

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2025-26/2243 - 5585 अनुपटना / दिनांक:- 17.11.2025
प्रेषक,

अभय झा, माओसे
अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा।

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

विषय : MMGSY योजना अन्तर्गत एकरारनामा संख्या-19/SBD/2020-21 पथ Construction of road and CD works with maintenance for Wajidpur East to Gangwara in Pupri Block path में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-पुपरी का पत्रांक-2394 अनु0, दिनांक-08.10.2024

महाशय,


उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 6,37,281/- 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 6,37,281/- 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।

अनु0- यथोक्त।

विश्वासभाजन

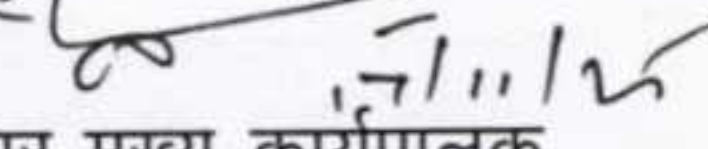

17/11/25

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापांक- RWD/GST CLAIM/2025-26/2243 . 5585

पटना / दिनांक:- 17.11.2025

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल-पुपरी 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
- 31.11.25 को आहूत बैठक की कार्यवाही

विषय :- MMGSY योजनान्तर्गत Construction of Road and CD works with maintenance for Wajidpur East to Gangwara in Pupri Block path
एकरारनामा संख्या 19 S.B.D. of 2020-21 में जी.एस.टी. दावा की स्वीकृति के संबंध में

प्रसंग :- कार्य प्रमंडल, पुपरी का पत्रांक 2394 दिनांक 08.10.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, कार्य प्रमंडल, पुपरी द्वारा विषयांकित पथ में रु० **6,37,281/-** 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. **6,37,281/-** मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा **19 S.B.D. of 2020-21** विषयांकित कार्य Construction of Road and CD works with maintenance for Wajidpur East to Gangwara in Pupri Block path Under MMGSY के लिए दावे की राशि रु. **6,37,281/-** मात्र संवेदक अभय कुमार सिंह को भुगतान की अनुशंसा की जाती है।



विभागीय GST
Consultant

सहायक वित्त प्रबंधक,
ब्राडा

वित्त प्रबंधक, ब्राडा

GST नोडल पदाधिकारी

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

23.09.2025

Re. Submission of GST Impact Report of Abhay Kumar Singh vide Agreement No. 19 S.B.D. of 2020-21

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Pupri, RWD letter no. 2394 dated 08.10.2024

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 ₹) (Construction)
19 S.B.D. of 2020-21	Construction of Road and CD works with maintenance for Wajidpur East to Gangwara in Pupri Block path Under MMGSY	6,37,281 (Annexure-I)

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

- a) That the above work is:
Construction of Road and CD works with maintenance for Wajidpur East to Gangwara in Pupri Block path Under MMGSY
- 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 or on after 18/07/2022 GST@18% is payable.
- c) The impact is being given from **RA Bill 02 to RA Bill 03.**
- d) The GST Claim as per the contractor is **Rs. 6,37,281/-** While as per our calculation GST Impact is **Rs. 6,37,281/-** thus generating savings of **Rs. 0.00/-**
- 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
23/09/2025

Authorized Signatory

Enclosed: -

- 1) **GST claim computation**



Abhay Kumar Singh

Agreement No. : 19 S.B.D. of 2020-21

Construction of Road and C/D works with maintenance for Wajidpur East to Gangwara in Pupri Block path Under MMGSY

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax Note -1 (B)	Actual GST to be Paid [C = (A - B) x 18%]	GST paid as per GSTR-3B (D)	Claim E=[C or D which is lower-B]
1	2	02.08.2022	39,35,176	14,60,178	22,12,169	6,00,281	6,37,281
2	3	13.12.2023	98,14,832			14,97,178	
Total			1,37,50,008	14,60,178	22,12,169	20,97,459	6,37,281

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA 02 to 03)*		
GST @ 12%	1,23,30,917	
LWC @ 1%	14,79,710	10.619%
Seigniorage Fees	1,23,309	
Work Done Value Including taxes, cess & S. Fees	1,39,33,936	
Work Done Value after below @ 1.32%	1,37,50,008	
Total Payments made from RA Bill 02 to 03	1,37,50,008	
Embedded tax @ 10.619%	14,60,178	

* Work Done Value as per RA Bill 03 (Page-90)	1,26,42,405
Less: Work Done Value as per RA Bill 01 due to GST @ 12% (Page-104)	3,11,488
Differential Work Done Value	1,23,30,917

Disclaimer : The above Workings have been prepared on the basis of documents provided by the Contractor.



Reconciliation Statement

Month	F.Y	Name Of Division	Taxable Amount As Per GSTR 7A / Amount As Per Payment	(Taxable Value/ 112% or 118%)	Taxable Amount As Per GSTR-3B	CGST	SGST	Total Tax
Apr- 22	2022-23	EXECUTIVE ENGINEER MINOR IRRIGATION DIVISION SITAMARHI	2,724,500	2,432,589	9,208,819	461,712	461,712	923,425
Apr- 22		EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI	5,053,810	4,512,330				
Jun- 22		EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI	92,596	82,675	82,675	4,961	4,961	9,921
Aug- 22		EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI	20,096,861	17,031,238	7,425,212	445,513	445,513	891,025
Sep- 22		EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI	19,642,707	16,646,362	10,518,414	631,105	631,105	1,262,210
Oct- 22		EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI	14,187,635	12,023,419	10,710,500	642,630	642,630	1,285,260
Nov- 22		EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI	6,874,756	5,826,064	6,827,631	409,658	409,658	819,316
Dec- 22		EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI	20,129,127	17,058,582	15,736,619	944,197	944,197	1,888,394
Jan- 24				-	13,255,305	795,318	795,318	1,590,637
Feb- 23		EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI	4,780,478	4,051,253	4,268,284	256,097	256,097	512,194
Mar- 23		EXECUTIVE ENGINEER MINOR IRRIGATION DIVISION SITAMARHI	2,268,300	1,922,288	10,089,492	737,520	737,520	1,475,040
Mar- 23		EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI	2,929,602	2,482,714				
Total :-			98,780,372	84,069,515	88,122,951	5,328,711	5,328,711	10,657,422

Particulars	Amount (12% GST Period) (April-June)	Amount (18% GST Period) (July-March)	TOTAL
Gross Value as per GSTR-7A	7,870,906	90,909,466	98,780,372
Taxable Value	7,027,595	77,041,920	84,069,515
(A) GST to be Paid	843,311	13,867,546	14,710,857
(B) Actual GST Paid	933,346	9,724,076	10,657,422
(C) Tax Paid Through DRC-03 (Dated: 20/12/2023)			4,053,436
(D) Total Tax Paid [(B)+(C)]			14,710,858
(E) Excess/ Short Tax [(A)-(D)]	-		0.71



Reconciliation Statement

Month	F.Y	Name Of Division	Taxable Amount As Per GSTR 7A / Amount As Per Payment	(Taxable Value/118%)	Taxable Amount As Per GSTR-3B	CGST	SGST	Total Tax
Apr- 23	2023-24	EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI	2,217,170	1,878,958	1,878,958	169,106	169,106	338,212
May- 23		EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI	6,146,630	5,209,008	5,209,008	468,811	468,811	937,622
Jun- 23		EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI	3,608,271	3,057,857	3,057,857	275,207	275,207	550,414
Aug- 23		BIHAR MEDICAL SERVICES AND INFRASTRUCTURE CORORATION LIMITED	6,144,291	5,207,026	12,857,502	816,181	816,181	1,632,362
Aug- 23		EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI	9,027,561	7,650,475				
Sep- 23		EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI	5,374,158	4,554,371	4,554,371	59,893	59,893	119,787
Oct- 23		EX ENGG PHD SITAMARHI	1,000,000	847,458	7,512,732	62,575	62,575	125,150
Oct- 23		EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI	7,865,024	6,665,275				
Nov- 23		EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI	5,325,157	4,512,845				
Dec- 23		EX ENGG PHD SITAMARHI	226,198	191,693	21,474,512	1,481,677	1,481,677	2,963,355
Dec- 23		EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI	19,788,569	16,769,974				
Jan- 24		EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI	243,905	206,699	206,699	18,603	18,603	37,206
Feb- 24		EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI	33,971,004	28,788,986	28,788,986	2,591,009	2,591,009	5,182,018
Mar- 24		EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI	36,817,726	31,201,463	31,201,463	3,183,644	3,183,644	6,367,288
Total :-			137,755,664	116,742,088	116,742,088	9,126,707	9,126,707	18,253,413

Particulars

Amount

Gross Value as per GSTR-7A

137,755,664

Taxable Value

116,742,088

(A) GST to be Paid

21,013,576

(B) Actual GST Paid

18,253,413

(C) Tax Paid Through DRC-03 (Dated: 26/02/2024)

1,381,988

(D) Tax Paid Through DRC-03 (Dated: 05/06/2024)

1,378,176

(E) Total Tax Paid [(B)+(C)+(D)]

21,013,577

(F) Excess/ Short Tax [(A)-(E)]

1.18

