भारतीय गैर न्यायिक

भारत INDIA

रु. 500 FIVE HUNDRED RUPEES

पाँच सौ रुपये Rs. 500

सत्यमेव जयते

INDIA NON JUDICIAL

कोषागार कार्यालय
बिहार BIHAR
06 AUG 2024
मधुबनी

X 853429

प्रेम चन्द्र श्रीवास्तव
(स्टाम्प भेन्डर) मधुबनी

Supplementary Agreement of original Agreement No-38SBD/2018-19 for GST Claim

AGREEMENT Form:

Agreement.

This agreement, made the .... day of .... 2024 Between **Executive Engineer R.W.D (W) Division, Madhubani** (hereinafter called "employer" of the one part) and **Sri Ramanand Singh, At- Ward No-12 Marachi, Dist-Patna** (hereinafter called "contractor" of the other part) Whereas the Employer is desirous that the Contractor execute **Construction and maintenance of road & CD work from GST Claim Rahi Purbi Middle School to Kuwan MMGSY road via Shahaspur road under MMGSY (SC) Head** (hereinafter called "work") and the Employer has accepted the Bid by the Contractor for the Execution and completion of such works and the remedying of any defects therein at a cost of **Rs. 08,17,442.00 (Rupees eight lakhs seventeen thousand four hundred forty two) only**

रामानन्द सिंह

Executive Engineer
R.W.D. (W) Division, Madhubani

भारतीय गैर न्यायिक

भारत INDIA

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X 853430

NOW THIS AGREEMENT WITNESSETH AS FOLLOWS:-

प्रेम चन्द्र श्रीवास्तव (स्टाम्प भेन्डर) मधुबनी

1. In this agreement, words and expressions shall have the same meanings as are respectively assigned to them in the conditions of contract hereinafter referred to and they shall be deemed to form and be read and construed as part of this Agreement.

2. In this Agreement of the payments to be made by the Employer to the Contractor as hereinafter 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 the remedying the defect wherein the Contract Price or such sum as may become 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 and construed as part of this Agreement, viz:

   (i) Letter of Acceptance

   (ii) Notice to proceed with the works.

   (iii) Contractor's Bid

   (iv) Contract data

रामानन्द सिंह

Executive Engineer
R.W.D. (W) Division, Madhubani

(v) Conditions of contract :- Special and General.

(vi) Specification of MORD

(vii) Drawings

(viii) Bill of Quantities. And

(ix) Other document listed in the contract data as forming part of the contract.

In witnessed 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 hereunto affixed in the presence of

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

....

In the presence of:

Binding Signature of Employer ....

Binding Signature of Contractor ....

Executive Engineer
R.W.D. (W) Division, Madhubani.

Executive Engineer
R.W.D. Works Division
Madhubani

04/10/24

04/10/24

रामानन्द सिंह

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांकः— RWD/GST CLAIM/2024-25/406-2796 अनु० पटना / दिनांकः—01/10/2024

प्रेषक,

मनोज कुमार, भा०आ०नि०से०
अपर मुख्य कार्यपालक
पदाधिकारी—सह—सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल—दरभंगा।

विषय : **MMGSY(SC) योजनान्तर्गत Construction of Road with & CD works from Rahi Purbi Middle School to Kuwan MMGSY road via Shahaspur road under MMGSY(SC). में जी0एस0टी0 दावा की स्वीकृति के संबंध में।**

प्रसंग— कार्य प्रमंडल—मधुबनी का पत्रांक—1069 अनु0, दिनांक—03.07.2023

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि का दावा की जॉच 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 रू 8,17,442/— 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/2024-25/406 - 2796 पटना / दिनांकः—01/10/2024

प्रतिलिपिः— कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल—मधुबनी को सूचनार्थ।

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 – 12/09/24 को आहूत बैठक की कार्यवाही

विषय :– **MMGSY(SC) योजनान्तर्गत** "Construction of road with & CD works from Rahi Purbi Middle School to Kuwan MMGSY road via Shahaspur road under MMGSY(SC)''. **एकरारनामा संख्या 38 SBD/2018-19** में जी॰एस॰टी॰ दावा की स्वीकृति के संबंध में।

प्रसंग :– कार्य प्रमंडल, मधुबनी का पत्रांक 1069 अनु॰ दिनांक 03.07.2023

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, मधुबनी द्वारा विषयांकित पथ में रु० 8,17,442/- 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॰ **8,17,442/-** मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 38 SBD/2018-19 विषयांकित कार्य Construction of road with & CD works from Rahi Purbi Middle School to Kuwan MMGSY road via Shahaspur road under MMGSY(SC) के लिए दावे की राशि रु॰ **8,17,442/-** रुपये मात्र संवेदक रामानंद सिंह को भुगतान की अनुशंसा की जाती है।

SKKSS & Co. CA PATNA Chartered Accountants

Shweta Singh 12/09/24 — विभागीय GST Consultant

12/09/24 — वित्त प्रबंधक (Taxation)

Prabhat Kumar 12/09/24 — वित्त प्रबंधक

12/9/24 — GST नोडल पदाधिकारी

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SKKSS & Co

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

02.09.2024

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

Re: Submission of GST Impact Report of Ramanand Singh vide agreement number 38 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 EE, Madhubani, RWD letter no. 1069 dated 03.07.2023

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.	Type of Supply	GST Impact in Rupees (Original Contract)	GST Impact in Rupees (Escalation and Bonus, if any)
38 SBD/2018-19	Construction of road with & CD works from Rahi Purbi Middle School to Kuwan MMGSY road via Shahaspur road under MMGSY(SC)	9,30,706	0.00

We are therefore pleased to make our submission of GST Impact Report of Ramanand Singh for the following project with reference to the Construction of road with & CD

SKKSS & Co. PATNA Chartered Accountants

SKKSS & Co

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works from Rahi Purbi Middle School to Kuwan MMGSY road via Shahaspur road under MMGSY(SC)

With this letter, we would like to draw your attention towards the following facts:

1) The impact being given is for RA Bill 01 to 07 that has been approved. GST impact in later RA bills have to be verified and audited on submission of bill by Ramanand 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 to us 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 from 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 into Rural Works Department in terms of anti-profiteering clause in the GST law;

3) **Observation on GST claim as submitted by contractor-claimant:**

   We have gone through the submission made by the Contractor-claimant, and have observed that the contractor has been awarded the contract for construction on (27/12/2018), wherein GST was in force.

   From the rate analysis enclosed it has been observed that GST has been considered in the material component only at different applicable rates, and VAT/GST @ 4% has been considered in overhead component based on the RCD SOR Guidelines.

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As per the GST law, GST is to be paid on the entire value of contract, however from the rate analysis enclosed it is observed that the GST has been provided only on material component and a provision of 4% has been made in overhead component by the department.

Hence, the contractor-claimant has raised GST claim of Rs. **8,17,442** due to non-provisioning of GST by the department on the entire value of contract, whereas the contractor submits that the GST has been paid on the entire value of contract as executed by him.

4) **That the GST Impact calculation is made on the following premise:**
That the above work is a the construction of road from Construction of road with & CD works from Rahi Purbi Middle School to Kuwan MMGSY road via Shahaspur road under MMGSY(SC).

a) As per section 15 of the CGST and SGST 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;

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(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.

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.

b) 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;

c) It has observed that for certain work rate analysis did not match/incomplete with the approved BOQ. Hence the work items of these type has been removed from our computation.

SKKSS & Co. PATNA Chartered Accountants

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

SKKSS & Co

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

d) 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.

e) 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.

5) 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.

6) That the GST claim as submitted by contractor is **Rs. 8,17,442** while as per our calculation it is **Rs. 9,30,706/-** which is within the differential tax amount to be paid. Therefore we recommend the Payment of Rs. **8,17,442.**

7) 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 mis-represented/contrary and which has a material effect on the above GST Claim amount, then the GST claim amount shall be void ab initio.9

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
02/09/24

SKKSS & Co. PATNA Chartered Accountants

Authorized Signatory
Enclosed: -
1) GST claim computation

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

Annexure -I	
GST Impact Assessment of Sri Ramanand Singh	
Agreement No. :38/SBD/2018-19(MMGSY)	
Project Name: Construction & Maintenance Of Road & C.D. Work For Rahi Purbi Middle School to kuwan MMGSY Road Via Shahaspur Road	
Particulars	Amount
Total Work done till date (RA 07) [after 10 % below]	2,21,85,732
Less: Pre-GST work done value	-
Balance work done in GST period	2,21,85,732
Less: Work value for which rate analysis not found/Incomplete	
Work value for which GST impact is calculated	2,21,85,732
Less: Extra GST added in rate analysis (Annexure-II)	7,67,199
Less: GST added in OH component (Annexure-III)	7,78,856
Taxable Value	2,06,39,677
Add: GST @ 12%	24,76,761
Revised Work Value	2,31,16,438
GST reimbursement recommended	9,30,706

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Annexure-III

Sri Ramanand Singh

Agreement No. :38/SBD/2018-19(MMGSY)

DETAILS OF GST COMPONENT CONSIDERED FOR THE CONSTRUCTION AND MAINTENANCE OF ROAD AND C.D WORK FOR RAHI PURBI MIDDLE SCHOOL TO KUWAN MMGSY ROAD VIA SHAHASPUR ROAD

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA 01 to 07	Material Value	GST RATE (as per rate analysis)	GST
1	2	3	4	5	6 (4X5)	7	8 = 6/(100% + 7) x 7
1	Granular sub base 53 mm to 26.5 mm	cum	467.20	2,184.19	10,20,452	1%	10,103
2	Granular sub base 26.5 mm to 4.75 mm	cum	509.67	1,207.61	6,15,484	1%	6,094
3	Granular sub base 2.36 mm below	cum	162.30	536.72	87,109	1%	862
4	Stone Screening type B 11.2 mm	cum	351.99	246.93	86,916	1%	861
5	Bitumen Emulsion SS-1	t	43912.23	8.03	3,52,627	14%	43,305
6	Bitumen Emulsion RS-1	t	41545.59	2.61	1,08,363	14%	13,308
7	Bitumen Emulsion S-90	t	36106.08	18.04	6,51,390	14%	79,995
8	Crushed Stone Coarse aggregates	cum	479.28	256.37	1,22,874	1%	1,217
9	Sand(coarse)	cum	162.30	441.02	71,578	1%	709
10	Cement	t	6304.66	296.67	18,70,374	24%	3,62,008
11	40 mm aggregate	cum	449.67	25.29	11,371	1%	113
12	20 mm aggregate	cum	561.89	16.19	9,095	1%	90
13	10 mm aggregate	cum	626.62	6.58	4,121	1%	41
14	Polythene Sheet	sqm	16.25	3,826.93	62,188	14%	7,637
15	Bitumen Primer	t	43912.93	0.05	2,037	14%	250
16	Bituminous Sealant	litre	26.29	176.27	4,634	14%	569
17	Jute Rope	m	40.22	834.97	33,582	1%	332.50
18	Plasticizer	litre	188.65	1,131.84	2,13,523	24%	41,327
19	Joint filler	sqm	1117.12	27.83	31,092	24%	6,018
20	Hot applied thermoplastic Compound	litre	212.93	2,238.75	4,76,697	14%	58,542
21	Reflectorising glass beads	kg	69.48	223.88	15,555	14%	1,910
22	Sand(Fine)	cum	118.84	43.50	5,170	1%	51
23	Sand at site	cum	154.73	0.32	50	1%	0
24	Cement at site	ton	6702.54	0.24	1,609	24%	311
25	RCC Pipe NP3	m	3050.04	60.00	1,83,002	14%	22,474
26	Bricks	nos	5.35	2,33,504.20	12,49,247	1%	12,369
27	HYSD Bars	t	51420.00	0.83	42,674	14%	5,241
28	Binding wire	kg	61.24	230.42	14,111	14%	1,733
29	Epoxy primer	litre	13.03	31.78	414	14%	51
30	Epoxy paint	litre	570.08	66.22	37,749	14%	4,636
31	Paint	litre	266.38	8.32	2,217	24%	429
32	Cement primer	litre	135.57	0.51	68	24%	13
33	Mild steel angel iron	kg	49.35	380.00	18,753	1%	186
34	Aluminium sheeting	sqm	9480.06	6.65	63,042	14%	7,742
35	900 mm equilateral triangle	sqm	9480.06	3.85	36,498	14%	4,482
36	600mm*450mm rectangular	sqm	9480.06	2.16	20,477	14%	2,515
						Total	6,97,524
						Total (after OH ,CP & LWC)	8,52,444
						Total (after 10 % below)	7,67,199

SKKSS & Co.
PATNA
Chartered Accountants

Annexure-III	
Computation of Embedded Tax in Overhead as per RCD Guideline	
Agreement No. :38/SBD/2018-19(MMGSY)	
Project Name: Construction & Maintenance Of Road & C.D. Work For Rahi Purbi Middle School to kuwan MMGSY Road Via Shahaspur Road	
Particulars	**Amount**
Total Work done till date (RA 07) [after 10 % below]	2,21,85,732
Less: Pre-GST work done value	-
Balance work to be in GST period	2,21,85,732
Less: Work value for which rate analysis not found	-
Work value for which GST impact is calculated	2,21,85,732
Less: Extra GST added in rate analysis (Annexure-II)	7,67,199
Work Value without taxes	2,14,18,533
Less: LWC @ 1%	2,12,065
Work Value without taxes & LWC (A)	2,12,06,468
Less: OH and CP @ 21% (A)/1.21 x 0.21	36,80,461
Work Value without taxes, OH,CP & LWC(B)	1,75,26,007
Embedded Taxes @ 4% on above (B) x 4%	7,01,040
Contractor Profit on above embedded taxes computed	70,104
LWC @ 1% on embedded taxes in CP and OH	7,711
Total Embedded taxes on OH ,CP & LWC	**7,78,856**

SKKSS & Co. PATNA Chartered Accountants