

(664)

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:— RWD/ GST CLAIM/2023-24/46 2633 हनु
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— मुजफ्फरपुर।

विषय : MMGSY (Gen) योजनान्तर्गत Construction of Road form PMGSY Road to Mithanpura in Motipur Block Under MMGSY (Gen). में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग— कार्य प्रमंडल— मुजफ्फरपुर पश्चिम का पत्रांक—890 अनु0, दिनांक—26.06.2023

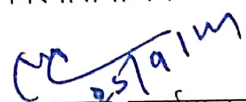
महाशय,

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 3,87,423 /— 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।

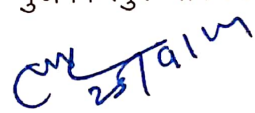
विश्वासभाजन


अपर मुख्य कार्यपालक
पदाधिकारी—सह—सचिव, ब्राडा

ज्ञापांक— RWD/ GST CLAIM/2023-24/46 2633

पटना / दिनांक:—26/09/2024

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 - 08/09/24.... को आहूत बैठक की कार्यवाही

विषय :- MMGSY (Gen) योजनान्तर्गत Construction of road from PMGSY road to Mithanpura in Motipur Block Under MMGSY (Gen) एकरारनामा संख्या 323 S.B.D/2021-22 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, मुजफ्फरपुर पश्चिम का पत्रांक 890 अनु० दिनांक 26.06.2023

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, मुजफ्फरपुर पश्चिम द्वारा विषयांकित पथ में रु० 3,87,423 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. 3,87,423/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 323 S.B.D/2021-22 विषयांकित कार्य Construction of road from PMGSY road to Mithanpura in Motipur Block Under MMGSY (Gen) के लिए दावे की राशि रु. 3,87,423/- रुपये मात्र संवेद राम कुमार सिंह को भुगतान की अनुशंसा की जाती है।



Shweta Singh
 08/09/24
 विभागीय GST Consultant

Sas *Prabhat Kumar*
 08/09/24 08/09/24 08/09/24
 वित्त प्रबंधक वित्त प्रबंधक GST नोडल प्रदाधिकारी
 (Taxation)

27.05.2024

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 Ram Kumar Singh vide agreement no. 323 S.B.D/2021-22.

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. 890 dated 26.06.2023

Respected Sir,

We are appointed to recommend payment of GST Impact by analysing claim of contractors as per Scope of Work.

GST Impact Summary		
Agreement No.	Type of Supply	GST Impact (in ₹)
323 S.B.D/2021-22	Construction of Road from PMGSY Road to Mithanpura in Motipur Block Under MMGSY (Gen).	4,04,078 (Annexure-I)



That the GST Impact calculation is made on the following premise:

- a) That the above work is a Construction of Road from PMGSY Road to Mithanpura in Motipur Block Under MMGSY (Gen).
- b) 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 18/07/2022 GST@18% is payable.
- c) That we have analysed the embedded taxes in the contract provided to us and the differential tax is computed. The contractor has claimed **Rs. 3,87,423/-** which is within the differential tax amount to be paid. Therefore, we recommend the payment of **Rs. 3,87,423/-**
- d) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment.

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

Shweta Singh
Authorized Signatory
Enclosed: -



1) GST claim computation

M/s Ram Kumar Singh

Agreement No. : 323 S.B.D/2021-22

M/s Ram Kumar Singh							
Agreement No. : 323 S.B.D/2021-22							
Construction of Road from PMGSY Road to Mithanpura in Motipur Block Under MIMGSY (Gen)							
Sl.No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) [Note 1]	GST paid as per GSTR 3B (C)	Actual GST to be Paid (D = (A - B) x 18%)	Claim (E = (C or D, which is lower) - B)
1	2	06-10-2022 (Page-367)	24,65,651	7,74,843	2,95,878	11,87,388	4,04,078
2	3	24-03-2023 (Page-359) (Limit Payment)	14,95,754		2,69,236		
3	4	13-04-2023 (Page-350) (Limit Payment)	9,97,170		1,79,491		
4	5	07-06-2023 (Page-340)	24,12,870		4,34,317		
Total			73,71,445		11,78,921		

Computation of Embedded taxes [Note 1]

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA 02 to RA 05)*	64,57,024	
GST @ 12%	7,74,843	10.511%
LWC @ 1%	64,570	
Seigniorage Fees	75,009	
Work Done Value Including taxes, cess & S Fees	73,71,446	
Payment made as per RA 02 to RA 05	73,71,445	
Embedded tax @ 10.511%	7,74,843	
* Total Value upto RA Bill - 05 (page-341)	94,21,281	
Less RA -01 due to GST @ 12% (page-383)	29,64,257	
	64,57,024	

Note-2

GSTR-3B MONTHLY BREAKUP (January-23) (Page-335)	Taxable Value	CGST @ 6%	SGST @ 6%	Total Tax
Name of Division	24,65,651	1,47,939	1,47,939	2,95,878
RURAL WORKS DEPARTMENT WORK DIVISION MUZAFFARPUR WEST (RA-02)*	75,58,400	4,53,504	4,53,504	9,07,008
RURAL WORKS DEPARTMENT WORK DIVISION MUZAFFARPUR WEST (Others Road)	1,00,24,051	6,01,443	6,01,443	12,02,886
Total (Page-460)				

* GST TDS has been received by the party in October 2022 However, party has filed GSTR-3B return of respective month in the month of January 2023

GSTR-7 Details (October-22) (Page-459)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORK DIVISION MUZAFFARPUR WEST (RA-02) (Page-332)	1,00,24,051	1,00,241	1,00,241	2,00,481

Note-3

GSTR-3B MONTHLY BREAKUP (April-23) (Page-462)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
NIL return has been filed				

GSTR-7 Details (April-23) (Page-455)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORK DIVISION MUZAFFARPUR WEST (RA-03) (Page-324)	14,95,754	14,958	14,958	29,915
RURAL WORKS DEPARTMENT WORK DIVISION MUZAFFARPUR WEST (RA-04) (Page-324)	9,97,170	9,972	9,972	19,943
RURAL WORKS DEPARTMENT WORK DIVISION MUZAFFARPUR WEST (Others road) (Page-324)	19,56,205	19,562	19,562	39,124
Total	44,49,129	44,491	44,491	88,983



Note-4

GSTR-3B MONTHLY BREAKUP (June -23) (Page-327)*

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORK DIVISION MUZAFFARPUR WEST (RA-03) (Page -460)	14,95,754	1,34,618	1,34,618	2,69,236
RURAL WORKS DEPARTMENT WORK DIVISION MUZAFFARPUR WEST (RA-04) (Page -460)	9,97,170	89,745	89,745	1,79,491
RURAL WORKS DEPARTMENT WORK DIVISION MUZAFFARPUR WEST (RA-05) (Page -460)	24,12,870	2,17,158	2,17,158	4,34,317
RURAL WORKS DEPARTMENT WORK DIVISION MUZAFFARPUR WEST (Others road) (Page - 460)	19,56,205	1,76,058	1,76,058	3,52,117
Total	68,61,999	6,17,580	6,17,580	12,35,160

* Party has received GST TDS for the month April 23 i.e 44,49,129 (refer page no.- 455) & for the month June 23 i.e. 24,12,870 (refer page no.- 457) However, Party has filed GSTR-3B NIL return in April month and in June month Party has filed GSTR-3B return Rs. 68,61,999 in respect of GST TDS received for the month April 23 & June 23 on gross turnover Rs. 68,61,999 (i.e. 44,49,129+24,12,870)

GSTR-7 Details (June- 23) (Page-457)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORK DIVISION MUZAFFARPUR WEST (RA-05) (Page -323)	24,12,870	24,129	24,129	48,257

