

कार्यपालक अभियंता का कार्यालय
ग्रामीण कार्य विभाग, कार्य प्रमंडल, हाजीपुर

पत्रांक:- 214 अ०

/दिनांक:- 6-2-24

प्रेषक,

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

सेवा में,

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

विषय:- शीर्ष **New Maintenance Policy 2018** योजनान्तर्गत आवंटन उपलब्ध
कराने के संबंध में।

प्रसंग - भवदीय के पत्रांक - **RWD/GST CLAIM/ 2024-25/244- 1640** अनु०
पटना/ दिनांक - 11.06.2024

महाशय,

उपर्युक्त विषयक संबंध में कहना है कि **New Maintenance Policy 2018**
योजनान्तर्गत कियान्वित कराये गये योजनाओं का **GST Claim** से संबंधित अधियाचना विहित
प्रपत्र में संलग्न कर समर्पित किया जा रहा है। जिसका कार्य संतोषप्रद है।

अनु० - यथोक्त।

विष्वासभाजन

कार्यपालक अभियंता
ग्रामीण कार्य विभाग, कार्य प्रमंडल,
हाजीपुर।

Requisition Format for Scheme Head - MR (3054) Under Bihar Rural Road Maintenance Policy - 2018 (Initial Rectification and Surface Renewal)

Name of Works Division : **RWD, Works Division, Hajipur.**

Sl. No.	Batch no.	Name of Road	Project ID as per MIS	Administrative Approval (AA) Letter No & Date	Administrative Approval (AA)		Agreement Amount (In Lakh)			Agreement No/ Date	Date of Completion as per Agreement	Actual Date of Completion	Value of IRI (in mm/km)	Thickness P.C.C Layer(in mm	Value of Bitumen Content in Percentage	Previous Total Allocated Amount (in Lakh)	up-to-date Expenditure as per MIS (in Lakh)	Requisition against work done (in Lakh)	Remarks
					Length (in Km)	Amount (in Lakh)	Initial Rectification With Surface Renewal (in Lakh)	Sup. Agreement Amount.	5 Year Routine Maintenance (in Lakh)										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	RM/VAHAJ/2/0001	057 - Jagdishpur To Chakgulemuuddin (VR15)	31507502099	1430/26.03.22	2.290	113.55	93.39063	4.31502	20.12320	19/MBD/2022-23 dt. 29.06.2022	28.03.2023	07.11.2022	NA	25.00	5.010	90.96102	90.95106	4.31502	GST Claim Amount.
																		4.31502	

1 Signed Hard Copy and Soft Copy (in excel) of recorded IRI is enclosed.

2 Up-to-date Physical Progress has been Uploaded in MIS.

[Signature]
Executive Engineer
RWD, Works Division,
Hajipur.

6/12/25

Particulars	Details of actual measurement				Contents of area
	No.	L.	B.	D.	
GST claim					
Name of work — Tagdihpur to chak gulamudin					
Agency — Rajiv Kumar Singh					
Agreement No. — 19/MAD/2022-23					
Date of start — 29.06.22					
Date of completion — 28.3.23					
Actual date of completion — 7/11/22					
Total Value of Work done.					
vide Pg.No. (31) —					Rs. 90,96,106=
difference cost for GST					
vide letter No. RWD/INST					
claim/ 24-25/244-1640					
31/10/24 dated 11/06/24 —					(1) Rs. 4,31,502=
Net Value of Work done					Rs. 95,27,608
Less Previous Payment =					(2) Rs. 90,96,106=
Vide Pg No. (31)					Rs. 4,31,502=
Difference cost for					
GST —					Rs. 4,31,502=
Sabit					
25/10/25					
JE					

Continuation



बिहार BIHAR

क्र. संख्या.. 14909 4.02.2025 1000 20

BA 575874

क्र. का नाम राजीव कुमार सिंह

पता पटना 800 001, बिहार

लॉ नं 56/5

Supplementary Agreement of 19/MBD/Sup/2022-23 Dated- 06.02.2025

This agreement, Made the 06 Feb 2025 between Executive Engineer, Rural Works Department, Works Division, Hajipur, Vaishali [Name and address of employer] of One Part, and **Rajiv Kumar Singh, Goshwar, Hajipur, Vaishali** (Hereinafter called "the Contractor) of the other part Whereas the employer is desirous that the Contractor execute **Construction of Road Jagdishpur L057 Jagdishpur to Chakgulam Package no- MR-N/2022-23/ Hajipur/ 03 (GST CLAIM)** अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राड़ा, ग्रामीण कार्य विभाग, बिहार, पटना के पत्रांक- **RWD Claim/24-25/244-1640 अनु० पटना दिनांक 11.06.2024** (Name and identification number of Contract) (hereinafter called "the works") and the Employer has accepted the Bid by the Contractor) execution and completion of such works and the remedying of any defects therein at a Cost of Rupees 4.31502 Lac (Four Lac thirty one thousand five hundred two only)

एकरारनामा की पुनरीक्षित राशि- 117.82885 लाख

मूल एकरारनामा की राशि - 113.51383 लाख

एकरारनामा में अंतर राशि - 4.31502 लाख

कार्य समाप्ति की तिथि- 05.05.2025

राजीव कुमार सिंह

Executive Engineer
R.W.D. Work Division
Hajipur

ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:- RWD/GST Claim/2024-25/244

1640 अ/उ

पटना / दिनांक:- 11/06/2024

प्रेषक,

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

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल- मुजफ्फरपुर।

विषय : MR योजनान्तर्गत Construction of M.R. Road from L057 Jagdishpur to Chakgulam under package no.- MR-N/2022-23/Hajipur/03 में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमण्डल-हाजीपुर का पत्रांक-1593 अनु0, दिनांक-26.06.2023


महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि का दावा की जाँच हेतु संवेदक द्वारा 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 रु 4,31,502/- मात्र दावे के योग्य पाया गया है।

GST परामर्शी फर्म के प्रतिवेदन के आधार पर विभागीय GST समिति की अनुशंसा एवं परामर्शी के प्रतिवेदन अग्रेतर कार्रवाई हेतु प्रेषित की जा रही है।

अनु0- यथोक्त।

विश्वासभाजन



अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापक- RWD/GST Claim/2024-25/244

1640

पटना / दिनांक:- 11/06/2024

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


अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

(133)

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 26/04/24 को आहूत बैठक की कार्यवाही

विषय :- 3054 New Maintenance Policy 2018 योजनान्तर्गत Construction of M.R. Road from L057 Jagdishpur to Chakgulam under package no.- MR-N/2022-23/Hajipur/03 एकरारनामा संख्या 19/MBD/2022-23 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, हाजीपुर का पत्रांक 1593 अनु० दिनांक 26.06.2023

महाशय,

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, हाजीपुर द्वारा विषयांकित पथ में रु० 5,09,172 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. 4,31,502/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 19/MB/20212-23 विषयांकित कार्य Construction of M.R. Road from L057 Jagdishpur to Chakgulam under package no.- MR-N/2022-23/Hajipur/03 के लिए दावे की राशि रु. 4,31,502/- रुपये मात्र संवेदक राजीव कुमार सिंह को भुगतान की अनुशंसा की जाती है।



Shweta Singh
26/04/24
विभागीय GST Consultant

Sh.
26/04/24
वित्त प्रबंधक
(Taxation)

Prabhat Kumar
26/04/24
वित्त प्रबंधक

26/4/24
GST नोडल पदाधिकारी

01.04.2024

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

Re. Submission of GST Impact Report of M/s Rajiv Kumar Singh vide agreement no. 19/MBD/2022-23.

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Hajipur RWD letter no. 1593 dated 26.06.2023

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 ₹)
19/MBD/ 2022-23	Construction of M.R. Road from L057 Jagdishpur to Chakgulam	4,31,502 (Annexure-1)

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

- a) That the above work is a Construction of M.R. Road from L057 Jagdishpur to Chakgulam.
- 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 GST Claim as per the contractor is **Rs.5,09,172/-** While as per our calculation GST Impact is **Rs.4,31,502/-** thus generating savings of **Rs.77,670/-**
- d) 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

Authorized Signatory
Enclosed: -



GST claim computation

* The party is required to filed GSTR-3B for the period (oct. to Dec. 2022) Rs. 3,68,86,798 and the party has filed GSTR-3B for the said only Rs. 97,79,710 so, there is short of is short of filling of GSTR-3B of Rs. 2,71,07,088 and commercial tax department has also sent intimation (refer page no. - 125) for the short filling of GSTR-3B for the said period and calculated Tax amount Rs. 22,22,443 (CGST) Rs. 22,22,443 (SGST) , penalty Rs. 2,22,244 (SGST) , Rs. 2,22,244 (SGST) and interest amount Rs. 1,33,347 (CGST), Rs. 1,33,347 (SGST) and the party has paid Tax, penalty and interest on the basis of said intimation for the short return filling of GSTR-3B through DRC-03 (page no. - 122 to 125).



Rajiv Kumar Singh

Agreement No. : 19/MBD/2022-23

Construction of M.R. road from L057 Jagdishpur to Chakgulum

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	20.10.2022 - (Page-100)	70,95,174	9,56,040	10,82,315		
2	2	07.11.2022 - (Page -93)	18,83,708		3,05,227		
3	3	18.11.2022 - (Page-82)	1,17,224	9,56,040	13,87,542	14,65,212	4,31,502
TOTAL			90,96,106				

Computation of Embedded taxes [Note 1]

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA 03) - (Page-83)	79,66,996	
GST @ 12%	9,56,040	10.510%
LWC @ 1%	79,670	
Storage Fees	93,400	
Work Done Value including taxes, cess & S.Fees	90,96,106	
Payment made as per RA 01 to RA 03	90,96,106	
Embedded tax @ 10.510%	9,56,040	

Note-2

GSTR-3B QUARTERLY return required to be filed (Oct - Dec 22)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT, Hajipur (RA-01) - Oct 22 *	60,12,859	5,41,157	5,41,157	10,82,315
RURAL WORKS DEPARTMENT, Hajipur (Others Road) - Oct 22 **	4,39,089	39,518	39,518	79,036
RURAL WORKS DEPARTMENT, Hajipur (RA-02, RA-03) - Nov 22 ***	16,95,705	1,52,613	1,52,613	3,05,227
RURAL WORKS DEPARTMENT, Hajipur (Others Road) - Nov 22 ****	1,40,236	12,621	12,621	25,243
RURAL WORKS DEPARTMENT, Siwanahi - Dec 22 (payment through DRC-03) *****	16,03,245	1,44,292	1,44,292	2,88,584
RURAL WORKS DEPARTMENT, Hajipur - Dec 22 (payment through DRC-03) *****	2,69,95,664	24,29,610	24,29,610	48,59,219
Total	3,68,86,798	7,45,910	7,45,910	14,91,820

* 60,12,859 = (70,95,174/118 X 100)
 ** 4,39,089 = (5,18,125/118 X 100)
 *** 16,95,705 = (20,00,932/118 X 100)
 **** 1,40,236 = (1,65,479/118 X 100)
 ***** 16,03,245 = (18,91,829/118 X 100) - tax payment through DRC-03
 ***** 2,69,95,664 = (3,18,54,883/118 X 100) - tax payment through DRC-03

GSTR-7A Details (Oct 22)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT, Hajipur	76,13,299	76,133	76,133	1,52,266

GSTR-7A Details (Nov 22)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT, Hajipur (RA-02, RA-03)	21,66,411	21,664	21,664	43,328

GSTR-7A Details (Dec 22)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT, Siwanahi	18,91,829	18,918	18,918	37,837
RURAL WORKS DEPARTMENT, Hajipur	3,18,54,883	3,18,549	3,18,549	6,37,098
Total	3,37,46,712	3,37,467	3,37,467	6,74,934

