

भारतीय गैर न्यायिक INDIA NON JUDICIAL

एक हजार रुपये

रु.1000

ONE THOUSAND RUPEES

Rs.1000



बिहार BIHAR

25 JUL 2023

[Handwritten signature]

[Handwritten signature]

BA 655332

शिव नारायण साह
मुद्राक विक्रेता मधुबनी
लप नं०-122/72

Supplementary Agreement of original Agreement No- 03SBD/2019-20

AGREEMENT Form:

Agreement No. 37

This agreement, made the 30th day of October 2025 Between Executive Engineer R.W.D (W) Division, Jaynagar of the one part, and Vikash Kumar Singh, Mahadeo Sathan, Jaynagar, Madhubani, Bihar, 847226. (hereinafter called "contractor" of the other part) Whereas the Employer is desirous that the Contractor execute Construction of S072- PWD Path To Kosi Nahar Mahadalit Tol under MMGSY Head (hereinafter called "Work") and the Employer has accepted the Bid by the Contractor for the Execution and completion of such works and the remedying of any defects therein at cost of Rupees 10,25,867.00 (Rs. Ten lacs Twenty five thousand Eight hundred Sixty Seven) only

विकास कुमार सिंह

Executive Engineer
R.W.D (W) Division, Jaynagar

नितेश
30/10/25

[Handwritten signature]
30/10/25

NOW THIS AGREEMENT WITNESSETH AS FOLLOWS:-

1. In this agreement, words and expressions shall have the same meanings as are respectively assigned to them in the conditions of contract hereinafter referred to, and they shall be deemed to form and be read and construed as per part of this Agreement.
2. In this Agreement of the payment to be made by the employer to the Contractor as hereinafter mentioned, the Contractor hereby covenants with the employer to execute and complete the works and remedy any defects therein in conformity in all aspects with the provisions of the Contract.
3. The Employer hereby covenants to pay the Contractor in consideration of the execution and completion of the works and the remedying the defect wherein the contract price or such sum as may become payable under the provisions of the Contractor at the times and in the manner prescribed by the Contract.
4. Following documents shall be deemed to form and be read and construed as part of this Agreement, viz:
 - (i) Letter of Acceptance
 - (ii) Notice of proceed with the works.
 - (iii) Contractor's Bid
 - (iv) Contract data
 - (v) Special conditions of contract Special and general.
 - (vi) Specification MORD
 - (vii) Drawings
 - (viii) Bill of Quantities.
 - (ix) Other document listed in the contract data as forming part of the contract.

In witness where of the parties there to have caused this Agreement to be executed the day and year first before written.

The common seal of

Was hereunto affixed in the presence of

Signed, Sealed and delivered by the said

In the presence of:

Binding Signature of Employer

Binding Signature of Contractor

विकास कुमार सिंह

Executive Engineer
Rural Works Division, Jaynagar.
Works Division, Jaynagar
30/10/25
30/10/25

अधीक्षण अभियन्ता का कार्यालय,
ग्रामीण कार्य विभाग, कार्य अंचल, मधुबनी।

पत्रांक :- 365 अनु0/मधुबनी। दिनांक :- 13/10/2025

प्रेषक,

ई0 मनोज कुमार
अधीक्षण अभियन्ता।

सेवा में,

कार्यपालक अभियन्ता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, जयनगर।

विषय:-

MMGSY (SC) अंतर्गत Construction of road from S072-PWD Path to Kosi Nahar Mahadalit Tol road (Agg. No.-03 SBD/2019-20 में GST की प्रतिपूर्ति (Relmbursement) हेतु संवेदक, विकास कुमार सिंह, मधुबनी के द्वारा विभाग में समर्पित दावा की स्वीकृति के सम्बन्ध में।

प्रसंग:-

अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा, पटना का पत्रांक-RWD/GST CLAIM/2025-26/1601- 3217 अनु0 पटना, दिनांक-18.08.2025 एवं आपका पत्रांक-1900 अनु0, दिनांक-27.12.2024

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के संदर्भ में कहना है कि आपके प्रमंडल अंतर्गत MMGSY (SC) योजनान्तर्गत एकरारनामा संख्या-03 SBD/2019-20 के तहत Construction of road from S072-PWD Path to Kosi Nahar Mahadalit Tol road में GST की प्रतिपूर्ति (Relmbursement) हेतु संवेदक, विकास कुमार सिंह, मधुबनी के द्वारा विभाग में समर्पित दावा की स्वीकृति ग्रामीण कार्य विभाग द्वारा गठित GST समिति द्वारा दिनांक-05.08.2025 को GST Claim के निष्पादन हेतु आहुत बैठक की कार्यवाही में GST परामर्शी फर्म M/s SKKSS & Co. Patna के जॉच प्रतिवेदन के आधार पर समीक्षोपरांत मो0 10,25,867/- (दस लाख पच्चीस हजार आठ सौ सड़सठ) रू0 मात्र की स्वीकृति प्रदान की गई है।

अतः GST परामर्शी फर्म M/s SKKSS & Co के जॉच प्रतिवेदन के आधार पर विभागीय GST समिति की अनुशंसा की छायाप्रति संलग्न करते हुए मो0 10,25,867/- (दस लाख पच्चीस हजार आठ सौ सड़सठ) रू0 मात्र के भुगतान हेतु निम्न शर्तों के साथ अनुमति प्रदान की जाती है:-

1. किसी भी परिस्थिति में व्यय को प्रशासनिक स्वीकृति के अनुक्षेत्र सीमा के अन्तर्गत रखा जाए।
2. यदि भविष्य में दावा नियमानुकूल नहीं पाया गया, तो उक्त सम्पूर्ण राशि एक मुस्त संवेदक के अगले विपत्र/अग्रघन की राशि से समायोजित कर ली जाय।
3. विभागीय प्रासंगिक पत्र में वर्णित सभी कंडिकाओं का अनुपालन अनिवार्य रूप से सुनिश्चित किया जाय।


अनु0:-यथोक्त।

विश्वासभाजन,


13/10/25

अधीक्षण अभियन्ता,
ग्रामीण कार्य विभाग, कार्य अंचल, मधुबनी।

विकास कुमार सिंह


30/10/25
Scanned with OKEN Scanner
Rural Works Department
Works Division, Jaynagar

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2025-26/1601-3217 अनु० पटना/दिनांक:- 18/08/2025

प्रेषक,

अभय झा, भा०प्र०२०

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-मधुबनी।

विषय : MMGSY-SC योजनान्तर्गत एकरारनामा संख्या-03/SBD/2019-20 पथ-
Construction of road from S072-PWD path to kosi nahar mahadalit tol
में जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-जयनगर का पत्रांक-1900 अनु०, दिनांक-27.12.2024

महाशय,

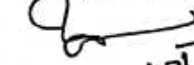
उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि
रु 12,34,283/- का दावा की जाँच हेतु अभिलेख समर्पित किया गया है जिसके आधार पर
विभागीय GST परामर्शी फर्म M/s SKKSS & Co. द्वारा उक्त दावों की जाँच की गई तथा राशि
रु 10,25,867/- मात्र की राशि दावे के योग्य पाया गया है।

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:- 18/8/2025

ज्ञापक- RWD/GST CLAIM/2025-26/1601 3217

प्रतिलिपि:-कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल-जयनगर को सूचनार्थ।

13/11/25

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

विकास कुमार सिंह

13/11/25

Executive Engineer
Rural Works Department
Works Division, Jaynagar

30/10/25

13/11/25

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - २१/१०/२५ को आहूत बैठक की कार्यवाही

विषय :-MMGSY(SC) योजनान्तर्गत Construction of Road from S072-PWD Path To Kosi Nahar Mahadalit Tol एकरारनामा संख्या 03 SBD/2019-20 MMGSY (SC) में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, जयनगर का पत्रांक 1900 दिनांक 27.12.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, जयनगर द्वारा विषयांकित पथ में रु० 12,34,283/- 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. 10,25,867/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 03 SBD/2019-20 विषयांकित कार्य Construction of Road from S072-PWD Path To Kosi Nahar Mahadalit Tol के लिए दावे की राशि रु. 10,25,867/- रुपये मात्र संवेदक विकास कुमार सिंह को भुगतान की अनुशंसा की जाती है।



Shweta Singh
 05/10/25
 विभागीय GST
 Consultant

Shyam Singh
 05/10/25
 सहायक वित्त
 प्रबंधक, ब्रांडा

Prabhat Singh
 05/10/25
 वित्त प्रबंधक,
 ब्रांडा

[Signature]
 05/10/25
 GST नोडल पदाधिकारी

विकास कुमार सिंह

[Signature]
 30/10/25
 Executive Engineer
 Rural Works Department
 Works Division, Jaynagar

नितेश
 30/10/25

[Signature]
 30/10/25

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

19.06.2025

Re: Submission of GST Impact Report of M/s Vikash Kumar singh vide agreement number 03 SBD/2019-20 MMGSY (SC).

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, RWD Jaynagar, letter no.1900 dated 27.12.2024

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.	Name of Project	GST Impact in Rupees (Construction)
03 SBD/2019-20 MMGSY (SC)	Construction of Road from S072-PWD Path To Kosi Nahar Mahadalit Tol Under MMGSY (SC)	10,25,867/-

We are therefore pleased to make our submission of GST Impact Report of M/s Vikash Kumar Singh for the following project with reference to the Construction of Road from S072-PWD Path To Kosi Nahar Mahadalit Tol Under MMGSY (SC).



DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

Executive Engineer
Rural Works Department
Works Division, Jaynagar

विकास कुमार सिंह

30/10/25

30/10/25

Observation on GST claim as submitted by contractor-claimant:

We have gone through the submission made by the Contractor-claimant, and have observed that the contractor has been awarded the contract for construction and maintenance on 03.06.2019, wherein GST was in force.

From the rate analysis enclosed it has been observed that GST has been considered in the material component only at different applicable rates, and VAT/GST @ 4% has been considered in overhead component based on the RCD SOR Guidelines.

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. 12,34,283/- 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.

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

- 1) The impact being given is from RA Bill 01 to RA Bill 06. GST impact in later RA bills have to be verified and audited on submission of bill by M/s Vikash 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.

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004



दिनांक 30/10/25

Executive Engineer
Rural Works Department
Works Division, Jaynagar

30/10/25

30/10/25

- 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) That the GST Impact calculation is made on the following premise:
- a) That the above work is a Construction of Road from S072-PWD Path To Kosi Nahar Mahadalit Tol 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;



DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

विनायक कुमार सिंह

Rural Works Department
Works Division, Jaynagar

30/10/25

30/10/21

30/10/21

- (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.



DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

विक्रम कुमार सिंह

Executive Engineer
Rural Works Department
Works Division, Jaynagar

30/10/25

30/10/25

- 4) 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.
- 5) That the GST claim amount submitted for approval by the Contractor was Rs.12,34,283/- while as per our calculation the GST claim amount shall be Rs 10,25,867/- which result in savings of Rs. 2,08,416/-
- 6) 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
19/10/25



Authorized Signatory

Enclosed: -

1. GST claim computation

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

विकास कृपा १०६

Handwritten signature
30/10/25
Rural Works Department
Works Division, Jaynagar
30/10/25
30/10/25

(245)

ANNEXURE-I	
GST Impact Assessment of M/s Vikash Kumar Singh	
Agreement No: 03 SBD/2019-20	
DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM S072-PWD	
Path To Kosi Nahar Mahadalit Tol	
Particulars	Total
Work done till date (RA 04)	
Work done in Pre-GST period	7,053,264
Work done in GST period (RA 04)	-
Less: Rate Analysis incomplete	7,053,264
Work Value on which GST is assessed (A)	44,944
Less: Embedded GST (Annexure-II, Annexure-III)	7,008,320
Less: GST in OH (Annexure-IV)	9,307
Taxable Value	254,510
Add: i) GST @ 12%	6,744,503
ii) GST Paid as per GSTR-3B [NOTE]	809,340
Lower of (i) and (ii) of above	725,181
GST Claim	725,181
	461,364



विशाल कुमार सिंह

30/10/25

Executive Engineer
Rural Works Department
Works Division, Jaynagar

30/10/25

30/10/25

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Annexure-II

M/s Vikash Kumar Singh

Agreement No: 03 SBD/2019-20

PROJECT NAME : Construction of Road & CD Work S072-PWD Path To Kosi Nahar

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per rate analysis	Quantity 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	53 mm to 26.5 mm	cum	367.2	816.48	299,811	1%	2,968
2	26.5 mm to 4.75 mm	cum	409.67	1049.76	430,055	1%	4,258
3	2.36 mm below	cum	112.3	466.56	52,395	1%	519
					782,261		7,745
	TOTAL (after OH and CP, LWC)						9,465
	Total (after 1.67% below)						9,307



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ANNEXURE-III

Computation of Embedded Tax in Overhead as per RCD Guideline for work value in which OH @ 10% and CP @ 10% has been considered

Agreement No: 03 SBD/2019-20

DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM S072-PWD Path To Kosi Nahar Mahadalit Tol

Particulars	Amount (in Rs.)
Total Work done till date (RA 04)	7,053,264
Less: Pre-GST work done value	-
Balance work to be in GST period	7,053,264
Less: Work value for which rate analysis not found	44,944
Work value for which GST impact is calculated	7,008,320
Less: Extra GST added in rate analysis	9,307
Work Value without taxes (A)	6,999,012
Less: LWC 1%	69,297
Work Value without taxes and LWC	6,929,715
Less: OH and CP @ 10% (A)/1.21 x 0.21	1,202,678
Work Value without taxes, OH, CP and LWC (B)	5,727,037
Embedded Taxes @ 4% on above (B) x 4%	229,081
Contractor Profit on above embedded taxes computed	22,908
LWC 1% on embedded taxes in CP and OH	2,520
Total Embedded taxes on OH, CP & LWC	254,510



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ANNEXURE-IV**GST Impact Assessment of M/s Vikash Kumar Singh****Agreement No: 03 SBD/2019-20****DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM
S072-PWD Path To Kosi Nahar Mahadalit Tol**

Particulars	TOTAL
Work done till date (RA 06-04)	6,356,891
Work done in Pre-GST period	-
Work done in GST period (RA 06-RA 04)	6,356,891
Less: Rate Analysis incomplete	106,050
Work Value on which GST is assessed (A)	6,250,840
Less: Embedded GST (Annexure-II, Annexure-III)	229,709
Less: GST in OH (Annexure-IV)	218,950
Taxable Value	5,802,181
Add: i) GST @ 18%	1,044,393
ii) GST Paid as per GSTR-3B [NOTE]	1,013,162
Lower of (i) and (ii) of above	1,013,162
GST Claim	564,503



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Annexure-V

M/s Vikash Kumar Singh

Agreement No: 03 SBD/2019-20

PROJECT NAME : Construction of Road & CD Work S072-PWD Path To Kosi Nahar

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per rate analysis	Quantity RA 06-04	Basic Value of Material Incl. GST	GST RATE(as per rate analysis)	GST
1	2	3	4	5	6 (4X5)	7	$8 = 6/(100\% + 7) \times 7$
1	53 mm to 26.5 mm	cum	367.2	851.67	312,734	1%	3,096
2	26.5 mm to 4.75 mm	cum	409.67	22.09	9,050	1%	90
3	2.36 mm below 11.2 mm for grading 3	cum	112.3	9.82	1,103	1%	11
4	Bitumen Emulsion	t	45174.21	7.78	351,344	14%	43,147
6	Bitumen Emulsion	t	42886.23	2.52	108,178	14%	13,285
7	Bitumen (S-90)	t	41452.68	17.47	724,309	14%	88,950
8	13.2 mm to 0.09 mm	cum	379.28	248.30	94,176	1%	932
9	Hot Applied Thermoplastic	litre	212.93	1526.88	325,117	14%	39,927
10	Reflectorising	kg	69.48	152.69	10,609	14%	1,303
							191,155
	TOTAL (after OH and CP,LWC)						233,610
	Total (after 1.67% below)						229,709



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ANNEXURE-VI

Computation of Embedded Tax in Overhead as per RCD Guideline for work value in which OH @ 10% and CP @ 10% has been considered

Agreement No: 03 SBD/2019-20

DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM S072-PWD Path To Kosi Nahar Mahadalit Tol

Particulars	Amount (in Rs.)
Total Work done till date (RA 06-04)	6,356,891
Less: Pre-GST work done value	-
Balance work to be in GST period	6,356,891
Less: Work value for which rate analysis not found	106,050
Work value for which GST impact is calculated	6,250,840
Less: Extra GST added in rate analysis	229,709
Work Value without taxes (A)	6,021,132
Less: LWC 1%	59,615
Work Value without taxes and LWC	5,961,516
Less: OH and CP @ 10% (A)/1.21 x 0.21	1,034,643
Work Value without taxes, OH, CP and LWC (B)	4,926,873
Embedded Taxes @ 4% on above (B) x 4%	197,075
Contractor Profit on above embedded taxes computed	19,707
LWC 1% on embedded taxes in CP and OH	2,168
Total Embedded taxes on OH, CP & LWC	218,950



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