

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:- RWD/ GST CLAIM 2024-25/301 3548 अजु

पटना / दिनांक:- 21/11/2024

प्रेषक,

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

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल-दरभंगा।

विषय : MMGSY (SC) योजनान्तर्गत Construction and Maintenance of road & C.D work Lalkila Chowk to Suraj Nagar tol in Benipatti Block में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-बेनीपट्टी का पत्रांक-690 अनु0, दिनांक-10.05.2023

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 7,67,573/- 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 6,16,938/- 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

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापक- RWD/ GST CLAIM 2024-25/301 3548

पटना / दिनांक:- 21/11/2024

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल-बेनीपट्टी को सूचना के माध्यम से

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 -...12/11/24.. को आहूत बैठक की कार्यवाही**

विषय :- MMGSY (SC) योजनान्तर्गत Construction and Maintenance of Road & C.D work for Lalkila Chowk to Suraj Nagar Tol in Benipatti Block एकरारनामा संख्या 25 S.B.D/2019-20 में जी.एस.टी. दावा की स्वीकृति के संबंध में

प्रसंग :- कार्य प्रमंडल, बेनीपट्टी का पत्रांक 690 अनु० दिनांक 10.05.2023

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, बेनीपट्टी द्वारा विषयांकित पथ में रु० 7,67,573 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. 6,16,938/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 25 S.B.D/2019-20 विषयांकित कार्य Construction and Maintenance of Road & C.D work for Lalkila Chowk to Suraj Nagar Tol in Benipatti Block के लिए दावे की राशि रु. 6,16,938/- रुपये मात्र संवेदक मां कंस्ट्रक्शन को भुगतान की अनुशंसा की जाती है।



Shiveta Singh
12/11/24

विभागीय GST Consultant

वित्त प्रबंधक

(Taxation)

Shiveta Singh
12/11/24

Prabhu Kumar
12/11/24

वित्त प्रबंधक

GST नोडल प्रदाधिकारी

12/11/24

06.05.2024

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 Maa Construction vide agreement no. 25 S.B.D/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, Benipatti, letter no. 690 dated 10.05.2023

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)
25 S.B.D/ 2019-20	Construction and Maintenance of Road & C.D work for Lalkila Chowk to Suraj Nagar Tol in Benipatti Block	6,16,938 (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 Maa Construction for the following project with reference to the Construction and Maintenance of Road & C.D work for Lalkila Chowk to Suraj Nagar Tol in Benipatti Block.

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 04. GST impact in later RA bills have to be verified and audited on submission of bill by M/s Maa Construction 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) That the GST Impact calculation is made on the following premise:
 - a) That the above work is a Construction and Maintenance of Road & C.D work for Construction and Maintenance of Road & C.D work for Lalkila Chowk to Suraj Nagar Tol in Benipatti Block.



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

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NALA ROAD, PATNA - 800004



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) The Tax rates of Sand at site & Cement at site was not mentioned in the Rate Analysis of similar Items. However, we have assumed embedded Tax as mentioned in rate analysis of similar item.
- f) We have verified the tax deposit status for the year 2019-20, 2020-21. It has been observed that for the year 2019-20, the total taxable Value shown in GST-TDS is of **Rs 6,87,66,971** whereas in the GSTR 3B filed the gross turnover has been reported at **Rs. 6,08,07,201** thus leading to short-disclosure of turnover by **Rs 5,91,880** [$6,87,66,971/1.12 - 6,08,07,201$]. Now, during the year 2020-21, total Taxable value shown in GST TDS is of **Rs. 5,40,05,718** whereas in the GSTR 3B filed the gross turnover has been reported at **Rs. 5,00,68,961** which is more than GST TDS received by **Rs 18,49,570** [$5,40,05,718/1.12 - 5,00,68,961$]. Hence, it can be concluded that the short-disclosure of FY 2019-20, has been set-off by excess turnover as reported in FY 2020-21.
- g) 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.

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004



- h) 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.
- 4) 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.
- 5) That the GST claim amount submitted for approval by the Contractor was **Rs. 7,67,573/-** while as per our calculation the GST claim amount shall be **Rs. 6,16,938/-** which result in savings of **Rs. 1,50,635/-**
- 6) 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.

Shivendra Singh
Authorized Signatory



Enclosed: -

1. GST claim computation

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Annexure -I
GST Impact Assessment of M/s Maa Construction

Agreement No: 25 S.B.D/2019-20

**Project Name: Construction & Maintenance Of Road & C.D. Work For Lalkila Chowk to Suraj
Nagar Tol in Benipatti Block**

Particulars	Amount
Total Work done till date (RA 04) [after 0.51% below] (Annexure-II) (PG No - 186)	1,51,03,220
Less: Pre-GST work done value	-
Balance work done in GST period	1,51,03,220
Less: Work value for which rate analysis not found/Incomplete (Annexure-II)	2,19,936
Work value for which GST impact is calculated	1,48,83,283
Less: Extra GST added in rate analysis (Annexure-III)	5,21,555
Less: GST added in OH component (Annexure-IV)	5,22,245
Taxable Value	1,38,39,484
Add: GST @ 12%	16,60,738
Revised Work Value	1,55,00,222
GST reimbursement recommended	6,16,938



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Annexure-III

M/s Maa Construction

Agreement No. : 25 S.B.D/2019-20

DETAILS OF GST COMPONENT CONSIDERED FOR THE CONSTRUCTION AND MAINTENANCE OF ROAD AND C.D WORK FOR
LALKILA CHOWK TO SURAJ NAGAR TOL IN BENIPATTI BLOCK

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA 01 to 04	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 26.5 mm	cum	467.20	555.81	2,59,675	1%	2,571
2	Well graded GSB 26.5 mm to 4.75 mm	cum	509.67	714.61	3,64,218	1%	3,606
3	Well graded GSB 2.36 mm below	cum	162.30	317.61	51,548	1%	510
4	Aggregate Grading III 53 mm to 22.4 mm	cum	467.20	784.70	3,66,610	1%	3,630
5	Stone screening Type B 11.2 mm for Grading III	cum	351.99	155.64	54,785	1%	542
6	Bitumen Emulsion (SS-1)	tonne	47222.79	5.42	2,55,901	14%	31,426
7	Bitumen Emulsion (RS-1)	tonne	45041.97	1.75	78,798	14%	9,677
8	Bitumen (S-90)	tonne	40609.08	12.12	4,92,121	14%	60,436
9	Stone crushed aggregates	cum	479.28	172.21	82,537	1%	817
10	Crushed stone coarse aggregates	cum	538.67	336.49	1,81,258	1%	1,795
11	coarse sand	cum	162.30	268.26	43,539	1%	431
12	cement	tonne	6063.10	202.55	12,28,069	24%	2,37,691
13	Polythene Sheet	sqm	16.25	2056.34	33,415	14%	4,104
14	Bituminous sealant	litre	26.29	94.72	2,490	14%	306
15	Jute rope	m	40.22	448.66	18,045	1%	179
16	Plasticizer	litre	188.65	608.18	1,14,733	24%	22,206
17	Joint filler board	sqm	1117.12	14.96	16,707	24%	3,233.56
18	Hot applied thermoplastic compound	litre	212.93	1426.88	3,03,824	14%	37,312
19	Reflectorising glass beads	kg	69.48	142.69	9,914	14%	1,217
20	40mm Aggregate	cum	449.67	82.07	36,906	1%	365



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21	20mm Aggregate	cum	561.89	76.92	43,220	1%	428
22	10mm Aggregate	cum	626.62	37.60	23,561	1%	233
23	Bricks	Nos	5.35	10186.00	54,495	1%	540
24	Fine Sand	cum	118.84	6.23	740	1%	7
25	sand at site	cum	154.99	0.08	12	1%	0.12
26	cement at site	tonne	6454.74	0.06	387	24%	75
27	RCC Pipe NP3	m	3050.04	15.00	45,751	14%	5,618
Total							4,28,957
Total (after OH ,CP & LWC)							5,24,228
Total (after 0.51% below)							5,21,555



Annexure-IV
Computation of Embedded Tax in Overhead as per RCD Guideline

Agreement No: 25 S.B.D/2019-20

**Project Name: Construction & Maintenance Of Road & C.D. Work For Lalkila Chowk to
 Suraj Nagar Tol in Benipatti Block**

Particulars	Amount
Total Work done till date (RA 04) [after .51% below] (Annexure-II)	1,51,03,220
Less: Pre-GST work done value	-
Balance work to be in GST period	1,51,03,220
Less: Work value for which rate analysis not found (Annexure-II)	2,19,936
Work value for which GST impact is calculated	1,48,83,283
Less: Extra GST added in rate analysis (Annexure-III)	5,21,555
Work Value without taxes	1,43,61,728
Less: LWC @ 1%	1,42,195
Work Value without taxes & LWC (A)	1,42,19,533
Less: OH and CP @ 21% (A)/1.21 x 0.21	24,67,853
Work Value without taxes, OH,CP & LWC(B)	1,17,51,680
Embedded Taxes @ 4% on above (B) x 4%	4,70,067
Contractor Profit on above embedded taxes computed	47,007
LWC @ 1% on embedded taxes in CP and OH	5,171
Total Embedded taxes on OH ,CP & LWC	5,22,245

