

ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:— RWD/GST CLAIM/2025-26/1293 - २७६० अनु० पटना / दिनांक:— १७.०७.२०२५
प्रेषक,

अभय झा, भा०प्र०से०
अपर मुख्य कार्यपालक
पदाधिकारी—सह—सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल—मुजफ्फरपुर।

**विषय : MMGSY-SC योजनान्तर्गत एकरारनामा संख्या—MMGSY/SBD-27/2021-22
पथ— Construction of road from Mohanpur to Paswan tola में जी०एस०टी०**
दावा की स्वीकृति के संबंध में।

प्रसंग— कार्य प्रमंडल—मुजफ्फरपुर पूर्वी—२ का पत्रांक—९७५ अनु०, दिनांक—०७.०५.२०२४

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 2,90,185/- 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 रु 2,85,988/- 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 है।
- 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।

विश्वासभाजन

16/07/25

अपर मुख्य कार्यपालक
पदाधिकारी—सह—सचिव, ब्राडा

ज्ञापांक— RWD/GST CLAIM/2025-26/1293 - २७६०

पटना / दिनांक:— १७.०७.२०२५

प्रतिलिपि:—कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल—मुजफ्फरपुर पूर्वी—२ को सूचनार्थ।

16/07/25

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 – ४/५/२५ को आहूत बैठक की कार्यवाही

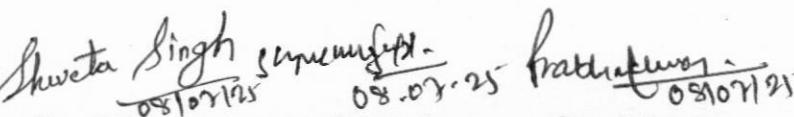
विषय :- **MMGSY (SC)** योजनान्तर्गत Construction of Road Mohanpur to Paswan Tola. (Block – Minapur) (Tender ID – 92346) एकरारनामा संख्या **MMGSY/SBD-27/2021-2022** में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, मुजफ्फरपुर पूर्वी-2 का पत्रांक 975 अनु० दिनांक 07.05.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, मुजफ्फरपुर पूर्वी-2 द्वारा विषयांकित पथ में रु० 2,90,185/- 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 2,85,988/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा **MMGSY/SBD-27/2021-2022** विषयांकित कार्य Construction of Road Mohanpur to Paswan Tola. (Block – Minapur) (Tender ID – 92346) Under **MMGSY (SC)**के लिए दावे की राशि रु० 2,85,988/- रुपये मात्र संवेदक नीलम कुमारी को भुगतान की अनुशंसा की जाती है।




 विभागीय GST Consultant सहायक वित्त प्रबंधक वित्त प्रबंधक ब्राडा GST नोडल पदाधिकारी
 ४/५/२५ ०४.०५.२५ ०४.०५.२५ ४/५/२५

16.05.2025

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

Re: Submission of GST Impact Report of M/s Nilam Kumari vide agreement no. MMGSY/SBD-27/2021-2022

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, RWD, Muzaffarpur East-2, letter no. 975 dated 07.05.2024

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)
MMGSY/SBD - 27/2021-2022	Construction of Road Mohanpur to Paswan Tola. (Block – Minapur) (Tender ID – 92346) Under MMGSY (SC)	2,85,988 (Annexure-I)

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004



We are therefore pleased to make our submission of GST Impact Report of M/s Nilam Kumari for the following project with reference to Construction of Road Mohanpur to Paswan Tola. (Block – Minapur) (Tender ID – 92346) Under MMGSY (SC).

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 02**. GST impact in later RA bills have to be verified and audited on submission of bill by M/s Nilam Kumari 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.

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) Observation on GST claim as submitted by contractor-claimant:

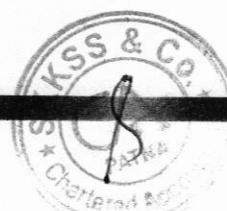
We have gone through the submission made by the contractor claimant, and we have observed that the contractor has been awarded the contract for construction on 07.09.2021, wherein GST was in force.

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 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. 1,93,772 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.

- 1) That the GST Impact calculation is made on the following premise:
 - a) Construction of Road Mohanpur to Paswan Tola. (Block – Minapur) (Tender ID – 92346) Under MMGSY (SC).
 - b) As per section 15 of the CGST and SGST 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 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.

2) 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.

3) That the GST claim amount submitted for approval by the Contractor was **Rs. 2,90,185/-** while as per our calculation the GST claim amount shall be **Rs. 2,85,988/-** which result in savings of **Rs. 4197/-**

4) 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 mis-



represented 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.

Shweta Singh
16/5/25

Authorized Signatory



Enclosed: -

1. GST claim computation

ANNEXURE-I

GST Impact Assessment of M/s Nilam Kumari

Agreement No: MMGSY/SBD-27/2021-2022

Project Name: Construction of Road Mohanpur to Paswan Tola. (Block – Minapur) (Tender ID – 92346) Under MMGSY (SC)

Particulars	Work value in which OH @ 20% and CP @ 10% has been considered (after 10% below)	Work value in which OH @ 10% and CP @ 10% has been considered (after 10% below)	TOTAL
Work done till date (RA 02) [after 12.21% below]	4,12,777	29,62,645	33,75,422
Work done in Pre-GST period	-	-	-
Work done in GST period	4,12,777	29,62,645	33,75,422
Less: Rate Analysis incomplete/not found	-	1,54,198	1,54,198
Work Value on which GST is assessed (A)	4,12,777	28,08,447	32,21,224
Less: GST added in Rate analysis	13,406	1,03,729	1,17,135
Less: VAT in OH	13,312	98,353	1,11,666
Taxable Value	3,86,059	26,06,365	29,92,424
Add: GST @ 18%	69,491	4,69,146	5,38,636

Actual GST to be Paid [A]	GST paid as per GSTR 3B [B]	Embedded Tax [C]	Claim [(Lower of A & B)-C]
5,38,636	5,14,788	2,28,800	2,85,988

Note 1 : Computation of tax paid as per GSTR 3B

RA Bill no.	Period	Payment as per MB	Taxable value	CGST@9%	SGST@9%	Total Tax
1	14.11.2023	26,81,127	22,72,142	2,04,493	2,04,493	4,08,985
2	13.02.2024	6,93,597	5,87,794	52,901	52,901	1,05,803
TOTAL		33,74,724	28,59,936	2,57,394	2,57,394	5,14,788

Disclaimer :

The above statement has been prepared on the basis of documents submitted by the Contractor.



Annexure -II**GST Impact Assessment of M/s Nilam Kumari****Agreement No: MMGSY/SBD-27/2021-2022****Project Name: Construction of Road Mohanpur to Paswan Tola. (Block – Minapur) (Tender ID – 92346) Under MMGSY (SC)**

Particulars	Amount
Total Work done till date (RA 02) [after 12.21% below]	4,12,777
Less: Pre-GST work done value	-
Balance work done in GST period	4,12,777
Less: Work value for which rate analysis not found/Incomplete	-
Work value for which GST impact is calculated	4,12,777
Less: Extra GST added in rate analysis	13,406
Less: GST added in OH component	13,312
Taxable Value	3,86,059
Add: GST @ 18%	69,491



Annexure -III

GST Impact Assessment of M/s Nilam Kumari

Agreement No: MMGSY/SBD-27/2021-2022

Project Name: Construction of Road Mohanpur to Paswan Tola. (Block – Minapur) (Tender ID – 92346) Under MMGSY (SC)

Particulars	Amount
Total Work done till date (RA 02) [after 12.21% below]	29,62,645
Less: Pre-GST work done value	-
Balance work done in GST period	29,62,645
Less: Work value for which rate analysis not found/Incomplete	1,54,198
Work value for which GST impact is calculated	28,08,447
Less: Extra GST added in rate analysis	1,03,729
Less: GST added in OH component	98,353
Taxable Value	26,06,365
Add: GST @ 18%	4,69,146



Annexure-V

M/s Nilam Kumari

Agreement No: MMGSY/SBD-27/2021-2022

DETAILS OF GST COMPONENT CONSIDERED FOR THE CONSTRUCTION OF ROAD MOHANPUR TO PASWAN TOLA .(BLOCK- MINAPUR) (TENDER ID- 92346) UNDER MMGSY(SC).

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA 01 to 02	Material Value	GST RATE (as per rate analysis)	GST
1	2	3	4	5	6 (4X5)	7	8 = 6/(100% + 7) x 7
1	Well graded GSB 53 mm to 9.5 mm	cum	476.80	0.00	-	1%	-
2	Well graded GSB 9.5 mm to 2.36 mm	cum	369.38	0.00	-	1%	-
3	Aggregate Grading III 53 mm to 22.4 mm	cum	366.20	0.00	-	1%	-
4	Stone screening Type B 11.2 mm for Grading III	cum	250.99	0.00	-	1%	-
5	Bitumen Emulsion (SS-1)	tonne	42289.34	0.00	-	14%	-
6	Bitumen Emulsion (RS-1)	tonne	39886.22	0.00	-	14%	-
7	Bitumen (S-90)	tonne	34924.37	0.00	-	14%	-
8	Stone crushed aggregates	cum	378.28	0.00	-	1%	-
9	Crushed stone coarse aggregates	cum	437.67	0.00	-	1%	-
10	Coarse sand /Well graded GSB 2.36 mm below	cum	111.8	18.84	2,106	1%	21
11	cement	tonne	6026.90	8.22	49,519	24%	9,584
12	Polythene Sheet	sqm	16.25	0.00	-	14%	-
13	Bituminous sealant	litre	26.29	0.00	-	14%	-
14	Jute rope	m	45.25	0.00	-	1%	-
15	Debonding Strips	m	51.30	0.00	-	14%	-
16	Plasticizer	litre	188.65	0.00	-	24%	-
17	40 mm Aggregate	cum	348.67	2.62	914	1%	9
18	20 mm Aggregate	cum	460.89	1.31	604	1%	6
19	10 mm Aggregate	cum	525.62	0.44	230	1%	2
20	Bricks	Nos	5.32	30158.00	1,60,441	1%	1,589
21	RCC pipe	m	3050.04	0.00	-	14%	-
22	Cement primer	litter	150.50	0.00	-	24%	-
23	Paint	litter	266.38	0.00	-	24%	-
24	Fine Sand	cum	68.34	30.02	2,052	1%	20
25	Hot applied thermoplastic compound	litre	212.93	0.00	-	14%	-
26	Reflectorising glass beads	kg	61.56	0.00	-	14%	-
Total							11,231
Total (after OH ,CP,LWC & SF)							15,270
Total (after 12.21% below)							13,406



Annexure-VI

M/s Nilam Kumari

Agreement No: MMGSY/SBD-27/2021-2022

DETAILS OF GST COMPONENT CONSIDERED FOR THE CONSTRUCTION OF ROAD MOHANPUR TO PASWAN TOLA . (BLOCK- MINAPUR) (TENDER ID-92346) UNDER MMGSY(SC).

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA 01 to 02	Material Value	GST RATE (as per rate analysis)	GST
1	2	3	4	5	6 (4X5)	7	$8 = 6/(100\% + 7) \times 7$
1	Well graded GSB 53 mm to 9.5 mm	cum	476.80	175.22	83,546	1%	827
2	Well graded GSB 9.5 mm to 2.36 mm	cum		369.38	70.27	1%	257
3	Aggregate Grading III 53 mm to 22.4 mm	cum		366.20	172.74	1%	626
4	Stone screening Type B 11.2 mm for Grading III	cum		250.99	34.26	1%	85
5	Bitumen Emulsion (SS-1)	tonne	42289.34	1.51	63,990	14%	7,858
6	Bitumen Emulsion (RS-1)	tonne	39886.22	0.49	19,487	14%	2,393
7	Bitumen (S-90)	tonne	34924.37	3.44	1,20,188	14%	14,760
8	Stone crushed aggregates	cum	378.28	48.90	18,499	1%	183
9	Crushed stone coarse aggregates	cum	437.67	90.66	39,679	1%	393
10	Coarse sand /Well graded GSB 2.36 mm below	cum		111.8	150.36	1%	166
11	cement	tonne	6026.90	35.32	2,12,851	24%	41,197
12	Polythene Sheet	sqm	16.25	554.04	9,003	14%	1,106
13	Bituminous sealant	litre	26.29	25.52	671	14%	82
14	Jute rope	m	45.25	120.88	5,470	1%	54
15	Debonding Strips	m	51.30	120.88	6,201	14%	762
16	Plasticizer	litre	188.65	163.86	30,912	24%	5,983
17	40 mm Aggregate	cum	348.67	0.00	-	1%	-
18	20 mm Aggregate	cum	460.89	0.00	-	1%	-
19	10 mm Aggregate	cum	525.62	0.00	-	1%	-
20	Bricks	Nos	5.32	0.00	-	1%	-
21	RCC pipe	m	3050.04	15.00	45,751	14%	5,618
22	Cement primer	litter	150.50	3.35	504	24%	98
23	Paint	litter	266.38	6.70	1,784	24%	345
24	Fine Sand	cum	68.34	31.04	2,121	1%	21
25	Hot applied thermoplastic compound	litre	212.93	445.63	94,887	14%	11,653
26	Reflectorising glass beads	kg	61.56	44.56	2,743	14%	337
Total							94,805
Total (after OH ,CP,LWC & SF)							1,18,156
Total (after 12.21% below)							1,03,729



Annexure-VII**Computation of Embedded Tax in Overhead as per RCD Guideline****Agreement No: MMGSY/SBD-27/2021-2022**

Project Name: Construction of Road Mohanpur to Paswan Tola. (Block – Minapur)
(Tender ID – 92346) Under MMGSY (SC)

Particulars	Amount
Total Work done till date (RA 02) [after 12.21% below]	4,12,777
Less: Pre-GST work done value	-
Balance work to be in GST period	4,12,777
Less: Work value for which rate analysis not found	
Work value for which GST impact is calculated	4,12,777
Less: Extra GST added in rate analysis	13,406
Work Value without taxes	3,99,371
Less: SF,LWC @ 3%	11,632
Work Value without taxes & LWC (A)	3,87,739
Less: OH and CP @ 32% (A)/1.21 x 0.21	93,997
Work Value without taxes, OH,CP & LWC(B)	2,93,742
Embedded Taxes @ 4% on above (B) x 4%	11,750
Contractor Profit on above embedded taxes computed	1,175
SF,LWC @ 3% on embedded taxes in CP and OH	388
Total Embedded taxes on OH ,CP & LWC	13,312



Annexure-VIII

Computation of Embedded Tax in Overhead as per RCD Guideline

Agreement No: MMGSY/SBD-27/2021-2022

**Project Name: Construction of Road Mohanpur to Paswan Tola. (Block – Minapur)
(Tender ID – 92346) Under MMGSY (SC)**

Particulars	Amount
Total Work done till date (RA 02) [after 12.21% below]	29,62,645
Less: Pre-GST work done value	-
Balance work to be in GST period	29,62,645
Less: Work value for which rate analysis not found	1,54,198
Work value for which GST impact is calculated	28,08,447
Less: Extra GST added in rate analysis	1,03,729
Work Value without taxes	27,04,718
Less: LWC & SF @ 3%	78,778
Work Value without taxes,LWC & SF (A)	26,25,940
Less: OH and CP @ 21% (A)/1.21 x 0.21	4,55,742
Work Value without taxes, OH,CP,LWC & SF (B)	21,70,198
Embedded Taxes @ 4% on above (B) x 4%	86,808
Contractor Profit on above embedded taxes computed	8,681
LWC & SF @ 3% on embedded taxes in CP and OH	2,865
Total Embedded taxes on OH ,CP & LWC	98,353



F.Y	MONTH	Division	Reconciliation Statement GST TDS-Received From All Departments				GSTR-3B			
			Taxable	Cgst	Sgst	Total Tax	Taxable	Cgst	Sgst	Total Tax
202 3-24	April					-				
	May									
	June									
	July									
	August	RURAL DEVELOPMENT SPECIAL DIVISION MUZAFFARPUR	29,65,647.00	25,13,260.17	29,657.00	29,657.00	59,314.00			
	September	RWD WORKS DIVISION MAHUA	14,94,488.00	12,66,515.25	14,945.00	14,945.00	29,890.00	25,13,260.00	2,26,193.40	2,26,193.40
	October	RWD WORKS DIVISION MAHUA	15,78,061.00	13,37,339.83	15,781.00	15,781.00	31,562.00			
	November	RURAL DEVELOPMENT SPECIAL DIVISION MUZAFFARPUR	49,21,141.00	41,70,458.47	49,213.00	49,213.00	98,426.00			
	December	RWD WORKS DIVISION MAHUA	48,288.00	40,922.03	483.00	483.00	966.00	68,15,327.00	6,13,379.00	6,13,379.00
	January		-	-	-	-				
	February	RURAL DEVELOPMENT SPECIAL DIVISION MUZAFFARPUR	10,61,246.00	8,99,361.02	10,613.00	10,613.00	21,226.00			
	March		-	-	-	-	8,99,361.00	80,942.50	80,942.50	1,61,885.00
Total			1,20,68,871.00	1,02,27,856.78	1,20,692.00	1,20,692.00	2,41,384.00	1,02,27,948.00	9,20,514.90	9,20,514.90
										18,41,029.80

