

**कार्यपालक अभियंता का कार्यालय**  
**ग्रामीण कार्य विभाग, कार्य प्रमंडल, त्रिवेणीगंज**  
**E-mail- eerwd.tvg@gmail.com**

पत्रांक .....2581...../त्रिवेणीगंज,

दिनांक 07/10/2024

प्रेषक,

कार्यपालक अभियंता,  
ग्रामीण कार्य विभाग,  
कार्य प्रमंडल, त्रिवेणीगंज।

सेवा में,

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

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

प्रसंग :— भवदीय पत्रांक—RWD GST Claim/2024-25/368- 2631 अनु0, पटना दिनांक—  
26.09.2024

महाशय,

उपर्युक्त विषय एवं प्रसंग के संबंध में कहना है कि संवेदक Bharat Ratna Pandey द्वारा MR-3054 (NEW) योजना अंतर्गत संपादित किये गये कार्यों के GST (Claim) की राशि मो0—7,52,288.00 दावा योग्य पाया गया है। जिसकी स्वीकृति विभागीय GST परामर्शी फर्म द्वारा दी गयी है (छायाप्रति संलग्न)। उक्त राशि के भुगतान हेतु आवंटन की आवश्यकता है।

अतः अनुरोध है कि कुल राशि मो0—6,92,782.00 (छह लाख बेरानवे हजार सात सौ बेरासी रुपये मात्र) का आवंटन उपलब्ध कराने की कृपा की जाय ताकि संवेदक को भुगतान किया जा सके।

सूचनार्थ समर्पित।

Sl. No.	Head/Package No.	Name of Scheme	GST Claim की राशि
1	MR-3054 (NEW) MR-N/22-23- TRIVENIGANJ/14.	1. Balua Udhampur PMGSY Path ke Subhan Chowk se 19 RD Pariyahi Nahar Tak via Alpsankhyak Ray Sardar. 2. Near House of Bishwanath Thakur To Brahman Tola, Pratapganj Pariyahi Road Middle MMGSY School Lalganj.	692782.00
Total Amount Rs.			692782.00

अनु0 :- यथोक्त।

विश्वासभाजन

*(Signature)*  
7/10/24

कार्यपालक अभियंता

ग्रामीण कार्य विभाग

कार्य प्रमंडल, त्रिवेणीगंज

*(Signature)*





Treasury Officer  
बिहार BIHAR  
14 SEP 2024  
BHOJPUR, ARRAH

6446 21-22 8-24 मल्ल 227 9125-  
Mr. 29/09/24-414X 129309  
मल्ल-राम

मीरज कुमार केशरी  
मुद्रांक बिक्री- L. No.-1/2001-2  
कलेक्टरी, आरा (भोजपुर)

Previous Agreement Amount Rs- 2,47,53,537.00  
Supplementary Agreement Amount Rs-6,92,782.00  
Total Rs:- 2,54,46,319.00

Date of commencement:-08.09.2022  
Date of completion :-07.06.2023

### Agreement

**Supplementary Agreement :-** 23 / MBD/ MR-3054/2022-23  
This agreement, made the 07 Oct day of 2024  
Between Rural Works Department (Govt. of Bihar) Works Division Triveniganj (hereinafter called "the Employer") of the one part, Bharat Ratan Pandey, At- Friend Colony Katira, Arrah, Post- Nawada, Arrah, District- Bhojpur, Pin code- 82301. (Registration No. 1180015, Class-I/RWD) (hereinafter called "the contractor" of the other part) Whereas the employer is desirous that the Contractor execute the construction and maintenance of road Package No- MR-N/22-23- TRIVENIGANJ/14. (Name of Road-(1) Balu Udhampari via SY Bhanke Subhan Chowk se 19 RD Pariyahi Nahar Tak via Alpsankhyak Ray Sadar. (2) Le House of Bishwanath Thakur To Brahman Tola, Pratapganj Pariyahi Road Mic. Le MMGSY : L. Triveniganj (Tender ID-118960, Bid ID-512914) (hereinafter called "the Work") and the employer has accepted the Bid by the Contractor for the execution and completion of such Work and the Routine maintenance of the work for 5 years of the contract price and remedying of any defects therein at a cost of Rupees (7.91% below) Rs- 6,92,782.00 (Rupees- Six Lakh Ninety Two Thousand Seven Hundred Eighty Two Only.)

7/10/24  
Executive Engineer  
R.W.D. (W) Division Triveniganj  
21/09/24

मल्ल-राम



**NOW THIS AGREEMENT WITNESSETH** and the parties here to agree as follows :-

1. In this Agreement, works and expressions shall have the meanings as are respectively assigned to them in the General condition here in after to, and they shall be deemed to form and be read and construed as part of this Agreement.
2. In consideration of the payment to be made by the employer to the contractor as here in after 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 remedying the defect wherein the contract price of such as may became 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 & construed as part of this Agreement, viz:
  - (1) Letter of Acceptance
  - (2) Contractor's Bid
  - (3) Section- VI- General Condition
  - (4) Section-VII- Particular Conditions
  - (5) Section -V- Technical Specification(General and Supplementary Technical Specifications)
  - (6) Appendix A- Drawings
  - (7) Section-IV- works Schedule
  - (8) Quality plan for output and performance based road contract as per Clause A14.I of the Technical Specification
  - (9) Appendices to the Contract
  - (10) Addenda issued during bid period
  - (11) Any other relevant documents listed in the Particular Conditions together with any post bid correspondence.

In witness where of the parties there to have caused this Agreement to be executed the day and year first before written.

The common seal of .....

Was here unto affixed in the presence of:

Signed, Seal and delivered by the said .....

In the presence of:

Binding Signature of E/I .....

Binding Signature of Contractor .....

Handwritten signature in blue ink.

Handwritten signature and date 17/10/24 above the printed text:  
**Executive Engineer**  
**R.W.D. (W) Division, Triveniganj.**

Handwritten signature and date 21/10/24 in blue ink.

ग्रामीण कार्य विभाग  
बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2024-25/368 - 263/2500  
प्रेषक,

पटना / दिनांक:- 26/09/2024

मनोज कुमार, भा0आ0नि0से0  
अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,  
अधीक्षण अभियंता  
ग्रामीण कार्य विभाग,  
कार्य अंचल- मधेपुरा।

विषय : MR-3054 योजनान्तर्गत Construction and Maintenance of Road From Package No-MR-N/22-23-TRIVENIGANJ/14. (1) Balua Udhampur PMGSY Path ke Subhan Chowk se 19 RD Pariyahi Nahar Tak via Alpsankhyak Ray Sardar. (2) Near House of Bishwanath Thakur to Brahman Tola, Pratapganj Pariyahi Road Middle MMGSY School Lalganj. में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-त्रिवेणीगंज का पत्रांक-1841 अनु0, दिनांक-25.09.2023

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि का दावा की जाँच हेतु संवेदक द्वारा अभिलेख समर्पित किया गया है जिसके आधार पर विभागीय GST परामर्शी फर्म M/s SKKSS & Co. द्वारा उक्त दावों की जाँच की गई तथा राशि रु 7,52,288/- मात्र 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/GST CLAIM/2024-25/368 263/

पटना / दिनांक:- 26/09/2024

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

अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा

माननीय उद्योग



ग्रामीण कार्य विभाग, बिहार, पटना।

**GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की  
दिनांक - 24.7.24 को आहूत बैठक की कार्यवाही**

**विषय :-** MR-3054 योजनान्तर्गत Construction and Maintenance of Road From Package No- MR-N/22-23-TRIVENIGANJ/14. (1) Balua Udampur PMGSY Path ke Subhan Chowk se 19 RD Pariyahi Nahar Tak via Alpsankhyak Ray Sardar. (2) Near House of Bishwanath Thakur to Brahman Tola, Pratapganj Pariyahi Road Middle MMGSY School Lalganj  
**एकरारनामा संख्या** 23M.B.D./MR-3054/22-23 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

**प्रसंग :-** कार्य प्रमंडल, त्रिवेणीगंज का पत्रांक 1841 अनु० दिनांक 25.09.2023

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, त्रिवेणीगंज द्वारा विषयांकित पथ में रु० 8,82,809 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. 7,52,288/- मात्र की राशि के दावे के योग्य पाया गया है।

GST Impact Summary				
Agreement No.	Name of Project	Claim by Contractor	GST Impact in Rupees (Construction)	GST Impact in Rupees (Recommended)
23M.B.D./MR-3054/22-23	Construction and Maintenance of Road From Package No- MR-N/22-23-TRIVENIGANJ/14 (1) Balua Udampur PMGSY Path ke Subhan Chowk se 19 RD Pariyahi Nahar Tak via Alpsankhyak Ray Sardar	5,54,022	4,72,034	<4,72,034

माननीय उद्योग-



23/M.B.D./MR-3054/22-23	Construction and Maintenance of Road From Package No- MR-N/22-23-TRIVENIGANJ/14. (2) Near House of Bishwanath Thakur to Brahman Tola, Pratapganj Pariyahi Road Middle MMGSY School Lalganj	3,28,787	2,80,254	2,80,254
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तदालोक में एकरासनामा 23M.B.D./MR-3054/22-23 विषयांकित कार्य

Construction and Maintenance of Road From Package No- MR-N/22-23-TRIVENIGANJ/14. (1)

Balua Udhampur PMGSY Path ke Subhan Chowk se 19 RD Pariyahi Nahar Tak via Alpsankhyak Ray

Sardar. (2) Near House of Bishwanath Thakur to Brahman Tola, Pratapganj Pariyahi Road Middle

MMGSY School Lalganj के लिए दावे की राशि रु. 7,52,288 /- रुपये मात्र संवेदक भरत

रतन पांडे को भुगतान की अनुशंसा की जाती है।



*Shweta Singh*  
24-07-24

विभागीय GST Consultant

*Prabhu Kumar*  
24-07-24 24/07/24

वित्त प्रबंधक  
(Taxation)

वित्त प्रबंधक

29/7/24  
GST नोडल पदाधिकारी

माली उद्योग



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

25.06.2024

Re: Submission of GST Impact Report of vide agreement number 23M.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. 1841 dated 25.09.2023

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)
23M.B.D./MR-3054/22-23	Construction and Maintenance of Road From Package No- MR-N/22-23-TRIVENIGANJ/14 (1) Balua Udhampur PMGSY Path ke Subhan Chowk se 19 RD Pariyahi Nahar Tak via Alpsankhyak Ray Sardar	4,72,034	0.00
23M.B.D./MR-3054/22-23	Construction and Maintenance of Road From Package No- MR-N/22-23-TRIVENIGANJ/14. (2) Near House of Bishwanath Thakur to Brahman Tola, Pratapganj Pariyahi Road Middle MMGSY School Lalganj	2,80,254	0.00

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004





We are therefore pleased to make our submission of GST Impact Report of M/S Bharat Ratan Pandey for the following project with reference to the Construction and Maintenance of Road From Package No- MR-N/22-23-TRIVENIGANJ/14. (1) Balua Udhampur PMGSY Path ke Subhan Chowk se 19 RD Pariyahi Nahar Tak via Alpsankhyak Ray Sardar. (2) Near House of Bishwanath Thakur to Brahman Tola, Pratapganj Pariyahi Road Middle MMGSY School Lalganj.

- 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. 8,82,809 while as per our calculation it is Rs. 7,52,288 which results in savings of Rs. 1,30,521/-
- 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.

*Shivendra Singh*

Authorized Signatory  
Enclosed: -

1) GST claim computation



*Shivendra Singh*

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004



Bharat Ration Family				
Agreement No. : 23/NLR/D/IR-2054723-23				
Construction and Maintenance of Road from Near House of Bichwansh Thakur to Brahman Tola Pratapsagar Parivah Road Middle MINGSY School Ladang				
Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embeeded Tax (B)
1	1	14.12.22 (Pg. - 38)	66,20,990	8,57,348
2	2	24.03.23 (Pg. No - 78)	3,18,606	48,601
TOTAL			69,39,596	8,55,949
				Actual GST to be Paid (D = (A - B) x 18%)
				9,55,394
				Chain (E = (C or D, which is lower) - B)
				2,80,254

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 2)	66,61,985	10.535%
GST @ 12%	6,79,438	
LWC @ 1%	56,620	
SF	51,078	
Work Done Value Including taxes, cess and fees	64,49,121	
Work Done Value Including taxes, cess and fees (7.91% below)	59,38,996	
Payment made as per RA 01 to RA 02	59,38,996	
Embeeded tax (after 7.9% below)	6,25,695	

Note-2

GSTR-3B MONTHLY BREAKUP OF December-22 (Pg-28)

Name of Division	Taxable Value	CGST	SGST	Total Tax
RURAL WORKS DEPARTMENT TRIVENIGANJ (House of Bichwansh Thakur to Brahman Tola)	47,63,042.37	4,28,673.81	4,28,673.81	8,57,347.63
TOTAL	47,63,042.37	4,28,673.81	4,28,673.81	8,57,347.63

Note-3

GSTR-3B MONTHLY BREAKUP OF March-23 (Pg-22)

Name of Division	Taxable Value	CGST	SGST	Total Tax
RURAL WORKS DEPARTMENT PURNEA	80,65,151.69	7,25,863.65	7,25,863.65	14,51,727.31
RURAL WORKS DEPARTMENT FORBESGANJ	34,695.76	3,122.62	3,122.62	6,245.24
RURAL WORKS DEPARTMENT TRIVENIGANJ (House of Bichwansh Thakur to Brahman Tola)	2,70,005.08	24,300.46	24,300.46	48,600.92
RURAL WORKS DEPARTMENT TRIVENIGANJ (Others)	84,64,070.34	7,61,766.33	7,61,766.33	15,23,532.66
RURAL WORKS DEPARTMENT TRIVENIGANJ (Others)	3,75,355.08	33,781.96	33,781.96	67,563.92
RURAL WORKS DEPARTMENT PATNA	94,59,838.08	2,36,495.95	2,36,495.95	4,72,991.90
OTHERS	2,66,69,116.05	17,85,330.97	17,85,330.97	35,70,661.94
TOTAL	2,66,69,116.05	17,85,330.97	17,85,330.97	35,70,661.94

2018/10/10





Agreement No. : 23 M.B.D/MR-3054/22-23

Agreement No. : 23 M.B.D/MR-3054/22-23

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate / MB (A)	Embedded GST (B)	GST paid as per GSTR 3B	Actual GST to be paid (A-B)x18%	Claim (B-A)x1
1	1	22.11.2022	79,11,135	10,58,404	15,30,439	16,15,405	4,72,034
2	2	05.04.2023	21,21,741	10,58,404	15,30,439	16,15,405	4,72,034
TOTAL			1,00,32,876				

### Computation of Embedded taxes

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc	95,77,626	
GST @ 12%	11,49,315	0.11
WC @ 1%	95,776	
SF @ 2.316%	71,925	
Work Done Value Including taxes, cess and fees	1,08,94,642	
Work Done Value Including taxes, cess and fees (7.91% below)	1,00,32,876	
Total Payment made	1,00,32,876	
Embedded tax from RA Bill 01 to RA Bill 02	10,58,404	

**Note 1:**

**Computation of tax paid as per CSTR 3B**

Computation of tax paid as per GSTR 3B				
Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RRWD, Triveniganj (November 2022-23)	67,04,351.69	6,03,391.65	6,03,391.65	12,06,783.31
Babus Udhampur PMGSY Path to Shuban Chowk	11,79,272.03	1,06,134.48	1,06,134.48	2,12,268.96
Others	74,83,623.72	7,09,526.13	7,09,526.13	14,19,052.27
<b>Total Triveniganj (November 2022-23)</b>				
RRWD, Triveniganj (April 2023-24)	17,99,085.59	1,61,827.70	1,61,827.70	3,23,655.41
Babus Udhampur PMGSY Path to Shuban Chowk	1,60,29,000.00	16,22,610.00	16,22,610.00	32,45,220.00
Others	1,98,27,085.59	17,84,437.70	17,84,437.70	35,68,875.41
<b>Total Triveniganj (April 2023-24)</b>				

**Note 2:**

**Note 2:**  
Short payment in the month of April (2023-24) is paid at year end. Therefore at the end of the year Taxable value of GSTR 3B is in line with Taxable value of GSTR 7A.

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