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

पत्रांक 326 (अ॰प्र॰)

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

विषय:– 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

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 Requsitin
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 Requsitin
3	RM/KA/MOH/22/0009	Bhabua jila antargat nuaw prkhand me aevanti 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 Requsitin
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 Requsitin
5	RM/KA/MOH/22/0010	L078-T05 to Kanhi (VR62)	10301502101	25/ 26.05.2022	2.660	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 Requsitin
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 Requsitin
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 Requsitin
		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

CamScanner

भारतीय गैर न्यायिक INDIA NON JUDICIAL

भारत

एक हजार रुपये ONE THOUSAND RUPEES

रु.1000 Rs.1000

सत्यमेव जयते

INDIA

बिहार BIHAR

AK 012739

TREASURY OFFICER
KAIMUR (BHABUA)

Suppl. Agreement

This agreement made the ____________ day of __________ 2025 .

Between <u>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</u>

Bihar Infratech
Vill+ P.o-Bharkhar,P.s-Mohania,Dist-Kaimur. (Bid I.D-513904)

Where as the Employer is desirous that the contractor execute Output and performance based rural road contract for maintenance of roads <u>Repair and 5Yrs. Routine Maintenance of Road From</u> "Tender title- MR-N/22-23 MOHANIA/05 (Tender ID-119117)" 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 13,66,689.00 <u>(Rs. Thirteen Lacs Sixty Six Thousand Six Hundred & Eighty Nine Only) i.e. 23.50 % (Twenty Three Point Five-Zero Percent)Below B.O.Q. Rate</u>

Sl.no	Package No	Name of Road	Sup. Agreement Amount
1	MR-N/22-23 MOHANIA/05	T05 to Kanhi.	4,43,278.00
2	MR-N/22-23 MOHANIA/05	L058-L056 to Bharigawan.	4,45,877.00
3	MR-N/22-23 MOHANIA/05	Asaida School se hote huye Bharigawan village tak.	1,43,008.00
4	MR-N/22-23 MOHANIA/05	Ramgarh Durgawati Kakrait RCD Road to Canal via Sahuka Village	3,34,526.00

M/S BIHAR INFRATECH
Proprietor

23/01/2025

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

CK-RAMGARH (ORIGINAL - COPY)

NEW MAINT POLICY

GST Paid

MSS as on necessary now

RMIKO/MOH/22/1000910

Repair and 5Yrs. Routine Maintenance under MR 3054 "Tender title- MR-N/22-23 MOHANIA/05 (Tender ID-119117)"

Contractor Name:- Bihar Infratech

Vill+ P.o-Bharkhar,P.s-Mohania,Dist-Kaimur (Bid I.D-513904)

Suppl. Agreement No.- MBD 03 /2024-25

Accepted Rate:- 23.50 % Below

Suppl. Agreement Value:- 13,66,689.00

Date of Issue Work Order:- 12/12/2022

Intended Date of Completion:- 11/09/2023

PAN	ANIPD1723A
GST No.	10ANIPD1723A1Z4
REGISTRATION NO	1130499 ,1st Class,RWD,BIHAR

M/S BIHAR INFRATECH
सरिता देवी
Proprietor

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

ग्रामीण कार्य विभाग
बिहार, पटना

पटना / दिनांकः– 16/12/2024

पत्रांकः– RWD/GST CLAIM/2024-25/535 3870 अनु0

प्रेषक,

मनोज कुमार, भा0आ0नि0से0
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) T05 to Kanhi 2) L058-L056 to Bharigawan 3) Ramgarh Durgawati Kakrait RCD Road to Canal via Sahuka Village 4) Asaida School se Hote Huye Bharigawan village tak (Package No- MR-N/22-23 Mohania/05). में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग– कार्य प्रमंडल–मोहनिया का पत्रांक–1093 अनु0, दिनांक–10.05.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रू 13,66,689/– का दावा की जॉच 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 13,66,689/– 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 हैः–

- 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/2024-25/535 3870 पटना / दिनांकः–16/12/2024

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

16/12/24

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 – 05/11/24 को आहूत बैठक की कार्यवाही

विषय :– **M/R-3054 योजनान्तर्गत** Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road from 1) T05 to Kanhi 2) L058-L056 to Bharigawan 3) Ramgarh Durgawati Kakrait RCD Road to Canal Via Sahuka Village 4) Asaida School Se Hote Huye Bharigawan Village Tak **(Package No : MR-N/22-23 Mohania/05) एकरारनामा संख्या MBD/03/2022-23** में जी॰एस॰टी॰ दावा की स्वीकृति के संबंध में।

प्रसंग :– कार्य प्रमंडल, मोहनिया का पत्रांक 1093 अनु० दिनांक 10.05.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, कार्य प्रमंडल, मोहनिया द्वारा विषयांकित पथ में रु० **13,66,689** 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॰ **13,66,689/-** 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 T05 to Kanhi	4,43,278	4,43,278
Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From L058-L056 to Bharigawan	4,45,877	4,45,877

Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From Ramgarh Durgawati Kakrait RCD Road to Canal Via Sahuka Village	3,34,526	3,34,526
Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From Asaida School Se Hote Huye Bharigawan Village Tak	1,43,008	1,43,008
Total	**13,66,689**	**13,66,689**

तदालोक में एकरारनामा MBD/03/2022-23 विषयांकित कार्य Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road from 1) T05 to Kanhi 2) L058-L056 to Bharigawan 3) Ramgarh Durgawati Kakrait RCD Road to Canal Via Sahuka Village 4) Asaida School Se Hote Huye Bharigawan Village Tak **(Package No : MR-N/22-23 Mohania/05)** के लिए दावे की राशि रु. **13,66,689/–** मात्र संवेदक बिहार इंफ्राटेक को भुगतान की अनुशंसा की जाती है।

SKKSS & Co. Chartered Accountants PATNA

Shweta Singh 05/12/24 | 05/12/24 | Prabhakar 05/12/24

विभागीय GST Consultant सहायक वित्त प्रबंधक वित्त प्रबंधक GST नोडल पदाधिकारी

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. MBD/03/2022-23.

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. 1093 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/03/2022-23	Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From T05 to Kanhi **(Package No : MR-N/22-23 Mohania/05)**	**4,43,279** **(Annexure-I)**

SKKSS & Co. PATNA Chartered Accountants

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

SKKSS & Co

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

MBD/03/2022-23	Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From L058-L056 to Bharigawan **(Package No : MR-N/22-23 Mohania/05)**	**4,45,878** (Annexure-I)
MBD/03/2022-23	Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From Ramgarh Durgawati Kakrait RCD Road to Canal Via Sahuka Village **(Package No : MR-N/22-23 Mohania/05)**	**3,34,527** (Annexure-I)
MBD/03/2022-23	Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From Asaida School Se Hote Huye Bharigawan Village Tak **(Package No : MR-N/22-23 Mohania/05)**	**1,43,008** (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 T05 to Kanhi **(Package No : MR-N/22-23 Mohania/05)**

(ii) Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From L058-L056 to Bharigawan **(Package No : MR-N/22-23 Mohania/05)**

(iii) Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From Ramgarh Durgawati Kakrait RCD Road to Canal Via Sahuka Village **(Package No : MR-N/22-23 Mohania/05)**

SKKSS & CO. PATNA

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

SKKSS & Co

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

(iv) Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From Asaida School Se Hote Huye Bharigawan Village Tak **(Package No : MR-N/22-23 Mohania/05)**

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) The impact is being given from:

Name of Road	RA Bill No.
Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From T05 to Kanhi **(Package No: MRN/22-23 Mohania/05)**	**RA Bill 01 to RA Bill 04**
Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From L058- L056 to Bharigawan **(Package No: MRN/22-23 Mohania/05)**	**RA Bill 01 to RA Bill 04**
Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From Ramgarh Durgawati Kakrait RCD Road to Canal Via Sahuka Village **(Package No: MRN/22-23 Mohania/05)**	**RA Bill 01 to RA Bill 05**
Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road From Asaida School Se Hote Huye Bharigawan Village Tak **(Package No: MRN/22-23 Mohania/05)**	**RA Bill 01 to RA Bill 03**

SKKSS & Co. Chartered Accountants PATNA

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

d) That we have analysed the embedded taxes in the contract provided to us and the differential tax is computed. The contractor has claimed **Rs. Rs.13,66,689/-** which is within the differential tax amount to be paid. Therefore, we recommend the payment of **Rs. 13,66,689/-**

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
28/11/24

SKKSS & Co. CA PATNA Chartered Accountants

Authorized Signatory
Enclosed: -

1) *GST claim computation*

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Annexure-I

M/s Bihar Infratech

Agreement No. : MBD/03/2022-23

Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road from T05 to Kanhi (Package No: MR-N/22-23 Mohania/05)

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	02-06-2023 (Page - 86)	51,21,592	8,35,979	9,21,887	12,79,258	4,43,279
2	2	09-06-2023 (Page - 80)	18,79,084		3,38,235		
3	3	08-07-2023 (Page - 71)	8,55,707		1,54,027		
4	4	24-08-2023 (Page - 65)	86,586		15,585		
		Total	79,42,969		14,29,734		

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 04) (Page - 66)	91,06,530	
GST @ 12%	10,92,783	10.525%
LWC @ 1%	91,065	
Seigniorage Fees	92,586	
Work Done Value Including taxes, cess & S.Fees	1,03,82,964	
Work done value after 23 50% below	79,42,968	
Payment made as per RA 01 to RA 04	79,42,969	
Embedded tax @ 10.525%	8,35,979	

SKKS & Co. ★ Chartered Accountants ★ PATNA

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Note-2

GSTR-3B MONTHLY BREAKUP (June-23) (Page- 141) Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-01) (Page- 61)	51,21,592	4,60,943	4,60,943	9,21,887
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-02) (Page- 61)	18,79,084	1,69,118	1,69,118	3,38,235
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (others road) (Page- 61)	43,09,781	3,87,880	3,87,880	7,75,761
TOTAL	**1,13,10,457**	**10,17,941**	**10,17,941**	**20,35,882**

GSTR-7 Details (June- 23) (Page- 171) Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page- 156)	1,13,10,457	1,13,105	1,13,105	2,26,209

Note-3

GSTR-3B MONTHLY BREAKUP (July-23) (Page- 138) Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-03) (Page- 61)	8,55,707	77,014	77,014	1,54,027
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (others road) (Page- 61)	1,54,53,997	13,90,860	13,90,860	27,81,719
TOTAL	**1,63,09,704**	**14,67,873**	**14,67,873**	**29,35,746**

GSTR-7 Details (July- 23) (Page- 169) Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (page- 155)	1,63,09,704	1,63,097	1,63,097	3,26,194

Note-4

GSTR-3B MONTHLY BREAKUP (August-23) (Page- 135) Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-04) (Page- 61)	86,586	7,793	7,793	15,585
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (others road) (Page- 61)	35,47,403	3,19,266	3,19,266	6,38,533
TOTAL	**36,33,989**	**3,27,059**	**3,27,059**	**6,54,118**

GSTR-7 Details (August- 23) (Page- 167) Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page- 154)	36,33,989	36,340	36,340	72,680

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Annexure-I

M/s Bihar Infratech

Agreement No. : MBD/03/2022-23

Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road from L058 - L056 to Bharigawan (Package No: MR-N/22-23 Mohania/05)

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 (E = (C or D, which is lower) - B)
1	1	29-03-2023 (Page - 80)	47,61,186	8,41,985	8,57,013	12,87,863	4,45,878
2	2	19-06-2023 (Page - 76) - Limit Payment	12,38,814		2,22,987		
3	3	30-06-2023 (Page - 67)	16,80,653		3,02,518		
4	4	14-08-2023 (Page - 61)	3,16,125		56,903		
		Total	79,96,778		14,39,420		

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 04) (Page - 61 A)	91,71,951	
GST @ 12%	11,00,634	10.529%
LWC @ 1%	91,720	
Seigniorage Fees	89,000	
Work Done Value Including taxes, cess & S.Fees	1,04,53,305	
Work done value after 23.50% below	79,96,778	
Payment made as per RA 01 to RA 04	79,96,778	
Embedded tax @ 10.529%	8,41,985	

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Note-2

GSTR-3B MONTHLY BREAKUP (May - 23) (Page- 135) *	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Name of Division				
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page- 61) (RA-01)	47,61,186	4,28,507	4,28,507	8,57,013
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Others road) (Page-61)	38,25,912	3,44,332	3,44,332	6,88,664
TOTAL	**85,87,098**	**7,72,839**	**7,72,839**	**15,45,678**

*** In Payment Certificate it is shown that party has received payment in March 2023 (refer Page- 43) but division has deducted GST TDS in May 2023 However, Party has filed the GSTR-3B return in May 2023**

GSTR-7 Details (May- 23) (Page- 125)				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page- 130)	85,87,098	85,870	85,870	1,71,740

Note-3

GSTR-3B MONTHLY BREAKUP (June-23) (Page- 147)	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Name of Division				
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-02) (Page-61)	12,38,814	1,11,493	1,11,493	2,22,987
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-03) (Page-61)	16,80,653	1,51,259	1,51,259	3,02,518
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (others road) (Page-61)	83,90,990	7,55,189	7,55,189	15,10,378
TOTAL	**1,13,10,457**	**10,17,941**	**10,17,941**	**20,35,882**

GSTR-7 Details (June- 23) (Page- 143)				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page-144)	1,13,10,457	1,13,105	1,13,105	2,26,209

Note-4

GSTR-3B MONTHLY BREAKUP (August-23) (Page- 55)	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Name of Division				
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-04) (Page-61)	3,16,125	28,451	28,451	56,903
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (others road) (Page-61)	33,17,864	2,98,608	2,98,608	5,97,216
TOTAL	**36,33,989**	**3,27,059**	**3,27,059**	**6,54,118**

GSTR-7 Details (August- 23) (Page- 148)				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page- 52)	36,33,989	36,340	36,340	72,680

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Annexure -I

M/s Bihar Infratech

Agreement No. : MBD/03/2022-23

Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road from Ramgarh Durgawati Kakrait RCD road to Canal Via Sahuka Village (Package No : MR-N/22-23 Mohania/05)

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 (E = (C or D, which is lower) - B)
1	1	02-06-2023 (Page -89)	19,20,015	6,32,616	3,45,603	9,67,144	3,34,527
2	2	09-06-2023 (Page -83)	10,12,134		1,82,184		
3	3	11-08-2023 (Page -76)	4,82,580		86,864		
4	4	16-08-2023 (Page -69)	9,39,718		1,69,149		
5	5	22-11-2023 (Page -62)	16,51,189		2,97,214		
		Total	**60,05,636**		**10,81,014**		

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 -63)	68,91,244	
GST @ 12%	8,26,949	**10.534%**
LWC @ 1%	68,912	
Seigniorage Fees	63,400	
Work Done Value Including taxes, cess & S.Fees	78,50,505	
Work done value after 23.50% below	60,05,636	
Payment made as per RA 01 to RA 05	60,05,636	
Embedded tax @ 10.534%	**6,32,616**	

Note-2

GSTR-3B MONTHLY BREAKUP (June-23) (Page-50)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-01) (Page -52)	19,20,015	1,72,801	1,72,801	3,45,603
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-02) (Page -52)	10,12,134	91,092	91,092	1,82,184
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (others road) (Page -52)	83,78,308	7,54,048	7,54,048	15,08,095
TOTAL	**1,13,10,457**	**10,17,941**	**10,17,941**	**20,35,882**

GSTR-7 Details (June- 23) (Page- 109)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page - 47)	1,13,10,457	1,13,105	1,13,105	2,26,209

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Note-3

GSTR-3B MONTHLY BREAKUP (August-23) (Page - 46)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-03) (Page -52)	4,82,580	43,432	43,432	86,864
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-04) (Page -52)	9,39,718	84,575	84,575	1,69,149
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (others road) (Page -52)	22,11,691	1,99,052	1,99,052	3,98,104
TOTAL	**36,33,989**	**3,27,059**	**3,27,059**	**6,54,118**

GSTR-7 Details (August- 23) (Page- 111)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page - 43)	36,33,989	36,340	36,340	72,680

Note-4

GSTR-3B MONTHLY BREAKUP (November-23) (Page - 42)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-05) (Page -52)	16,51,189	1,48,607	1,48,607	2,97,214
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (others road) (Page-52)	2,01,94,482	18,17,503	18,17,503	36,35,007
TOTAL	**2,18,45,671**	**19,66,110**	**19,66,110**	**39,32,221**

GSTR-7 Details (November- 23) (Page - 107)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page-39)	2,18,45,671	2,18,456	2,18,456	4,36,912

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Annexure -I

M/s Bihar Infratech

Agreement No. : MBD/03/2022-23

Maintenance of roads Repair and 5 Yrs. Routine Maintenance of Road from Asaida School Se Hote Huye Bharigawan Village Tak (Package No : MR-N/22-23 Mohania/05)

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 (E = (C or D, which is lower) - B)
1	1	29-03-2023 (Page -71) - Limit Payment	20,00,000	2,65,386	1,60,000	4,08,395	1,43,008
2	2	30-06-2023 (Page -66)	3,73,862		67,295		
3	3	15-09-2023 (Page -59)	1,60,383		28,869		
		Total	25,34,245		4,56,164		

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 03) (Page -60)	28,90,920	
GST @ 12%	3,46,910	10.472%
LWC @ 1%	28,909	
Seignorage Fees	46,000	
Work Done Value Including taxes, cess & S Fees	33,12,739	
Work done value after 23.50% below	25,34,245	
Payment made as per RA 01 to RA 03	25,34,245	
Embedded tax @ 10.472%	**2,65,386**	

Note-2

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

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (February 23) (Page-49)	8,91,788	80,261	80,261	1,60,522
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (March 23) (RA-01) (Page-49)	20,00,000	1,80,000	1,80,000	1,60,000
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (March 23) (others road) (Page-49)	4,55,722	41,015	41,015	82,030
TOTAL	33,47,510	3,01,276	3,01,276	6,02,552

* Party has received GST TDS for the month February 2023 i.e **8,91,788** (refer page no - 102) & for the month March 2023 i.e **24,55,722** (refer page no - 98) However, Party has filed GSTR-3B NIL return in February month (refer page no - 101) and GSTR-3B return has been filed in respect of GST TDS received for the month February 2023 & March 2023 in **March 2023** month on **gross taxable value** i.e. **Rs. 33,47,510 (i.e. 8,91,788+24,55,722)**

GSTR-7 Details (February- 23) (Page- 102)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page-44)	8,91,788	8,921	8,921	17,842

GSTR-7 Details (March- 23) (Page- 98)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page-43)	24,55,722	24,558	24,558	49,116

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Note-3

GSTR-3B MONTHLY BREAKUP (June-23) (Page- 42)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-02) (Page-49)	3,73,862	33,648	33,648	67,295
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (others road) (Page-49)	1,09,36,595	9,84,294	9,84,294	19,68,587
TOTAL	**1,13,10,457**	**10,17,941**	**10,17,941**	**20,35,882**

GSTR-7 Details (June- 23) (Page- 91)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page - 39)	1,13,10,457	1,13,105	1,13,105	2,26,209

Note-4

GSTR-3B MONTHLY BREAKUP (September-23) (Page- 96)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (RA-03) (Page-49)	1,60,383	14,434	14,434	28,869
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (others road) (Page-49)	42,87,107	3,85,840	3,85,840	7,71,679
TOTAL	**44,47,490**	**4,00,274**	**4,00,274**	**8,00,548**

GSTR-7 Details (September- 23) (Page- 92)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MOHANIA (Page -93)	44,47,490	44,475	44,475	88,950

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