

ग्रामीण कार्य विभाग  
बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2024-25/352 - 2655 ब्राड  
प्रेषक,

पटना / दिनांक:- 26/09/2024

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

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

**विषय : MMGSY(SC) योजनान्तर्गत Construction of Road from Badkagaon Sine PMGSY Road Me Rameshwar Pandey Ke Tola me Jane wali sadak Se to Maisahan PMGSY tak Bhaya Chaithi Baitha Bhushan Pandey Ke Ghar Hote Huye. में जी0एस0टी0 दावा की स्वीकृति के संबंध में।**

प्रसंग- कार्य प्रमंडल-मुजफ्फरपुर पश्चिम का पत्रांक-1004 अनु0, दिनांक-15.07.2023

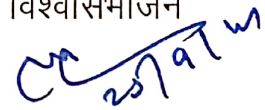
महाशय,

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 दावो की जाँच की गई तथा राशि रु 2,66,127/- मात्र दावे के योग्य पाया गया है।

GST परामर्शी फर्म के प्रतिवेदन के आधार पर विभागीय GST समिति की अनुशंसा एवं परामर्शी के प्रतिवेदन अग्रतर कार्रवाई हेतु प्रेषित की जा रही है।

अनु0- यथोक्त।

विश्वासभाजन



अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राड

ज्ञापांक- RWD/GST CLAIM/2024-25/352 - 2655

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल- मुजफ्फरपुर पश्चिम को सूचनार्थ।

पटना / दिनांक:- 26/09/2024



अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राड

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की दिनांक - 08/01/24 को आहूत बैठक की कार्यवाही

विषय :- MMGSY(SC) योजनान्तर्गत Construction of Road from Badkagaon Sine PMGSY Road Me Rameshwar Pandey Ke Tola me Jane wali sadak se to Maisahan PMGSY tak Bhaya Chaithi Baitha Bhushan Pandey Ke Ghar Hoote Huye एकरारनामा संख्या 02 SBD/2017-18 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, मुजफ्फरपुर पश्चिम का पत्रांक 1004 अनु० दिनांक 15.07.2023

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, मुजफ्फरपुर पश्चिम द्वारा विषयांकित पथ में रु० 3,96,445/- 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. 2,66,127/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 02 SBD/2017-18 विषयांकित कार्य

Construction of Road from Badkagaon Sine PMGSY Road Me Rameshwar

Pandey Ke Tola me Jane wali sadak se to Maisahan PMGSY tak Bhaya Chaithi

Baitha Bhushan Pandey Ke Ghar Hoote Huye के लिए दावे की राशि रु.

2,66,127/- रुपये मात्र संवेदक सरिता पांडे को भुगतान की अनुशंसा की जाती है।



*Shweta Singh*  
08/01/24  
विभागीय GST Consultant

*Pr. Babhulna*  
08/01/24  
वित्त प्रबंधक  
(Taxation)

*Pr. Babhulna*  
08/01/24  
वित्त प्रबंधक GST नोडल पदाधिकारी

04.06.2024

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

**Re:** Submission of GST Impact Report of M/s Sarita Pandey vide agreement number 02 SBD/2017-18

**Ref:** Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Muzaffarpur West, RWD letter no. 1004 dated 15.07.2023

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 (Construction)
02 SBD/2017-18	Construction of road from Badkagaon Sine PMGSY Road Me Rameshwar Pandey Ke Tola me Jane wali sadak se to Maisahan PMGSY tak Bhaya Chaithi Baitha Bhushan Pandey Ke Ghar Hoote Huye	2,66,127 (ANNEXURE - I)



DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004



We are therefore pleased to make our submission of GST Impact Report of M/s Sarita Pandey for the following project with reference to the Construction of road Badkagaon Sine PMGSY Road Me Rameshwar Pandey Ke Tola me Jane wali sadak se to Maisahan PMGSY tak Bhaya Chaithi Baitha Bhushan Pandey Ke Ghar Hoote Huye.

**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 06**. GST Impact in later RA bills have to be verified and audited on submission of bill by M/s Sarita Pandey 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 Badkagaon Sine PMGSY Road Me Rameshwar Pandey Ke Tola me Jane wali sadak se to Maisahan PMGSY tak Bhaya Chaithi Baitha Bhushan Pandey Ke Ghar Hoote Huye.



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**—

(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 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) 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.
- f) 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. 3,96,445** while as per our calculation the GST claim amount shall be **Rs. 2,66,127/-** which result in savings of **Rs. 1,30,318/-**



- 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**

## GST Impact Assessment of M/s Sarita Pandey

Agreement No: 02 SBD/2017-18

**DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD BARKAGAON SINE PMGSY  
ROAD ME RAMESHWAR PANDEY KE TOLA**

Total Work done till date (RA 06) [after 0.19% below] (Pg-161)	63,71,965
Less: Pre-GST work done value	-
Balance work to be in GST period	63,71,965
Less: Work value for which rate analysis not found [after 0.19% below]	36,630
Total Work value for which GST impact is calculated	63,35,335
Less: Extra GST added in rate analysis	2,18,752
Less: VAT added in OH component	2,22,421
Taxable Value	58,94,162
Add: GST @ 12%	7,07,299
Revised Work Value	66,01,462
<b>GST reimbursement</b>	<b>2,66,127</b>

