lacs) (11 - 9) | Remarks                               |
|---------|---------|----------------------------------------------------------------------------------------------------------------------------|---------------------------------|-----------------------------------|------------------|----------------------------|-------------|------------------------------|----------------------------------------|--------------------------------|-----------------------------------|---------------------------------------|
|         |         |                                                                                                                            |                                 | Length (Road in KM / Bridge in M) | Amount (In Lacs) | Main Work                  | Maintenance |                              |                                        |                                |                                   |                                       |
| 1       | 2       | 3                                                                                                                          | 4                               | 5                                 | 6                | 7                          | 8           | 9                            | 10                                     | 11                             | 12                                | 13                                    |
| 1.      | 2018-19 | Patna Bakhtiyarpur Four Lane (NH-30) Ke 49th KM to Chero-Nagarnausa RCD Path ke 5th KM Chatthi Ghat Tak Sadak Nirman Karya | Sanjay Kumar                    | 7.480                             | 6173.15900       | 3582.88727                 | 157.99857   | 3606.92601                   | 3606.92601                             | 3680.73038                     | 73.80437                          | (Rs. 1848.28990 ) Lakh Muavaja Amount |
| Total   |         |                                                                                                                            |                                 |                                   | 6173.15900       | 3582.88727                 | 157.99857   | 3606.92601                   | 3606.92601                             | 3680.73038                     | 73.80437                          |                                       |

G. K.   
Divisional Accounts Officer  
R.W.D. Works Division, Patna

  
Executive Engineer  
RWD Works Division, Patna  
19/1/24

**Form GFR 19-A**

(See Government of India's Decision (I) below Rule - 100)

Form of Utilization Certificate 22.09.2023

| Sl. No. | Name of Scheme | Sanction No. & Date with Amount (in lacs) | Amount Received (in lacs) | Particulars                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------|----------------|-------------------------------------------|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         |                | By Bank                                   |                           |                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 1       | NABARD By Bank | 17.01.2023                                | 18776.98778               | Certified that out of Rs. 18776.98778 lacs of grants in aid sanctioned during upto 17.01.2023 in favour of Executive Engineer, RWD Works Division, Patna under this Department, a sum of Rs. 18775.67903 lacs has been utilized for the purpose of NABARD as given in the margin for which it was sanctioned and that the balance of Rs. 1.30875 lac remaining unutilized at the end of the period under report.          |
|         | NABARD BY CFMS | 114/16.08.2023                            | 7060.02571                | Certified that out of Rs. 7060.02571 lacs of grants in aid sanctioned during upto 22.09.2023 in favour of Executive Engineer, RWD Works Division, Patna under this Department, a sum of Rs. 7001.65810 lacs has been utilized for the purpose of NABARD/ CFMS to as given in the margin for which it was sanctioned and that the balance of Rs. 58.36761 lacs remaining unutilized at the end of the period under report. |
|         |                | <b>Total</b>                              | <b>25837.01349</b>        |                                                                                                                                                                                                                                                                                                                                                                                                                           |

Certified and verified myself that the conditions on which the grants in aid was sanctioned have been duly fulfilled / and being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which.

**Kinds of Checks exercised :-**

- Works have been supervised by Executive Engineer / Superintending Engineer
- Periodical inspection has been conducted by Executive Engineer / Superintending Engineer
- Construction material have been tested,
- Measurements have been recorded in the MBs and test check conducted by the Assistant Engineer / Executive Engineer.
- All other codal formalities have been observed.

**Physical Progress achieved :-**

- Construction of Road works.
- Construction of CD works.

**Divisional Accounts Officer**  
R.W.D. Works Division, Patna

Executive Engineer  
RWD Works Division, Patna  
19.1.24



ग्रामीण कार्य विभाग  
बिहार, पटना

पत्रांक- RWD Claim/23-24/128 - 251 अनु०

पटना/दिनांक-18/01/2024

प्रेषक,

संजय दूरे, भादवरी

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-पटना।

विषय : NABARD योजनान्तर्गत Patna Bakhtiyarpur four lane (NH-30) 49<sup>th</sup>  
K.M to Cheron Nagarnausa RCD road 5<sup>th</sup> KM Chhathi ghat tak में  
जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमण्डल-पटना का पत्रांक-1809 अनु०, दिनांक-26.09.2023

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि का दावा की जाँच हेतु अभिलेख समर्पित किया गया है जिसके आधार पर विभागीय GST परामर्शी फर्म M/s SKKSS & Co. द्वारा उक्त दावों की जाँच की गई तथा ₹ 73,80,437/- 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।

अनु०- यथोक्त।

विश्वासभाजन

  
16/1/24  
अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापक- RWD Claim/23-24/128 - 251

पटना/दिनांक-18/01/2024

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल-पटना को सूचनार्थ  
समर्पित।

  
16/1/24  
अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा

  
19/01/24

ग्रामीण कार्य विभाग, बिहार, पटना।

**GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की**  
**दिनांक - 10.01.24 को आहूत बैठक की कार्यवाही**

**विषय :-** NABARD योजनान्तर्गत Construction & Five years maintenance of road from Patna Bakhtiyarpur four lane (NH-30) 49th K.M to Cheron Nagarnausa R.C.D road 5th K.M chhathi ghat tak under state scheme (NABARD) एकरारनामा संख्या 05/SBD/2019-20 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

**प्रसंग :-** कार्य प्रमंडल, पटना का पत्रांक 1809 अनु० दिनांक 26.09.2023

महोदय,

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, पटना द्वारा विषयांकित पथ में रु० 1,58,74,936 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. 73,80,437/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 05/SBD/2019-20 विषयांकित कार्य Construction & Five years maintenance of road from Patna Bakhtiyarpur four lane (NH-30) 49th K.M to Cheron Nagarnausa R.C.D road 5th K.M chhathi ghat tak under state scheme (NABARD) के लिए दावे की राशि रु. 73,80,437/- रुपये मात्र संवेदक संजय कुमार को भुगतान की अनुशंसा की जाती है।



*Shantanu Singh*  
10.01.24

विभागीय GST Consultant

*Shr.*  
10.01.24

वित्त प्रबंधक  
(Taxation)

*Prabhat Kumar*  
10.01.24

वित्त प्रबंधक

GST नोडल पदाधिकारी

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

28.12.2023

Re: Submission of GST Impact Report of Sanjay Kumar vide agreement number 05/SBD/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, Patna RWD letter no. 1809 dated 26.09.2023

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) |
| 05/SBD/2019-20     | Construction & Five years maintenance of road from Patna Bakhtiyarpur four lane (NH-30) 49 <sup>th</sup> K.M to Cheron Nagarnausa R.C.D road 5 <sup>th</sup> K.M chhathi ghat tak under state scheme (NABARD) | 73,80,437<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 Sanjay Kumar for the following project with reference to the Construction & Five years maintenance of road from Patna Bakhtiyarpur four lane (NH-30) 49th K.M to Cheron Nagarnausa R.C.D road 5th K.M chhathi ghat tak under state scheme (NABARD)

- a) That with effect from 18<sup>th</sup> 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<sup>th</sup> July, 2022 GST @ 18% is applicable.
- b) The GST claim as submitted by contractor is Rs.1,58,74,936 while as per our calculation it is Rs. 73,80,437 which results in savings of Rs. 84,94,499/-
- 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*

Authorized Signatory  
Enclosed: -

1) GST claim computation



DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004

# GST REIMBURSEMENT CALCULATION DETAILS

| F.y     | Bill Date  | RA Bill No. | GST TDS      | Bill Amount     | Payment Amount  | Basic Amount as per RA Bill | GST paid as per RA Bill (A) | Basic Value as per GSTR-3B | GST paid as per GSTR-3B (B) | Diff of GST Amount (A-B) |
|---------|------------|-------------|--------------|-----------------|-----------------|-----------------------------|-----------------------------|----------------------------|-----------------------------|--------------------------|
| 2022-23 | 10.08.2022 | 18.00       | 2,67,822.00  | 1,33,91,097.00  | 1,02,70,470.00  | 1,18,50,528.32              | 14,22,063.40                | 1,13,48,387.00             | 20,42,709.66                | 6,20,646.26              |
| 2022-23 | 16.09.2022 | 19.00       | 1,98,188.00  | 99,09,424.00    | 81,08,182.00    | 87,69,401.77                | 10,52,328.21                | 83,97,817.00               | 15,11,607.06                | 4,59,278.85              |
| 2022-23 | 08.10.2022 | 20.00       | 76,824.00    | 38,41,206.00    | 30,81,192.00    | 33,99,297.35                | 4,07,915.68                 | 32,55,259.00               | 5,85,946.62                 | 1,78,030.94              |
| 2022-23 | 09.12.2022 | 21.00       | 2,79,430.00  | 1,39,71,467.00  | 1,11,38,760.00  | 1,23,64,130.09              | 14,83,695.61                | 1,18,40,226.00             | 21,31,240.68                | 6,47,545.07              |
| 2022-23 | 23.03.2023 | 22.00       | 2,07,414.00  | 1,03,70,672.00  | 79,66,421.00    | 91,77,585.84                | 11,01,310.30                | 87,88,705.00               | 15,81,966.90                | 4,80,656.60              |
| 2023-24 | 15.04.2023 | 23.00       | 3,68,704.00  | 1,84,35,156.00  | 1,39,55,397.00  | 1,63,14,297.35              | 19,57,715.68                | 1,56,23,014.00             | 25,73,137.26                | 7,81,808.69              |
| 2023-24 | 11.05.2023 | 24.00       | 3,37,368.00  | 1,68,68,344.00  | 1,43,92,188.00  | 1,49,27,738.05              | 17,91,328.57                | 1,42,95,207.00             | 39,17,712.96                | 11,90,337.56             |
| 2023-24 | 07.06.2023 | 25.00       | 5,13,656.00  | 2,56,82,785.00  | 2,16,69,179.00  | 2,27,28,128.32              | 27,27,375.40                | 2,17,65,072.00             | 22,29,181.02                | 6,77,302.79              |
| 2023-24 | 07.07.2023 | 26.00       | 2,92,272.00  | 1,46,13,520.00  | 1,19,21,599.00  | 1,29,32,318.58              | 15,51,878.23                | 1,23,84,339.00             | 49,05,307.44                | 14,90,403.19             |
| 2023-24 | 18.08.2023 | 27.00       | 6,43,142.00  | 3,21,57,015.00  | 2,52,37,326.00  | 2,84,57,535.40              | 34,14,904.25                | 2,72,51,708.00             | 2,42,90,952.12              | 73,80,436.79             |
| Total   |            |             | 31,84,820.00 | 15,92,40,686.00 | 12,77,40,714.00 | 14,09,20,961.06             | 1,69,10,515.33              | 13,49,49,734.00            |                             |                          |

Hence eligible amount of GST claim is Rs. 73,80,436.79

*for.*



*(Signature)*