

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

Email ID:- ee.rwdworkmohania@gmail.com

Mob:- 8986915825

पत्रांक.....12.33. (अ५०)

प्रेषक,

ई० सुजीत कुमार रंजन,
कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, मोहनियाँ (कैमूर)

सेवा में,

अपर मुख्य कार्यपालक पदाधिकारी,
बिहार ग्रामीण पथ विकास अभिकरण,
ग्रामीण कार्य विभाग,
बिहार, पटना।

मोहनियाँ/दिनांक.....13.6.25

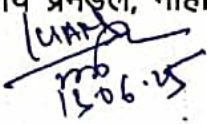
विषय :- मुख्यमंत्री ग्राम सम्पर्क योजना (एस०सी०) मद के अंतर्गत पथ में कराये गये कार्य के विरुद्ध GST आवंटन उपलब्ध कराने के संबंध में।

महाशय,

उपरोक्त विषय के संबंध में सूचित करना है कि मुख्यमंत्री ग्राम सम्पर्क योजना (एस०सी०) मद के अंतर्गत पथ में कराये गये कार्यों के विरुद्ध संवेदको को GST भुगतान करने हेतु अधियाचना विहित प्रपत्र में भरकर आवश्यक कार्यवाही हेतु समर्पित की जा रही है। अधियाचित पथों का प्रगति MIS पर अद्यतन हैं, एवं इन पथों में कोई ATR लंबित नहीं हैं।

अनु :- यथोक्त।

विश्वासभाजन

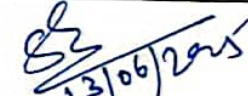

13/06/2025
कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, मोहनियाँ

13.6.25

Rural Works Department
MMGSY (sc) Allotment Requisition Format

Name of Division:- Mohania (Kaimur)

Sr. No.	Year	Name Of Road	Name of Contractor (in English)	Administrative Sanction		Agreement Amount (in Lacs)		Allotment Received (in Lacs)	Total Expenditure as per MIS (in Lacs)	Value of Measurement (in Lacs)	Current Demand (in Lacs) (11-9)	Remarks
				Length (in km)	Amount (in Lacs)	Main Work	Maintenance					
1	2	3	4	5	6	7	8	9	10	11	12	13
1	2020-21	Ara Jigna Ch-6+625m to Bamhor Pandey	Mehendiya Construction Pvt. Ltd.	3.500	276.27500	206.99758	30.42959	206.05657	206.05657	215.79471	9.73814	GST Amount
2	2021-22	Mukhya Sadak to Vedhiagaon tak.	Mehendiya Construction Pvt. Ltd.	4.200	325.62900	253.62257	34.22240	258.33913	258.33913	270.63157	12.29244	GST Amount
Total:				7.700	601.90400	460.62015	64.65199	464.39570	464.39570	486.42628	22.03058	


Divisional Accounts Officer
Rural Work's Department
Works Division- Mohania (Kaimur)


Executive Engineer
Rural Work's Department
Works Division- Mohania (Kaimur)

MMGSY(SC)

Const.- 2,06,99,758.00
 Maint.- 30,42,959.00

 TOTAL 2,37,42,717.00



Construction & Five Year Maintenance of "Ara Jigna Ch-6625 M to Bamhaur Pandey"

(Tender Id- 99145) Under MMGSY(SC)

Contractor Name:- Mehendiya Construction Pvt. Ltd. (Bid id- 427045)

Vill-Mehendiya, P.O+P.s-Arwal, Dist-Arwal

Agreement No.- SBD 14 /2021-22

Accepted Rate:-15.35% Below

Agreement Value:-,2,37,42,717.00

Date of Issue Work Order:- 20.07.2021

Intended Date of Completion:-19.07.2022

PAN	AAFCM8588F
GST No.	10AAFCM8588F1ZD
REGISTRATION NO	1190007, 1 st Class, RWD, Bihar

Morish Kumar

[Signature]
18/5/25

[Signature]
17/05/2025
Executive Engineer
R.W.D. Work DIV. Mohania



बिहार BIHAR

2435 मेहेंदिया के 141 टाक मिम मेहेंदिया
3/5/2025 1000 x 1 = 1000 लीकले
AZ 963449
अजीत कुमार
मुद्रांक, विक्रेता, अर
ला0 न0-01/06

Suppl. Agreement

This agreement, made the 17 day of May 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

Mehendiya Construction Pvt. Ltd. (Bid id- 427045)
Vill-Mehendiya, P.o+P.s-Arwal, Dist-Arwal

Where as the Employer is desirous that the contractor execute Construction & Five Year Maintenance of "Ara Jigna Ch-6625 M to Bamhaur Pandey" (Tender Id- 99145) Under MMGSY(SC). [name and identification number of contract] (hereinafter called "the works") 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 a cost of Rupees 9,73,814.00 (Rs. Nine Lac Seventy Three Thousand Eight Hundred Fourteen Only.) i.e. 15.35% (Ten Fifteen Point Three - Five Percent) Below BOQ Rate with the intended date for the whole of the Construction works 9 months from the date of issue of Work Order.

Morish Kumar

17/5/2025
Executive Engineer
RWD Work DIV. Mohania

ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2024-25/670 -547(547)

पटना / दिनांक:- 10.02.2025

प्रेषक,

संजय कुमार, भागधारी

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-सासाराम।

विषय : MMGSY(SC) योजनान्तर्गत Construction & Five Year Maintenance of Ara Jigna Ch-6625 M to Bamhaur Pandey में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-मोहनिया का पत्रांक-1006 अनु0, दिनांक-26.04.2024 महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 10,78,486/- 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 9,73,814/- 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

(84)

10/2/25

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

पटना / दिनांक:- 10.02.2025

ज्ञापक- RWD/GST CLAIM/2024-25/670 -547

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल-मोहनिया को सूचनार्थ।

(84)

10/2/25

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

Moudeh Kumar

(84)

Engineer
R. Mohania
Work DIV. Mohania

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 30/11/2023 को आहूत बैठक की कार्यवाही

विषय :- MMGSY (SC) योजनान्तर्गत Construction & Five Year Maintenance of
Ara Jigna Ch-6625 M to Bamhaur Pandey एकरारनामा संख्या
SBD/14/2021-22 में जी.एस.टी. दावा की स्वीकृति के संबंध में।
प्रसंग :- कार्य प्रमंडल, मोहनिया का पत्रांक 1006 अनु० दिनांक 26.04.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, कार्य प्रमंडल, मोहनिया द्वारा विषयांकित पथ में रु० 10,78,486 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. 9,73,814/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा SBD/14/2021-22 विषयांकित कार्य Construction & Five Year Maintenance of Road from Ara Jigna Ch-6625 M to Bamhaur Pandey under MMGSY (SC) के लिए दावे की राशि रु. 9,73,814/- रुपये मात्र संवेदक मेहनदिया कंस्ट्रक्शन प्राइवेट लिमिटेड को भुगतान की अनुशंसा की जाती है।



Shivendra Singh 30/11/23 *Shyam Singh* 30/11/23 *Prashant Singh* 30/11/23
विभागीय GST Consultant सहायक वित्त प्रबंधक वित्त प्रबंधक GST नोडल पदाधिकारी

Manish Kumar

[Signature] 17/05/24
Executive Engineer
R.M.D. Work DIV. Mohania

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16.01.2025

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 Mehendiya Construction Pvt.
Ltd. vide Agreement No. SBD/14/2021-22

Ref: Our appointment as GST Consultant by Rural Works Department, vide
agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and
EE, Mohania RWD letter no. 1006 dated 26.04.2024

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 ₹)
SBD/14/2021-22	Construction & Five Year Maintenance of Ara Jigna Ch- 6625 M to Bamhaur Pandey under MMGSY (SC)	9,73,814 (Annexure-I)

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

Manish Kumar

Executive Engineer
Rural Works DIV. Mohania



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

- That the above work is –
Construction & Five Year Maintenance of Ara Jigna Ch-6625 M to Bamhaur Pandey under MMGSY (SC).
- 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.
- The impact is being given from RA Bill 01 to RA Bill 03.
- The GST Claim as per the contractor is Rs.10,78,486/- While as per our calculation GST Impact is Rs.9,73,814/- thus generating savings of Rs.1,04,672/-
- 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
16/01/25
Authorized Signatory
Enclosed: -



1) GST claim computation

Manish Kumar

[Signature]
17/01/25

[Signature]
17/01/2025
Executive Engineer
Work DIV, Mohania

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

Annexure - I				
M/S Mohandya Construction Pvt. Ltd.				
Agreement No. : SBT/14/2021-22				
Construction & Five Year Maintenance of Ara Jigna Ch-6625 M in Ramnagar Pandey under MMSY (SC)				
Date of payment	Payment as per Payment Certificate (Rs)	Embedded Tax (Rs) [Note 1]	GST paid as per GSTR JIB (Rs)	Actual GST to be Paid (B - A) x 18%
26/11/2022 (Last Payment) (Page - 20)	81,97,124	21,56,973	12,50,439	33,06,872
15/04/2023 (Last Payment) (Page - 10)	17,22,461		5,67,833	
05/08/2023 (Page - 01)	86,04,206		13,12,515	
TOTAL	2,05,24,051		31,30,787	9,73,818

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA 01 to RA 03) (Page - 02)	2,12,34,235	10.509%
GST @ 12%	25,48,108	
LWC @ 1%	2,12,342	
Seigniorage Fees	2,51,095	
Work Done Value Including taxes, cess & 5 Fees	2,42,43,778	
Work done value after 15.35% below	2,05,24,051	
Payment made as per RA 01 to 03	21,56,973	
Embedded tax @ 10.509%		



Note-2					
GSTR-3B MONTHLY BREAKUP (December-22) (Page- 121)					
Name of Division	Inclusive of Tax	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-01)	18%	69,46,885	6,25,220	6,25,220	12,50,439
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (others road)	18%	79,55,766	7,16,019	7,16,019	14,32,038
Rural Development Special Division Arwal	18%	7,27,970	65,517	65,517	1,31,035
TOTAL		1,56,30,621	14,06,756	14,06,756	28,13,512

Payment was received in the month of November 2022 but Division has deducted GST TDS in the month of December 2022 and accordingly Party has filed GSTR-3B return

GSTR-7 Details (December- 22) (Page- 124)				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page- 127)	1,75,85,128	1,75,853	1,75,853	3,51,706
EXECUTIVE ENGINEER R.E.O WORKS DIVISION (Page- 127)	8,59,005	8,590	8,590	17,180
TOTAL	1,84,44,133	1,84,443	1,84,443	3,68,886

Morish Kumar

[Signature]

[Signature]
12/10/2023
Executive Engineer
R. E. O. Work DIV. Mohania

Note-3					
GSTR-3B MONTHLY BREAKUP (April-23) (Page-118)					
Name of Division	Inclusive of Tax	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-82)	18%	38,54,620	2,83,917	2,83,917	5,67,834
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (others road)	18%	41,81,217	3,76,309	3,76,309	7,52,618
TOTAL		79,35,837	6,60,226	6,60,226	13,20,452

GSTR-7 Details (April-23) (Page-123)				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page-128)	88,56,295	88,563	88,563	1,77,126
TOTAL	88,56,295	88,563	88,563	1,77,126

Note-4					
GSTR-3B MONTHLY BREAKUP (August-23) (Page-115)					
Name of Division	Inclusive of Tax	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-83)	18%	72,91,751	6,56,258	6,56,258	13,12,516
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (others road)	18%	1,59,14,869	14,32,338	14,32,338	28,64,676
TOTAL		2,32,06,620	20,88,596	20,88,596	41,77,192

GSTR-7 Details (August-23) (Page-122)				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page-129)	2,73,83,812	2,73,838	2,73,838	5,47,676
TOTAL	2,73,83,812	2,73,838	2,73,838	5,47,676

on the basis of documents provided by the Contractor.

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



Mansh Kumar

[Signature]
17/05/2025

[Signature]
17/05/2025
Executive Engineer
Work Div. Mohania

MMGSY(SC)

Const.- 2,53,62,257.00

Maint.- 34,22,240.00

TOTAL 2,87,84,497.00



Construction & Five Year Maintenance of "Mukhya Sadak to Vedhiagaon Tak"

(Tender Id- 99119) Under MMGSY(SC)

Contractor Name:- Mehendiya Construction Pvt. Ltd. (Bid id- 427029)

Vill-Mehendiya, P.o+P.s-Arwal, Dist-Arwal

Agreement No.- SBD 15 /2021-22

Accepted Rate:-15.25% Below

Agreement Value:- 2,87,84,497.00

Date of Issue Work Order:- 20.07.2021

Intended Date of Completion:- 19.07.2022

PAN	AAFCM8588F
GST No.	10AAFCM8588F1ZD
REGISTRATION NO	1190007, 1 st Class, RWD, Bihar

Mouish Kumar

[Signature]
17/07/2021

[Signature]
17/05/2021
Executive Engineer
Work Div. Mohania



बिहार BIHAR



मेहेंदिया कंस्ट्रक्शन प्रा. लि. मेहेंदिया
1500 x 1 = 1500
रसीद नं०
AZ 962586
अजीत कुमार
मुद्रांक विक्रेता, अरवल
ला0 न0-01/06

Suppl Agreement

This agreement, made the 13th day of May 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

Mehendiya Construction Pvt. Ltd. (Bid id- 427029)
Vill-Mehendiya, P.o+P.s-Arwal, Dist-Arwal

Where as the Employer is desirous that the contractor execute Construction & Five Year Maintenance of "Mukhya Sadak to Vedhiagaon Tak" (Tender Id- 99119) Under MMGSY(SC). [name and identification number of contract] (hereinafter called "the works") 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 a cost of Rupees 12,29,244.00 (Rs. Twelve Lac Twenty Nine Thousand Two Hundred Forty Four Only.) i.e. 15.25% (Ten Fifteen Point Two - Five Percent) Below BOQ Rate with the intended date for the whole of the Construction works 9 months from the date of issue of Work Order.

BLOCK-Mohania

(ORIGINAL- COPY)

Moussam

13/05/25

13/05/25
Executive Engineer
RWD Work DIV. Mohania

ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2024-25/668 -546/3736

पटना / दिनांक:- 10.02.2025

प्रेषक,

संजय कुमार, भा02010

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-सासाराम।

विषय : MMGSY(SC) योजनान्तर्गत Construction & Five Year Maintenance of Mukhya Sadak to Vedhiagaon tak में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-मोहनिया का पत्रांक-1006 अनु0, दिनांक-26.04.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 13,50,449/- 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 12,29,244/- 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

(Signature)

10/2/25

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

पटना / दिनांक:- 10.02.2025

ज्ञापांक- RWD/GST CLAIM/2024-25/668 -546

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

(Signature)

10/2/25

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

Mouf Kune

(Signature)

Executive Engineer
RWD Work DIV. Mohania

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 26.04.2024 को आहूत बैठक की कार्यवाही

विषय :- MMGSY (SC) योजनान्तर्गत Construction & Five Year Maintenance
of Mukhya Sadak to Vedhiagaon Tak एकरारनामा संख्या
SBD/15/2021-22 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, मोहनिया का पत्रांक 1006 अनु० दिनांक 26.04.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, कार्य प्रमंडल, मोहनिया द्वारा
विषयांकित पथ में रु० 13,50,449 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. 12,29,244/- मात्र की
राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा SBD/15/2021-22 विषयांकित कार्य Construction &
Five Year Maintenance of Mukhya Sadak to Vedhiagaon Tak under MMGSY (SC)
के लिए दावे की राशि रु. 12,29,244/- मात्र संवेदक मेहेंदिया कंस्ट्रक्शन प्राइवेट लिमिटेड को भुगतान
की अनुशंसा की जाती है।



Shweta Singh
26/04/24
विभागीय GST Consultant

Shyamsunder Singh
26/04/24
सहायक वित्त प्रबंधक

Pratibha
26/04/24
वित्त प्रबंधक

[Signature]
26/04/24
GST नोडल पदाधिकारी

Mohit Kumar

[Signature]
17/05/24
Executive Engineer
Road & Work DIV, Mohania

16.01.2025

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 Mehendiya Construction Pvt.
Ltd. vide agreement no. SBD 15/2021-22.

Ref: Our appointment as GST Consultant by Rural Works Department, vide
agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and
EE, Mohania RWD letter no. 1006 dated 26.04.2024

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 ₹)
SBD/15/2021-22	Construction & Five Year Maintenance of Mukhya Sadak to Vedhiagaon Tak under MMGSY (SC)	12,29,244 (Annexure -I)

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

Maithava



16/01/25
R.V. Mohania
R.V. Mohania

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

- That the above work is a Construction & Five Year Maintenance of Mukhya Sadak to Vedhiagaon Tak under MMGSY (SC).
- 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.
- The impact is being given from RA Bill 01 to RA Bill 05.
- The GST Claim as per the contractor is Rs.13,50,449/- While as per our calculation GST Impact is Rs.12,29,244/- thus generating savings of Rs.1,21,205/-
- 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
16/01/25
Authorized Signatory
Enclosed: -



GST claim computation

[Signature]
17/01/25
Executive Engineer
Road Work DIV. Mohania
17/05/2025

R GOLA ROAD,
PATNA - 800004

Annexure - 2						
M/S Mohanias Construction Pvt. Ltd.						
Agreement No. : SHN15/2021-22						
Construction & Five Year Maintenance of Mukhya Sadak to Vardhangan Talu under MEMUST (SE)						
Sl. No.	Sl. No. RD.	Date of payment	Payment as per Payment Certificate (%)	Embedded Tax (Rs) (Page 17)	GST paid as per GSTR PB (C)	Actual GST as per Paid (B + 1A - 01 + 15%)
1	2	26/11/2022 (1st Payment) (Page - 34)	81,87,804		14,12,818	
2	2	24/03/2023 (1st Payment) (Page - 20)	65,78,445		10,81,492	
3	3	15/04/2023 (1st Payment) (Page - 13)	49,33,834	27,00,892	7,32,619	49,31,488
4	4	18/08/2023 (1st Payment) (Page - 08)	44,62,174		6,89,671	
5	3	05/01/2024 (Page - 01)	4,01,909		61,317	
TOTAL			2,47,64,226		39,30,136	13,29,344

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 - 05) (Page - 05)	2,65,57,446	
GST @ 12%	31,86,894	10.483%
LWC @ 1%	2,65,574	
Seigniorage Fees	3,00,353	
Work Done Value including taxes, cess & S.Fees	3,04,00,767	
Work done value after 13.25% below	2,57,64,226	
Payment made as per RA 01 to 05	2,57,64,226	
Embedded tax @ 10.483%	27,00,892	



Note-3					
GSTR-3B MONTHLY BREAKUP (December-22) (Page- 162)					
Name of Division	Inclusive of Tax	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-01)	18%	79,55,766	7,16,019	7,16,019	14,32,038
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (others road)	18%	69,46,885	6,25,220	6,25,220	12,50,439
Rural Development Special Division Arwal	18%	7,27,970	65,517	65,517	1,31,035
TOTAL		1,56,30,621	14,06,756	14,06,756	28,13,513

Payment was received in the month of November 2022 but Division has deducted GST TDS in the month of December 2022 and accordingly Party has filed GSTR-3B return

GSTR-7 Details (December- 22) (Page- 147)				
Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page- 135)	1,75,85,128	1,75,853	1,75,853	3,51,706
EXECUTIVE ENGINEER R.E.O WORKS DIVISION (page - 135)	8,59,005	8,590	8,590	17,180
TOTAL	1,84,44,133	1,84,443	1,84,443	3,68,886

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13/05/2025
Executive Engineer
Rural Works DIV. Mohania
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12/05/2025

Note-3
GSTR-3B MONTHLY BREAKUP (March-23) (Page- 139)

Name of Division	Inclusive of Tax	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA 02)	18%	55,74,953	5,01,746	5,01,746	10,03,492
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (others road)	18%	42,37,288	3,81,356	3,81,356	7,62,712
Rural Development Special Division Arwal	18%	1,83,65,067	16,70,856	16,70,856	33,41,712
RURAL WORKS DEPARTMENT WORKS DIVISION	18%	65,508	5,896	5,896	11,792
MINOR IRRIGATION DIVISION KAIMUR MOHANIA	18%	62,34,353	5,61,092	5,61,092	11,22,183
OFFICE OF THE EXECUTIVE ENGINEER, MINOR IRRIGATION DIVISION, ARWAL	18%	2,96,610	26,695	26,695	53,390
TOTAL		3,49,72,788	31,47,640	31,47,640	62,95,280

GSTR-7 Details (March- 23) (Page- 146)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page- 134)	1,13,78,445	1,13,784	1,13,784	2,27,569
Rural Development Special Division Arwal (Page- 133)	2,19,06,779	2,19,069	2,19,069	4,38,138
OFFICE OF THE EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION- FIRULPARAS (Page- 133)	77,300	773	773	1,546
MINOR IRRIGATION DIVISION KAIMUR MOHANIA (Page- 133)	73,56,536	90,305	90,305	1,80,610
OFFICE OF THE EXECUTIVE ENGINEER, MINOR IRRIGATION DIVISION, ARWAL (Page- 133)	3,50,000	3,500	3,500	7,000
TOTAL	4,13,69,860	4,29,431	4,29,431	8,58,862

Note-4
GSTR-3B MONTHLY BREAKUP (April-23) (Page- 156)

Name of Division	Inclusive of Tax	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA 02)	18%	41,81,215	3,76,309	3,76,309	7,52,619
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (others road)	18%	31,54,628	2,83,917	2,83,917	5,67,833
TOTAL		73,35,843	6,60,226	6,60,226	13,20,452

GSTR-7 Details (April- 23) (Page- 144)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page- 132)	86,56,295	86,563	86,563	1,73,126
TOTAL	86,56,295	86,563	86,563	1,73,126



Maish Kumar

[Signature]
17/5/23

Executive Engineer
Rural Work Div. Mohania

83
17/05/23

GSTR-3B MONTHLY BREAKUP (August-23) (Page-133)					
Name of Division	Inclusive of Tax	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-08)	18%	17,81,503	1,60,335	1,60,335	3,20,670
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (others road)	18%	1,94,25,117	1,74,826	1,74,826	3,49,652
TOTAL		2,12,06,620	2,04,996	2,04,996	4,09,992
GSTR-7 Details (August-23) (Page-142)					
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax	
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page-131)	2,73,83,812	2,73,838	2,73,838	5,47,676	
TOTAL	2,73,83,812	2,73,838	2,73,838	5,47,676	

GSTR-3B MONTHLY BREAKUP (March-24) (Page-150)					
Name of Division	Inclusive of Tax	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
MINOR IRRIGATION DIVISION JEJANABAD	18%	19,11,958	1,72,076	1,72,076	3,44,153
OFFICE OF THE EXECUTIVE ENGINEER, MINOR IRRIGATION DIVISION, ARWAL	18%	1,60,37,119	14,43,340	14,43,340	28,86,681
Rural Development Special Division Arwal	18%	7,40,870	66,678	66,678	1,33,357
RURAL WORK DEPARTMENT WORKS DIVISION PALIGANJ PATNA	18%	2,00,216	18,021	18,021	36,042
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA - 05)	18%	3,40,652	30,658	30,658	61,317
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (others road)	18%	70,10,395	6,30,935	6,30,935	12,61,871
RURAL WORK DEPARTMENT WORK DIVISION 2 ARA	18%	3,84,370	34,593	34,593	69,187
MINOR IRRIGATION DIVISION KAIMUR MOHANIA	18%	47,274	4,254	4,254	8,509
RURAL WORKS DEPARTMENT WORKS DIVISION BIKRAMGANJ	18%	8,79,851	79,186	79,186	1,58,373
TOTAL		2,75,52,725	24,29,745	24,29,745	48,59,490

Payment was made in the month of January 2024 but GST TDS was deducted in the month of March and accordingly GSTR 3B was also filed in the month of March 2024

GSTR-7 Details (March-24) (Page-148)				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
MINOR IRRIGATION DIVISION JEJANABAD (Page-128)	22,56,111	22,562	22,562	45,124
OFFICE OF THE EXECUTIVE ENGINEER, MINOR IRRIGATION DIVISION, ARWAL (Page-127)	1,89,23,800	1,89,241	1,89,241	3,78,482
Rural Development Special Division Arwal (Page-127)	8,74,222	8,742	8,742	17,484
RURAL WORK DEPARTMENT WORKS DIVISION PALIGANJ PATNA (Page-127)	2,36,278	2,362	2,362	4,724
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page-127)	86,74,235	86,742	86,742	1,73,484
RURAL WORK DEPARTMENT WORK DIVISION 2 ARA (Page-126)	4,53,557	4,536	4,536	9,072
MINOR IRRIGATION DIVISION KAIMUR MOHANIA (Page-126)	55,783	558	558	1,116
RURAL WORKS DEPARTMENT WORKS DIVISION BIKRAMGANJ (Page-125)	10,38,224	10,382	10,382	20,764
TOTAL	3,25,12,215	3,25,125	3,25,125	6,50,250

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



Moufah Kuree

17/05/2025

Executive Engineer
Rural Work DIV. Mohania

83
17/05/2025