कार्यपालक अभियंता का कार्यालय
ग्रामीण कार्य विभाग, कार्य प्रमंडल, मधुबनी।

email:-eerwdmadhubani@gmail.com Mob No-8986915356

पत्रांकः– 1147 क्रि॰ दिनांकः– 24/06/2024
24/06/24

प्रेषक,

ई० रामबाबू
कार्यपालक अभियंता
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, मधुबनी।

सेवा में,

नोडल पदाधिकारी,
नई अनुरक्षण नीति–2018, MR-3054,
ग्रामीण कार्य विभाग, बिहार, पटना।

विषयः– GST दावा की स्वीकृति के उपरांत आवंटन उपलब्ध कराने के संबंध में।

प्रसंगः– अपर मुख्य कार्यपालक पदाधिकारी–सह–सचिव, ब्राडा, ग्रामीण कार्य विभाग, बिहार, पटना का पत्रांक 671 अनु0 दि0 29.02.2024 एवं पत्रांक 675 अनु0 दि0 29.02.2024

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के आलोक में सूचित करना है कि Lalu Hi-Tech works Pvt Ltd के द्वारा इस प्रमंडल अंतर्गत नई अनुरक्षण नीति–2018 मद में निम्नलिखित कार्य किए है। जिसमें GST का दावा संवेदक द्वारा किया गया है। उक्त GST के दावों का आकलन कर भवदीय के पत्रांक 671 अनु0 दि0 29.02.2024 एवं पत्रांक 675 अनु0 दिनांक 29.02.2024 के द्वारा स्वीकृति प्रदान कर दी गई है। जिसके आलोक में भुगतान करने हेतु आवंटन उपलब्ध कराने की कृपा की जाय। विवरणी निम्न प्रकार से हैः–

क्र0	स्वीकृति का प्रत्रांक दिनांक	योजना	पथ का नाम	राशि (लाख में)	अभ्युक्ति
1	पत्रांक 671 अनु0 दि0 29. 02.2024	New Maint. Policy-2018	1. L027 to Mushari tola	2.27309	
			2. L030 to Rajegram	1.49798	
			3. L073 to Hanuman Nagar	1.41075	
			4. NH-57 Sakri via Badhai tol to Mohan Badhiyam Fuddi shah tol	1.94918	
			5. Sakari Chowk to Kama Maszid Sibbottar tola	1.89417	
			Total	9.02517	

विश्वासभाजन
24/06/24

ई० रामबाबू
कार्यपालक अभियंता
ग्रामीण कार्य विभाग, कार्य प्रमंडल, मधुबनी।
24/6/24

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:– RWD Claim/23-24/146 – 671 अनु0 पटना / दिनांक:– 29/02/2024

प्रेषक,

उज्ज्वल कुमार सिंह, भा0प्र0से0
अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल–दरभंगा।

विषय : MR योजनान्तर्गत 1) L027 to Mushari Tola 2) L030 to Rajegram Road 3) L073 to Hanuman Nagar Road 4) NH-57 Sakri via Badhai Tola to Mohan Badhiyam Fuddi Shah Tola Road 5) Sakari Chowk to Jam Maszid Sibbottar Tola Road में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग– कार्य प्रमण्डल–मधुबनी का पत्रांक–2314 अनु0, दिनांक–22.12.2023।

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 ₹9,02,517/– 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/23-24/146 – 671 पटना / दिनांक:– 29/02/2024

प्रतिलिपि:– कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल–मधुबनी को सूचनार्थ समर्पित।

अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा

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ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की दिनांक – 22.02.24 को आहूत बैठक की कार्यवाही

विषय :– **MR-3054 योजनान्तर्गत** Output & Performance Based Maintenance of Road & CD Work 1) L027 to Mushari Tola 2) L030 to Rajegram Road 3) L073 to Hanuman Nagar Road 4) NH-57 Sakri via Badhai Tola to Mohan Badhiyam Fuddi Shah Tola Road 5) Sakari chowk to Jam Maszid Sibbottar Tola Road **एकरारनामा संख्या 15 MBD/2022-23** जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :– कार्य प्रमंडल, मधुबनी का पत्रांक 2315 अनु० दिनांक 22.12.2023

महाशय,

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, मधुबनी द्वारा विषयांकित पथ में रु० 12,17,450/-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. **9,02,517** मात्र की राशि के दावे के योग्य पाया गया है।

तद्आलोक में एकरारनामा **15 MBD/2022-23** विषयांकित कार्य Output & Performance Based Maintenance of Road & CD Work 1) L027 to Mushari Tola 2) L030 to Rajegram Road 3) L073 to Hanuman Nagar Road 4) NH-57 Sakri via Badhai Tola to Mohan Badhiyam Fuddi Shah Tola Road 5) Sakari chowk to Jam Maszid Sibbottar Tola Road के लिए दावे की राशि रु. **9,02,517 /–** रुपये मात्र संवेदक लालू हाईटेक वर्क प्राइवेट लिमिटेड को भुगतान की अनुशंसा की जाती है।

SKKSS & Co. PATNA Chartered Accountants

Shweta Singh 22/02/24 — 22.02.24 — Prabhat Kumar 22.02.24 — 22.02.24

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

SKKSS & Co

(209)

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

To,

08.02.2024

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

Re: Submission of GST Impact Report of Lalu Hitech Work Pvt Ltd vide agreement number 15 MBD/2022-23

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Madhubani, RWD letter no. 2314 dated 22.12.2023

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)**
15 MBD/2022-23	**Output & Performance Based Maintenance of Road & CD Work 1) L027 to Mushari Tola 2) L030 to Rajegram Road 3) L073 to Hanuman Nagar Road 4) NH-57 Sakri via Badhai Tola to Mohan Badhiyam Fuddi Shah Tola Road 5) Sakari chowk to Jam Maszid Sibbottar Tola Road**	**9,02,517/-** **Annexure-I**	**0.00**

SKKSS & Co. Patna Accountants

DARIYAPUR GOLA ROAD,

(208)

SKKSS & Co

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

We are therefore pleased to make our submission of GST Impact Report of Lalu Hitech Work Pvt Ltd for the following project with reference to the Output & Performance Based Maintenance of Road & CD Work 1) L027 to Mushari Tola 2) L030 to Rajegram Road 3) L073 to Hanuman Nagar Road 4) NH-57 Sakri via Badhai Tola to Mohan Badhiyam Fuddi Shah Tola Road 5) Sakari chowk to Jam Maszid Sibbottar Tola Road.

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 submitted by contractor is **Rs.12,17,450/-**while as per our calculation it is **Rs. 9,02,517** which results in savings of **Rs. 3,14,933/-**

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.

SKKSS & Co. CA PATNA Chartered Accountants

Shweta Singh
08/02/24

Authorized Signatory
Enclosed: -
1) GST claim computation

DARIYAPUR GOLA ROAD,

Annexure-I

LALU HITECH WORK PVT LTD

Agreement No. : 15 MBD/2022-23

Output & Performance Based Maintenance of Road & CD Work from L027 to Mushari Tola

S. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax as per RA Bill 01 Note -1 (B)	GST to be paid as per GSTR 3B C = (A-B)*18%	GST paid as per GSTR-3B - (D)	Claim E=((C or D which is lower)-B)
1	1	06.02.2023	40,68,091	4,27,922	6,55,231	7,00,588	2,27,309
		Total	**40,68,091**	**4,27,922**	**6,55,231**	**7,00,588**	**2,27,309**

Note -1

Details of GST paid as per (RA Bill-01) of RWD, Madhubani - L027 to Mushari Tola

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (upto RA Bill -01)	46,42,963	
GST @ 12%	5,57,156	**10.5190%**
LWC @ 1%	46,430	
Seigniorage Fees	50,123	
Work Done Value Including taxes, cess & S.Fees (Ref Pg No.....)	**52,96,671**	
Work done value after below @ 13.29%	45,92,744	
Total Payments made	40,68,091	
Embedded tax @ 10.5190% in RA 01	**4,27,922**	

Details of month wise GST payment as per GSTR-3B

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
06.02.2023(Ref Page no....)	**RWD, Madhubani - L027 to Mushari Tola**	38,92,156	3,50,294	3,50,294	7,00,588
	Others	1,05,52,233	9,49,701	9,49,701	18,99,402
	Total	**1,44,44,389**	**12,99,995**	**12,99,995**	**25,99,990**

SKKSS & Co. PATNA Chartered Accountants

कार्यपालक अभियंता ग्रामीण कार्य ... 25/07/2024

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Annexure-I

LALU HITECH WORK PVT LTD

Agreement No. : 15 MBD/2022-23

Output & Performance Based Maintenance of Road & CD Work from L030 to Rajegram Road

S. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax as per RA Bill 01 Note -1 (B)	GST to be paid as per GSTR 3B C = (A-B)*18%	GST paid as per GSTR-3B - (D)	Claim E=((C or D which is lower)-B)
1	1	23.02.2023	31,31,552	3,27,897	5,04,658	4,77,694	1,49,798
	Total		31,31,552	3,27,897	5,04,658	4,77,694	1,49,798

Note -1

Details of GST paid as per (RA Bill-01) of RWD, Madhubani - L030 to Rajegram Road

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (upto RA Bill -01)	31,51,277	
GST @ 12%	3,78,153	10.4707%
LWC @ 1%	31,513	
Seigniorage Fees	50,580	
Work Done Value Including taxes, cess & S.Fees (Ref Pg No.....)	36,11,523	
Work done value after below @ 13.29%	31,31,552	
Total Payments made	31,31,552	
Embedded tax @ 10.4707% in RA 01	3,27,897	

Details of month wise GST payment as per GSTR-3B

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
23.02.2023(Ref Page no....)	RWD, Madhubani - L030 to Rajegram Road	26,53,857	2,38,847	2,38,847	4,77,694
	Others	1,17,90,532	10,61,148	10,61,148	21,22,296
	Total	1,44,44,389	12,99,995	12,99,995	25,99,990

SKKSS & Co. PATNA Chartered Accountants

Annexure-I

LALU HITECH WORK PVT LTD

Agreement No. : 15 MBD/2022-23

Output & Performance Based Maintenance of Road & CD Work L073 to Hanuman Nagar Road

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax as per RA Bill 01 Note -1 (B)	GST to be paid as per GSTR 3B C = (A-B)*18%	GST paid as per GSTR-3B - (D)	Claim E=((C or D which is lower)-B)
1	1	23.02.2023	29,19,080	3,04,680	4,70,592	4,45,283	1,40,603
2	2	27.03.2023	9,798	1,023	1,580	1,495	472
		Total	**29,19,080**	**3,05,703**	**4,72,172**	**4,46,778**	**1,41,075**

Note -1

Details of GST paid as per (RA Bill-01) of RWD, Madhubani - L073 to Hanuman Nagar Road

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (upto RA Bill -01)	29,37,981	
GST @ 12%	3,52,558	**10.4375%**
LWC @ 1%	29,380	
Scigniorage Fees	57,867	
Work Done Value Including taxes, cess & S.Fees (Ref Pg No.....)	33,77,786	
Work done value after below @ 13.29%	29,28,878	
Total Payments made	29,19,080	
Embedded tax @ 10.4375% in RA 01	**3,04,680**	

Details of month wise GST payment as per GSTR-3B

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
23.02.2023(Ref Page no.....)	**RWD, Madhubani -L073 to Hanuman Nagar Road**	24,73,797	2,22,642	2,22,642	4,45,283
	Others	1,19,70,592	10,77,353	10,77,353	21,54,707
	Total	**1,44,44,389**	**12,99,995**	**12,99,995**	**25,99,990**

SKASS & Co. Chartered Accountants PATNA

कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल

Annexure-I

LALU HITECH WORK PVT LTD

Agreement No. : 15 MBD/2022-23

Output & Performance Based Maintenance of Road & CD Work from NH-57 Sakri via Badhai Tola to Mohan Badhiyam Fuddi Shah Tola Road

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax as per RA Bill 01 Note -1 (B)	GST to be paid as per GSTR 3B C = (A-B)*18%	GST paid as per GSTR-3B - (D)	Claim E=((C or D which is lower)-B)
1	1	16.02.2023	40,99,331	4,30,404	6,60,407	6,25,322	1,94,918
		Total	**40,99,331**	**4,30,404**	**6,60,407**	**6,25,322**	**1,94,918**

Note -1

Details of GST paid as per (RA Bill-01) of RWD, Madhubani - NH-57 Sakri via Badhai Tola to Mohan Badhiyam Fuddi Shah Tola Road

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (upto RA Bill -01)	41,36,433	
GST @ 12%	4,96,372	**10.4994%**
LWC @ 1%	41,364	
Seigniorage Fees	53,464	
Work Done Value Including taxes, cess & S.Fees (Ref Pg No.....)	**47,27,633**	
Work done value after below @ 13.29%	40,99,331	
Total Payments made	40,99,331	
Embedded tax @ 10.4994% in RA 01	4,30,404	

Details of month wise GST payment as per GSTR-3B

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
23.02.2023(Ref Page no....)	RWD, Madhubani - NH-57 Sakri via Badhai Tola to Mohan Badhiyam Fuddi Shah Tola Road	34,74,009	3,12,661	3,12,661	6,25,322
	Others	1,09,70,380	9,87,334	9,87,334	19,74,668
	Total	**1,44,44,389**	**12,99,995**	**12,99,995**	**25,99,990**

SKKSS & Co. Chartered Accountants

-/23-24/146 प्राधिकारी

Annexure-I

LALU HITECH WORK PVT LTD

Agreement No. : 15 MBD/2022-23

Output & Performance Based Maintenance of Road & CD Work from Sakari chowk to Jam Maszid Sibbottar Tola Road

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax as per RA Bill 01 Note -1 (B)	GST to be paid as per GSTR 3B C = (A-B)*18%	GST paid as per GSTR-3B - (D)	Claim E=((C or D which is lower)-B)
1	1	20.03.2023	39,71,142	4,16,350	6,39,863	6,05,767	1,89,417
Total			39,71,142	4,16,350	6,39,863	6,05,767	1,89,417

Note -1

Details of GST paid as per (RA Bill-01) of RWD, Madhubani - Sakari chowk to Jam Maszid Sibbottar Tola Road

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (upto RA Bill -01)	40,01,366	
GST @ 12%	4,80,164	10.4844%
LWC @ 1%	40,014	
Seigniorage Fees	58,253	
Work Done Value Including taxes, cess & S.Fees (Ref Pg No.....)	**45,79,797**	
Work done value after below @ 13.29%	39,71,142	
Total Payments made	39,71,142	
Embedded tax @ 10.4844% in RA 01	**4,16,350**	

Details of month wise GST payment as per GSTR-3B

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
20.03.2023(Ref Page no....)	RWD, Madhubani -Sakari chowk to Jam Maszid Sibbottar Tola Road	33,65,375	3,02,884	3,02,884	6,05,767
	Total	33,65,374	3,02,884	3,02,884	6,05,767

SKKSS & Co. Chartered Accountants RADHA

प्रतिलिपि:– कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य अंचल–...