

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

Email ID- eerwdmadhubani@gmail.com

Mob.- 8986915356

पत्रांक:- 1951 अनु०

मधुबनी/दिनांक:- 08.10.2024

प्रेषक,

ई० ब्रजेश कुमार,
कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, मधुबनी।

सेवा में,

नोडल पदाधिकारी,
एम०आर० (3054)
ग्रामीण कार्य विभाग,
बिहार, पटना।

विषय:- GST दावा की स्वीकृति के उपरान्त आवंटन उपलब्ध कराने के संबंध में।

प्रसंग:- अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा, ग्रामीण कार्य विभाग, बिहार, पटना का पत्रांक 2673 अनु० दिनांक 26.09.2024

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के आलोक में कहना है कि Hemlata Kumari के द्वारा इस प्रमंडल, के अंतर्गत नई अनुरक्षण नीति-2018 मद में निम्नलिखित कार्य किये हैं। जिसमें GST का दावा संवेदक के द्वारा किया गया है। उक्त GST के दावों का आकलन कर भवदीय के पत्रांक 2673 अनु० दिनांक 26.09.2024 के द्वारा स्वीकृति प्रदान कर दी गई है। जिसके आलोक में भुगतान करने हेतु आवंटन उपलब्ध कराने की कृपा की जाय। विवरणी निम्न प्रकार है:-

क्र० सं०	स्वीकृति का पत्रांक एवं दिनांक	योजना का नाम	पथ का नाम	राशि (लाख में)	अभ्युक्ति
1	2673 एवं 26.09.2024	नई अनुरक्षण नीति-2018	L030-T02 to DHOLBAJJA (VR30) (Project ID-31909602110)	8.72267	
Total=				8.72267	

अनुलग्नक:- यथोक्त।

विश्वासभाजन

08/10/2024

(ई० ब्रजेश कुमार)
कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, मधुबनी।



Supplementary Agreement of original Agreement No-03MBD/2022-23
for GST Claim

ANNEX-B

AGREEMENT FORM

This agreement made the..... Day of2024,
between The Executive Engineer, Rural Works Department, Works Division,
Madhubani ["The E/I"] of the one part, and Hemlata Kumari,W/O-Akhikesh
Kumar Singh, At-Khangaun West, PO-Rampatti, PS-Pandaul, Dist-Madhubani-
847236 [Name & address of Contractor] ("the contractor") of the other part.

Whereas the E/I is desirous that the Contractor execute Output &
Performance Based Maintenance of road & CD work GST Claim T02 to
Dholbajja road (Length-2.450 K.M.) under head 3054 M/R (Tender ID-118821)
(hereinafter called "The Works") and the E/I has accepted the Bid by the Contractor for
the execution of such works and the remedying of any defects there in, at a contract
price of Rs. 08,72,267.00 (Rupees eight lakhs seventy two thousand two hundred
sixty seven) only

Sl. No.	Package Number	Road Name	Length in k.m.
1	MR3054-22- Madhubani-01	T02 to Dholbajja road	2.450

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]
Executive Engineer
R.W.D. Works Division
Madhubani

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 become payable under the provisions of the contract at the times and in the manner prescribed by the contract.
4. Following documents shall be deemed to form and read and 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 parried 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 -----

[Signature]
Executive Engineer
R.W.D. Works Division
[Signature]

[Signature]

[Signature]

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ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 08/09/24 को आहूत बैठक की कार्यवाही

विषय :- MR-3054 योजनान्तर्गत Output & performance Based Maintenance of Road & CD work T02 to Dholbajja Road. एकरारनामा संख्या 03 MBD/2022-23 जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, मधुबनी का पत्रांक 112 अनु० दिनांक 25-01-2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, मधुबनी द्वारा विषयांकित पथ में रु० 8,72,267/- 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. 8,72,267/- मात्र की राशि के दावे के योग्य पाया गया है। तदालोक में एकरारनामा 03 MBD/2022-23 विषयांकित कार्य Output & performance Based Maintenance of Road & CD work T02 to Dholbajja Road के लिए दावे की राशि रु. 8,72,267/- रुपये मात्र संवेदक हेमलता कुमारी को भुगतान की अनुशंसा की जाती है।



Shweta Singh
08/09/24
विभागीय GST Consultant

Sh. Prabhakar
08/09/24
वित्त प्रबंधक
(Taxation)

08/09/24
GST नोडल पदाधिकारी

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

11.06.2024

Re: Submission of GST Impact Report of Hemlata Kumari agreement number 03
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. 112 dated 25.01.2024

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)
03 MBD/2022-23	Output & performance Based Maintenance of Road & CD work T02 to Dholbajja Road	9,35,446 Annexure-I	0.00



DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

We are therefore pleased to make our submission of GST Impact Report of Hemlata Kumari for the following project with reference to the **Output & performance Based Maintenance of Road & CD work T02 to Dholbajja 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.8,72,267/-** which is within the differential tax amount to be paid. Therefore we recommend the payment of **Rs.8,72,267/-**.
- 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.



Authorized Signatory

Enclosed: -

- 1) **GST claim computation**



Annexure-I

Hemlata Kumari

Agreement No. : 3 MBD/2022-23

Output & performance Based Maintenance of Road & CD work T02 to Dholbajja Road

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax as per RA Bill 01 to 02 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	12.01.2023	1,09,98,987	11,53,584	17,72,172	19,79,818	6,18,588
2	2	04.05.2023	56,33,986	5,90,898	9,07,756	10,14,117	3,16,858
Total			1,66,32,973	17,44,482	26,79,928	29,93,935	9,35,446

Note -1

Details of GST paid as per (RA Bill-02) of RWD, Madhubani - T02 to Dholbajja Road

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (upto RA Bill -02)	1,45,47,536	
GST @ 12%	17,45,704	10.4881%
LWC @ 1%	1,45,475	
Seigniorage Fees	2,05,909	
Work Done Value Including taxes, cess & S.Fees (Ref Pg No....)	1,66,44,625	
Work done value after below @0.07%	1,66,32,973	
Total Payments made	1,66,32,973	
Embedded tax @ 10.4881 % in RA 02	17,44,482	

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

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	IGST @ 18%	Total Tax
12.01.2023(Ref Page no....) 159	RWD, Madhubani - T02 to Dholbajja Road	1,09,98,987	9,89,909	9,89,909	-	19,79,818
	Others	9,27,800	-	-	1,67,004	1,67,004
	Total	1,19,26,787	9,89,909	9,89,909	1,67,004	21,46,822

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

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
04.05.2023(Ref Page no....) 154	RWD, Madhubani - T02 to Dholbajja Road	56,33,986	5,07,059	5,07,059	10,14,117
	Others	14,18,364	1,27,653	1,27,653	2,55,306
	Total	70,52,350	6,34,712	6,34,712	12,69,423



ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:- RWD/ GST CLAIM/2024-25/355 - 2673 अरु

पटना / दिनांक:- 26/09/2024

प्रेषक,

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

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल-दरभंगा।

विषय : MR-3054 योजनान्तर्गत Outpur & performance Based Maintenance of Road & CD work T02 to Dholbajja Road. में जी0एस0टी0 दावा की स्वीकृति के संबंध में।
प्रसंग- कार्य प्रमंडल-मधुबनी का पत्रांक-112 अनु0, दिनांक-25.01.2024

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 8,72,267/- 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

ज्ञापक:- RWD/ GST CLAIM/2024-25/355 - 2673

पटना / दिनांक:- 26/09/2024

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल- मधुबनी को सूचनाार्थ।

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा