

ग्रामीण कार्य विभाग

बिहार, पटना

पटना / दिनांक:- ०३.०३.२०२५

पत्रांक:- RWD/GST CLAIM/2024-25/727-815 अनु०  
प्रेषक,

उज्ज्वल कुमार सिंह, भा०प्र०से०  
अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा।

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

विषय : MMGSY(SC) योजनान्तर्गत Construction of road Pahsaul to Dumri Reo  
Road Via MMGSY road & Shop of Dosh Babu Prasad under में  
जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-मुजफ्फरपुर पूर्वी-२ का पत्रांक-1013 अनु०, दिनांक-10.05.2024  
महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि  
रु 3,71,714/- का दावा की जाँच हेतु 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 3,71,714/- मात्र की राशि दावे के योग्य पाया गया है।

GST परामर्शी फर्म के प्रतिवेदन के आधार पर विभागीय GST समिति की अनुशंसा एवं  
परामर्शी के प्रतिवेदन निम्न शर्तों के साथ अग्रेतर कार्रवाई हेतु प्रेषित की जा रही है:-  
• कार्यपालक अभियंता GST Claim के भुगतान के पूर्व यह सुनिश्चित हो लेंगे कि संबंधित  
योजनान्तर्गत GST Claim का भुगतान पूर्व में न हुआ हो।  
• भुगतान से पूर्व State MIS पर भुगतान की राशि को अपलोड कर दिया गया है।  
• जिस संवेदक को भुगतान किया जा रहा है, वह कालीसूची में नहीं हैं।  
• संबंधित योजना में ATR लम्बित नहीं है।  
• कार्यपालक अभियंता पूर्ण रूप से यह सुनिश्चित कर लेंगे कि GST Claim की अनुशंसित  
राशि का भुगतान संबंधित संवेदक को संबंधित योजना में ही किया जा रहा है।  
• एकरारनामा से अधिक राशि के भुगतान के लिए अतिरिक्त राशि का पूरक एकरारनामा कर  
लिया गया है।

अनु०- यथोक्त।

विश्वासभाजन

अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा

पटना / दिनांक:- ०३.०३.२५

ज्ञापक- RWD/GST CLAIM/2024-25/727-815

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल-मुजफ्फरपुर पूर्वी-२ 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 - 22.04.25..... को आहूत बैठक की कार्यवाही

विषय :- MMGSY (SC) योजनान्तर्गत Construction of Road Pahsaul to  
Dumri Reo Road via MMGSY Road & Shop of Dosh Babu  
Prasad in Katra Block एकरारनामा संख्या MMGSY/SBD-  
32/2018-19 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, मुजफ्फरपुर पूर्वी-2 का पत्रांक 1013 दिनांक 10.05.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल,  
मुजफ्फरपुर पूर्वी-2 द्वारा विषयांकित पथ में रु० 3,71,714/- 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. 3,71,714/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा MMGSY/SBD-32/2018-19 विषयांकित कार्य Construction of  
Road Pahsaul to Dumri Reo Road via MMGSY Road & Shop of Dosh Babu  
Prasad in Katra Block के लिए दावे की राशि रु. 3,71,714/- मात्र जदुबंश कुमार सिंह  
को भुगतान की अनुशंसा की जाती है।



*Shweta Singh*  
22/04/25  
विभागीय GST Consultant

*Shweta Singh*  
22/04/25  
सहायक वित्त प्रबंधक

*Pratibha Singh*  
22/04/25  
वित्त प्रबंधक

*[Signature]*  
22/04/25  
GST नोडल पदाधिकारी



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

04.02.2025

**Re:** Submission of GST Impact Report of M/S Jadubansh Kumar Singh vide agreement no. MMGSY/SBD-32/2018-19

**Ref:** Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Muzaffarpur East-2, letter no. 1013 dated 10.05.2024

Respected Sir,

We are appointed to recommend payment of Impact arising on account of roll out of GST and change in taxation structure by analyzing claim of contractors as per Scope of Work.

## GST Impact Summary

Agreement No.	Name of Project	GST Impact in Rupees (Construction)	GST Impact in Rupees (Maintenance)
MMGSY/SBD-32/2018-19	Construction of Road Pahsaul to Dumri Reo Road via MMGSY Road & Shop of Dosh Babu Prasad in Katra Block under MMGSY (SC)	4,29,563 (Annexure I)	-

We are therefore pleased to make our submission of GST Impact Report of M/S Jadubansh Kumar Singh for the following project with reference to the:

1. Construction of Road Pahsaul to Dumri Reo Road via MMGSY Road & Shop of Dosh Babu Prasad in Katra Block under MMGSY (SC).

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

- 1) The impact being given is from-

Name of Road	RA Bill (No.)
Construction of Road Pahsaul to Dumri Reo Road via MMGSY Road & Shop of Dosh Babu Prasad in Katra Block under MMGSY (SC)	RA Bill 01 to RA Bill 04

GST impact in later RA bills have to be verified and audited on submission of bill by M/S Jadubansh Kumar 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 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) 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 29.10.2018, wherein GST was in force.

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. 3,71,714, 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:**

- a) That the above works is –
  - (i) Construction of Road Pahsaul to Dumri Reo Road via MMGSY Road & Shop of Dosh Babu Prasad in Katra Block under MMGSY (SC)



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.
- 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 we have analysed the embedded taxes in the contract provided to us and the differential tax is computed. The contractor has claimed Rs. 3,71,714/- which is within the differential tax amount to be paid
- 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 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*  
09/02/15  
*Authorized Signatory*



Enclosed: -

1. GST claim computation



GST Impact Assessment of M/s Jadubansh Kumar Singh	
Agreement No: MMGSY/SBD-32/2018-19	
PROJECT NAME : PAHSAUL TO DUMRI REO ROAD VIA MMGSY ROAD & SHIP OF DOSH BABU PRASAD IN KATRA BLOCK UNDER MMGSY	
Particulars	Amount
Total Work done till date (RA 04)	95,21,097
Less: Pre-GST work done value	-
Balance work to be in GST period	95,21,097
Less: Work value for which rate analysis not found	11,893
Total Work value for which GST impact is calculated	95,09,204
Less: Extra GST added in rate analysis - OH @ 10%	2,54,002
Less: VAT added in Overhead-OH@10%	3,36,553
Taxable Value	89,18,650
Add: GST @ 12%	10,70,238

Actual GST to be Paid [A]	GST paid as per GSTR 3B [B]	Embedded Tax [C]	Claim [(Lower of A & B)-C]
10,70,238	10,20,118	5,90,554	4,29,563

**Note 1 : Computation of tax paid as per GSTR 3B**

RA Bill no.	Period	Payment as per MB	Taxable value	CGST	SGST	Total Tax
1	Sep-19 ✓	38,24,710	34,14,920	2,04,895.18	2,04,895.18	4,09,790.36
2	Dec-19 ✓	31,59,832	28,21,279	1,69,276.71	1,69,276.71	3,38,553.43
3	Jan-20 ✓	6,64,886	5,93,648	35,618.89	35,618.89	71,237.79
4	Feb-20 ✓	18,71,669	16,71,133	1,00,267.98	1,00,267.98	2,00,535.96
<b>TOTAL</b>		<b>95,21,097.00</b>	<b>85,00,979.46</b>	<b>5,10,058.77</b>	<b>5,10,058.77</b>	<b>10,20,118</b>



**M/S JADUBANSII KUMAR SINGH**  
**AGREEMENT NO - MMGSY/SBD-32/2018-19**

**DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM PAHSAUL TO DUMIRI REO ROAD VIA MMGSY ROAD & SHOP OF DOSH BABU PRASAD IN KATRA BLOCK UNDER MMGSY**

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA 01 to RA 04	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	Cement	tonne	5930.18	64.54	3,82,726	24%	74,076
2	Sand	cum	91.6	129.67	11,877	1%	118
3	40 mm aggregate	cum	357.47	6.61	2,364	1%	23
4	20 mm aggregate	cum	472.52	3.31	1,563	1%	15
5	10 mm aggregate	cum	538.89	1.10	594	1%	6
6	Brick	nos.	5.83	74125.00	4,32,149	1%	4,279
7	RCC Pipe	m	2977.69	37.50	1,11,663	14%	13,713
8	Sand	cum	70.06	45.84	3,212	1%	32
9	53 mm to 9.5 mm	cum	488.83	566.39	2,76,870	1%	2,741
10	9.5 mm to 2.36 mm	cum	378.69	227.15	86,018	1%	852
11	2.36 mm below	cum	91.6	339.25	31,075	1%	308
12	53 mm to 22.4 mm	cum	375.43	597.75	2,24,414	1%	2,222
13	11.2 mm for grading 3	cum	257.32	118.56	30,508	1%	302
14	Crushed stone	cum	448.71	113.46	50,913	1%	504
15	Polythene sheet	sqm	15.88	693.40	11,011	14%	1,352
16	Bitumen primer	tonne	42819.44	0.01	360	14%	44
17	Bituminous sealant	ltr	25.08	31.94	801	14%	98
18	Jute rope	m	40.22	151.29	6,085	1%	60
19	Plasticizer	ltr	172.8	205.08	35,437	24%	6,859
20	Curing compound	ltr	127.08	220.63	28,037	14%	3,443
21	Joint filler board	sqm	1090.88	5.04	5,501	24%	1,065
22	Bitumen	tonne	42819.44	4.88	2,08,784	14%	25,640
23	Bitumen	tonne	40476.74	1.58	64,009	14%	7,861
24	Bitumen	tonne	35973.05	10.95	3,94,062	14%	48,394
25	13.2 mm to 0.09 mm	cum	387.82	155.67	60,371	1%	598
26	Cement primer	ltr	133.78	8.37	1,120	24%	217
27	Paint	ltr	264.96	16.93	4,486	24%	868
28	Hot applied thermoplastic comp	ltr	206.67	1172.50	2,42,321	14%	29,759
29	Reflectorising glass beads	kg	69.53	117.25	8,152	14%	1,001
<b>Total</b>							<b>2,26,449</b>
<b>Total (after OH, CP, LWC and SF)</b>							<b>2,82,224</b>
<b>Total (after 10% below)</b>							<b>2,54,002</b>



# Computation of Embedded Tax in Overhead as per RCD Guideline

Agreement No: MMGSY/SBD-32/2018-19

**PROJECT NAME : PAHSAUL TO DUMRI REO ROAD VIA MMGSY ROAD & SHOP OF DOSH BABU PRASAD IN KATRA BLOCK UNDER MMGSY**

Particulars	Amount (in Rs.)
Total Work done till date (RA 04)	95,21,097
Less: Pre-GST work done value	-
Balance work to be in GST period	95,21,097
Less: Work value for which rate analysis not found	11,893
Work value for which GST impact is calculated	95,09,204
Less: Extra GST added in rate analysis	2,54,002
Work Value without taxes (A)	92,55,203
Less: LWC and SF@ 3%	2,69,569
Work Value without taxes and LWC	89,85,634
Less: OH and CP @ 10% (A)/1.21 x 0.21	15,59,490
Work Value without taxes, OH, CP and LWC (B)	74,26,144
Embedded Taxes @ 4% on above (B) x 4%	2,97,046
Contractor Profit on above embedded taxes computed	29,705
LWC and SF@ 3% on embedded taxes in CP and OH	9,803
<b>Total Embedded taxes on OH, CP, LWC and SF</b>	<b>3,36,553</b>

