

अधीक्षण अभियन्ता का कार्यालय,  
ग्रामीण कार्य विभाग, कार्य अंचल, दरभंगा।

पत्रांक :- 790 अनु0/दरभंगा दिनांक :- 13-03-2024

प्रेषक,

ई0 दीपनारायण प्रसाद,  
अधीक्षण अभियन्ता।

सेवा में,

कार्यपालक अभियन्ता,  
ग्रामीण कार्य विभाग,  
कार्य प्रमंडल, बेनीपुर।

विषय:-

MMGSY (SC) योजनान्तर्गत Construction of Road L032 (Origama) to  
Origama Uttar tola एकरारनामा संख्या- 56SBD/2018-19 में GST की  
प्रतिपूर्ति (Reimbursement) हेतु संवेदक श्री शशि मोहन सिंह, द्वारा समर्पित दावा  
विपत्र की स्वीकृति के सम्बन्ध में।

प्रसंग:-  
महाशय,

विभागीय GST समिति की अनुशंसा, विभागीय पत्रांक-3105 अनु0, दिनांक-17.08.2023

उपर्युक्त विषयांकित कार्य में GST (Claim) की राशि की प्रतिपूर्ति जो जॉचोपरान्त  
मों0-01,53,805.00 रु0 मात्र होती है, के भुगतान हेतु निम्न भातों के साथ अनुमति प्रदान की जाती  
है:-

1. किसी भी परिस्थिति में व्यय को प्रशासनिक स्वीकृति के अनुक्षेत्र सीमा के अन्तर्गत रखा  
जाए।
2. यदि भविष्य के दावा नियमानुकूल नहीं पाया गया तों सम्पूर्ण राशि एक मुस्त संवेदक के  
अगले/अग्रधन से समायोजित कर ली जाय।

विश्वासभाजन,

(ई0 दीपनारायण प्रसाद)  
अधीक्षण अभियन्ता,

ग्रामीण कार्य विभाग, कार्य अंचल, दरभंगा।

13/03/24

कार्यपालक अभियंता का कार्यालय,  
ग्रामीण कार्य विभाग, कार्य प्रमण्डल, बेनीपुर।

पत्र संख्या .....22(3150) बेनीपुर, दिनांक .....05/4/24

प्रेषक,

कार्यपालक अभियंता,  
ग्रामीण कार्य विभाग,  
कार्य प्रमण्डल, बेनीपुर।

सेवा में,

अपर मुख्य कार्यपालक पदाधिकारी –सह– सचिव,  
बिहार ग्रामीण पथ विकास अभिकरण, पटना।

विषय:– GST (Claim) की राशि के भुगतान के लिए अधियाचना के संबंध में।

प्रसंग:– पत्रांक- RWD Claim/23-24/09- 3105 पटना / दिनांक- 17/08/2023.

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के संबंध में कहना है कि सम्बेदक Sri Sashi Mohan Singh द्वारा पथों में संपादित किये गये कार्यों के GST (Claim) की राशि का भुगतान करने के लिए Rs.153805.00 (One Lakh Fifty Three Thousand Eight Hundred and Five)Only के आवंटन की आवश्यकता है।

अतः अनुरोध है कि Rs.153805.00 (One Lakh Fifty Three Thousand Eight Hundred and Five)Only उपलब्ध कराने की कृपा की जाय।

पथ की विवरणी निम्नवत है।

Si No	SCHEME (Agreement No)	Road Name	GST (Claim) की राशि
01	56/SBD/2018-19	L032 (Origama) to Origama Uttar Tola Under MMGSY	153805.00
		Total	153805.00

विश्वासभाजन

कार्यपालक अभियंता  
ग्रामीण कार्य विभाग  
कार्य प्रमण्डल, बेनीपुर।

05/4/24

**ग्रामीण कार्य विभाग, बिहार, पटना**

पत्रांक:- RWD Claim/23-24/09 - 3105

पटना/दिनांक:- 17/08/2023

प्रेषक,

GST नोडल पदाधिकारी।  
ग्रामीण कार्य विभाग,  
पटना, बिहार।

सेवा में,

अधीक्षण अभियंता  
ग्रामीण कार्य विभाग,  
कार्य अंचल-दरभंगा

**विषय : MMGSY (SC) योजनान्तर्गत पथ Construction of Road L032 (Origama) to Origama Uttar Tola under MMGSY में एकरारनामा सं०-56 SBD/2018-19 में जी०एस०टी० दावा की स्वीकृति के संबंध में।**

**प्रसंग :-** आपका पत्रांक-339, दिनांक-10.02.2023।

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के माध्यम से आपके द्वारा 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 दावा की जाँच की गई तथा ₹ 1,53,805/- मात्र की राशि के 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

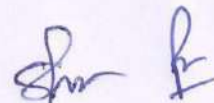
GST नोडल पदाधिकारी,  
ग्रामीण कार्य विभाग।

ज्ञापांक- RWD Claim/23-24/09 3105

पटना/दिनांक:- 17/08/2023

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

GST नोडल पदाधिकारी



ग्रामीण कार्य विभाग, बिहार, पटना।

पत्रांक- 3105

पटना, दिनांक-17/08/2023

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल, दरभंगा।

विषय :- **MMGSY** योजनान्तर्गत L032 (Origama) to Origama Uttar Tola  
एकरारनामा संख्या 56 S.B.D/2018-19 में जी.एस.टी. दावा की स्वीकृति के संबंध  
में।

प्रसंग :- कार्य अंचल, दरभंगा का पत्रांक 339 अनु० दिनांक 10.02.2023

महाशय,

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, बेनीपुर द्वारा विषयांकित पथ में रु० 3,35,454 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. 1,53,805/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 56 S.B.D/2018-19 विषयांकित कार्य L032 (Origama) to Origama Uttar Tola के लिए दावे की राशि रु. 1,53,805/- रुपये मात्र संवेदक श्री सशि मोहन सिंह को भुगतान की अनुशंसा की जाती है।



विभागीय GST Consultant

26/07/2023  
वित्त प्रबंधक  
(Taxation)

वित्त प्रबंधक

GST नोडल पदाधिकारी

19.07.2023

To,  
The Superintending Engineer,  
Works Circle, Darbhanga  
Rural Works Department  
Government of Bihar.

**Re:** Submission of GST Impact Report of M/s Sashi Mohan Singh vide agreement no. 56 SBD/ 2018-19

**Ref:** Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and SE, Darbhanga, letter no. 339 dated 10.02.2023

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 (Original Contract)	GST Impact in Rupees (Escalation)
56 SBD/ 2018-19	Construction of road from L032 (Origama) to Origama Uttar Tola under MMGSY	1,53,805	0.00

We are therefore pleased to make our submission of GST Impact Report of M/s Sashi Mohan Singh for the following project with reference to the Construction of road from L032 (Origama) to Origama Uttar Tola under MMGSY.

*Sashi Mohan Singh*



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 02. GST impact in later RA bills have to be verified and audited on submission of bill by M/s Sashi Mohan Singh 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 L032 (Origama) to Origama Uttar Tola under MMGSY.
- 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**—



# SKKSS & Co

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- (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 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



DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004

way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, - (a) a road, bridge, tunnel, or terminal for road transportation for use by general public;

- e) It has observed that for certain work rate analysis did not match/incomplete with the approved BOQ. Hence the work items of these types has been removed from our computation.
  - f) Materials such as Sand at site, Cement at site and RCC pipe NP3 did not have clarification with respect to embedded GST in rate analysis submitted, however we have considered GST on these items in concurrence of the given rate analysis of similar items mentioned in the rate analysis.
  - g) 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.
  - h) 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. 3,35,454/-** while as per our calculation the GST claim amount shall be **Rs. 1,53,805/-** which result in savings of **Rs. 1,81,649/-**





# SKKSS & Co

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- 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

(25)

**GST Impact computation of Shashi Mohan Singh - (L032 Origama to  
Origama Uttar Tola Under MMGSY)**

Particulars	Amount
Total Work done till date (RA 02) [after 10% below]	49,21,902
Less: Pre-GST work done value	-
Balance work done in GST period	49,21,902
Less: Work value for which rate analysis not found/Incomplete	1,41,695
Work value for which GST impact is calculated	47,80,207
Less: Extra GST added in rate analysis	2,08,599
Less: GST added in OH component	1,66,240
Taxable Value	44,05,367
Add: GST @ 12%	5,28,644
Revised Work Value	49,34,012
<b>GST reimbursement recommended</b>	<b>1,53,805</b>



M/s Sri Shashi Mohan Singh

56SBD/2018-19

**DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM L032 (ORIGAMA) TO ORIGAMA UTTAR TOLA UNDER MMGSY**

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA 01 to 02	Material Value (Excluding Royalty)	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 26.5 mm	cum	467.20	160.85	75,150	1%	744
2	26.5 mm to 4.75 mm	cum	509.67	206.81	1,05,404	1%	1,044
3	2.36 mm below	cum	162.3	91.92	14,918	1%	148
4	Aggregate 53 mm to 22.4 mm	cum	467.20	312.41	1,45,957	1%	1,445
5	Stone screening	cum	351.99	61.97	21,811	1%	216
6	Bitumen emulsion	tonne	43912.23	1.33	58,612	14%	7,198
7	Bitumen emulsion	tonne	41545.59	0.42	17,435	14%	2,141
8	Bitumen	tonne	36106.08	2.91	1,04,960	14%	12,890
9	Stone crushed	cum	479.28	41.31	19,799	1%	196
10	Crushed stone	cum	538.67	275.40	1,48,350	1%	1,469
11	Sand	cum	162.30	138.48	22,475	1%	223
12	Cement	tonne	6304.66	107.55	6,78,038	24%	1,31,233
13	Polythene sheet	sqm	16.36	1683.00	27,534	14%	3,381
14	Bituminous sealant	litre	26.29	77.52	2,038	14%	250
15	Jute rope	m	35.19	367.20	12,922	1%	128
16	Plasticizer	litre	188.65	497.76	93,902	24%	18,175
17	Hot applied thermoplastic	litre	212.93	240.63	51,236	14%	6,292
18	Reflectorising glass beads	kg	69.48	24.06	1,672	14%	205
19	Water based paint	litre	135.57	50.00	6,779	24%	1,312
20	Sand	cum	118.84	2.56	304	1%	3
21	40 mm aggregate	cum	449.67	0.78	350	1%	3
22	20 mm aggregate	cum	561.89	0.39	218	1%	2
23	10 mm aggregate	cum	626.62	0.13	81	1%	1
24	Sand at site	cum	1700.07	0.02	41	1%	0
25	Cement at site	tonne	6651.02	0.02	120	24%	23
26	RCC pipe NP3	m	1012	7.50	7,590	14%	932
<b>Total</b>							<b>1,89,655</b>
<b>Total (after OH, CP &amp; LWC)</b>							<b>2,31,777</b>
<b>Total (after 10% below)</b>							<b>2,08,599</b>



**Computation of Embedded Tax in Overhead as per RCD Guideline**

**Agreement No: 56 S.B.D/2018-19**

**Project Name: Construction Of Road From (L032 Origama to Origama Uttar Tola Under MMGSY)**

Particulars	Amount
Total Work done till date (RA 02) [after 10% below]	49,21,902
Less: Pre-GST work done value	-
Balance work to be in GST period	49,21,902
Less: Work value for which rate analysis not found	1,41,695
Work value for which GST impact is calculated	47,80,207
Less: Extra GST added in rate analysis	2,08,599
Work Value without taxes (A)	45,71,608
Less: LWC @ 1%	45,263
Work Value without taxes and LWC (A)	45,26,344
Less: OH and CP @ 21% (A)/1.21 x 0.21	7,85,564
Work Value without taxes, OH and CP (B)	37,40,780
Embedded Taxes @ 4% on above (B) x 4%	1,49,631
Contractor Profit on above embedded taxes computed	14,963
LWC @ 1% on embedded taxes in CP and OH	1,646
<b>Total Embedded taxes on OH &amp; CP</b>	<b>1,66,240</b>

