
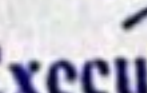


(G. S. F. Imjodtoll)
Sch. XLV-Form No. 134
(Kernsement)

Sch. XLV-Form No. 134


 Executive Engineer
 RWD Works Division
 Manjhaul Bakhari


ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2024-25/567 3696 अत्र

पटना / दिनांक:- 05/12/2024

प्रेषक,

मनोज कुमार, भा0आ0नि0से0

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-समस्तीपुर।

विषय : MMGSY(SC) योजनान्तर्गत Construction of road with 5 Years Maintenance For Chakwa to Chakwa (Mahto tol Bariarpur West) (Length-1.950KM). में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-मंझौल बखरी का पत्रांक-2122 अनु0, दिनांक-16.12.2023

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 6,41,651/- 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 6,41,651/- 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



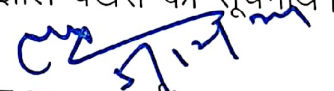
अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापांक- RWD/GST CLAIM/2024-25/567 3696

पटना / दिनांक:- 05/12/2024

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल-मंझौल बखरी की सूचनाार्थ।



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 - 23/11/24 को आहूत बैठक की कार्यवाही

विषय :- MMGSY (SC) योजनान्तर्गत Const. of Road With 5 Years Main.
 For Chakwa to Chakwa (Mahto Tol Bariarpur West) (Length
 - 1.950 KM) **एकरारनामा संख्या 53/SBD/MMGSY(SC)2021-22**
 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, मंझौल बखरी का पत्रांक 2122 अनु० दिनांक 16.12.2023

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, मंझौल बखरी द्वारा विषयांकित पथ में रु० 6,41,651/- 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 रु० 6,41,651/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 53/SBD/MMGSY(SC)2021-22 विषयांकित कार्य Const. of Road With 5 Years Main. For Chakwa to Chakwa (Mahto Tol Bariarpur West) (Length - 1.950 KM) के लिए दावे की राशि रु० 6,41,651/- रुपये मात्र संवेदक जय माँ भगवती कंस्ट्रक्शन एंड कंपनी को भुगतान की अनुशंसा की जाती है।



Shweta Singh 28/11/24
 विभागीय GST Consultant
Shweta Singh 28/11/24
 सहायक वित्त प्रबंधक (Taxation)
Rabindra Kumar 28/11/24
 वित्त प्रबंधक
[Signature] 23/11/24
 GST नोडल पदाधिकारी

20.11.2024

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 Jai Mata Bhagwati Construction & Co. vide agreement no. 53/SBD/MMGSY(SC)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, Manjhaul-Bakhari, RWD letter no. 2122 dated 16.12.2023

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 ₹)
53/SBD/MMGSY(SC)2021-22	Const. of Road With 5 Years Main. For Chakwa to Chakwa (Mahto Tol Bariarpur West) (Length – 1.950 KM)	6,79,684 (Annexure-1)



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

- a) That the above work is a Const. of Road With 5 Years Main. For Chakwa to Chakwa (Mahto Tol Bariarpur West) (Length – 1.950 KM).
- 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) That we have analysed the embedded taxes in the contract provided to us and the differential tax is computed. The contractor has claimed **Rs. 6,41,651/-** which is within the differential tax amount to be paid. Therefore, we recommend the payment of **Rs. 6,41,651/-**
- 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
20/11/24
Authorized Signatory
Enclosed: -



GST claim computation

JAI MAA BHAGWATI CONSTRUCTION & CO

Agreement No. : 53/SBD/MMGSY (SC)2021-22

Construction of Road with 5 Years Main. For Chakwa to Chakwa (Mahito Tol Bariaipur West) (Length-1.950 KM)

SL. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate / MIB (A)	Embedded GST (B)	GST paid as per GSTR 3B (C)	Actual GST to be paid (A-B)x18% (D)	Claim I (D)-(B) I
1	1	24.03.2023	48,75,525	12,83,302	8,77,595	19,62,985	6,79,684
2	2	15.04.2023	36,56,644		13,16,385		
3	3	30.05.2023	36,56,607				
TOTAL			1,21,88,776	12,83,302	21,93,980	19,62,985	6,79,684

Computation of Embedded taxes

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 03)	1,26,96,403	
GST @ 12%	15,23,568	10.529%
LWC @ 1%	1,26,964	
SF	1,23,889	
Work Done Value Including taxes, cess and fees	1,44,70,824	
Work Done Value Including taxes, cess and fees (15.77% below)	1,21,88,776	
Total Payment made	1,21,88,776	
Embedded tax from RA Bill 01 to RA 03	12,83,302	



289

Name of Contractor: Jai Ma Bhagwati											
F.Y.	MONTH	Divison	Gross Taxable Value	GST TDS-Received from All Departments			Total Tax	Taxable	GSTR-3B		
				CGST	SGST	IGST			CGST	SGST	Total Tax
2022-23	April										
	May										
	June	EXECUTIVE ENGINEER RURAL WORKS DIVISION MANJHAUL-BAKHARI	7,40,047.00	7,400.00	7,400.00		14,800.00	7,40,047.00	44,402.00	44,402.00	88,804.00
	July										
	August										
	September										
	October										
	November	EXECUTIVE ENGINEER RURAL WORKS DIVISION MANJHAUL-BAKHARI	2,48,252.00	2,482.00	2,482.00		4,964.00				
	December	EXECUTIVE ENGINEER, REO, BEGUSARAI EXECUTIVE ENGINEER RURAL WORKS DIVISION MANJHAUL-BAKHARI	1,70,507.00	1,706.00	1,706.00		3,412.00	4,69,297	4,22,364.33	4,22,364.33	8,44,728.66
	January	RURAL WORKS DEPARTMENT BALLIA EXECUTIVE ENGINEER RURAL WORKS DIVISION MANJHAUL-BAKHARI	87,20,248.00	87,202.00	87,202.00		1,74,404.00				
	February	EXECUTIVE ENGINEER, REO, BEGUSARAI EXECUTIVE ENGINEER RURAL WORKS DIVISION MANJHAUL-BAKHARI	4,03,379.00	4,033.00	4,033.00		8,066.00				
	March	EXECUTIVE ENGINEER, REO, BEGUSARAI EXECUTIVE ENGINEER RURAL WORKS DIVISION MANJHAUL-BAKHARI	3,41,014.00	3,412.00	3,412.00		6,824.00				
	TOTAL		3,11,26,889.00	3,11,270.00	3,11,270.00		6,22,540.00	3,11,26,889.00	27,79,217.78	27,79,217.78	55,58,435.56



		Name of Contractor: Jai Maa Bhagwati									
F.Y	MONTH	Division	Gross Taxable Value	GST IDS-Received From All Departments			Total Tax	Taxable	GSTR-3B		Total Tax
				GST	SGST	CGST			CGST	SGST	
2023-24	April	EXECUTIVE ENGINEER RURAL WORKS DIVISION MANJHAUL-BAKHARI	73,78,628.00	73,785.00	73,785.00	1,47,570.00					
		RURAL WORKS DEPARTMENT BALLIA	44,37,068.00	44,371.00	44,371.00	88,742.00					
	May	EXECUTIVE ENGINEER, REO, BEGUSARAI	61,952.00	620	620	1,240.00					
		EXECUTIVE ENGINEER RURAL WORKS DIVISION MANJHAUL-BAKHARI	1,26,58,532.00	1,26,585.00	1,26,585.00	2,53,170.00					
	June	EXECUTIVE ENGINEER RURAL WORKS DIVISION MANJHAUL-BAKHARI	3,45,24,393.00	3,45,244.00	3,45,244.00	6,90,488.00		59060573	5315451.57	5315451.57	10630903.14
		EXECUTIVE ENGINEER RURAL WORKS DIVISION MANJHAUL-BAKHARI	4,03,381.00	4,033.00	4,033.00	8,066.00					
	August	RURAL WORKS DEPARTMENT BALLIA	33,54,156.00	33,542.00	33,542.00	67,084.00					
		EXECUTIVE ENGINEER RURAL WORKS DIVISION MANJHAUL-BAKHARI	59,15,638.00	59,157.00	59,157.00	1,18,314.00					
	September	EXECUTIVE ENGINEER RURAL WORKS DIVISION MANJHAUL-BAKHARI	60,55,471.00	60,555.00	60,555.00	1,21,110.00	1,57,28,646.00	14,15,578.14	14,15,578.14	28,31,156.28	
		EXECUTIVE ENGINEER RURAL WORKS DIVISION MANJHAUL-BAKHARI	5,31,222.00	5,312.00	5,312.00	10,624.00					
	November	EXECUTIVE ENGINEER, REO, BEGUSARAI	3,41,014.00	3,412.00	3,412.00	6,824.00					
		EXECUTIVE ENGINEER RURAL WORKS DIVISION MANJHAUL-BAKHARI	27,24,167.00	27,241.00	27,241.00	30,653.00					
	December	EXECUTIVE ENGINEER RURAL WORKS DIVISION MANJHAUL-BAKHARI	1,53,246.00	1,532.00	1,532.00	3,064.00	3749649	3,37,468.41	3,37,468.41	6,74,936.82	
		EXECUTIVE ENGINEER RURAL WORKS DIVISION MANJHAUL-BAKHARI	4,84,284.00	4,843.00	4,843.00	9,686.00					
	February	EXECUTIVE ENGINEER RURAL WORKS DIVISION MANJHAUL-BAKHARI	1,77,81,405.00	1,77,813.00	1,77,813.00	3,55,626.00					
		EXECUTIVE ENGINEER, REO, BEGUSARAI	1,70,507.00	1,706.00	1,706.00	3,412.00					
	March	EXECUTIVE ENGINEER RURAL WORKS DIVISION MANJHAUL-BAKHARI	1,44,00,183.00	1,44,002.00	1,44,002.00	2,88,004.00	3,28,36,379.00	29,55,274.11	29,55,274.11	59,10,548.22	
		TOTAL	11,13,75,247.00	11,13,753.00	11,13,753.00	22,03,677.00	11,13,75,247.00	1,00,23,772.23	1,00,23,772.23	2,00,47,544.46	