

OFFICE OF THE EXECUTIVE ENGINEER,
RURAL WORKS DEPARTMENT, WORKS DIVISION BUXAR

SUPERINTENDING ENGINEER, R.W.D., WORKS CIRCLE, ARA VIDE HIS
LETTER NO. 286 Encl. Dated - 12.04.2025

Supplementary Agreement
(HEAD - MMGSY-SC)

NAME OF WORK :- Construction of road from Khiri Line
Nahar to Sahbajpur.

Name of agency:- **M/S BHAAVYA CONSTRUCTION**
Prop.- Rakesh Kumar, Khari Mahal Haldi Patti
Marufganj, Patna City, Nagla, Patna, Bihar-800008

Agreement Value Rs. 3,12,998.00

Agreement No. 04.....SBD of 2024-2025

M/s BHAAVYA CONSTRUCTION
Rakesh Kumar
Proprietor
Signature of the Contractor.

[Signature]
24/05/25

[Signature]
24-05-25
Executive Engineer
R.W.D. (W) Div. Buxar
24-5-25

भारतीय गैर न्यायिक INDIA NON JUDICIAL

एक हजार रुपये

रु.1000

ONE THOUSAND RUPEES

Rs.1000

INDIA

बिहार BIHAR

12 APR 2025

AY 480395

L.No.-09/07-08

RUXAR

Supplementary Agreement

This agreement, made theday of/...../2025

Between Executive Engineer R.W.D Work Division Buxar of the one Part and

**M/S BHAAVYA CONSTRUCTION, Prop.- Rakesh Kumar,
Khari Mahal Haldi Patti, Marufganj, Patna City, Nagla,
Patna, Bihar-800008**

Whereas the Employer is desirous that the contractor execute **Construction of
road from Khiri Line Nahar to Sahbajpur. Under Head- MMGSY
(SC)**

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 – .. 3,12,998.00 .. three Lakh Twelve thousand Nine
hundred Ninety Eight only ..**

M/s BHAAVYA CONSTRUCTION

Rakesh Kumar

Proprietor

24.05.25
Executive Engineer ... only
R.W.D. (W.) Div., Buxar

NOW THIS AGREEMENT WITNESSETH as follows:

1. In this Agreement, words and expressions shall have same meanings as are respectively assigned to them in the Conditions of contract hereinafter referred to, they shall be deemed to form and be read and construed as part of this Agreement.
2. In consideration of contractor hereby covenants with the Employer to execute and complete the works and remedy any defects therein in conformity in all aspects with the provisions of the contract.
3. The Employer hereby covenants to pay the contractor in consideration of the execution and completion of the works and the remedying the defects wherein the contract price or such other sum as may become payable under the contract at the times and in the manner prescribed by the contract.
4. The following documents shall be deemed to form and be read and construed as part of this Agreement, viz
 - (i) Letter of Acceptance;
 - (ii) Notice to proceed with the works.
 - (iii) Contractor's Bid;
 - (iv) Contract Data;
 - (v) Special Conditions of contract the General conditions of contract;
 - (vi) General Conditions of Contract;
 - (vii) Specifications;
 - (viii) Drawings;
 - (ix) Bill of Quantities; and
 - (x) Any other document listed in the contract Data as forming part of the contract.

In witness where of the parties thereto have caused this Agreement to be executed the day and year first bore written.

The Common seal of _____

Was hereunto affixed in the presence of;

Signed, sealed and Delivered by the said _____

in the presence of:

Binding Signature of Employer. _____

Binding Signature of Contractor _____

Earnest Money - Rs.

I.S.D. Rs.

Date of Commencement -

Date of Completion -

M/s BHAWYA CONSTRUCTION

Rajesh Kumar

Proprietor

Executive Engineer
R.W.D. (WA) Div., Buxar

अधीक्षण अभियंता का कार्यालय
ग्रामीण कार्य विभाग, कार्य अंचल, आरा

पत्रांक 2863⁹⁰/आरा, दिनांक 12/04/2025

प्रेषक :- ई0 सत्येन्द्र राय
अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल, आरा ।

सेवा में,

कार्यपालक अभियंता
ग्रामीण कार्य विभाग
कार्य प्रमंडल, बक्सर।

विषय :- शीर्ष MMGSY (SC) योजनान्तर्गत Construction of Road from Khiri Line Nahar To Sahbajpur में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग :- अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा का पत्रांक-RWD/GST Claim/2024-25/840- 1458 अनु0, दिनांक-07.04.2025

नहाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के संबंध में कहना है कि ग्रामीण कार्य विभाग, कार्य प्रमंडल, बक्सर के अधीन शीर्ष MMGSY (SC) योजनान्तर्गत विषयांकित पथों का GST परामर्शी फर्म M/S SKKSS & Co. के प्रतिवेदन के आधार पर विभागीय GST समिति की अनुशंसा एवं परामर्शी के प्रतिवेदन एवं अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा का पत्रांक-RWD/GST Claim/2024-25/840- 1458 अनु0, दिनांक-07.04.2025 के आधार पर कुल 3,12,998/- रुपये मात्र की राशि दावे के योग्य पाया गया है।

उक्त प्रासंगिक पत्र के आधार पर संवेदक भव्या कन्सट्रक्शन को कुल 3,12,998/- (तीन लाख बारह हजार नौ सौ अन्तानवे) रुपये मात्र की भुगतान की स्वीकृति दी जाती है। कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, बक्सर को निदेशित किया जाता है कि प्रासंगिक पत्र में वर्णित सभी बिन्दुओं का अक्षरशः अनुपालन करते हुए संवेदक को GST दावो का भुगतान करना सुनिश्चित करें।

अनु0 :- प्रासंगिक पत्र (अनुलग्नक सहित) की छाया प्रति।

विश्वासभाजन

12.4.25
अधीक्षण अभियंता
ग्रामीण कार्य विभाग
कार्य अंचल, आरा

M/s BHAVYA CONSTRUCTION

Rajesh Kumar

Proprietor

24/05/25

24.05.25
Executive Engineer
R.W.D. (W.) Div., Buxar
24.5.25

ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2024-25/840 -1458(अनु०)

पटना / दिनांक:- 7.04.2025

प्रेषक,

संजय कुमार, भागदारी

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-आरा।

विषय : MMGSY(SC) योजनान्तर्गत Construction of road from Khiri Line Nahar to Sahbajpur में जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-बक्सर का पत्रांक-841 अनु०, दिनांक-20.05.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 3,13,247/- 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 3,12,998/- 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।

अनु०- यथोक्त।

विश्वसभाजन

7/4/25

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापक- RWD/GST CLAIM/2024-25/840 -1458

पटना / दिनांक:- 7.04.2025

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

7/4/25

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

M/s BHAVYA CONSTRUCTION

Rakesh Kumar

Proprietor

7/4/25

Executive Engineer
R.W.D. (W) Div., Buxar

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 31/05/25 को आहूत बैठक की कार्यवाही

विषय :- MINGSY (SC) योजनान्तर्गत Construction of road from Khiri Line Nahar to Sahbajpur एकरारनामा संख्या 06/SBD/2019-20 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, बक्सर का पत्रांक 841 दिनांक 20.05.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, बक्सर द्वारा विषयांकित पथ में रु० 3,13,247/- 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. 3,12,998/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 06/SBD/2019-20 विषयांकित कार्य Construction of road from Khiri Line Nahar to Sahbajpur के लिए दावे की राशि रु. 3,12,998/- रुपये मात्र संवेदक भव्या कंस्ट्रक्शन को भुगतान की अनुशंसा की जाती है।



Shreeta Singh 05/05/25 श्रेता सिंह
विभागीय GST Consultant सहायक वित्त प्रबंधक
Rabindra Kumar 05/05/25 राबिंद्र कुमार
वित्त प्रबंधक GST नोडल पदधिकारी

M/s BHAWYA CONSTRUCTION
Rakesh Kumar
Proprietor

24.05.25
Executive Engineer
R.W.D. (W.) Div., Buxar
24.5.25

24.02.2025

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 Bhaavya Construction vide agreement number 06/SBD/2019-20.

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Buxar, RWD letter no. 841 dated 20.05.2024.

Respected Sir,

We are appointed to recommend payment of Impact arising on account of roll out of GST and change in taxation structure by analysing claim of contractors as per Scope of Work.

GST Impact Summary			
Agreement No.	Name of Project	GST Impact in Rupees (Construction Part)	GST Impact in Rupees (Maintenance Part)
06/SBD/2019-20	Construction of Road from Khiri Line Nahar to Sahbajpur., Under Head - MMGSY (SC)"	3,12,998	0.00



JARIYAPUR GOLA ROAD,
VALA ROAD, PATNA - 800004

24.05.25
Executive Engineer
R.W.D. (W) Div., Buxar
24.5.25

We are therefore pleased to make our submission of GST Impact Report of M/s Bhaavya Construction for the following project with reference to the Construction of road from Khiri Line Nahar to Sahbajpur., Under Head - MMGSY (SC)".

Observation on GST claim as submitted by contractor-claimant:

We have gone through the submission made by the Contractor-claimant, and have observed that the contractor has been awarded the contract for construction and maintenance on 24.06.2019, wherein GST was in force.

From the rate analysis enclosed it has been observed that GST has been considered in the material component only at different applicable rates, and VAT/GST @ 4% has been considered in overhead component based on the RCD SOR Guidelines.

As per the GST law, GST is to be paid on the entire value of contract, however from the rate analysis enclosed it is observed that the GST has been provided only on material component and a provision of 4% has been made in overhead component by the department.

Hence, the contractor-claimant has raised GST claim of Rs. 3,13,247/- due to non-provisioning of GST by the department on the entire value of contract, whereas the contractor submits that the GST has been paid on the entire value of contract as executed by him.

With this letter, we would like to draw your attention towards the following facts: -

- 1) The impact being given is from RA Bill 01 to RA Bill 03. GST impact in later RA bills have to be verified and audited on submission of bill by M/s. Bhaavya Construction in future period.

That we have charged fees for entire contract and therefore as and when the new RA bills are submitted, the same should be sent to our office and sent via BRRDA for needful action. That a flat percentage cannot be applied for payment of future claims on RA bills and remaining amount of contract as the material & services components differs on every milestone of payment.

M/s BHAAVYA CONSTRUCTION

Rakesh Kumar

Proprietor



24.05.25
Executive Engineer
R.W.D. (W.) Div., Buxar
24.5.25

In our capacity as Indirect Consultant to you we therefore request you not to pay any adhoc GST reimbursement in future RA bills submitted as the same may cause loss to public exchequer, if the same is paid without proper analysis and auditing of records. Kindly forward all communication with respect to GST for proper analysis and needful action from our end.

2) That the above impact has taken into cognizance that any additional benefit that the contractor is being entitled to due to enactment of GST is passed onto Rural Works Department in terms of anti-profiteering clause in the GST law;

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

a) That the above work is a Construction of road from Khiri Line Nahar to Sahbajpur., Under Head - MMGSY (SC)".

b) As per section 15 of the CGST and BGST Act, 2017

(1) The value of a supply of goods or services or both shall be the **transaction value**, which is the **price actually paid or payable for the said supply of goods or services** or both where the supplier and the recipient of the supply are not related and the price is the sole consideration for the supply.

(2) The value of supply shall include—

(a) any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this Act, the State Goods and Services Tax Act, the Union Territory Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, if charged separately by the supplier;

(b) any amount that the supplier is liable to pay in relation to such supply but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods or services or both;

(c) incidental expenses, including commission and packing, charged by the supplier to the recipient of a supply and any amount charged for anything done by the supplier in

M/s BHAVYA CONSTRUCTION

RIYAPUR GOLA ROAD,
LA ROAD, PATNA - 800004

Rakesh Kumar

Proprietor

24.05.25
Executive Engineer
RWD (W) Div. Puxar



respect of the supply of goods or services or both at the time of, or before delivery of goods or supply of services;

(d) interest or late fee or penalty for delayed payment of any consideration for any supply; and

(e) subsidies directly linked to the price excluding subsidies provided by the Central Government and State Governments

c) Further, in the BOQ rates of items has been taken from Road Construction department Schedule of rates (mentioned in BOQ). As per guidelines of RCD SOR, there has been inclusion of 4% in the name of VAT in the overhead component, hence in our calculation also 4% in the name of VAT has been reduced and impact has been considered accordingly.

d) The above said impact is derived by considering the contract as Works Contract as defined U/s 2(119) of the Central Goods and Services Act, 2017 taxable @ 12% (Heading 9954 (iv): Construction service - Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, - (a) a road, bridge, tunnel, or terminal for road transportation for use by general public;

e) Therefore, suitable adjustment should be made if there is any amendment in law till the payment is settled under this contract or if there is any departure in the premise mentioned above must be brought to our notice as it may bring deviation in the GST Impact to be passed on to the contractor.

f) That GST impact is calculated on the basis of all documents and records produced by Contractor and duly verified & audited by us as per our scope of work.

M/s BHAVYA CONSTRUCTION

Rakesh Kumar

Proprietor

Executive Engineer

RWD (W) Div., Buxar



- 4) That the GST Impact amount indicated in the table above is derived on the basis of the RA Bills submitted before us. Therefore, in any case no excess payment can be made over and above the amount mentioned in the Annexure attached with this letter for completing the project.
- 5) That the GST claim amount submitted for approval by the Contractor was Rs. 3,13,247/- while as per our calculation the GST claim amount shall be Rs 3,12,998/- which result in savings of Rs. 249/-
- 6) That at any later stage if it is brought to our notice that any fact/figures/calculation which was provided to us the basis of which has been our calculation, is misrepresented and which has a material effect on the above GST Claim amount, then the GST claim amount shall be void ab initio.

For any query or clarification, please contact the undersigned at earliest.

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

Shivendra Singh
24/05/25



Authorized Signatory

Enclosed: -

1. GST claim computation

Ms BHAVYA CONSTRUCTION
Rajesh Kumar
Proprietor

[Signature]
24-05-25
Executive Engineer
R.W.D. (W) Div., Buxar
24-5-25

Annexure-I			
GST Impact Assessment of M/s Bhavya Construction			
Project Name: KHIRI LINE NAHAR TO SAHRAJPER, UNDER PLAN HEAD-MUKHYAMASTRIGRAM SAMIPARK YOINA (MMGSY)			
Particulars	work value in which OII @ 10% and CP @ 10% has been considered (after 10% below)	work value in which OII @ 10% and CP @ 10% has been considered (after 10% below)	TOTAL
Work done till date (RA 03)	52,80,308	8,13,148	60,93,456
Work done in Pre-GST period			
Work done in GST period	52,80,308	8,13,148	60,93,456
Less: Rate Analysis incomplete	87,646		87,646
Work Value on which GST is assessed (A)	51,92,662	8,13,148	60,05,810
Less Extra GST added in rate analysis (Annexure-III), (Annexure-III)	1,26,337	27,253	1,53,590
Less GST added in OII component (Annexure-IV), (Annexure-V)	1,84,230	26,197	2,10,426
Taxable Value	48,82,095	7,59,699	56,41,793
Add GST @ 12%	5,85,851	91,164	6,77,015
ii) GST Paid as per GSTR-3B			6,77,015
Lower of (i) and (ii) of above			3,12,998
GST Claim recommended (B - A)			



M/s BHAVYA CONSTRUCTION

Rakesh Kumar

Proprietor

[Handwritten signature]

[Handwritten signature]
24.05.25
Executive Engineer
R.W.D. (W.) Div., Buxar
[Handwritten signature]
24.5.25

Annexure-II

M/s Bhavya Construction

KHIRI LINE NAHAR TO SAHBAJPUR, UNDER PLAN HEAD-MUKHYAMANTRI GRAM SAMPARK YOJNA
DETAILS OF GST COMPONENT CONSIDERED FOR THE KHIRI LINE NAHAR TO SAHBAJPUR, UNDER PLAN HEAD-MUKHYAMANTRI
GRAM SAMPARK YOJNA

SL No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis (excluding Royalty)	Quantity RA 01 to 03	Material Value (excluding Royalty)	GST RATE (as per rate analysis)	GST $R = \frac{G}{(100\% + T)} \times 7$
1	2	3	4	5	6 (4X5)	7	
1	GSB 53mm to 9.5mm	cum	476.80	477.65	2,27,744	1%	2,255
2	GSB 9.5mm to 2.36mm	cum	369.38	191.56	70,758	1%	701
3	GSB 2.36mm below	cum	111.80	286.09	31,985	1%	317
4	Aggregate 53mm to 22.4mm	cum	366.20	351.53	1,28,730	1%	1,275
5	Stone screening type B 11.2mm for grading 3	cum	250.99	69.72	17,500	1%	173
6	Bitumen emulsion (SS-1)	t	49744.94	3.28	1,63,368	14%	20,063
7	Bitumen emulsion (RS-1)	t	47755.64	1.07	50,865	14%	6,247
8	Bitumen	t	45047.57	7.38	3,32,369	14%	40,817
9	Mild steel angle iron	kg	43.09	360.00	15,512	14%	1,905
10	Aluminium sheeting	sqm	9480.06	6.22	58,985	14%	7,244
11	MS tube	kg	43.09	13.78	594	14%	73
12	Angle iron	kg	28.91	1.18	34	14%	4
13	MS sheet	sqm	948.48	1.00	948	14%	116
14	Hot applied thermoplastic compound	litre	212.93	637.50	1,35,743	14%	16,670
15	Reflectorising glass beads	kg	69.48	63.75	4,429	14%	544
16	Cement	t	6140.98	0.69	4,229	24%	819
17	Coarse sand	cum	111.8	1.20	134	1%	1
18	40mm aggregate	cum	348.67	1.20	419	1%	4
19	20mm aggregate	cum	460.89	0.60	277	1%	3
20	10mm aggregate	cum	525.62	0.20	105	1%	1
22	Sand at site	cum	1655.36	0.16	265	1%	3
23	Cement at site	ton	390.29	0.12	47	24%	9
24	RCC pipe NP 3 pipe	m	3853.86	30.00	1,15,616	14%	14,198
26	Cement primer	litre	150.5	6.25	941	24%	182
27	Paint	litre	266.38	12.51	3,332	24%	645
28	Stone	cum	378.28	104.85	39,662	1%	393
29	Epoxy Primer	litre	13.03	1.00	13	14%	2
30	Epoxy Paint	litre	788.75	2.08	1,639	14%	201
Total							1,14,864
Total (after OHI and CP & LWC)							1,40,375
Total (after 10% below)							1,26,337



M/s BHAVYA CONSTRUCTION
Rakesh Kumar
Proprietor

24/05/25

24-05-25
Executive Engineer
R.W.D. (W.) Div., Buxar
Om
24-5-25

393

Annexure-III
M/s Bhavva Construction
DETAILS OF GST COMPONENT CONSIDERED FOR THE KHIRI LINE NAHAR TO SAHBAJPUR, UNDER PLAN HEAD-MUKHIYAMANTRI GRAM SAMPARK YOJNA
GRAM SAMPARK YOJNA (NMGSS)

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis (excluding Royalty)	Quantity RA 01 in 04	Material Value (excluding Royalty)	GST RATE (as per rate analysis)	GST
1	Cement	t			6 (4X5)		$8 = 6/(100\% + 7\%) \times 7$
2	Coarse sand	cum	6140.98	16.89	1,03,712	24%	20,073
3	40mm aggregate	cum	111.8	33.92	3,792	1%	38
4	20mm aggregate	cum	348.67	5.46	1,904	1%	19
5	10mm aggregate	cum	460.89	2.73	1,259	1%	12
6	Bricks	Nos	525.62	0.91	478	1%	5
7	Sand	cum	4.58	56,153.50	2,57,183	1%	2,546
			68.34	29.28	2,001	1%	20
						Total	22,713
						Total (after OII and CP & LWC)	30,281
						Total (after 10% below)	27,253



M/s BHAVVA CONSTRUCTION
 Rakesh Kumar
 Proprietor

Handwritten signature in green ink
 24/05/25

Handwritten signature in blue ink
 24.05.25
 Executive Engineer
 R.W.D. (W.) Div., Buxar
 Omm
 24/5-25

Annexure-V

Computation of Embedded Tax in Overhead as per RCD Guideline

Project Name: KHIRI LINE NAHAR TO SAHBAJPUR, UNDER PLAN HEAD-MUKHYAMANTRI GRAM SAMPARK YOJNA (MMGSY) For work value in which OH @ 20% and CP @ 10% has been considered (after 10% below)


Particulars	Amount
Total Work done till date (RA 03) [after 10% below]	8,13,148
Less: Pre-GST work done value	-
Balance work to be in GST period	8,13,148
Less: Work value for which rate analysis not found/Incomplete	-
Work value for which GST impact is calculated	8,13,148
Less: Extra GST added in rate analysis	27,253
Work Value without taxes (A)	7,85,895
Less: LWC @ 1%	7,781
Work Value without taxes and LWC (B)	7,78,114
Less: OH and CP @ 32% (B)/1.32*0.32	1,88,634
Work Value without taxes, OH and CP (C)	5,89,480
Embedded Taxes @ 4% on above (C) x 4% (D)	23,579
Contractor Profit on above embedded taxes computed (E)	2,358
LWC @ 1% on embedded taxes in CP and OH (F)	259
Total Embedded taxes on OH & CP & LWC (D + E + F)	26,197



M/s BHAVYA CONSTRUCTION

Rakesh Kumar



Proprietor


 24.05.25
 Executive Engineer
 R.W.D. (W) Div., Buxar
 24.5.25

Reconciliation Statement								
RA Bill No.	Month	Payment As per Memo	Taxable value of payment received from RWD, Buxar	Taxable value as per GSTR-JB	CGST as per GSTR-JB for payment received from RWD, Buxar	SGST as per GSTR-JB for payment received from RWD, Buxar	Tax Paid	TDS TCS credit received
1st	08-08-2020	20,69,191.00	20,69,191.00	47,45,345.00	1,24,151.46	1,24,151.46	2,48,302.92	4745345
2nd	06-02-2021	33,68,073.00	33,68,073.00	48,82,677.00	2,02,084.38	2,02,084.38	4,04,168.76	48,86,677.00
3rd	17-06-2021	6,56,192.00	6,56,192.00	16,16,571.00	39,371.52	39,371.52	78,743.04	1616571
Total		60,93,456.00	60,93,456.00	1,12,44,593.00	3,65,607.36	3,65,607.36	7,31,214.72	1,12,48,593.00



M/s BHAVYA CONSTRUCTION
Rakesh Kumar
Proprietor


24.05.25
Executive Engineer
R.W.D. (W.) Div., Buxar

24.5.25