कार्यपालक अभियंता का कार्यालय
ग्रामीण कार्य विभाग, कार्य प्रमंडल, मोहनियाँ (कैमूर)

पत्रांक......326 (2/25)

प्रेषक,

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

सेवा में,

नोडल पदाधिकारी
3054 (MR)
ग्रामीण कार्य विभाग
बिहार, पटना।

मोहनियाँ / दिनांक.....20.02.2025

विषयः— नई अनुरक्षण नीति—2018 अंतर्गत अनुरक्षण मद में (GST) आवंटन उपलब्ध कराने के संबंध में।

महाषय,

उपर्युक्त विषय के सम्बंध में कहना है कि नई अनुरक्षण नीति—2018 अंतर्गत अनुरक्षण मद में (GST) अधियाचना विहित प्रपत्र में समर्पित की जा रही है।

अतः अनुरोध है कि संलग्न अधियाचना पत्र के आलोक में राशि आवंटित करने की कृपा की जाए।

अनु :— यथोक्त।

विश्वासभाजन

20/02/2025

कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, मोहनियाँ

20.02.25

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OFFICE OF EXECUTIVE ENGINEER, RURAL WORKS DEPARTMENT, WORKS DIVISION, Mohania (KAIMUR)

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

Name of Works Division:- Mohania (Kaimur)

Sl no.	Package 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 of Bitumen Layer (in mm)	Value of Bitumen Content in Percentage	Previous Total Alloted Amount (In Lakh)	up-to-date expenditure as per MIS (In Lakh)	Requisition against work done (In Lakh)	Remarks
					Length (In km)	Amount of (In Lakh)	Initial Rectification with Surface Renewal (In Lakh)	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
1	RM/KA/MOH/22/0009	L086-T03 to Kurhani (VR70)	10301502109	25/ 26.05.2022	3.800	278.891	183.76981	32.80068	08MBD/ 31.01.23	30.10.23	28.10.23	2615	25.00	5.02%	148.27587	148.27587	8.29923	GST amount Requisitin
2	RM/KA/MOH/22/0009	L085-T03 to Dumduma Yadav tola (VR69)	10301502108	25/ 26.05.2022	4.113	204.777	122.53807	37.07871	08MBD/ 31.01.23	30.10.23	28.10.23	2540	25.00	5.02%	112.05049	112.05049	6.21520	GST amount Requisitin
3	RM/KA/MOH/22/0009	Bhabua jila antargat nuaw prkhand me nevanti se sonwarsha tak sadak nirman	10301503001	25/ 26.05.2022	3.560	192.586	138.51065	31.05909	08MBD/ 31.01.23	30.10.23	28.10.23	3205	25.00	5.04%	131.23000	130.84543	7.27392	GST amount Requisitin
4	RM/KA/MOH/22/0010	Ramgarh Durgawati Kakrait RCD Road to Canal via Sahuka Village	13151038959	25/ 26.05.2022	1.370	82.993	50.43198	11.87474	03MBD/ 21.12.22	12.12.22	15.11.23	2818	25.00	5.04%	64.26000	60.05636	3.34526	GST amount Requisitin
5	RM/KA/MOH/22/0010	L078-T05 to Kanhi (VR62)	10301502101	25/ 26.05.2022	2.640	163.83	110.50832	24.10368	03MBD/ 21.12.22	12.12.22	10.07.23	2909	25.00	5.02%	79.42969	79.42969	4.43278	GST amount Requisitin
6	RM/KA/MOH/22/0010	L058-L056 to Bherigawa (VR44)	10301502081	25/ 26.05.2022	3.160	150.097	87.36567	26.43363	03MBD/ 21.12.22	12.12.22	14.07.23	2435	25.00	5.03%	80.23584	80.23584	4.45877	GST amount Requisitin
7	RM/KA/MOH/22/0010	Asaida School se hote huye Bharigawan village tak.	13151034497	25/ 26.05.2022	0.470	36.278	27.43102	4.55704	03MBD/ 21.12.22	12.12.22	10.07.23	2658	25.00	5.04%	25.34245	25.34245	1.43008	GST amount Requisitin
		Total			19.133	1109.452	720.556	167.908	0.000	0.000	0.000		175.000	0.352	640.824	636.236	35.45524	

Divisional Accounts Officer
Rural Works Department,
works Division, Mohania,
(Kaimur)

20/02/2025

Executive Engineer
Rural Works Department
Works Division, Mohania
(Kaimur)

20-02-25

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BLOCK-NUAON (ORIGINAL - COPY)

NEW MAINT POLICY

PMIS as on package no- BR16KA/MOH/22/0089.

<u>Repair and 5Yrs. Routine Maintenance under MR 3054</u> "Tender title- MR-N/22-23 MOHANIA/04 (Tender ID-119116)"

Contractor Name:- Bihar Infratech

Vill+ P.o-Bharkhar,P.s-Mohania,Dist-Kaimur. (Bid I.D-513903)

Agreement No.- MBD 08 /2024-25

Accepted Rate:- 24.00 % Below

Agreement Value:- 21,78,835.00

Date of Issue Work Order:- 31/09/01/2023

Intended Date of Completion:- 30/10/2023

PAN	ANIPD1723A
GST No.	10ANIPD1723A1Z4
REGISTRATION NO	1190499 ,1ST,Class,RWD,BIHAR

M/S BIHAR INFRATECH
सरिता देवी
Proprietor

29/01/2025
Executive Engineer
R.W.D. Work DIV. Mohania

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भारतीय गैर न्यायिक INDIA NON JUDICIAL

भारत

एक हजार रुपये ONE THOUSAND RUPEES

रु.1000 Rs.1000

सत्यमेव जयते INDIA

बिहार BIHAR AK 012738

TREASURY OFFICER
KAIMUR (BHABUA)

Suppl. Agreement

This agreement, made the ____________ day of __________ 2025 .

Between The Executive Engineer, RWD Work Division Mohania For (Name and address of employer)(hereinafter called "the Name and Address of Contractor") of the part, and

Bihar Infratech
Vill+ P.o-Bharkhar,P.s-Mohania,Dist-Kaimur. (Bid I.D-513903)

Where as the Employer is desirous that the contractor execute Output and performance based rural road contract for maintenance of roads Repair and 5Yrs. Routine Maintenance of Road From "Tender title- MR-N/22-23 MOHANIA/04 (Tender ID-119116)" Under 3054/MR_[name and identification number of contract] (hereinafter called "the works") and the Employer has accepted the Bid by the contractor for the execution of such works and the remedying of any defects therein at a cost of Rupees 21,78,835.00 (Rs Twenty One Lacs Seventy Eight Thousand Eight Hundred & Thirty Five Only) i.e. 24.00 % (Twenty Four Point Zero-Zero Percent) Below B.O.Q. Rate

Sl.no	Package No	Name of Road	Supp. Agreement Amount
1	MR-N/22-23 MOHANIA/04	T03 To [illegible] Yadav Tola	6,21,520.00
2	MR-N/22-23 MOHANIA/04	Aewati To Sonbarsa Road Construction	7,27,392.00
3	MR-N/22-23 MOHANIA/04	T03 To Kudhaini	8,29,923.00

M/S BIHAR INFRATECH
सरिता देवी
Proprietor

25/01/2025
Executive Engineer
R.W.D., Work DIV. Mohania

Suppl. Agreement

This agreement, made the ______________ day of ______________ 2025 .

Between The Executive Engineer, RWD Work Division Bhabhua For (Name and address of employer)(hereinafter called "the Name and Address of Contractor") of the part, and

Bihar Infratech

Vill+ P.o-Bharkhar,P.s-Mohania,Dist-Kaimur. (Bid I.D-513903)

Where as the Employer is desirous that the contractor execute Output and performance based rural road contract for maintenance of roads Repair and 5Yrs. Routine Maintenance of Road From "Tender title- MR-N/22-23 MOHANIA/04 (Tender ID-119116)" Under 3054/MR_[name and identification number of contract] (hereinafter called "the works") and the Employer has accepted the Bid by the contractor for the execution of such works and the remedying of any defects therein at a cost of Rupees 21,78,835.00 (Rs Twenty One Lacs Seventy Eight Thousand Eight Hundred & Thirty Five Only) i.e. 24.00 % (Twenty Four Point Zero-Zero Percent) Below B.O.Q. Rate

Sl.no	Package No	Name of Road	Sup. Agreement Amount
1	MR-N/22-23 MOHANIA/04	T03 To Dumduma Yadav Tola	6,21,520.00
2	MR-N/22-23 MOHANIA/04	Aewati To Sonbarsa Road Construction	7,27,392.00
3	MR-N/22-23 MOHANIA/04	T03 To Kudhani	8,29,923.00

M/S BIHAR INFRATECH
सरिता देवी
Proprietor

29/01/2025
Executive Engineer
R.W.D. Work DIV. Mohania
29/1/25

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ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांकः– RWD/GST CLAIM/2024-25/534 3871 ग्रा॰ का॰ वि॰ पटना/दिनांकः– 16/12/2024

प्रेषक,

मनोज कुमार, भा॰प्र॰से॰
अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल–सासाराम।

विषय : MR-3054 योजनान्तर्गत Maintenance of roads Repair and 5 yrs. Routine Maintenance of road from 1) T03 to Dumduma Yadav tola 2) Aewati to Sonbarsa Road Construction 3) T03 to Kudhani (Package No-MR-N/22-23 Mohania/04). में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग– कार्य प्रमंडल–मोहनिया का पत्रांक–1094 अनु0, दिनांक–10.05.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रू 21,78,836/– का दावा की जाँच 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 21,78,835/– 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 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 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

16.12.24

अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा

ज्ञापांक– RWD/GST CLAIM/2024-25/534 3871 पटना/दिनांकः–16/12/2024

प्रतिलिपिः–कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल–मोहनिया को सूचनार्थ।

16.12

अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा

M/S BIHAR INFRATECH
सरिता देवी
Proprietor

28/01/2025
Executive Engineer
R.W.D. Work DIV. Mohania

29/1/25

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ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की दिनांक – 28/01/25.. को आहूत बैठक की कार्यवाही

विषय :– M/R-3054 योजनान्तर्गत Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road from 1) T03 to Dumduma Yadav Tola 2) Aewati to Sonbarsa Road Construction 3) T03 to Kudhani (Package No: MR-N/22-23 Mohania/04) एकरारनामा संख्या MBD/08/2022-23 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :– कार्य प्रमंडल, मोहनिया का पत्रांक 1094 अनु० दिनांक 10.05.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, कार्य प्रमंडल, मोहनिया द्वारा विषयांकित पथ में रु० 21,78,836 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. 21,78,835/- मात्र की राशि के दावे के योग्य पाया गया है।

Name of Road	Claim Amount	Recommended Amount
Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From T03 to Dumduma Yadav Tola	6,21,520	6,21,520
Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From Aewati to Sonbarsa Road Construction	7,27,392	7,27,392

M/S BIHAR INFRATECH
सरिता देवी
Proprietor

23/1/25

23/01/2025
Executive Engineer
RWD, Work DIV. Mohania

SKKSS & Co.
PATNA
Chartered Accountants

Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From T03 to Kudhani	8,29,924	8,29,923
Total	21,78,836	21,78,835

तदालोक में एकरारनामा MBD/08/2022-23 विषयांकित कार्य Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road from 1) T03 to Dumduma Yadav Tola 2) Aewati to Sonbarsa Road Construction 3) T03 to Kudhani (Package No: MR-N/22-23 Mohania/04) के लिए दावे की राशि रु. **21,78,835/–** मात्र संवेदक बिहार इंफ्राटेक को भुगतान की अनुशंसा की जाती है।

SKKSS & CO. Chartered Accountants PATNA

Shweta Singh 08/01/24 — विभागीय GST Consultant

08/01/24 — सहायक वित्त प्रबंधक

08/01/24 — वित्त प्रबंधक

08/01/24 — GST नोडल पदाधिकारी

M/S BIHAR INFRATECH
सरिता देवी
Proprietor

29/01/2025
Executive Engineer
R.W.D. Work DIV. Mohania
29/1/25

SKKSS & Co

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

27.11.2024

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 Bihar Infratech vide Agreement No. 08/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, Mohania RWD letter no. 1094 dated 10.05.2024

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 ₹)
MBD/08/2022-23	Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From T03 to Dumduma Yadav Tola (Package No : MR-N/22-23 Mohania/04)	6,21,520 (Annexure-I)

M/S BIHAR INFRATECH
सरिता देवी
Proprietor

SKKSS & Co. Chartered Accountants PATNA

Executive Engineer
RWD Work DIV. Mohania
29/01/2025
29/1/25

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

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SKKSS & Co

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

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MBD/08/2022-23	Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From Aewati to Sonbarsa Road Construction (Package No : MR-N/22-23 Mohania/04)	7,27,392 (Annexure-I)
MBD/08/2022-23	Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From T03 to Kudhani (Package No : MR-N/22-23 Mohania/04)	8,29,923 (Annexure-I)

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

a) That the above work is –

(i) Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From T03 to Dumduma Yadav Tola (Package No : MR-N/22-23 Mohania/04)

(ii) Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From Aewati to Sonbarsa Road Construction (Package No : MR-N/22-23 Mohania/04)

(iii) Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From T03 to Kudhani (Package No : MR-N/22-23 Mohania/04)

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.

M/S BIHAR INFRATECH
महिमा देवी
Proprietor

SKKSS & Co. PATNA Chartered Accountants

Executive Engineer
R.W.D. Work DIV. Mohania
23/01/2025

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

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SKKSS & Co

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

c) The impact is being given from:

Name of Road	RA Bill No.
Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From T03 to Dumduma Yadav Tola (Package No : MR-N/22-23 Mohania/04)	RA Bill 01 to RA Bill 02
Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From Aewati to Sonbarsa Road Construction (Package No : MR-N/22-23 Mohania/04)	RA Bill 01
Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From T03 to Kudhani (Package No : MR-N/22-23 Mohania/04)	RA Bill 01 to RA Bill 03

d) The GST Claim as per the contractor is Rs.21,78,836 /- While as per our calculation GST Impact is Rs. 21,78,835/- thus generating savings of Rs. 1/-

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
20/11/24

SKKSS & Co. CA PATNA Chartered Accountants

Authorized Signatory
Enclosed: -

1) *GST claim computation*

M/S BIHAR INFRATECH
सरिता देवी
Proprietor

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

24/01/2025
Executive Engineer
R.W.D. Work DIV. Mohania
29/1/25

Annexure-I

M/s Bihar Infratech

Agreement No. : MH/3/08/2022-23

Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road from T03 to Damdama Yadav Tola (Package No : MR-N/22-23 Mohania/08)

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 (if any) or D which is lower - B)
1	1	30-06-2023 (Page 47)	50,61,[illegible]	11,82,533	9,11,117	18,04,053	6,21,520
2	2	07-11-2023 (Page 43)	61,43,790		11,05,791		
		Total	1,12,05,049		20,16,909		

Computation of Embedded taxes [Note 1]

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA 01 to RA 02) (Page 41)	1,29,66,373	
GST @ 12%	15,55,965	10.554%
LWC @ 1%	1,29,664	
Seigniorage Fees	91,484	
Work Done Value Including taxes, cess & S Fees	1,47,43,485	
Work done value after 24% below	1,12,05,049	
Payment made as per RA 01 to RA 02	1,12,05,049	
Embedded tax @ 10.554%	11,82,533	

Note-2

GSTR-3B MONTHLY BREAKUP (June-23) (Page -51)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-01) (Page 51)	50,61,763	4,55,558	4,55,558	9,11,117
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (other road) (Page 51)	62,48,694	5,62,382	5,62,382	11,24,765
TOTAL	1,13,10,457	10,17,941	10,17,941	20,35,882

GSTR-7 Details (June-23) (Page 127)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page - 48)	1,13,10,457	1,13,105	1,13,105	2,26,209

Note-3

GSTR-3B MONTHLY BREAKUP (November-23) (Page 47)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-02) (Page -53)	61,43,286	5,52,896	5,52,896	11,05,791
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (other road) (Page -53)	1,57,02,385	14,13,215	14,13,215	28,26,429
TOTAL	2,18,45,671	19,66,110	19,66,110	39,32,221

GSTR-7 Details (November-23) (Page 125)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page - 44)	2,18,45,671	2,18,456	2,18,456	4,36,912

M/S BIHAR INFRATECH

सरिता देवी

Proprietor

Executive Engineer
R.W.D. Work DIV. Mohania

29/01/2025

29/1/25

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Annexure-I							
M/s Bihar Infratech							
Agreement No. : MBD/09/2022-23							
Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road from Aewati To Sonbarsa Road Construction (Package No : MR-N/22-23 Mohania/04)							
Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) [Note I]	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	14-11-2023 (Page-40)	1,30,84,543	13,79,514	23,55,218	21,06,905	7,27,391

Computation of Embedded taxes [Note 1]

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA 01) (Page-41)	1,51,26,246	
GST @ 12%	18,15,150	10.543%
LWC @ 1%	1,51,262	
Seigniorage Fees	1,23,846	
Work Done Value Including taxes, cess & S.Fees	1,72,16,504	
Work done value after 24% below	1,30,84,543	
Payment made as per RA 01	1,30,84,543	
Embedded tax @ 10.543%	13,79,514	

Note-2

GSTR-3B MONTHLY BREAKUP (November-23) (Page - 96) Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-01) (Page-49)	1,30,84,543	11,77,609	11,77,609	23,55,218
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (other road) (Page-49)	87,61,128	7,88,501	7,88,502	15,77,003
TOTAL	2,18,45,671	19,66,110	19,66,110	39,32,221

GSTR-7 Details (November- 23) (Page- 93) Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page- 93)	2,18,45,671	2,18,456	2,18,456	4,36,912

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Executive Engineer
R.W.D. Work DIV. Mohania
24/01/2025

M/S BIHAR INFRATECH
सरिता देवी
Proprietor

SKSS & CO.
PATNA
Chartered Accountants

Annexure -I

M/s Bihar Infratech

Agreement No. : MBD/08/2022-23

Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road from T03 To Kudhani (Package No : MR-N/22-23 Mohania/04)

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) [Note I]	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	30-06-2023 (Page -91)	83,37,719	15,58,510	15,00,789	23,88,434	8,29,923
2	2	21-09-2023 (Page -76) - Limit Payment	41,62,281		7,49,211		
3	3	13-10-2023 (Page -69)	23,27,587		4,18,966		
		Total	1,48,27,587		26,68,966		

Computation of Embedded taxes [Note I]

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA 01 to RA 03) (Page -71)	1,70,88,910	
GST @ 12%	20,50,672	10.511%
LWC @ 1%	1,70,889	
Seigniorage Fees	1,99,492	
Work Done Value Including taxes, cess & S.Fees	1,95,09,963	
Work done value after 24% below	1,48,27,587	
Payment made as per RA 01 to RA 03	1,48,27,587	
Embedded tax @ 10.511%	15,58,510	

Note-2

GSTR-3B MONTHLY BREAKUP (June-23) (Page- 117)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-01) (Page -57)	83,37,719	7,50,395	7,50,395	15,00,789
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (others road) (Page -57)	29,72,738	2,67,546	2,67,546	5,35,093
TOTAL	1,13,10,457	10,17,941	10,17,941	20,35,882

GSTR-7 Details (June- 23) (Page- 118)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page- 119)	1,13,10,457	1,13,105	1,13,105	2,26,209

Executive Engineer
R.W.D. Work DIV. Mohania
29/1/25

23/01/2025

23/1/25

M/S BIHAR INFRATECH
सरिता देवी
Proprietor

SKKSS & Co.
PATNA

Note-3

GSTR-3B MONTHLY BREAKUP (September-23) (Page-51)	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Name of Division				
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-02) (Page-57)	41,62,281	3,74,605	3,74,605	7,49,211
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (others road) (Page-57)	2,85,209	25,669	25,669	51,338
TOTAL	44,47,490	4,00,274	4,00,274	8,00,548

GSTR-7 Details (September- 23) (Page- 114)	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
Name of Division				
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page - 48)	44,47,490	44,475	44,475	88,950

Note-4

GSTR-3B MONTHLY BREAKUP (October-23) (Page-47)	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Name of Division				
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-03) (Page-57)	23,27,587	2,09,483	2,09,483	4,18,966

GSTR-7 Details (October- 23) (Page- 113)	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
Name of Division				
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page-44)	23,27,587	23,276	23,276	46,552

29/01/2025
Executive Engineer
R.W.D. Work DIV. Mohania

SKKSS & Co. PATNA

M/S BIHAR INFRATECH
Proprietor