ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांकः— RWD/GST CLAIM/2025-26/1144 - 1902(अनु०) पटना / दिनांकः— 22.05.2025

प्रेषक,

अभय झा, भा०प्र०से०
अपर मुख्य कार्यपालक
पदाधिकारी—सह—सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल—भागलपुर।

विषय : **MMGSY(SC) योजनान्तर्गत एकरारनामा संख्या—09 SBD/2021-22 पथ— Construction & 5 years maintenance of Tirasi chowk to Parbhas Mandal basa tak में जी0एस0टी0 दावा की स्वीकृति के संबंध में।**

प्रसंग— कार्य प्रमंडल—नवगछिया का पत्रांक—1504 अनु0, दिनांक—19.10.2023

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रू 3,47,970/— का दावा की जॉच हेतु 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 रू 2,32,327/— 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 शर्तो के साथ अग्रेतर कार्रवाई हेतु प्रेषित की जा रही हैः—

- 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 नही 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।

अनु0— यथोक्त।

विश्वासभाजन

22.05.25

अपर मुख्य कार्यपालक
पदाधिकारी—सह—सचिव, ब्राडा

ज्ञापांक— RWD/GST CLAIM/2025-26/1144 - 1902 पटना / दिनांकः— 22.05.2025

प्रतिलिपिः—कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल—नवगछिया को सूचनार्थ।

22.05.25

अपर मुख्य कार्यपालक
पदाधिकारी—सह—सचिव, ब्राडा

(65)

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की दिनांक –..14/5/25.. को आहूत बैठक की कार्यवाही

विषय :– **MMGSY (SC) योजनान्तर्गत** Construction & 5 years maintenance of Tirasi Chowk to Parbhas Mandal Basa Tak under Gopalpur Block **एकरारनामा संख्या 09 SBD/2021-2022** में जी॰एस॰टी॰ दावा की स्वीकृति के संबंध में

प्रसंग :– कार्य प्रमंडल, नवगछिया का पत्रांक 1504 अनु दिनांक 19.10.2023

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, कार्य प्रमंडल, नवगछिया द्वारा विषयांकित पथ में रु० **3,47,970/-** 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॰ **2,32,327**/- मात्र की राशि को दावे के योग्य पाया गया है।

तद्आलोक में एकरारनामा 09 SBD/2021-2022 विषयांकित कार्य Construction & 5 years maintenance of Tirasi Chowk to Parbhas Mandal Basa Tak under Gopalpur Block under MMGSY (SC) Scheme के लिए दावे की राशि रु॰ **2,32,327**/– मात्र संवेदक नेहा इंटरप्राइजेज को भुगतान की अनुशंसा की जाती है।

SKKSS & Co. PATNA Chartered Accountants

Shweta Singh 14/05/25 | Shraddha Gupta 14/05/25 | Prabhakumar 14/05/25 | 14/05/25

विभागीय GST Consultant | सहायक वित्त प्रबंधक, ब्राडा | वित्त प्रबंधक, ब्राडा | GST नोडल पदाधिकारी

SKKSS & Co

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

(62)

21 .04.2025

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

Re. Submission of GST Impact Report of Neha Enterprises vide Agreement No. 09 SBD/2021-2022

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Naugachhia RWD letter no. 1504 dated 19.10.2023

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 ₹)**
09 SBD/2021-2022	Construction & 5 years maintenance of Tirasi Chowk to Parbhas Mandal Basa Tak under Gopalpur Block under MMGSY (SC) Scheme	**2,32,327** **(Annexure-I)**

SKKSS & Co. Chartered Accountants PATNA

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

SKKSS & Co

Tel : +91 926337420
Email- rwdgst@gmail.con

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

a) That the above work is –
Construction & 5 years maintenance of Tirasi Chowk to Parbhas Mandal Basa Tak under Gopalpur Block under MMGSY (SC) Scheme.

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) The impact is being given from **RA Bill 01 to RA Bill 02**

d) The GST Claim as per the contractor is **Rs. 3,47,970/-** While as per our calculation GST Impact is **Rs. 2,32,327/-** thus generating savings of **Rs. 115,643/-**

e) 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
18/04/25

SKKSS & Co. Chartered Accountants PATNA

Authorized Signatory
Enclosed: -

1) *GST claim computation*

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

Annexure -I							
Neha Enterprises							
Agreement No. : 09 SBD/2021-2022							
Construction & 5 years maintenance of Tirasi Chowk to Parbhas Mandal Basa Tak under Gopalpur Block under MMGSY (SC) Scheme							
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	1	01/12/2022 (Page-11)	658,172	**697,172**	105,778	**1,067,138**	**232,327**
2	2	06-06-2023 (Page-10) - limit payment	5,967,543		823,722		
TOTAL			**6,625,715**		**929,499**		

Computation of Embedded taxes [Note 1]

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA 02) (Page-3)	6,681,426	
GST @ 12%	801,771	10.522%
LWC @ 1%	66,814	
Seigniorage Fees	69,780	
Work Done Value Including taxes, cess & S.Fees	7,619,791	
Work done value after 13.02% below	6,627,695	
Payment made as per RA 01 to RA 02	6,625,715	
Embedded tax @ 10.522%	**697,172**	

SKKSS & Co.
PATNA
Chartered Accountants

Note-2

GSTR-3B MONTHLY BREAKUP (DECEMBER -22) (Page- 50)					
Name of Division	**Inclusive of Tax**	**Taxable Value**	**CGST @ 9%**	**SGST @ 9%**	**Total Tax**
RURAL WORKS DEPARTMENT WORKS DIVISION **(RA-01)**	12%	587,654	52,889	52,889	105,778
RURAL WORKS DEPARTMENT WORKS DIVISION **(others road)**		7,383,471	664,512	664,512	1,329,025
TOTAL		**7,971,125**	**717,401**	**717,401**	**1,434,803**

In FY 2022-23 Party has filed GSTR-3B return on net Taxable value (after deducting Tax component @12%) i.e. Rs. 1,76,53,757 CGST (10,59,375) SGST (10,59,375) (Page- 54) and balance tax through DRC-03 i.e. CGST (4,05,483) and SGST (4,05,483) refer page -39 to 40)

GSTR-7 Details (DECEMBER- 22) (Page- 48)				
Name of Division	**Taxable Value**	**CGST @ 1%**	**SGST @ 1%**	**Total Tax**
RURAL WORKS DEPARTMENT WORKS DIVISION (Page-44)	8,927,660	89,278	89,278	178,556

Note-3

GSTR-3B MONTHLY BREAKUP (June - 23) (Page- 52)					
Name of Division	**Inclusive of Tax**	**Taxable Value**	**CGST @ 9%**	**SGST @ 9%**	**Total Tax**
RURAL WORKS DEPARTMENT WORKS DIVISION **(RA-02)**	18%	4,576,232	411,861	411,861	823,722
RURAL WORKS DEPARTMENT WORKS DIVISION MANIHARI	18%	320,145	28,813	28,813	57,626
TOTAL		**4,896,377**	**440,674**	**440,674**	**881,348**

In FY 2023-24 Party has filed GSTR-3B return on net Taxable value (after deducting Tax component @18%) i.e. Rs. 1,31,87,419 CGST (10,72,977) SGST (10,72,977) (Page- 53) and balance tax through DRC-03 i.e. CGST (1,65,932) and SGST (1,65,932) refer page -38)

GSTR-7 Details (June- 23) (Page- 46)				
Name of Division	**Taxable Value**	**CGST @ 1%**	**SGST @ 1%**	**Total Tax**
RURAL WORKS DEPARTMENT WORKS DIVISION (Page-42)	5,399,954	54,000	54,000	107,999
RURAL WORKS DEPARTMENT WORKS DIVISION MANIHARI (Page-42)	377,771	3,778	3,778	7,555
TOTAL	**5,777,725**	**57,777**	**57,777**	**115,555**

Disclaimer: The Above workings have been prepared on the basis of documents provided by the contractor

SKKSS PATNA Chartered Accountants

Name of Contractor: M/s Neha Enterprises

F.Y	MONTH	Divison	GST TDS-Received From All Departments					GSTR-3B			
			GTO	Taxable (Less 12/%)	CGST	SGST	Total Tax	Taxable	CGST	SGST	Total Tax
2022-23	April	RURAL WORKS DEPARTMENT WORKS DIVISION	1,73,712	1,55,100	1,738	1,738	3,476	1,55,100	9,306	9,306	18,612
	May	RURAL WORKS DEPARTMENT WORKS DIVISION	12,49,727	11,15,828	12,498	12,498	24,996	11,15,828	66,950	66,950	1,33,899
	June	RURAL WORKS DEPARTMENT WORKS DIVISION	4,12,420	3,68,232	4,125	4,125	8,250				
		EXECUTIVE ENGINEER RWD WORKS DIVISION KATIHAR	66,883	59,717	670	670	1,340	4,27,949	25,677	25,677	51,354
	July	RURAL WORKS DEPARTMENT WORKS DIVISION	1,59,512	1,42,421	1,595	1,595	3,190				
		EXECUTIVE ENGINEER RWD WORKS DIVISION KATIHAR	33,04,480	29,50,429	33,045	33,045	66,090	30,92,850	1,85,571	1,85,571	3,71,142
	August		-	-	-	-	-	-	-	-	-
	September	FLOOD CONTROL DIVISION, NAUGACHIA BHAGALPUR	1,86,981	1,66,947	1,869	1,869	3,738	-	-	-	-
	October	FLOOD CONTROL DIVISION, NAUGACHIA BHAGALPUR	5,31,122	4,74,216	5,312	5,312	10,624	12,93,110	77,587	77,587	1,55,173
	November		-	-	-	-	-	-	-	-	-
	December	RURAL WORKS DEPARTMENT WORKS DIVISION	89,27,660	79,71,125	89,278	89,278	1,78,556	73,19,178	4,39,301	4,39,301	8,78,601
	January		-	-	-	-	-	-	-	-	-
	February	FLOOD CONTROL DIVISION, NAUGACHIA BHAGALPUR	2,06,311.00	1,84,206.25	2,063.00	2,063.00	4,126.00	1,84,206.24	11,052	11,052	22,105
	March	RURAL WORKS DEPARTMENT WORKS DIVISION	45,53,400.00	40,65,535.71	45,534.00	45,534.00	91,068.00	40,65,535.72	2,43,932	2,43,932	4,87,864
Total			1,97,72,208	1,76,53,757	1,97,727	1,97,727	3,95,454	1,76,53,757	10,59,375	10,59,375	21,18,751

Note :We have paid the Taxes @ 12% for the FY 2022-23 in GSTR-3B
But later on Paid the Differential 6% Amount Via DRC-03 whose details are as folows

	ARN	Dated	CGST	SGST
DRC-03	AD1004240006021	03-04-2024	30,374	30,374
DRC-03	AD100324000882R	04-03-2024	3,75,109	3,75,109
			4,05,483	**4,05,483**

SKKSS & Co.
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Chartered Accountants

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Name of Contractor: M/s Neha Enterprises

F.Y	MONTH	Divison	GST TDS-Received From All Departments					GSTR-3B			
			GTO	Taxable (Less 12/%)	CGST	SGST	Total Tax	Taxable	CGST	SGST	Total Tax
2023-24	April	EXECUTIVE ENGINEER RWD WORKS DIVISION KATIHAR	42,51,917	36,03,319	42,519	42,519	85,038	37,96,354	2,27,781	2,27,781	4,55,563
		RURAL WORKS DEPARTMENT WORKS DIVISION MANIHARI	11,01,833	9,33,757	11,018	11,018	22,037				
		RURAL WORKS DEPARTMENT WORKS DIVISION	8,38,255	7,10,386	8,384	8,384	16,768				
	May		-	-	-	-	-	-	-	-	-
	June	RURAL WORKS DEPARTMENT WORKS DIVISION	53,99,954	45,76,232	54,000	54,000	1,07,999	58,30,134	5,24,712	5,24,712	10,49,424
		RURAL WORKS DEPARTMENT WORKS DIVISION MANIHARI	3,77,771	3,20,145	3,778	3,778	7,555				
	July	RURAL WORKS DEPARTMENT WORKS DIVISION	40,816	34,590	408	408	816	34,590	3,113	3,113	6,226
	August		-	-	-	-	-	-	-	-	-
	September		-	-	-	-	-	-	-	-	-
	October	FLOOD CONTROL DIVISION, NAUGACHIA BHAGALPUR	2,46,887	2,09,226	2,469	2,469	4,937.74	2,09,226	18,830	18,830	37,661
	November	EXECUTIVE ENGINEER RWD WORKS DIVISION KATIHAR	33,03,721	27,99,764	33,038	33,038	66,076	27,99,763	2,51,979	2,51,979	5,03,957
	December		-	-	-	-	-	-	-	-	-
	January		-	-	-	-	-	-	-	-	-
	February		-	-	-	-	-	-	-	-	-
	March		-	-	-	-	-	5,17,351	46,562	46,562	93,123
Total			**1,55,61,154**	**1,31,87,419**	**1,55,614**	**1,55,614**	**3,11,227**	**1,31,87,419**	**10,72,977**	**10,72,977**	**21,45,954**

	CGST	SGST	Total Tax
Tax should be paid	11,86,868	11,86,868	23,73,735
Shortage Tax	1,13,891	1,13,891	2,27,781
paid Via DRC-03 dated 3-6-24	1,65,932	1,65,932	

Additional Paid due to Credit Note	52,041	52,041	

SKKSS & Co. ★ PATNA ★ Chartered Accountants