

**कार्यपालक अभियंता का कार्यालय,
ग्रामीण कार्य विभाग, कार्य प्रमंडल, गोगरी।
E-mail ID.- eerwdgogri@gmail.com**

पत्रांक 1541/3100/का0प्र0गोगरी, दिनांक 24.7.25

प्रेषक,

कार्यपालक अभियंता
ग्रामीण कार्य विभाग
कार्य प्रमंडल गोगरी।

सेवा में,

अपर मुख्य कार्यपालक पदाधिकारी
सह - सचिव, BRRDA
ग्रामीण कार्य विभाग,
बिहार पटना।

विषय :- शीर्ष MMGSY(SC) पथ के मद हेतु आवंटन उपलब्ध कराने के संबंध में।

महाशय,

उपर्युक्त विषय के संबंध में कहना है कि इस प्रमंडल के अंतर्गत मुख्यमंत्री सम्पर्क पथ योजना (S.C) अंतर्गत पथों में चल रहे कार्यों के भुगतान हेतु कुल 4,83,103=00 (चार लाख तेरासी हजार एक सौ तीन) रुपये मात्र का आवंटन उपलब्ध कराने की कृपा की जाय।

अनु० :- यथोक्त।

विश्वासभाजन

Ky
24/7/25

Mukherjee
24/7/25
कार्यपालक अभियंता
ग्रामीण कार्य विभाग,
कार्य प्रमंडल गोगरी।
24/7/2025

FORM GRE 19-A

Form of utilization certificate up to the month of July 2025
MUKHYA MANTRI SAMPAK PATH YOJNA (SC)

Sl. No.	Name of Scheme	Sanction No & Date	Amount Received (In Rs. Lacs)	Particulars
1	MMGSY (SC)	Allocation Through Bank A/C	4784.30691	Certified that out of Rs. 3219.77392 Lacs received through C E M S upto Date Allocation in favour of E. E. R. W. D. works Division Gogri a sum of Rs. 3219.77392 Lacs has been utilized for the purpose of MMGSY (SC) Schemes as given in the margin for which it was sanctioned and that the balance of Rs. 0.00 Lacs remaining unutilized at the end of the period under
		Allocation Through C E M S	3219.77392	
		Total	8004.08083	

2. Certified that I have satisfied myself that the condition on which the grants-in -aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kind of Checks exercised :-

Works have been supervised by Executive Engineer/ Superintending Engineer.

Periodical inspection has been conducted by E.E./S.E.

Construction material have been tested.

Measurement have been recorded in the M.B.s and testcheck conducted by the Assistant.

All other codal formalities have been observed.

3. Physical progress achieved :-

Construction of Road works

Construction of CD works


D.A.O.

R.W.D.Works Division, Gogri


24/7/25
Executive Engineer
R.W.D.Works Division, Gogri

MMGSY (SC) Allotment Requisition Format

Name of Division :- E.E. RWD Works Division Gogri

Sl. No.	Year	Name of Road	Name of Contractor	Administrative Sanction		Agreement Amount (in Lacs)		Allotment Received (in Lacs)	Total Expenditure (in Lacs)	Value of Measurement (in Lacs)	Current Demand (in Lacs) (11-12)	Remarks
				Length (in K.M)	Amount (in Lacs)	Main Work	Maintenance					
1	2	3	4	5	6	7	8	9	10	11	12	13
1	2016-17	PWD Road Rahimpur More (Sri Rampur Thuthi) G.N Bandh Rampur (Rahimpur) Kanhaiyachak Dhala	Kunal Kishore	3.200	247.04	202.29958	15.48395	201.38984	201.38984	202.65367	1.26383	GST Claim
1	2017-18	Sinehai Bandh Kusmi Tola To Muthurapur Gandhi Chawk	Kunal Kishore	1.550	97.700	83.55009	2.10346	79.04319	79.04319	82.61039	3.56720	GST Claim
Total :-										4.83103		

Kumar
24/7/15

Mishra
24/7/15
Executive Engineer
RWD(W), Gogri

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2024-25/472 -242 (379)

पटना / दिनांक:- 18.01.25

प्रेषक,

संजय कुमार, भाओप्रोसेओ

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-सहरसा।

विषय : MMGSY योजनान्तर्गत Construction of Road from Sinchai Bandh Kushmi tola to Mathurapur Gandhi Chowk में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-गोगरी का पत्रांक-1651 अनु0, दिनांक-25.09.2023

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 4,92,784/- 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 3,56,720/- 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


 18/1/25

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

पटना / दिनांक:- 18.01.25

ज्ञापक- RWD/GST CLAIM/2024-25/472 -242

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

 18/1/25
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 - 15/11/25 को आहूत बैठक की कार्यवाही

विषय :-MMGSY योजनान्तर्गत Construction of Road From Sinchai Bandh Kushmi Tola to Mathurapur Gandhi Chowk Prabatta Block in Khagaria Distt. (Tender Id-79282). **एकरारनामा SBD No.38/2019-2020 में जी.एस.टी. दावा की स्वीकृति के संबंध में।**

प्रसंग :- कार्य प्रमंडल, गोगरी का पत्रांक 1651 अनु० दिनांक 25.09.2023.

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, गोगरी द्वारा विषयांकित पथ में रु०. **4,92,784 /-** 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. **3,56,720 /&** मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा SBD No.38/2019-

2020 विषयांकित कार्य Construction of Road From Sinchai Bandh Kushmi Tola to Mathurapur Gandhi Chowk Prabatta Block in Khagaria Distt. (Tender Id-79282).के लिए दावे की राशि रु. **3,56,720 /-** रुपये मात्र संवेदक एमएस कुणाल किशोर को भुगतान की अनुशंसा की जाती है।



Shweta Singh
15/11/25
विभागीय GST Consultant

Shyam Sunder
15/11/25
सहायक वित्त प्रबंधक

Rashmi
15/11/25
वित्त प्रबंधक

15/11/25
GST नोडल पदाधिकारी

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

08.01.2025

Re: Submission of GST Impact Report of M/S Kunal Kishore vide agreement No- SBD No. 38/2019-20

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Gogri, letter no. 1651 dated 25.09.2023.

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)	GST Impact in Rupees (Maintenance)
SBD No. 38/2019-20	Construction of Road From Sinchai Bandh Kushmi Tola to Mathurapur Gandhi Chowk Prabatta Block in Khagaria Distt. (Tender Id-79282).	Rs. 3,56,720/-	-

We are therefore pleased to make our submission of GST Impact Report of M/S Kunal Kishore for the following project with reference to the:

Construction of Road From Sinchai Bandh Kushmi Tola to Mathurapur Gandhi Chowk Prabatta Block in Khagaria Distt. (Tender Id-79282).

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

1) The impact being given is from-

Name of Road	RA Bill (No.)
Construction of Road From Sinchai Bandh Kushmi Tola to Mathurapur Gandhi Chowk Prabatta Block in Khagaria Distt. (Tender Id-79282).	RA Bill 01 To RA Bill 06

GST impact in later RA bills have to be verified and audited on submission of bill by M/S Kunal Kishore 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) We have gone through the submission made by the Contractor-claimant, and have observed that the contractor has been awarded the contract for construction on 15.03.2018, 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. 4,92,784 /-** 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.



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

a) That the above works is –

Construction of Road From Sinchai Bandh Kushmi Tola to Mathurapur Gandhi Chowk Prabatta Block in Khagaria Distt. (Tender Id-79282).

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.



- 5) 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.
- 6) That the GST claim amount submitted for approval by the Contractor was Rs. 4,92,784 /-, while as per our calculation the GST claim amount shall be Rs. 3,56,720/- which result in savings of Rs. 1,36,064 /-.
- 7) 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.

Shweta Singh
08/01/25
Authorized Signatory



Enclosed: -

1. GST claim computation

**Computation of GST Impact for M/S Kunal Kishore,
38 S.B.D/2019-20**

Details of Work Order

Particulars	Amount (in Rs.)
Total Work done till date (RA 08) [after 10% below]	79,04,319
Less: Pre-GST work done value (RA 05) [after 10% below]	54,77,003
Balance work to be in GST period	24,27,316
Less: Work value for which rate analysis not found / incomplete [after 10% below]	1,04,839
Total Work value for which GST impact is calculated	23,22,477
Less: Extra GST added in rate analysis	24,731
Less: OH	83,554
Taxable Value [I]	22,14,192
Add: GST @ 18% [X]	3,98,554
Add: GST paid as per GSTR 3B [Y]	3,70,269
Revised Work Value {A = [I + lower of X & Y]}	25,84,460
GST reimbursement [A - B]	2,61,983



M/S Kunal Kishore

Agreement No- 38 S.B.D/2019-20

Details of GST Component considered for Construction of Road from Sinchai Bandh Kushmi Tola to Mathurapur Gandhi Chowk Parbatta Block in Khagaria Distt.

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis (Incl. GST)	Differential Quantity upto RA (8th - 5th)	Basic Value of Material incl. GST	GST RATE (as per rate analysis)	GST
1	2	3	4	5	6 (4X5)	7	8 = $\frac{6}{(100\% + 7)} \times 7$
1	Well Graded GSB 53mm to 9.5mm	cum	488.83	381.978	1,86,722	1%	1,849
2	Well Graded GSB 9.5mm to 2.36mm	cum	378.69	191.718	72,602	1%	719
3	Well Graded GSB 2.36mm below	cum	91.06	296.424	26,992	1%	267
4	Aggregate Gr III	cum	375.43	161.33777	60,571	1%	600
5	Stone screening Type B 11.2mm	cum	257.32	32.00088	8,234	1%	82
6	Crushed stone coarse aggregates	cum	448.71	-13.9977	-6,281	1%	-62
7	Sand	cum	91.6	-6.99885	-641	1%	-6
8	Cement	tonne	5850.07	-5.44355	-31,845	24%	-6,164
9	Polythene sheet 125micron	sqm	8.55	-85.5415	-731	14%	-90
10	Bitumen primer	tonne	40317.49	-0.001036867	-42	14%	-5
11	Bituminous sealant	litre	17.44	-3.940093333	-69	14%	-8
12	Jute rope 12mm dia	metre	33.94	-18.6636	-633	1%	-6
13	Debonding strips	metre	38.48	-18.6636	-718	14%	-88
14	Plasticizer	litre	134.04	-25.29954667	-3,391	14%	-416
15	Bitumen emulsion (SS-1)	tonne	40317.49	1.704114286	68,706	14%	8,438
16	Bitumen emulsion (RS-1)	tonne	37766.17	0.449057143	16,959	14%	2,083
17	Bitumen (S-65)	tonne	31351.39	3.814022	1,19,575	14%	14,685
18	Stone crushed aggregates 11.2mm to 0.09mm	cum	323.57	54.19926	17,537	1%	174
Total							22,048
Total (after OII, CP, LWC & SF)							27,479
Total (10% below)							24,731



Computation of Embedded Tax in Overhead as per RCD Guideline for work value in which OH @ 10% and CP @ 10% has been considered

Agreement No- 38 S.B.D/2019-20

PROJECT NAME: Construction of Road from Sinchai Bandh Kushmi Tola to Mathurapur Gandhi Chowk Parbatta Block in Khagaria Distt.

Particulars	Amount
Total Work done till date (RA 08) [after 10% below]	79,04,319
Less: Pre-GST work done value (RA 05) [after 10% below]	54,77,003
Balance work to be in GST period	24,27,316
Less: Work value for which rate analysis not found/Incomplete [after 10% below]	1,04,839
Work value for which GST impact is calculated	23,22,477
Less: Embedded GST	24,731
Work Value without taxes (A)	22,97,746
Less: LWC & SF @ 3%	66,925
Work Value without taxes and LWC (B)	22,30,821
Less: OH and CP @ 20% (B)/1.21x 0.21	3,87,167
Work Value without taxes, OH and CP (C)	18,43,654
Embedded Taxes @ 4% on above (C) x 4% (D)	73,746
Contractor Profit on above embedded taxes computed (E)	7,375
LWC & Seigniorage Fee @ 3% on embedded taxes in CP and OH (F)	2,434
Total Embedded taxes on OH, CP, LWC & Seigniorage Fee (D + E + F)	83,554



**Computation of GST Impact for M/S Kunal Kishore,
S.B.D/2019-20**

38

Details of Work Order

Particulars	Amount (in Rs.)
Total Work done till date (RA 05) [after 10% below]	
Less: Pre-GST work done value	54,77,003
Balance work to be in GST period	
Less: Work value for which rate analysis not found / incomplete [after 10% below]	54,77,003
Total Work value for which GST impact is calculated	23,918
Less: Extra GST added in rate analysis	54,53,085
Less: OH	3,04,878
Taxable Value [I]	1,87,208
Add: GST @ 12% [X]	49,61,000
Add: GST paid as per GSTR 3B [Y]	5,95,320
Revised Work Value {A = [I + lower of X & Y]}	5,86,822
GST reimbursement [A - B]	55,47,822
	94,737



M/S Kunal Kishore

Agreement No- 38 S.B.D/2019-20

Details of GST Component considered for Construction of Road from Sinchai Bandh Kushmi Tola to Mathurapur Gandhi Chowk Parbatta Block in Khagaria Distt.

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis (Incl. GST)	Quantity upto RA 5th	Basic Value of Material incl. GST	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 26.5mm to 9.5mm	cum	472.52	123.858	58,525	1%	579
2	Well Graded GSB 9.5mm to 2.36mm	cum	378.69	88.47	33,503	1%	332
3	Well Graded GSB 2.36mm below	cum	70.06	141.552	9,917	1%	98
4	Aggregate Gr III	cum	375.43	267.5915	1,00,462	1%	995
5	Stone screening Type B 11.2mm	cum	257.32	53.076	13,658	1%	135
6	Crushed stone coarse aggregates	cum	448.71	551.34252	2,47,393	1%	2,449
7	Sand	cum	91.6	275.67126	25,251	1%	250
8	Cement	tonne	5850.07	214.41098	12,54,319	24%	2,42,771
9	Polythene sheet 125micron	sqm	8.55	3369.3154	28,808	14%	3,538
10	Bitumen primer	tonne	40317.49	0.04084019	1,647	14%	202
11	Bituminous sealant	litre	17.44	155.192709	2,707	14%	332
12	Jute rope 12mm dia	metre	33.94	735.12336	24,950	1%	247
13	Debonding strips	metre	38.48	735.12336	28,288	14%	3,474
14	Plasticizer	litre	134.04	996.500555	1,33,571	14%	16,403
Total							2,71,807
Total (after OH, CP, LWC & SF)							3,38,753
Total (10% below)							3,04,878



Computation of Embedded Tax in Overhead as per RCD Guideline for work value in which OH @ 10% and CP @ 10% has been considered

Agreement No- 38 S.B.D/2019-20

PROJECT NAME: Construction of Road from Sinchai Bandh Kushmi Tola to Mathurapur Gandhi Chowk Parbatta Block in Khagaria Distt.

Particulars	Amount
Total Work done till date (RA 05) [after 10% below]	54,77,004
Less: Pre-GST work done value	
Balance work to be in GST period	54,77,004
Less: Work value for which rate analysis not found/Incomplete [after 10% below]	23,918
Work value for which GST impact is calculated	54,53,086
Less: Embedded GST	3,04,878
Work Value without taxes (A)	51,48,208
Less: LWC & SF @ 3%	1,49,948
Work Value without taxes and LWC (B)	49,98,261
Less: OH and CP @ 20% (B)/1.21x 0.21	8,67,467
Work Value without taxes, OH and CP (C)	41,30,794
Embedded Taxes @ 4% on above (C) x 4% (D)	1,65,232
Contractor Profit on above embedded taxes computed (E)	16,523
LWC & Seigniorage Fee @ 3% on embedded taxes in CP and OH (F)	5,453
Total Embedded taxes on OH, CP, LWC & Seigniorage Fee (D + E + F)	1,87,208



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Details of GST Component considered for Construction of Road from Sinchai Bandh Kushmi Tola to Mathurapur Gandhi Chowk Parhatta Block in Khagaria Distt.

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