

ग्रामीण कार्य विभाग  
बिहार, पटना

पटना / दिनांक- 03-03-2025

पत्रांक:- RWD/GST CLAIM/2024-25/729-823 अनु०

प्रेषक,

उज्ज्वल कुमार सिंह, 9870000  
अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता  
ग्रामीण कार्य विभाग,  
कार्य अंचल-मुजफ्फरपुर।

विषय : MMGSY योजनान्तर्गत Construction of road from Prathmik Vidyalaya Nargi Jivanath Pradhanmantri Sadak to Nargi Jagdish Hote Hue Khaira Tak Paschami में जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-मुजफ्फरपुर पूर्वी-1 का पत्रांक-878 अनु०, दिनांक-29.05.2024 महाराज,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 6,19,509/- का दावा की जांच हेतु अभिलेख समर्पित किया गया है जिसके आधार पर विभागीय GST परामर्शी फर्म M/s SKKSS & Co. द्वारा उक्त दावा की जांच की गई तथा राशि रु 4,75,433/- 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 अग्रतर 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 है।
- 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:- 03.3.25

ज्ञापक- RWD/GST CLAIM/2024-25/729-823

प्रतिलिपि:-कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल-मुजफ्फरपुर पूर्वी-1 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 - 18.11.2023 को आहूत बैठक की कार्यवाही

विषय :- MMGSY योजनावर्गत Construction of Road from Prathmik Vidyalaya Nargi Jivanath Pradhanmantri Sadak to Nargi Jagdish Hote Hue Khaira Tak Paschami एकरारनामा संख्या 54/SBD/2018-19 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, मुजफ्फरपुर पूर्वी-1 का पत्रांक 878 दिनांक 29.05.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, मुजफ्फरपुर पूर्वी-1 द्वारा विषयांकित पथ में रु० 6,19,509 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. 4,75,433/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 54/SBD/2018-19 विषयांकित कार्य Construction of Road from Prathmik Vidyalaya Nargi Jivanath Pradhanmantri Sadak to Nargi Jagdish Hote Hue Khaira Tak Paschami Under MMGSY के लिए दावे की राशि रु. 4,75,433/- मात्र जदुवंश कुमार सिंह को भुगतान की अनुशंसा की जाती है।



*Shweta Singh*  
18/11/23  
विभागीय GST Consultant

*Shyamsunder Singh*  
18/11/23  
सहायक वित्त प्रबंधक

*Prabin Kumar Singh*  
18/11/23  
वित्त प्रबंधक

*18/11/23*  
GST नोडल पदाधिकारी

# SKKSS & Co

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04-02-2025

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

Re: Submission of GST Impact Report of M/S Jadubansh Kumar Singh vide agreement no. 54/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 East-1, letter no. 878 dated 29.05.2024

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)
54/SBD/2018-19	Construction of Road from Prathmik Vidyalaya Nargi Jivanath Pradhanmantri Sadak to Nargi Jagdish Hote Hue Khaira Tak Paschami Under MMGSY	4,75,433 (Annexure I)	-

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004



# SKKSS & Co

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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 from Prathmik Vidyalaya Nargi Jivanath Pradhanmantri Sadak to Nargi Jagdish Hote Hue Khaira Tak Paschami Under MMGSY.

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 from Prathmik Vidyalaya Nargi Jivanath Pradhanmantri Sadak to Nargi Jagdish Hote Hue Khaira Tak Paschami Under MMGSY	RA Bill 01 to RA Bill 05

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.



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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 24.05.2018, 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. 6,19,509, 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 from Prathmik Vidyalaya Nargi Jivanath Pradhanmantri Sadak to Nargi Jagdish Hote Hue Khaira Tak Paschami Under MMGSY.

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004



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.



# SKKSS & Co

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- 6) The GST claim as submitted by contractor is Rs. 6,19,509/- while as per our calculation it is Rs. 4,75,433/- which results in savings of Rs. 1,44,076/-
- 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.

*Shivendra Singh*  
04/10/25  
Authorized Signatory



Enclosed: -

1. GST claim computation



**ANNEXURE-I**

GST Impact Assessment of M/s. MSJ Jandubansh Kumar Singh  
 AGREEMENT NO - 24/2020/00139

PROJECT NAME : CONSTRUCTION OF ROAD FROM PANCHSINGH VIVALANA NAGRI, JAGDISH HOTEL BUITI KIBRAHS TAK UNDER MONGEE

Particulars	Work value in which OH @ 30% and CP @ 10% has been considered (after 10% Indian value)	Work value in which OH @ 10% and CP @ 10% has been considered (after 10% Indian)	TOTAL
Work done till date (RA 05)	23,97,115	91,89,820	1,15,86,928
Work done in Pre-GST period	-	91,89,820	1,15,86,928
Work done in GST period	23,97,115	1,40,244	1,40,244
Less: Rate Analysis incomplete/not found	23,97,115	90,49,576	1,14,46,691
Work Value on which GST is assessed (A)	1,05,077	2,65,110	3,70,187
Less: GST added in Rate analysis	76,401	3,19,435	3,95,836
Less: VAT in OH	22,15,656	84,65,031	1,06,80,687
Taxable Value	2,63,876	10,13,804	12,81,680
Add: GST @ 12%			

Actual GST to be Paid [A]	GST paid as per GSTR 3B [B]	Embedded Tax [C]	Claim [(Lower of A & B)-C]
12,81,680	12,41,457	7,66,023	4,75,433

**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	NOV, 2018	37,15,801	33,17,679	1,99,060.77	1,99,060.77	3,98,121.54
2	DEC, 2018	28,55,663	25,49,699	1,52,981.95	1,52,981.95	3,05,963.89
3	JAN, 2019	24,61,415	21,97,692	1,31,861.52	1,31,861.52	2,63,723.04
4	MARCH, 2019	21,16,575	18,89,799	1,13,387.95	1,13,387.95	2,26,775.89
5	NOV, 2019	4,37,474	3,90,602	23,436.11	23,436.11	46,872.21
<b>TOTAL</b>		<b>1,15,86,928.00</b>	<b>1,03,45,471.43</b>	<b>6,20,728.29</b>	<b>6,20,728.29</b>	<b>12,41,457</b>



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GST Impact Assessment of M/s. Jadubansh Kumar Singh	
Agreement No: 54/ SBD/18-19	
PROJECT NAME : CONSTRUCTION OF ROAD FROM PRATHMIK VIDYALAYA NAGRI JAGDISH HOTE HUYE KHAIRA TAK UNDER MMGSY	
Particulars	Amount
Total Work done till date (RA 05)	23,97,115
Less: Pre-GST work done value	-
Balance work to be in GST period	23,97,115
Less: Work value for which rate analysis not found	-
Total Work value for which GST impact is calculated	23,97,115
Less: Extra GST added in rate analysis - OH @ 10%	1,05,077
Less: VAT added in Overhead-OH@10%	76,401
Taxable Value	22,15,636
Add: GST @ 12%	2,65,876



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M/S JADUBANSHI KUMAR SINGH  
AGREEMENT NO - 54/SB/18-19

DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD AND CD WORKS FROM PRATHIMIK VIDYALAYA  
NAGRI JAGDISH HOPE HUVE KHAIRA TAK UNDER MINGSY

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA 01 to RA 05	Basic Value of Material incl. GST	GST RATE (as per rate analysis)	GST
1	2	3	4	5	6 (4X5)	7	$B = \frac{A \times (100\% + T)}{100}$
1	Grading Material 1.5 mm to 9.5 mm	cum	488.83	0.00	-	1%	0
2	Grading Material 9.5 mm to 2.36 mm	cum	378.69	0.00	-	1%	0
3	Aggregate Grading 3.53 mm to 22.4 mm	cum	375.43	0.00	-	1%	0
4	Aggregate Grading 11.2 mm	cum	257.32	0.00	-	1%	0
5	Bricks First Class	Nos.	5.83	127035.00	7,40,614	1%	7,333
6	Fine Sand	cum	70.06	0.00	-	1%	0
7	Bitumen emulsion	l	39837.7	0.00	-	14%	0
8	Bitumen emulsion	t	37286.38	0.00	-	14%	0
9	Cement	t	5928.44	57.44	3,40,551	24%	65,913
10	Sand	cum	91.6	129.26	11,291	1%	112
11	40mm Aggregate	cum	357.47	62.40	22,306	1%	221
12	20 mm Aggregate	cum	472.52	34.20	16,159	1%	160
13	10 mm Aggregate	cum	538.89	32.40	6,681	1%	66
14	RCC PIPE NP3	m	2512.42	0.00	-	14%	0
15	HYSO Bars	tonne	39774.6	2.28	90,752	14%	11,145
16	BINDING WIRE	kg	39.98	17.38	695	14%	85
17	ACC Pipe 100mm	m	38.02	90.30	3,433	14%	422
18	MS Clamps	Nos.	27.43	86.00	2,359	14%	290
19	Corrosion Resistant	kg	0.04	16.00	1	14%	0
20	GI Pipe 100 mm	m	256.50	4.00	1,026	14%	126
21	Hot Applied Thermoplastic Compound	ltr	207.40	0.00	-	14%	0
22	Reflectorising Glass Beads	kg	67.4	0	-	14%	0
23	Bitumen (S-90)	tonne	30845.95	0	-	14%	0
24	Stone Crushed Aggregates 13.2 mm to 0.09	cum	387.82	0	-	1%	0
25	Crushed stone	cum	448.71	0	-	1%	0
26	Polythene sheet	sqm	8.55	0	-	14%	0
27	Bitumen Primer	tonne	39837.7	0	-	14%	0
28	Bituminous sealant	ltr	17.44	0	-	14%	0
29	Jute rope	m	45.25	0	-	1%	0
30	Plasticizer	ltr	145.8	0	-	24%	0
31	Joint filler board	sqm	920.43	0	-	24%	0
TOTAL							85,872
TOTAL (after OH, CP, LWS & S.F)							1,16,752
TOTAL (after 10% BELOW)							1,05,077



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Computation of Embedded Tax in Overhead as per RCD Guideline	
Agreement No: 54 /SBD/18-19	
PROJECT NAME : CONSTRUCTION OF ROAD FROM PRATHMIK VIDYALAYA NAGRI JAGDISH HOTE HUYE KHAIRA TAK UNDER MMGSY	
Particulars	Amount (In Rs.)
Total Work done till date (RA 05)	23,97,115
Less: Pre-GST work done value	-
Balance work to be in GST period	23,97,115
Less: Work value for which rate analysis not found	-
Work value for which GST impact is calculated	23,97,115
Less: Extra GST added in rate analysis	1,05,077
Work Value without taxes (A)	22,92,038
Less: LWC & SF @ 3%	66,758
Work Value without taxes and LWC	22,25,279
Less: OH and CP @ 20% (A)/1.32 x 0.32	5,39,462
Work Value without taxes, OH ,CP and LWC (B)	16,85,818
Embedded Taxes @ 4% on above (B) x 4%	67,433
Contractor Profit on above embedded taxes computed	6,743
LWC and SF@ 3% on embedded taxes in CP and OH	2,225
Total Embedded taxes on OH, CP & LWC	76,401



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GST Impact Assessment of M/s Jadubansh Kumar Singh	
Agreement No: 54 /SBD/18-19	
PROJECT NAME : CONSTRUCTION OF ROAD FROM PRATHMIK VIDYALAYA NAGRI JAGDISH HOPE HUYE KHAIRA TAK UNDER MMGSY	
Particulars	Amount
Total Work done till date (RA 05)	91,89,820
Less: Pre-GST work done value	-
Balance work to be in GST period	91,89,820
Less: Work value for which rate analysis not found	1,40,244
Total Work value for which GST impact is calculated	90,49,576
Less: Extra GST added in rate analysis - OH @ 10%	2,65,110
Less: VAT added in Overhead-OH@10%	3,19,435
Taxable Value	84,65,031
Add: GST @ 12%	10,15,804



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M.N. JADHAVMUKT MAHSINGH AGREEMENT NO. MS/00/18/19							
DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD AND CD WORKS FROM PRATHIBH VIDYALAYA NAGRI JAGDISH HOTEL VI. KHAIRA TARI SBERMINGS							
Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity B.B.O in M3 /05	Basic Value of Material incl. GST	GST RATE (as per rate analysis)	GST $G = G/(100\% + G) \times$ 7
1	2	3	4	5	6 (A X 5)	7	8
1	Grading Material 1.5 mm to 5.5 mm	cum	668.83	712.77	3,48,421	1%	3,450
2	Grading Material 5.5 mm to 2.36 mm	cum	178.60	285.85	1,08,249	1%	1,072
3	Aggregate Grading 3.53 mm to 27.4 mm	cum	375.43	780.55	2,96,798	1%	2,939
4	Aggregate Grading 11.2 mm	cum	257.32	156.80	10,340	1%	1,100
5	Bricks First Class	nos.	5.83	20716.60	1,20,778	1%	168
6	Fine Sand	cum	70.06	242.86	17,067	1%	20,998
7	Bitumen emulsion	l	39837.7	6.34	2,62,415	14%	9,110
8	Bitumen emulsion	l	17286.38	2.09	76,822	14%	81,543
9	Cement	l	5928.44	71.07	421,308	1%	471
10	Sand	cum	91.6	519.01	47,541	1%	5
11	40mm Aggregate	cum	357.47	1.55	554	1%	4
12	20 mm Aggregate	cum	472.52	0.77	366	1%	1
13	10 mm Aggregate	cum	538.89	0.26	139	1%	1,628
14	RCC PIPE NP3	m	2512.42	15.00	37,686	14%	0
15	HYSO Bars	tone	39774.6	0.00	-	14%	0
16	BINDING WIRE	kg	39.98	0.00	-	14%	0
17	ACC Pipe 100mm	m	38.02	0.00	-	14%	0
18	MS Clamps	nos.	27.43	0.00	-	14%	0
19	Corrosion Resistant	kg	0.04	0.00	-	14%	0
20	GI Pipe 100 mm	m	256.50	0.00	-	14%	31,519
21	Hot Applied Thermoplastic Compound	ltr	207.40	1237.50	2,56,638	14%	1,024
22	Reflecting Glass Beads	kg	67.4	127.75	8,341	14%	53,923
23	Bitumen (S-90)	tone	30845.95	14,2348	4,39,086	1%	377
24	Stone Crushed Aggregates 33.2 mm to 0.09	cum	367.82	202,234	78,450	1%	799
25	Crushed stone	cum	448.71	179,76384	80,662	1%	1,153
26	Polythene sheet	sqm	8.55	1098,5568	9,393	14%	65
27	Bitumen Primer	tonne	36837.7	0.01331584	550	14%	108
28	Bituminous sealant	ltr	17.44	50,600192	882	1%	107
29	Jute rope	m	45.25	239,68512	10,846	1%	9,169
30	Plasticiser	ltr	145.8	324,906496	47,371	24%	1,423
31	Joint filler board	sqm	920.43	7,989504	7,354	24%	2,36,353
TOTAL							2,94,567
TOTAL (after OH, CP, LWS & S.F)							2,65,110
TOTAL (after 10% BELOW)							



**Computation of Embedded Tax in Overhead as per RCD Guideline**

Agreement No: 54/SBD/18-19

**PROJECT NAME : CONSTRUCTION OF ROAD FROM PRATHIMIK VIDYALAYA NAGRI  
JAGDISH HOTE HUYE KHAIRA TAK UNDER MMGSY**

Particulars	Amount (in Rs.)
Total Work done till date (RA 05)	91,89,820
Less: Pre-GST work done value	-
Balance work to be in GST period	91,89,820
Less: Work value for which rate analysis not found	1,40,244
Work value for which GST impact is calculated	90,49,576
Less: Extra GST added in rate analysis	2,65,110
Work Value without taxes (A)	87,84,466
Less: LWC & SF @ 3%	2,55,858
Work Value without taxes and LWC	85,28,608
Less: OH and CP @ 10% (A)/1.21 x 0.21	14,80,172
Work Value without taxes, OH ,CP and LWC (B)	70,48,436
Embedded Taxes @ 4% on above (B) x 4%	2,81,937
Contractor Profit on above embedded taxes computed	28,194
LWC and SF@ 3% on embedded taxes in CP and OH	9,304
<b>Total Embedded taxes on OH, CP &amp; LWC</b>	<b>3,19,435</b>

