

पत्रांक :- 361 मग

दिनांक :- 08/05/2025

प्रेषक : ई0 अरविन्द कुमार झा
अधीक्षण अभियंता
ग्रामीण कार्य विभाग, कार्य अंचल, सासाराम।

सेवा में,
कार्यपालक अभियंता
ग्रामीण कार्य विभाग
कार्य प्रमण्डल, बिक्रमगंज।

विषय : MMGSY योजनान्तर्गत Construction of Amaithi Pahar Tola To Masona Kali Mandir Tola में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग : अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा पटना का पत्रांक RWD/GST CLAIM/2024-25/415 2789 अनु0 पटना/दिनांक 01.10.2024

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के संबंध में कहना है कि विषयांकित पथ में GST अंतर राशि रू0 8,28,021.00 /- 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 रू 8,28,021.00/- 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 किया जाता है :-

1. कार्यपालक अभियंता GST Claim के भुगतान के पूर्व यह सुनिश्चित हो लेंगे कि संबंधित योजनान्तर्गत GST Claim का भुगतान पूर्व में न हुआ हो।
2. भुगतान से पूर्व State MIS पर भुगतान की राशि का अपलोड कर दिया गया है।
3. जिस संवेदक को भुगतान किया जा रहा है, वह कालीसूची में नहीं है।
4. संबंधित योजना में ATR लम्बित नहीं है।
5. 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।
6. एकरारनामा से अधिक राशि के भुगतान के लिए अतिरिक्त राशि का पूरक एकरारनामा कर लिया गया है।

अनु0:- यथोक्त।

विश्वासभाजन

(ई0 अरविन्द कुमार झा)

अधीक्षण अभियंता

ग्रामीण कार्य विभाग, कार्य अंचल, सासाराम

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2024-25/415 - 2789 अरु

पटना / दिनांक:- 01/10/2024

प्रेषक,

मनोज कुमार, भा0आ0नि0से0
अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्रांडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल-सासाराम।

विषय : MMGSY योजनान्तर्गत Construction of Amaithi Pahar Tola To Masona
Kali Mandir Tola. में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-बिक्रमगंज का पत्रांक-1361 अनु0, दिनांक-25.08.2023

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि का दावा की जाँच हेतु संवेदक द्वारा 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 8,28,021/- मात्र दावे के योग्य पाया गया है।

GST परामर्शी फर्म के प्रतिवेदन के आधार पर विभागीय GST समिति की अनुशंसा एवं परामर्शी के प्रतिवेदन अग्रेतर कार्रवाई हेतु प्रेषित की जा रही है।

अनु0- यथोक्त।

विश्वासभाजन

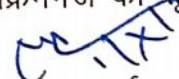


अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्रांडा

ज्ञापांक- RWD/GST CLAIM/2024-25/415 2789

पटना / दिनांक:- 01/10/2024

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल-बिक्रमगंज को सूचितार्थ।



अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्रांडा

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 01.01.24... को आहूत बैठक की कार्यवाही

विषय :- MMGSY योजनान्तर्गत Construction of Amaithi Pahar Tola To
Masona Kali Mandir Tola एकरारनामा संख्या 03/SBD/2018-19 में
जी.एस.टी. दावा की स्वीकृति के संबंध में

प्रसंग :- कार्य प्रमंडल, बिक्रमगंज का पत्रांक 1361 अनु० दिनांक 25.08.2023

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, कार्य प्रमंडल, बिक्रमगंज द्वारा
विषयांकित पथ में रु० 8,28,021 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. 8,28,021/- मात्र की
राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 03/SBD/2018-19 विषयांकित कार्य
Construction of Amaithi Pahar Tola To Masona Kali Mandir Tola के लिए दावे की
राशि 8,28,021/- रुपये मात्र संवेदक अमरेन्द्र कुमार पाण्डेय को भुगतान की अनुशंसा की जाती
है।



Shreeta Singh
19/09/24

विभागीय GST Consultant

Sr. Babul Kumar
19.09.24

वित्त प्रबंधक
(Taxation)

वित्त प्रबंधक

GST नोडल पदाधिकारी

[Signature]
19/09/24

05.09.2024

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 Amrendra Kumar Pandey vide agreement no. 03/SBD/2018-19

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Bikramganj, letter no. 1361 dated 25.08.2023

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 (Original Contract)	GST Impact in Rupees (Escalation)
03/SBD/ 2018-19	Construction of Amaithi Pahar Tola To Masona Kali Mandir Tola	9,20,029 (Annexure-I)	0.00



DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

We are therefore pleased to make our submission of GST Impact Report of M/s Amrendra Kumar Pandey for the following project with reference to the Construction of Amaithi Pahar Tola To Masona Kali Mandir Tola.

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

- 1) The impact being given is for **RA Bill 01 to 04**. GST impact in later RA bills have to be verified and audited on submission of bill by M/s Amrendra Kumar Pandey 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:**



DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

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 06/12/2018, 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.8,28,021**, 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) That the above work is a Construction of Amaithi Pahar Tola To Masona Kali Mandir Tola.

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 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 we have analysed the embedded taxes in the rate analysis provided to us and the differential tax is computed. The contractor has claimed **Rs. 8,28,021/-** which is within the differential tax amount to be paid. Therefore, we recommend the payment of **Rs. 8,28,021/-**
- 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.



SKKSS & Co

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Tel : +91 9263374200

Email- rwdgst@gmail.com

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
05/09/24
Authorized Signatory



Enclosed: -

1. GST claim computation

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Annexure-I

GST Impact Assessment of M/s Amrendra Kumar Pandey

Agreement No : 03/S.B.D/2018-19

Project Name: CONSTRUCTION OF AMAITHI PAHAR TOLA TO MASONA KALI MANDIR TOLA

Particulars	work value in which OH @ 10% and CP @ 10% has been considered (after 10% below)	work value in which OH and CP @ 32% has been considered (after 10% below)	TOTAL
Work done till date (RA 04) (Annexure-II)	2,00,91,916	43,515	2,01,35,431
Work done in Pre-GST period	-	-	-
Work done in GST period	2,00,91,916	43,515	2,01,35,431
Less: Rate Analysis incomplete	17,11,675	-	17,11,675
Work Value on which GST is assessed (A)	1,83,80,241	43,515	1,84,23,756
Less: Extra GST added in rate analysis (Annexure-III)	5,00,911	-	5,00,911
Less: GST added in OH component (Annexure-IV) , (Annexure-V)	6,50,157	1,451	6,51,608
Taxable Value	1,72,29,172	42,065	1,72,71,237
Add: GST @ 12% (1)	20,67,501	5,048	20,72,548
GST Paid as per GSTR-3B (2)			24,16,252
Lower of (1) or (2)			20,72,548
Revised work value (B)			1,93,43,785
GST Claim recommended (B - A)			9,20,029



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Annexure-III

M/s Amarendra Kumar Pandey

Agreement No : 03/S.B.D/2018-19

DETAILS OF GST COMPONENT CONSIDERED FOR THE CONSTRUCTION OF AMAITHI PAHAR TOLA TO MASONA KALI MANDIR TOLA

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis (excluding Royalty)	Quantity RA 01 to 04	Material Value (excluding Royalty)	GST RATE (as per rate analysis)	GST $8 = 6/(100\% + 7) \times 7$
1	2	3	4	5	6 (4X5)	7	
1	Granular sub- base 53 mm to 9.5 mm	cum	426.80	1261.09	5,38,232	1%	5,329
2	Granular sub- base 9.5 mm to 2.36 mm	cum	369.38	504.43	1,86,328	1%	1,845
3	Granular sub- base 2.36 mm below	cum	111.80	756.65	84,594	1%	838
4	Aggregate 53 mm to 22.4 mm	cum	366.20	1122.98	4,11,234	1%	4,072
5	Stone Screening	cum	250.99	222.74	55,905	1%	554
6	Bitumen emulsion (SS-1)	tonne	49908.31	8.11	4,04,891	14%	49,723
7	Bitumen emulsion (RS-1)	tonne	47919.01	2.62	1,25,603	14%	15,425
8	Bitumen (S-90)	sqm	44757.79	18.16	8,12,662	14%	99,801
9	Stone Crushed Aggregates	cum	378.28	258.02	97,603	1%	966
10	Crushed stone	cum	437.67	416.32	1,82,212	1%	1,804
11	sand	cum	111.80	208.16	23,272	1%	230
12	Cement	tonne	5733.26	161.90	9,28,232	24%	1,79,658
13	Polythene sheet	sqm	16.25	2544.19	41,343	14%	5,077
14	Bituminous Sealant	litre	26.29	117.19	3,081	14%	378
15	Jute rope	m	35.19	555.10	19,534	1%	193
16	Debonding strips	m	51.30	555.10	28,476	14%	3,497
17	Plasticizer	litre	188.65	752.46	1,41,952	24%	27,475
18	Bricks 1st class	no.	5.76	44448.00	2,56,020	1%	2,535
19	Fine Sand	cum	68.34	27.17	1,857	1%	18
20	Hot applied thermoplastic	litre	212.93	2031.25	4,32,514	14%	53,116
21	Reflectorising glass beads	kg	69.48	203.12	14,113	14%	1,733



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22	Cement Primer	litre	135.57	8.91	1,208	24%	234
23	Paint	litre	266.38	17.82	4,747	24%	919
Total							4,55,420
Total (after OH and CP & LWC)							5,56,568
Total (after 10% below)							5,00,911



Annexure-IV**Computation of Embedded Tax in Overhead as per RCD Guideline****Agreement No: 03/S.B.D/2018-19****Project Name: Construction of Amaithi Pahar Tola To Masona Kali Mandir Tola**

work value in which OH @ 10% and CP @ 10% has been considered (after 10% below)	
Particulars	Amount
Total Work done till date (RA 04) [after 10% below]	2,00,91,916
Less: Pre-GST work done value	-
Balance work to be in GST period	2,00,91,916
Less: Work value for which rate analysis not found/Incomplete	17,11,675
Work value for which GST impact is calculated	1,83,80,241
Less: Extra GST added in rate analysis	5,00,911
Work Value without taxes (A)	1,78,79,330
Less: LWC @ 1%	1,77,023
Work Value without taxes and LWC (B)	1,77,02,307
Less: OH and CP @ 21% (B)/1.21 x 0.21	30,72,301
Work Value without taxes, OH and CP (C)	1,46,30,006
Embedded Taxes @ 4% on above (C) x 4% (D)	5,85,200
Contractor Profit on above embedded taxes computed (E)	58,520
LWC @ 1% on embedded taxes in CP and OH (F)	6,437
Total Embedded taxes on OH & CP (D + E + F)	6,50,157



Annexure-V

Computation of Embedded Tax in Overhead as per RCD Guideline

Agreement No: 03/S.B.D/2018-19

Project Name: Construction of Amaithi Pahar Tola To Masona Kali Mandir Tola

work value in which OH @ 20% and CP @ 10% has been considered (after 10% below)	
Particulars	Amount
Total Work done till date (RA 04) [after 10% below]	43,515
Less: Pre-GST work done value	-
Balance work to be in GST period	43,515
Less: Work value for which rate analysis not found/Incomplete	-
Work value for which GST impact is calculated	43,515
Less: Extra GST added in rate analysis	-
Work Value without taxes (A)	43,515
Less: LWC @ 1%	431
Work Value without taxes and LWC (B)	43,084
Less: OH and CP @ 32% (B)/1.32 x 0.32	10,445
Work Value without taxes, OH and CP (C)	32,640
Embedded Taxes @ 4% on above (C) x 4% (D)	1,306
Contractor Profit on above embedded taxes computed (E)	131
LWC @ 1% on embedded taxes in CP and OH (F)	14
Total Embedded taxes on OH & CP (D + E + F)	1,451

