

कार्यपालक अभियंता का कार्यालय,
ग्रामीण कार्य विभाग, कार्य प्रमंडल पकड़ीदयाल, पूर्वी चम्पारण।

पत्रांक.....1720 878

पकड़ीदयाल दिनांक...12.8.25

प्रेषक,

कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, पकड़ीदयाल।

सेवा में,

अपर मुख्य कार्यपालक पदाधिकारी,
—सह—सचिव,
बिहार ग्रामीण पथ विकास अभिकरण, पटना।

विषय :- नाबार्ड ऋण सम्पोषित राज्य योजनान्तर्गत चयनित पुलों एवं पथों के लिए
आवंटन की अधियाचना एवं उपयोगिता प्रमाण पत्र के संबंध में।

महाशय,

उपरोक्त विषय के संबंध में कहना है कि नाबार्ड ऋण सम्पोषित राज्य
योजनान्तर्गत चयनित पुलों G.S.T CLAIM के लिए आवंटन की अधियाचना एवं उपयोगिता
प्रमाण पत्र तैयार कर आवश्यक कार्रवाई हेतु समर्पित किया जाता है।

- अनु०—
1. अधियाचना प्रपत्र
 2. उपयोगिता प्रमाण—पत्र— 19A
 3. मापीपुस्त की छायाप्रति।

विश्वासभाजन



कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, पकड़ीदयाल।




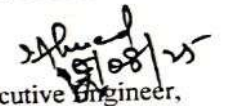
Rural Works Department
Nabard Bridge & Road G.S.T CLAIM Allotment Requisition Format
Name of Division :- Rural Works Department , Works Division Pakridayal.

| Sl No | Year | Name of Bridge & Road | Name of Contractor (In English) | Administrative Saction | | Agreement Amount (in Lacs) | | Allotment Received (In Lacs) | Total Expenditure as per MIS (In Lacs) | Value of Measurement (In Lacs) | Current Demand (In lacs) (11-9) | Remarks |
|-------|---------|---|---------------------------------|-----------------------------------|-------------------|----------------------------|--------------|-------------------------------|--|--------------------------------|----------------------------------|---------|
| | | | | Length (Bridge In M.) Road In K.M | Amount (In Lacs) | Main Work | Mainten ance | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 1 | 2020-21 | Construction Of Bridge With Five Year Maintenance Of Proposed R.C.C Bridge Across Fourth K.M On Madhuban Gadhiya Path. Under Madhuban Block in The District of East Champaran Under NABARD. | M/S Shrivansh Construction | 11.800 | 82.680 | 82.79686 | 1.65344 | 81.51288 | 81.51288 | 85.33593 | 3.82305 | |
| Total | | | | | | | | | | | 3.82305 | |


J.E.


A.E.


D.A.O, Grade - I,
Rural Works Division,
Works Division Pakridayal


Executive Engineer,
Rural Works Division,
Works Division Pakridayal

नाट :-

1. खर्च का मिलान MIS से होना आवश्यक है ।
2. अवियाचित राशि का योजनावार मापीपुस्त की प्रथम एवं अंतिम पेज की अभिप्रमाणित छाया प्रति संलग्न होना आवश्यक है ।
3. पूर्व निर्गत राशि का उपयोगिता प्रमाण पत्र संलग्न होना आवश्यक है ।
4. योजनावार सभी पथों का अवियाचना एक साथ भेजना आवश्यक है ।
5. अवियाचित योजना में किये गये कार्यों का फोटोग्राफ एवं फोटोग्राफ के पारपूट पर योजना का नाम एवं संबंधित कार्यापालक अभियंता का हस्ताक्षर होना आवश्यक है ।


J.E.

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 12/11/25 को आहूत बैठक की कार्यवाही

विषय :- NABARD योजनान्तर्गत Construction of Bridge with Five Year Maintenance of
Proposed R.C.C Bridge Across Fourth K.M On Madhuban Gadhiya Path
(MADHUBAN BLOCK) एकरारनामा संख्या 11 SBD/2021-22 में जी.एस.टी. दावा की स्वीकृति
के संबंध में।

प्रसंग :- कार्य प्रमंडल, पकरीदयाल का पत्रांक 2029 दिनांक 25.10.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल,
पकरीदयाल द्वारा विषयांकित पथ में रु० 4,51,120/- 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. 3,82,305
/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 11 SBD/2021-22 विषयांकित कार्य Construction of Bridge with Five Year
Maintenance of Proposed R.C.C Bridge Across Fourth K.M On Madhuban Gadhiya Path
(MADHUBAN BLOCK) के लिए दावे की राशि रु. 3,82,305 /- रुपये मात्र संवेदक शिवांश
कंस्ट्रक्शन को भुगतान की अनुशंसा की जाती है।



Shivender Singh
12/10/25

विभागीय GST Consultant

Satish Kumar Singh
12/10/25

सहायक वित्त प्रबंधक

Prabhu Kumar
12/10/25

वित्त प्रबंधक

[Signature]
12/10/25

GST नोडल पदाधिकारी

M/s SHIVANSHI CONSTRUCTION

Manish Kumar Singh
Partner

[Signature]
12/10/25
Executive Engineer
RWD WORKS DIVISION
Pakaridaya

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

21.01.2025

Re: Submission of GST Impact Report of M/s Shivansh Construction vide agreement number 11 SBD/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, Pakaridaval, RWD letter no. 2029 dated 25.10.2024

Respected Sir,

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

| GST Impact Summary | | | |
|--------------------|---|--|---|
| Agreement No. | Type of Supply | GST Impact in Rupees (Original Contract) | GST Impact in Rupees (Escalation and Bonus, if any) |
| 11 SBD/2021-22 | Construction of Bridge with Five Year Maintenance of Proposed R.C.C Bridge Across Fourth K.M on Madhuban Gadhiya Path (MADHUBAN BLOCK). | 3,82,305/- | 0.00 |

M/s SHIVANSH CONSTRUCTION
Partner



Executive Engineer
RWD WORKS DIVISION
Pakaridaval

We are therefore pleased to make our submission of GST Impact Report of M/s Shivansh Construction for the following project with reference to the Construction of Bridge with Five Year Maintenance of Proposed R.C.C Bridge Across Fourth K.M on Madhuban Gadhiya Path (MADHUBAN BLOCK).

- 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 18th July, 2022 GST @ 18% is applicable.
- The GST claim as submitted by contractor is Rs. 4,51,120/- while as per our calculation it is Rs. 3,82,305/- which results in savings of Rs.68,815/-
- That we have verified the deposit of tax from the GST returns and hence, we recommend the payment

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
21/01/25

Authorized Signatory

Enclosed: -

- 1) GST claim computation



Shweta Singh
17/07/25
Executive Engineer
RWD WORKS DIVISION
Pakaridaval
17/07/25

M/s SHIVANSH CONSTRUCTION

Manish Kumar Singh
Partner

| M/s Shivanish Construction Agreement No. : 11 SHD/2021-22 Construction of Bridge with Five Year Maintenance of Proposed R.C.C Bridge Across Fourth K.M on Madhuban Gadhiya Path | | | | | | | |
|---|-------------|-----------------|--|------------------------------|-----------------------------|--|--|
| 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 | 18-11-2022 | 33,83,773 | | 5,16,169 | | |
| 2 | 2 | 17-03-2023 | 47,67,515 | 8,61,112 | 7,27,248 | 13,12,232 | 3,82,305 |
| TOTAL | | | 81,51,288 | | 12,43,417 | | |

Computation of Embedded taxes [Note-1]

| Particulars | Amount | GST embedded in total work done (%) |
|---|-----------|-------------------------------------|
| Total Work Done Value excluding taxes, cess etc (RA 02) | | |
| GST @ 12% | 71,91,033 | |
| LWC @ 1% | 8,62,924 | 10.564% |
| SF | 71,910 | |
| Work Done Value Including taxes, cess and fees | 42,575 | |
| Work Done Value Including taxes, cess and fees (0.21 % below) | 81,68,442 | |
| Total Payment made | 81,51,289 | |
| Embedded tax from RA Bill 02 | 81,51,288 | |
| | 8,61,112 | |

Note-2

| GSTR-3B MONTHLY BREAKUP OF November-2022 | | | | | | Total Tax | TDS Received |
|---|---------------|-----------------------|-------------|-------------|--|-------------|--------------|
| Name of Division | Taxable Value | % of Tax inclusive of | CGST @ 9% | SGST @ 9% | | | |
| EX ENG RWD PAK (PMGSY TO PMGSY ROAD) | 22,79,165 | 18 | 2,05,125 | 2,05,125 | | 4,10,250 | 60,73,188 |
| EX ENG RWD PAK (Madhuban Gadhiya Path Under Madhuban Block) | 28,67,604 | 18 | 2,58,084 | 2,58,084 | | 5,16,169 | |
| TOTAL | 51,46,769.49 | | 4,63,209.25 | 4,63,209.25 | | 9,26,418.51 | 60,73,188.00 |

Note-3

| GSTR-3B MONTHLY BREAKUP OF March-23 | | | | | | Total Tax | TDS Received |
|---|---------------|-----------------------|-------------|-------------|--|--------------|--------------|
| Name of Division | Taxable Value | % of Tax inclusive of | CGST @ 9% | SGST @ 9% | | | |
| EX ENG RWD PAK (PMGSY TO PMGSY ROAD) | 7,54,456 | 18 | 67,901 | 67,901 | | 1,35,802 | |
| EX ENG RWD PAK (Madhuban Gadhiya Path Under Madhuban Block) | 40,40,267 | 18 | 3,63,624 | 3,63,624 | | 7,27,248 | 95,45,181 |
| EX ENG RWD PAK (others) | 32,94,414 | 18 | 2,96,497 | 2,96,497 | | 5,92,994 | |
| TOTAL | 80,89,136.44 | | 7,28,022.28 | 7,28,022.28 | | 14,56,044.56 | 95,45,181.00 |

Disclaimer: The above reconciliation has been prepared based on the documents (GST returns/financial statements/ payment certificate) and clarification submitted and explained to us by the claimant.

