

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2024-25/353 . 29/7/2024

पटना / दिनांक:- 15/10/2024

प्रेषक,

उज्ज्वल कुमार सिंह, भा0प्र0से0
अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल- मुजफ्फरपुर।

विषय : MMGSY(SC) योजनान्तर्गत Construction of Road from Panchrukhi Panch Tola to Tedi Tola NH-28. 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 दावों की जाँच की गई तथा राशि रु 10,75,554/- 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/2024-25/353 29/7/

पटना / दिनांक:- 15/10/2024

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

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

ग्रामीण कार्य विभाग, बिहार, पटना।

**GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 01/10/24 को आहूत बैठक की कार्यवाही**

विषय :- MMGSY(SC) योजनान्तर्गत Construction of Road from Panchrukhi Panch Tola To Tedi Tola NH-28 एकरारनामा संख्या 49 SBD/2018-19 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, महनार द्वारा विषयांकित पथ में रु० 10,75,554/- 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. 10,75,554/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 49 SBD/2018-19 विषयांकित कार्य

Construction of Road from Panchrukhi Panch Tola To Tedi Tola NH-28 के लिए दावे की राशि रु. 10,75,554/- रुपये मात्र संवेदक सरिता पांडे को भुगतान की अनुशंसा की जाती है।



Shubeta Singh
01/10/24
विभागीय GST Consultant

Sh. Babu Singh
01/10/24
वित्त प्रबंधक
(Taxation)

[Signature]
01/10/24
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 49 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, 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)
49 SBD/2018-19	Construction of road from Panchrukhi Panch Tola To Tedi Tola NH-28	10,83,272 (ANNEXURE - I)

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 from Panchrukhi Panch Tola To Tedi Tola NH-28.



DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

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 08. 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 Panchrukhi Panch Tola To Tedi Tola NH-28.
 - 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 we have analysed the embedded taxes in the contract provided to us and the differential tax is computed. The contractor has claimed Rs. 10,75,554/- which is within the differential tax amount to be paid. Therefore, we recommend the payment of Rs 10,75,554/-
- 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.



SKKSS & Co

601
Tel : +91 9263374200
Email- rwdgst@gmail.com

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

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004



GST Impact Assessment of M/s Sarita Pandey			
Agreement No: 49 SBD/2018-19			
DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD PANCHRUKHI PANCH TOLA TO TEDI TOLA NH-28			
Particulars	Work value in which OH @ 6% and CP @ 10% has been considered	Work value in which OH @ 10% and CP @ 10% has been considered	TOTAL
Work done till date (RA 08) (Pg-355)	33,37,693	1,61,74,297	1,95,11,990
Work done in Pre-GST period	-	-	-
Work done in GST period	33,37,693	1,61,74,297	1,95,11,990
Less: Rate Analysis incomplete/not found	-	25,253	25,253
Work Value on which GST is assessed (A)	33,37,693	1,61,49,044	1,94,86,736
Less: Extra GST added in rate analysis	95,093	4,54,867	5,49,960
Less: VAT added in OH component	-	5,70,697	5,70,697
Taxable Value	32,42,599	1,51,23,480	1,83,66,079
Add: GST @ 12%	3,89,112	18,14,818	22,03,929
Revised work value (B)	36,31,711	1,69,38,297	2,05,70,008
GST Claim (B - A)	2,94,019	7,89,253	10,83,272



GST Impact Assessment of M/s Sarita Pandey**Agreement No: 49 SBD/2018-19****DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD
PANCHRUKHI PANCH TOLA TO TEDI TOLA NH-28**

Particulars	Amount
Total Work done till date (RA 08)	1,61,74,297
Less: Pre-GST work done value	-
Balance work to be in GST period	1,61,74,297
Less: Work value for which rate analysis not found	25,253
Work value for which GST impact is calculated	1,61,49,044
Less: Extra GST added in rate analysis - OH @ 10%	4,54,867
Less: VAT added in OH component -10%	5,70,697
Taxable Value	1,51,23,480
Add: GST @ 12%	18,14,818
Revised Work Value	1,69,38,297
GST reimbursement	7,89,253



M/S SARITA PANDEY

Agreement No: 49 SBD/2018-19

DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD PANCHRUKHI PANCH
TOLA TO TEDI TOLA NH-28

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA 01 to RA 08	Basic Value of Material incl. GST	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 9.5 mm	cum	522.08	1122.39	5,85,976	1%	5,802
2	9.5 mm to 2.36 mm	cum	534.15	450.12	2,40,434	1%	2,381
3	Sand	cum	186.98	672.26	1,25,700	1%	1,245
4	53 mm to 22.4 mm	cum	462.57	1166.66	5,39,662	1%	5,343
5	11.2 mm for Grading 3	cum	348.5	290.94	1,01,393	1%	1,004
6	Bitumen SS-1/primer	tonne	37095.91	9.74	3,61,220	14%	44,360
7	Bitumen RS-1	tonne	34987.91	0.00	-	14%	0
8	Bitumen S-90	tonne	30635.41	21.81	6,68,029	14%	82,039
9	13.2 mm to 0.09 mm/Crushed stone	cum	649.26	734.00	4,76,558	1%	4,718
10	Sand	cum	160.69	212.07	34,077	1%	337
11	Sand	cum	162.3	8.75	1,421	1%	14
12	Sand at site	cum	113.97	0.00	-	1%	0
13	Cement at site	tonne	6523.04	0.00	-	24%	0
14	Cement	tonne	5928.44	164.94	9,77,834	24%	1,89,258
15	Cement	tonne	4860.4	0.00	-	24%	0
16	Cement	tonne	6138	4.25	26,097	24%	5,051
17	Polythene sheet	sqm	16.75	2591.91	43,414	14%	5,332
18	Bituminous sealant	ltr	23.06	119.38	2,753	14%	338
19	Jute rope	m	45.25	565.51	25,589	1%	253
20	Plasticizer	ltr	191.33	766.58	1,46,669	14%	18,012
21	40 mm aggregate	cum	445.22	0.00	-	1%	0
22	20 mm aggregate	cum	556.33	0.00	-	1%	0
23	10 mm aggregate	cum	620.42	0.00	-	1%	0
24	RCC pipe	m	3050.04	0.00	-	1%	0
25	Sand	cum	118.84	0.00	-	1%	0
26	HYSD bars	tonne	50890.00	0.99	50,389	14%	6,188
27	Binding wire	kg	74.20	7.54	560	14%	69
28	Bricks	nos.	5.30	8710.00	46,163	1%	457
29	MS clamps	nos.	39.05	0.00	-	14%	0
30	AC pipe	m	51.03	0.00	-	14%	0
31	Granular Material	cum	309.39	0.00	-	1%	0
						Total	3,72,201
						Total (after OH, CP and LWC)	4,54,867



Computation of Embedded Tax in Overhead as per RCD Guideline	
Agreement No: 49 SBD/2018-19	
DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD PANCHRUKHI PANCH TOLA TO TEDI TOLA NH-28	
Particulars	Amount (in Rs.)
Total Work done till date (RA 08)	1,61,74,297
Less: Pre-GST work done value	-
Balance work to be in GST period	1,61,74,297
Less: Work value for which rate analysis not found	25,253
Work value for which GST impact is calculated	1,61,49,044
Less: Extra GST added in rate analysis - OH @ 10%	4,54,867
Work Value without taxes (A)	1,56,94,177
Less: LWC @ 1%	1,55,388
Work Value without taxes and LWC (A)	1,55,38,789
Less: OH and CP @ 10% (A)/1.21 x 0.21	26,96,815
Work Value without taxes, OH ,CP and LWC (B)	1,28,41,974
Embedded Taxes @ 4% on above (B) x 4%	5,13,679
Contractor Profit on above embedded taxes computed	51,368
LWC @ 1% on embedded taxes in CP and OH	5,650
Total Embedded taxes on OH, CP & LWC	5,70,697



GST Impact Assessment of M/s Sarita Pandey	
Agreement No: 49 SBD/2018-19	
DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD PANCHRUKHI PANCH TOLA TO TEDI TOLA NH-28	
Particulars	Amount
Total Work done till date (RA 08)	33,37,693
Less: Pre-GST work done value	-
Balance work to be in GST period	33,37,693
Less: Work value for which rate analysis not found	-
Work value for which GST impact is calculated	33,37,693
Less: Extra GST added in rate analysis - OH @ 6%	95,093
Taxable Value	32,42,599
Add: GST @ 12%	3,89,112
Revised Work Value	36,31,711
GST reimbursement	2,94,019



M/S SARITA PANDEY

Agreement No: 49 SBD/2018-19

DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD PANCHRUKHI PANCH
TOLA TO TEDI TOLA NH-28

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA 01 to RA 08	Basic Value of Material incl. GST	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 9.5 mm	cum	522.08	0.00	-	1%	0
2	9.5 mm to 2.36 mm	cum	534.15	0.00	-	1%	0
3	Sand	cum	186.98	0.00	-	1%	0
4	53 mm to 22.4 mm	cum	462.57	0.00	-	1%	0
5	11.2 mm for Grading	cum	348.5	0.00	-	1%	0
6	Bitumen SS-1/primer	tonne	37095.91	0.00	-	14%	0
7	Bitumen RS-I	tonne	34987.91	3.15	1,10,139	14%	13,526
8	Bitumen S-90	tonne	30635.41	0.00	-	14%	0
9	13.2 mm to 0.09 mm/Crushed stone	cum	649.26	0.00	-	1%	0
10	Sand	cum	160.69	26.41	4,244	1%	42
11	Sand	cum	162.3	146.36	23,754	1%	235
12	Sand at site	cum	113.97	0.24	27	1%	0
13	Cement at site	tonne	6523.04	0.18	1,174	24%	227
14	Cement	tonne	5928.44	0.00	-	24%	0
15	Cement	tonne	4860.4	17.20	83,592	24%	16,179
16	Cement	tonne	6138	34.22	2,10,015	24%	40,648
17	Polythene sheet	sqm	16.75	0.00	-	14%	0
18	Bituminous sealant	ltr	23.06	0.00	-	14%	0
19	Jute rope	m	45.25	0.00	-	1%	0
20	Plasticizer	ltr	191.33	0.00	-	14%	0
21	40 mm aggregate	cum	445.22	19.86	8,844	1%	88
22	20 mm aggregate	cum	556.33	17.79	9,895	1%	98
23	10 mm aggregate	cum	620.42	8.55	5,303	1%	53
24	RCC pipe	m	3050.04	45.00	1,37,252	1%	1,359
25	Sand	cum	118.84	84.28	10,015	1%	99
26	HYSD bars	tonne	50890.00	0.00	-	14%	0
27	Binding wire	kg	74.20	0.00	-	14%	0
28	Bricks	nos.	5.30	139575.00	7,39,748	1%	7,324
29	MS clamps	nos.	39.05	56.00	2,187	14%	269
30	AC pipe	m	51.03	58.80	3,001	14%	368
31	Granular Material	cum	309.39	75.912	23,486	1%	233
Total							80,748
Total (after OH, CP and LWC)							95,093

