

ग्रामीण कार्य विभाग  
बिहार, पटना

पटना / दिनांक:- 01/10/2024

पत्रांक:- RWD/GST CLAIM/2024-25/413 -2766 अडि  
प्रेषक,

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

सेवा में,  
अधीक्षण अभियंता  
ग्रामीण कार्य विभाग,  
कार्य अंचल-दरभंगा।

विषय : MMGSY योजनान्तर्गत Construction and Maintenance of road from 1)  
Andheri to Parsauni Bhage Chowk Under Bisfi Block 2) Bisfi Main Road  
To Bisfi Haat Hote Huye Gobrahi Paschim Tol 3) Madhiya Chowk To  
Bokhari road Under MMGSY. में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-बेनीपट्टी का पत्रांक-489 अनु0, दिनांक-05.04.2023

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 20,36,356/- 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, ब्राडा

ज्ञापांक- RWD/GST CLAIM/2024-25/413 2766

पटना / दिनांक:- 01/10/2024

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल-बेनीपट्टी को सूचनाार्थ।

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 - 08/01/23 को आहूत बैठक की कार्यवाही**

**विषय :-** MMGSY योजनान्तर्गत 1) Construction & Maintenance of Road from ANDHERI TO PARSAUNI BHAGE CHOWK UNDER BISFI BLOCK 2) Construction & Maintenance Of Road & C.D. Work For BISFI MAIN ROAD TO BISFI HAAT HOTE HUYE GOBRAHI PASCHIM TOL 3) Construction & Maintenance Of Road & C.D. Work For MADHIYA CHOWK TO BOKHARI ROAD UNDER MMGSY एकरारनामा संख्या 30 MBD/WB-18 Benipatti-02 जी.एस.टी. दावा की स्वीकृति के संबंध में।

**प्रसंग :-** कार्य प्रमंडल बेनीपट्टी का पत्रांक 489 अनु० दिनांक 05-04-2023

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल बेनीपट्टी द्वारा विषयांकित पथ में रु० 22,96,776/- 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. 20,36,356/- मात्र की राशि के दावे के योग्य पाया गया है।

Name of Projects	Claim By Contractor	Gst Impact in Rupees (Construction)	Gst Impact in Rupees (Recommended)
Construction & Maintenance of Road from Andheri to Parsauni Bhage Chowk Under Bisfi Block	12,59,215	11,28,743	11,28,743



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Construction & Maintenance Of Road & C.D. Work For BISFI MAIN ROAD TO BISFI HAAT HOTE HUYE GOBRAHI PASCHIM TOL	3,92,747	3,44,854	3,44,854
Construction & Maintenance Of Road & C.D. Work For MADHIYA CHOWK TO BOKHARI ROAD UNDER MMGSY	6,44,814	5,62,759	5,62,759

तदालोक में एकरारनामा 30 MBD/WB-18 Benipatti-02 विषयांकित कार्य 1 Construction & Maintenance of Road from ANDHERI TO PARSAUNI BHAGE CHOWK UNDER BISFI BLOCK 2) Construction & Maintenance Of Road & C.D. Work For BISFI MAIN ROAD TO BISFI HAAT HOTE HUYE GOBRAHI PASCHIM TOL 3) Construction & Maintenance Of Road & C.D. Work For MADHIYA CHOWK TO BOKHARI ROAD UNDER MMGSY के लिए दावे की राशि रु. 20,36,356/- रुपये मात्र संवेदक कुँवर कंस्ट्रक्शन्स को भुगतान की अनुशंसा की जाती है।

*Shivendra Singh*

विभागीय GST Consultant

*Shivendra Singh*

वित्त प्रबंधक

(Taxation)

*hashullu*

वित्त प्रबंधक

GST नोडल प्रदाधिकारी

*08/11/19*



# SKKSS & Co

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

05.09.2024

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 Kuwar Construction vide agreement number 30 MBD/WB-18 Benipatti-02

**Ref:** Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Benipatti, RWD letter no. 489 dated 05.04.2023

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.	Type of Supply	GST Impact in Rupees (Original Contract)	GST Impact in Rupees (Escalation and Bonus, if any)
30 MBD/WB-18 Benipatti-02	Construction & Maintenance of Road from Andheri to Parsauni Bhage Chowk Under Bisfi Block	11,28,743	
30 MBD/WB-18 Benipatti-02	Construction & Maintenance Of Road & C.D. Work For BISFI MAIN ROAD TO BISFI HAAT HOTE HUYE GOBRAHI PASCHIM . TOL	3,44,854	

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NALA ROAD, PATNA - 800004





# SKKSS & Co

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

30 MBD/WB-18 Benipatti-02	Construction & Maintenance Of Road & C.D. Work For MADHIYA CHOWK TO BOKHARI ROAD UNDER MMGSY	5,62,759	
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We are therefore pleased to make our submission of GST Impact Report of Bindeshwar Yadav for the following project with reference to the 1) Construction & Maintenance of Road from ANDHERI TO PARSAUNI BHAGE CHOWK UNDER BISFI BLOCK 2) Construction & Maintenance Of Road & C.D. Work For BISFI MAIN ROAD TO BISFI HAAT HOTE HUYE GOBRAHI PASCHIM TOL 3) Construction & Maintenance Of Road & C.D. Work For MADHIYA CHOWK TO BOKHARI ROAD UNDER MMGSY .

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

- 1) The impact being given is for RA Bill that has been approved. GST impact in later RA bills have to be verified and audited on submission of bill by Bindeshwar Yadav.

**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 to us 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 from 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 into Rural Works Department in terms of anti-profiteering clause in the GST law;

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004



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

### 3) 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 on (24/12/2019), 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 22,96,776/- 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:

That the above work is a the the 1) Construction & Maintenance of Road from ANDHERI TO PARSAUNI BHAGE CHOWK UNDER BISFI BLOCK 2) Construction & Maintenance Of Road & C.D. Work For BISFI MAIN ROAD TO BISFI HAAT HOTE HUYE GOBRAHI PASCHIM TOL 3) Construction & Maintenance Of Road & C.D. Work For MADHIYA CHOWK TO BOKHARI ROAD UNDER MMGSY .

#### a) 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

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004



# SKKSS & Co

(32)  
Tel : +91 9263374200  
Email- rwdgst@gmail.com

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.

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.



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NALA ROAD, PATNA - 800004



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

- b) 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;
- c) It has observed that for certain work rate analysis did not match/incomplete with the approved BOQ. Hence the work items of these type has been removed from our computation.
- d) 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.
- e) 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 as submitted by contractor is **Rs. 22,96,776/-** while as per our calculation it is **Rs. 20,36,356/-** Hence which is result in saving of **Rs. 2,60,420/-**

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NALA ROAD, PATNA - 800004





# SKKSS & Co

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

- 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/contrary 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*  
*05/09/24*  
Authorized Signatory  
Enclosed: -



- 1) GST claim computation

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004

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## Annexure-I

## GST Impact Assessment of M/S KUWAR CONSTRUCTION

Agreement No : 30 MBD/WB-18 Benipatti-02

PROJECT NAME: Construction &amp; Maintenance of Road from Andheri to Parsauni Bhage Chowk Under Bisfi Block

Particulars	work value in which OH @ 10% and CP @ 10% has been considered	work value in which OH @ 12% and CP @ 10% has been considered	TOTAL
Work done till date (RA 2)	2,19,05,993	4,83,226	2,23,89,219
Work done in Pre-GST period	-	-	-
Work done in GST period (RA 01- RA 02)	2,19,05,993	4,83,226	2,23,89,219
Less: Rate Analysis incomplete	1,75,500	-	1,75,500
Work Value on which GST is assessed (A)	2,17,30,493	4,83,226	2,22,13,719
Less: Embedded GST (Annexure-II OR IIA)	5,53,698	32,369	5,86,067
Less: Embedded in OH (Annexure-III)	7,70,065	16,102	7,86,167
Taxable Value	2,04,06,729	4,34,755	2,08,41,484
Add: GST @ 12% (1)	24,48,807.52	52,170.59	25,00,978
Actual GST paid as per GSTR-3B (2)	-	-	25,00,978
Lower of 1 or 2	-	-	25,00,978
Revised work value (B)	-	-	2,33,42,462
GST Claim (B - A)	-	-	11,28,743



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Annexure-II							
M/S KUWAR CONSTRUCTION							
AGREEMENT NO : 30 MBD/WB-18 Benipatti-02							
DETAILS OF GST COMPONENT CONSIDERED for the Construction & Maintenance of Road from Andheri to Parsauni Bhage Chowk Under Bisfi Block work value in which OH @ 10% and CP @ 10% has been considered							
Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA 01 to RA 02	Basic Value of Material incl. GST	GST RATE (as per rate analysis)	GST $8 = 6/(100\% + 7) \times 7$
1	53mm to 26.5mm	cum	467.2	838.39	3,91,694	1%	3,878
2	26.5mm to 4.75mm	cum	509.67	1,147.12	5,84,655	1%	5,789
3	2.36mm below	cum	162.3	479.08	77,754	1%	770
4	53mm to 22.4 mm	cum	467.2	1,156.74	5,40,429	1%	5,351
5	stone screening type B 11.2mm	cum	351.99	219.54	77,275	1%	765
6	Bitumen Emulsion SS-1	tonne	47222.79	3.66	1,72,620	14%	21,199
7	Bitumen Emulsion RS-1	tonne	45041.97	2.58	1,16,222	14%	14,273
8	Bitumen Emulsion S-90	tonne	40609.08	18.46	7,49,724	14%	92,071
9	Stone Crushed	cum	479.28	202.26	96,938	1%	960
10	Crushed stone	cum	538.67	341.32	1,83,860	1%	1,820
11	cement	tonne	6063.10	168.55	10,21,919	24%	1,97,791
12	Coarse sand	cum	162.30	243.36	39,498	1%	391
13	Polytheen Sheet	sqm	16.25	2,083.32	33,854	14.00%	4,158
14	Bitumen Primer	tonne	47222.79	0.03	1,194	14.00%	147
15	Bituminous sealant	litre	26.29	96.08	2,526	14.00%	310
16	Jute rope	m	40.22	455.10	18,304	1.00%	181
17	Plasticizer	litre	188.65	763.55	1,44,043	24.00%	27,879
18	Joint Filler	sqm	1117.12	15.17	16,947	24.00%	3,280
19	Hot applied thermoplastic	litre	212.93	1,943.75	4,13,883	14.00%	50,828
20	Reflecting Glass Beads	kg	69.48	194.38	13,505	14.00%	1,659
21	40mm agg	cum	449.67	19.76	8,887	1.00%	88
22	20mm agg	cum	561.89	31.96	17,956	1.00%	178
23	10mm agg	cum	626.62	31.95	20,019	1.00%	198
24	Sand at site	cum	154.00	0.16	25	1.00%	0.2
25	Cement at site	tonne	6447.38	0.12	774	24.00%	150
26	RCC pipes NP4	m	3050.04	34.20	1,04,311	14.00%	12,810
27	Cement primer	litre	135.57	8.18	1,110	24.00%	215
28	Paint	litre	266.38	27.28	7,267	24.00%	1,406
29	HYSB Bar	tonne	51999.68	0.70	36,625	14.00%	4,498
30	Binding wire	kg	61.22	3.87	237	14.00%	29
Total							4,53,071
Total (after OH, CP & LWC)							5,53,698



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Annexure-IIA							
M/S KUWAR CONSTRUCTION							
AGREEMENT NO : 30 MBD/WB-18 Benipatti-02							
DETAILS OF GST COMPONENT CONSIDERED for the Construction & Maintenance of Road from Andheri to Parsauni Bhage Chowk Under Bisfi Block work value in which OH @ 12% and CP @ 10% has been considered							
Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA 01 to RA 02	Basic Value of Material incl. GST	GST RATE (as per rate analysis)	GST $8 = 6/(100\% + 7) \times 7$
1	2	3	4	5	6 (4X5)	7	
1	cement	tonne	6063.10	21.935	1,32,994	24%	25,741
2	Coarse sand	cum	162.30	38.647	6,272	1%	62
3	40mm agg	cum	449.67	25.151	11,310	1%	112
4	20mm agg	cum	561.89	9.262	5,204	1%	52
5	10mm agg	cum	626.62	7.588	4,755	1%	47
						Total	26,013
						Total (after OH, CP & LWC)	32,369





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Annexure-III	
Computation of Embedded Tax in Overhead as per RCD Guideline.	
Agreement No : 30 MBD/WB-18 Benipatti-02	
Project Name : Construction & Maintenance of Road from Andheri to Parsauni Bhage Chowk Under Bisfi Block work value in which OH @ 10% and CP @ 10% has been considered	
Particulars	Amount
Total Work done till date (RA 02)	2,19,05,993
Less: Pre-GST work done value	-
Balance work to be in GST period	2,19,05,993
Less: Work value for which rate analysis not found	1,75,500
Work value for which GST impact is calculated	2,17,30,493
Less: Extra GST added in rate analysis	5,53,698
Work Value without taxes (A)	2,11,76,795
Less: LWC @ 1%	2,09,671
Work Value without taxes and LWC (B)	2,09,67,123
Less: OH and CP @ 21% (B)/1.21 x 0.21	36,38,922
Work Value without taxes, OH and CP (C)	1,73,28,201
Embedded Taxes @ 4% on above (C) x 4% - (D)	6,93,128
Contractor Profit on above embedded taxes computed @ 10% - E	69,313
LWC @ 1% on embedded taxes in CP and OH (F)	7,624
Total Embedded taxes on OH, CP, LWC (D+E+F)	7,70,065



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Annexure-III	
Computation of Embedded Tax in Overhead as per RCD Guideline.	
Agreement No : 30 MBD/WB-18 Benipatti-02	
Project Name : Construction & Maintenance of Road from Andheri to Parsauni Bhage Chowk Under Bisfi Block work value in which OH @ 12% and CP @ 10% has been considered	
Particulars	Amount
Total Work done till date (RA 02)	4,83,226
Less: Pre-GST work done value	-
Balance work to be in GST period	4,83,226
Less: Work value for which rate analysis not found	-
Work value for which GST impact is calculated	4,83,226
Less: Extra GST added in rate analysis	32,369
Work Value without taxes (A)	4,50,857
Less: LWC @ 1%	4,464
Work Value without taxes and LWC (B)	4,46,393
Less: OH and CP @ 23.2% (B)/1.232 x 0.232	84,061
Work Value without taxes, OH and CP (C)	3,62,332
Embedded Taxes @ 4% on above (C) x 4% - (D)	14,493
Contractor Profit on above embedded taxes computed @ 10% - E	1,449
LWC @ 1% on embedded taxes in CP and OH (F)	159
Total Embedded taxes on OH, CP, LWC (D+E+F)	16,102





**अधीक्षण अभियन्ता का कार्यालय,  
ग्रामीण कार्य विभाग, कार्य अंचल, मधुबनी।**

प्रेषक, पत्रांक :- 950 अनु0/मधुबनी। दिनांक :- 08/10/2024

ई0 दीपनारायण प्रसाद,  
अधीक्षण अभियन्ता।

सेवा में,  
कार्यपालक अभियन्ता,  
ग्रामीण कार्य विभाग,  
कार्य प्रमंडल, बेनीपट्टी।

विषय:- **MMGSY (W.B) योजनान्तर्गत एकरारनामा संख्या-30 MBD/WB-18 Benipatti-02 के अंतर्गत कुल 03 पथों में GST की प्रतिपूर्ति (Reimbursement) हेतु संवेदक, कुंवर कन्सट्रक्शन दरभंगा द्वारा समर्पित दावा की स्वीकृति के सम्बन्ध में।**

प्रसंग:- अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा, पटना का पत्रांक-RWD/GST CLAIM/2024-25/413 - 2766 अनु0, दिनांक-01.10.2024 एवं आपका पत्रांक-489 अनु0, दिनांक-05.04.2023

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के संदर्भ में कहना है कि आपके प्रमंडल अंतर्गत MMGSY (W.B) योजनान्तर्गत एकरारनामा संख्या-30 MBD/WB-18 Benipatti-02 के अंतर्गत निम्नलिखित 03 पथों में GST की प्रतिपूर्ति (Reimbursement) हेतु संवेदक, कुंवर कन्सट्रक्शन दरभंगा के द्वारा विभाग में समर्पित दावा की स्वीकृति ग्रामीण कार्य विभाग द्वारा गठित GST समिति द्वारा GST Claim के निष्पादन हेतु दिनांक-08.09.2024 को आहुत बैठक की कार्यवाही में GST परामर्शी फर्म M/s SKKSS & Co, Patna के जॉच प्रतिवेदन के आधार पर समीक्षोपरांत निम्न विवरणी के कॉलम 3 में अंकित राशि की स्वीकृति प्रदान की गई है।

क्र0सं0	पथ का नाम	स्वीकृत राशि
1	2	3
1	Const. & Main of Road from Andheri to Parsauni Bhage Chowk under Bisfi Block	Rs. 11,28,743/-
2	Const. & Main of Road & CD work for Bisfi Main road to Bisfi Haat hote huye Gobrahi Paschim Tol	Rs. 03,44,854/-
3	Const. & Main of Road & CD work for Madhiya Chowk to Bokhari Road	Rs. 05,62,759/-
	<b>Total</b>	<b>Rs. 20,36,356/-</b>

अतः GST परामर्शी फर्म M/s SKKSS & Co के जॉच प्रतिवेदन के आधार पर विभागीय GST समिति की अनुशंसा की छायाप्रति संलग्न करते हुए उक्त विवरणी के कॉलम 3 में अंकित राशि के भुगतान हेतु निम्न शर्तों के साथ अनुमति प्रदान की जाती है:-

1. किसी भी परिस्थिति में व्यय को प्रशासनिक स्वीकृति के अनुक्षेत्र सीमा के अन्तर्गत रखा जाए।
2. यदि भविष्य में दावा नियमानुकूल नहीं पाया गया, तो उक्त सम्पूर्ण राशि एक मुस्त संवेदक के अगले विपत्र/अग्रधन की राशि से समायोजित कर ली जाय।

अनु0:-यथोक्त।

विश्वासभाजन,

अधीक्षण अभियन्ता,

ग्रामीण कार्य विभाग, कार्य अंचल, मधुबनी।

08/10/24