भारतीय गैर न्यायिक INDIA NON JUDICIAL

भारत

एक हजार रुपये ONE THOUSAND RUPEES

रु.1000 Rs.1000

सत्यमेव जयते

INDIA

बिहार BIHAR

11 MAR 2025

TREASURY OFFICE, BEGUSARAI

AZ 842181

ललित प्र० सिंह
स्टांप विक्रेता बेगूसराय
ला० नं०–187-88

Agreement

Agr- 02 Suppl/25-26

This agreement, made the 19 day of April 2025 .

Between **The Executive Engineer, RWD Work Division Katihar For (Name and address of employer)(hereinafter called "the Name and Address of Contractor") of the part, and**

R K Construction.

At-Opposite D.P.S School,NH 31 Near Petrol Pump.Mahammadpur,

PO+PS-Begusarai,Dist-Begusarai

Where as the Employer is desirous that the contractor execute Construction and maintenance of Road "MMGSY-NDB-BRRP-191-Katihar" Under MMGSY(NDB-BRICKS) [name and identification number of contract] (hereinafter called "the works") and the Employer has accepted the Bid by the contractor for the execution and completion of such works and the remedying of any defects there in at a cost of Rupees 27,15,514.00 (Rs. Five Crore Fourty Lacs Twenty Five Thousand Eight Hundred Twenty Five Only) Against Sanction of GST Claim from BRRDA Vide Letter No 870 we Dt 06.03.2025.

M/s R. K. CONSTRUCTION
PARTNER

19.04.25

19/4/25
Executive Engineer
R.W.D. (W) Division Katihar
19.4.25

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक– RWD/GST CLAIM/2024-25/738 – 870 (3/10)   पटना / दिनांक– 06.03.2025

प्रेषक,

उज्ज्वल कुमार सिंह, भा०व०से०
अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ग्राडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल–पूर्णियाँ।

विषय : **MMGSY(NDB-BRICS) योजनान्तर्गत Construction and Maintenance of road (i) Dherua To Kharbanna (ii) L038 to Jagernathpur tola (iii) Nawada to Kazibari (iv) Katihar Purnea road MES To Paltani tola (v) Katihar Hasanganj PWD road Haji Bashir tola to Khorwa via Mehdai (vi) House of Umashankar Bhatwara to Adiwasi Chaini tola में जी०एस०टी० दावा की स्वीकृति के संबंध में।**

प्रसंग– कार्य प्रमंडल–कटिहार का पत्रांक–1836 अनु0, दिनांक–12.09.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रू 27,15,514 / – 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 27,15,514 / – 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 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 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

अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ग्राडा

पटना / दिनांक:–06.03.2025

ज्ञापांक– RWD/GST CLAIM/2024-25/738 – 870

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

अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ग्राडा

ज्ञापांक 375 पूर्णियाँ / दिनांक 10/03/25
प्रतिलिपि :- कार्यपालक अभियंता ग्रामीण कार्य विभाग कार्य प्रमण्डल कटिहार को सूचनार्थ एवं आवश्यक कारवाई हेतु प्रेषित।

10/3/25
अधीक्षण अभियंता
ग्रामीण कार्य विभाग
कार्य अंचल, पूर्णियाँ

1314/25

Executive Engineer
R.W.D. (W) Division Katihar

19.04.25

19.4.25

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की दिनांक – 20/2/25 को आहूत बैठक की कार्यवाही

विषयः–MMGSY(NDB-BRICS) योजनान्तर्गत Const. and Maintenane Package MMGSY –NDB –BRRP -191- Katihar (1. Dherua To Kharbanna) (3. L038 to Jagernathpur Tola) (5. Nawada to Kazibari) (6. Katihar Purnea road MES To Paltania Tola) (7. Katihar Hasanganj PWD road Haji Bashir Tola To Khorwa via Mehdai) (8. House of Umashankar Bhatwara To Adiwasi Chaini Tola). **एकरारनामा संख्या 05/SBD/2022-23 में जी॰एस॰टी॰ दावा की स्वीकृति के संबंध में।**

प्रसंग :– कार्य प्रमंडल, कटिहार का पत्रांक 1836 दिनांक 12.09.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, , कटिहार द्वारा विषयांकित पथ में रु० **27,15,514/-** 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॰ **27,15,514/-** मात्र की राशि के दावे के योग्य पाया गया है।

SKKSS & Co. * Chartered Accountants * PATNA

19.04.25

Executive Engineer
R.W.D. (W) Division Katihar

19.4.25

05/SBD/2022-23	Const. and Maintenance of Package MMGSY –NDB – BRRP -191-Katihar (1. Dherua To Kharbanna) Under MMGSY (NDB-BRICS).	Rs. 13,60,030/-	Rs. 13,60,031/-	Rs.13,60,030/-
05/SBD/2022-23	Const. and Maintenance of Package MMGSY –NDB – BRRP -191- Katihar (3. L038 to Jagernathpur Tola) Under MMGSY (NDB-BRICS).	Rs. 1,21,910/-	Rs. 1,21,910/-	Rs. 1,21,910/-
05/SBD/2022-23	Const. and Maintenance of Package MMGSY –NDB – BRRP -191- Katihar (5. Nawada to Kazibari) Under MMGSY (NDB-BRICS).	Rs. 5,18,450/-	Rs. 5,18,450/-	Rs. 5,18,450/-
05/SBD/2022-23	Const. and Maintenance of Package MMGSY –NDB – BRRP -191- (6. Katihar from Katihar Purnea road MES To Paltania Tola) Under MMGSY (NDB-BRICS).	Rs. 1,23,306/-	Rs. 1,23,306/-	Rs. 1,23,306/-
05/SBD/2022-23	Const. and Maintenance of Package MMGSY –NDB – BRRP -191- Katihar (7. Katihar Hasanganj PWD road Haji Bashir Tola To Khorwa via Mehdai) Under MMGSY (NDB-BRICS).	Rs. 3,73,392/-	Rs. 3,73,392/-	Rs. 3,73,392/-

SKKSS & Co. Chartered Accountants PATNA

Bharan 19.04.25

19/4/25

Executive Engineer
R.W.D. (W) Division Katihar
19.4.25

SKKSS & Co

481
Tel : +91 9263374200
Email- rwdgst@gmail.com

06.02.2025

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 R K Construction vide agreement no. 05/SBD/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, Katihar RWD letter no. 1836 dated 12.09.2024

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 ₹)**
05/SBD/2022-23	Const. and Maintenance of Package MMGSY –NDB –BRRP -191-Katihar (1. Dherua To Kharbanna) Under MMGSY (NDB-BRICS).	Rs. 13,60,031/-
05/SBD/2022-23	Const. and Maintenance of Package MMGSY –NDB –BRRP -191- Katihar (3. L038 to Jagernathpur Tola) Under MMGSY (NDB-BRICS).	Rs. 1,21,910/-

SKKSS & Co. * Chartered Accountants * PATNA

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

19/4
Executive Engineer
R.W.D. (W) Division Katihar

Bhawan 19.04.25

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

SKKSS & Co

05/SBD/2022-23	Const. and Maintenance of Package MMGSY –NDB –BRRP -191- Katihar (5. Nawada to Kazibari) Under MMGSY (NDB-BRICS).	Rs. 5,18,450/-
05/SBD/2022-23	Const. and Maintenance of Package MMGSY –NDB –BRRP -191- Katihar (6. Katihar Purnea road MES To Paltania Tola) Under MMGSY (NDB-BRICS).	Rs. 1,23,306/-
05/SBD/2022-23	Const. and Maintenance of Package MMGSY –NDB –BRRP -191- Katihar (7. Katihar Hasanganj PWD road Haji Bashir Tola To Khorwa via Mehdai) Under MMGSY (NDB-BRICS).	Rs. 3,73,392/-
05/SBD/2022-23	Const. and Maintenance of Package MMGSY –NDB –BRRP -191- Katihar (8. House of Umashankar Bhatwara To Adiwasi Chaini Tola) Under MMGSY (NDB-BRICS).	Rs. 2,18,466/-
	Total	**Rs. 27,15,555/-**

SKKSS & Co. PATNA Chartered Accountants

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

19/4/23

19.04.23

Executive Engineer
R.W.D. (W) Division Katihar

SKKSS & Co

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

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

a) That the above work is a:

(i) Const. and Maintenance of Package MMGSY –NDB –BRRP -191-Katihar (1. Dherua To Kharbanna) Under MMGSY (NDB-BRICS).

(ii) Const. and Maintenance of Package MMGSY –NDB –BRRP -191-Katihar (3. L038 to Jagernathpur Tola) Under MMGSY (NDB-BRICS).

(iii) Const. and Maintenance of Package MMGSY –NDB –BRRP -191-Katihar (5.Nawada to Kazibari) Under MMGSY (NDB-BRICS).

(iv) Const. and Maintenance of Package MMGSY –NDB –BRRP -191-Katihar (6. Katihar Purnea road MES To Paltania Tola) Under MMGSY (NDB-BRICS).

(v) Const. and Maintenance of Package MMGSY –NDB –BRRP -191-Katihar (7. Katihar Hasanganj PWD road Haji Bashir Tola To Khorwa via Mehdai) Under MMGSY (NDB-BRICS).

(vi) Const. and Maintenance of Package MMGSY –NDB –BRRP -191-Katihar (8. House of Umashankar Bhatwara To Adiwasi Chaini Tola) Under MMGSY (NDB-BRICS).

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) That the GST claim amount submitted for approval by the Contractor was **Rs. 27,15,514/-** while as per our calculation the GST claim stands at **Rs. 27,15,555/-** ,which is within the differential tax amount to be paid, Thus we recommend payment of **Rs. 27,15,514/-**.

SKKSS & Co. Chartered Accountants PATNA

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

19/4/25

Executive Engineer
R.W.D. (W) Division Katihar
19.4.25

478
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d) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment of **Rs. 27,15,514/-.**

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

Shweta Singh
06/02/25
Authorized Signatory

SKKSS & Co. PATNA Chartered Accountants

Enclosed: -

GST claim computation

19/4/25

Executive Engineer
R.W.D. (W) Division Katihar

19.4.25

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R K Construction

Agreement no. - 05/SBD/2022-23

Const. and Maintenance of Package MMGSY-NDB-BRRP-191-Katihar (1. Dherua to kharbanna) Under MMGSY (NDB-BRICS)

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate / MB (A)	Embedded GST (B)	GST paid as per GSTR 3B (C)		Actual GST to be paid D=(A-B)x18%	Claim [(C)-(B)]
1	1	15-03-2023	35,35,049	30,01,448	5,39,245	[A/1.18*0.18]	46,06,285	13,60,031
2	2	06-04-2023	73,34,495		11,18,821			
3	3	04-05-2023	7,21,790		1,10,104			
4	4	22-06-2023	44,46,009		6,78,205			
5	5	03-07-2023	34,73,158		5,29,804			
6	6	20-07-2023	17,49,515		2,66,875			
7	7	19-08-2023	42,09,434		6,42,117			
8	8	11-10-2023	31,22,468		4,76,309			
		TOTAL	2,85,91,918	30,01,448	43,61,479		46,06,285	13,60,031

Computation of Embedded taxes

Particulars	Amount
Total Work Done Value excluding taxes, cess etc (RA 08)	2,52,11,776
GST @ 12% [A]	30,25,413
LWC @ 1%	2,52,118
Seigniorage fees	3,30,900
Work Done Value Including taxes, cess and fees [B]	2,88,20,207
Work Done Value Including taxes, cess and fees (after 0.01 % below)	2,88,17,325
Total Payment made [C]	2,85,91,918
GST embedded in total work done (%) [D]=(A/B)	10.4975%
Embedded tax from RA Bill 01 to 08 [C x D]	30,01,448

SKKSS & Co. PATNA Chartered Accountants

Executive Engineer
R.W.D. (W) Division Katihar
19.4.25

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R K Construction

Agreement no. - 05/SBD/2022-23

Const. and Maintenance of Package MMGSY-NDB-BRRP-191-Katihar (3. 1.038 to Jagernathpur Tola) Under MMGSY (NDB-BRICS)

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate / MB (A)	Embedded GST (B)	GST paid as per GSTR 3B (C)		Actual GST to be paid D=(A-B)x18%	Claim [(Lower of C & D)-(B)]
1	1	03-11-2023	25,63,152	2,69,079	3,90,989	[A/1.18*0.18]	4,12,933	1,21,910
		TOTAL	**25,63,152**	**2,69,079**	**3,90,989**		**4,12,933**	**1,21,910**

Computation of Embedded taxes

Particulars	Amount
Total Work Done Value excluding taxes, cess etc (RA 01)	22,42,552
GST @ 12% [A]	2,69,106
LWC @ 1%	22,426
Seigniorage fees	29,325
Work Done Value Including taxes, cess and fees [B]	25,63,409
Work Done Value Including taxes, cess and fees (after 0.01% below)	25,63,152
Total Payment made [C]	25,63,152
GST embedded in total work done (%) [D]=(A/B)	10.4980%
Embedded tax from RA Bill 01 [C x D]	**2,69,079**

S.K.K.S.S & Co. * Chartered Accountants * PATNA

Executive Engineer
R.W.D. (W) Division Katihar
19.4.25

R.K Construction

Statement showing project wise payment details and remittance of tax

Particulars	2022-23 Mar	2023-24 Apr	2023-24 May	2023-24 Jun	2023-24 Jul	2023-24 Aug	2023-24 Oct	2023-24 Nov	2023-24 Jan	2023-24 Mar	2024-25 Apr	2024-25 May	2024-25 June	2024-25 Jul	Grand Total
Drena to Kharbanna	35,35,049	73,34,495	7,21,790	44,46,009	52,22,673	42,09,431	31,22,468								2,85,91,918
Hasanganj PWD road Haji vashir tola	14,08,902		16,96,846			37,39,364			10,22,589						78,67,701
Katihar purnea road MES								21,51,048		4,68,823					26,19,871
LE38 to Jagarnathpur tola								25,63,152							25,63,152
Nawada to Kajibari	53,12,309	24,86,216	23,38,699			6,87,250	41,939				77,920				1,09,44,333
Umashankar bhatwara to Adiwasi chaini tola										36,80,642				9,31,681	46,12,323
Grand Total	1,02,56,260	98,20,711	47,57,335	44,46,009	52,22,673	86,36,018	31,64,407	47,14,200	10,22,589	41,49,465	77,920			9,31,681	5,71,99,290
RWD, Katihar	1,02,56,260	98,20,711	47,57,335	44,46,009	52,22,673	86,36,018	31,64,407	47,14,200	10,22,589	41,49,465	3,03,327			9,31,681	5,74,24,705
FLOOD CONTROL DIVISION,BEGUSARAI	20,82,528									21,42,000					42,24,528
RWD, BALLIA	42,62,202	43,99,338	20,77,169	30,33,854	53,76,649	1,13,661				13,40,342					2,06,03,215
BIHAR STATE EDUCATIONAL INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED					1,70,46,200			1,57,52,100		1,47,43,900	98,41,200		1,62,34,700		7,36,18,100
MINOR IRRIGATION DIVISION BEGUSARAI					87,44,000										87,44,000
Total as per GSTR 7A [A]	1,66,00,990	1,42,20,049	68,34,504	74,79,863	3,63,89,522	87,49,709	31,64,407	2,04,66,300	10,22,589	2,23,75,707	1,01,44,527		1,62,34,700	9,31,681	16,46,14,548
Net Taxable value b = [A/1.18]	1,40,68,636	1,20,50,889	57,91,953	63,38,867	3,08,38,578	74,15,008	26,81,701	1,73,44,322	8,66,601	1,89,62,464	85,97,057	-	1,37,58,220	7,39,560	13,95,03,854
Taxable value as per GSTR 3B	1,40,68,636	1,20,50,728	57,92,207	63,38,867	3,09,34,931	74,15,008	26,81,701	1,73,44,322	8,66,601	1,89,62,464			2,23,55,277	7,39,560	13,96,00,300
CGST @ 9%	12,66,177	10,84,566	5,21,299	5,70,498	27,84,144	6,67,351	2,41,353	15,60,989	77,994	14,84,171			20,11,975	71,060	1,23,41,576
SGST @ 9%	12,66,177	10,84,566	5,21,299	5,70,498	27,81,144	6,67,351	2,41,353	15,60,989	77,994	14,84,171			20,11,975	71,060	1,23,41,576
Add: Payment through DRC 03										4,44,902					
GST @ 18%	25,32,354	21,69,131	10,42,597	11,40,996	55,68,288	13,34,701	4,82,706	31,21,978	1,55,988	34,13,244			40,23,950	1,42,120	2,46,83,152
Rate of Tax	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%			18%	18%
GSTR 7A (Page no.)	334	333	332	331	330	329	327	326	324	322	321		320	319	
GSTR 3B (Page no.)	379	373	368	362	356	350	344	341	388	376	370	365	359	353	

Note : In light of above statement it is to be noted that the Payment of tax has been made with the GSTR 3B return for the month of June 2024, for the payments received in the month of April, May & June 2024.

**Disclaimer : Above statement has been prepared on the basis of documents (Copy of returns, Payment certificate, Clarifications) provided by the Claimant.

SKKSS & Co. Chartered Accountants PATNA

Executive Engineer
R.W.D. (W) Division Katihar
19.4.25

R K Construction							
Agreement no. - 05/SBD/2022-23							
Const. and Maintenance of Package MMGSY-NDB-BRRP-191-Katihar (5. Nawada to Kazibari) Under MMGSY (NDB-BRICS)							
Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate / MB (A)	Embedded GST (B)	GST paid as per GSTR 3B (C)	Actual GST to be paid D=(A-B)x18%	Claim [(Lower of C & D)-(B)]
1	1	15-03-2023	53,12,309	11,51,025	8,10,352	[A/1.18*0.18]	17,62,795	5,18,450
2	2	12-04-2023	24,86,216		3,79,253			
3	3	28-05-2023	23,38,699		3,56,751			
4	4	02-08-2023	6,87,250		1,04,835			
5	5	11-10-2023	41,939		6,397			
6	6	18-04-2024	77,920		11,886			
		TOTAL	1,09,44,333	11,51,025	16,69,475		17,62,795	5,18,450

Computation of Embedded taxes

Particulars	Amount
Total Work Done Value excluding taxes, cess etc (RA 06)	95,92,835
GST @ 12% (A)	11,51,140
LWC @ 1%	95,928
Seigniorage fee	1,05,525
Work Done Value including taxes, cess and fees (B)	1,09,45,429
Work Done Value including taxes, cess and fees (after 0.01% below)	1,09,44,334
Total Payment made (C)	1,09,44,333
GST calculated in total work done [illegible]	10.5171%
Embedded GST from RA [illegible]	11,51,025

R K Construction								
Agreement no. - 05/SBD/2022-23								
Const. and Maintenance of Package MMGSY-NDB-BRRP-191-Katihar (5. Nawada to Kazibari) Under MMGSY (NDB-BRICS)								
Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate / MB (A)	Embedded GST (B)	GST paid as per GSTR 3B (C)		Actual GST to be paid D=(A-B)x18%	Claim [(Lower of C & D)-(B)]
1	1	15-03-2023	53,12,309	11,51,025	8,10,352	[A/1.18*0.18]	17,62,795	5,18,450
2	2	12-04-2023	24,86,216		3,79,253			
3	3	28-05-2023	23,38,699		3,56,751			
4	4	02-08-2023	6,87,250		1,04,835			
5	5	11-10-2023	41,939		6,397			
6	6	18-04-2024	77,920		11,886			
		TOTAL	1,09,44,333	11,51,025	16,69,475		17,62,795	5,18,450

Computation of Embedded taxes

Particulars	Amount
Total Work Done Value excluding taxes, cess etc (RA 06)	95,92,835
GST @ 12% [A]	11,51,140
LWC @ 1%	95,928
Seigniorage fees	1,05,525
Work Done Value Including taxes, cess and fees [B]	1,09,45,429
Work Done Value Including taxes, cess and fees (after 0.01% below)	1,09,44,334
Total Payment made [C]	1,09,44,333
GST embedded in total work done (%) [D]=(A/B)	10.5171%
Embedded tax from RA Bill 01 to 06 [C x D]	11,51,025

S K S S & Co. * Chartered Accountants * PATNA

Executive Engineer
R.W.D. (W) Division Katihar

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R.K Construction

Statement showing project wise payment details and remittance of tax

Particulars	2022-23 Mar	2023-24 Apr	2023-24 May	2023-24 Jun	2023-24 Jul	2023-24 Aug	2023-24 Oct	2023-24 Nov	2023-24 Jan	2023-24 Mar	2024-25 Apr	2024-25 May	2024-25 June	2024-25 Jul	Grand Total
Derua to Kharbanna	35,35,049	73,34,495	7,21,790	44,46,009	52,22,673	42,09,434	31,22,468								2,85,91,918
Hasanganj PWD road Haji vashir tola	14,08,902		16,96,846			37,39,364			10,22,589						78,67,701
Katihar purnea road MES								21,51,048		4,68,823					26,19,871
L038 to Jagarnathpur tola								25,63,152							25,63,152
Nawada to Kajibari	53,12,309	24,86,216	23,38,699			6,87,250	41,939				77,920				1,09,44,333
Umashankar bhatwara to Adiwasi chaini tola										36,80,642				9,31,681	46,12,323
Grand Total	1,02,56,260	98,20,711	47,57,335	44,46,009	52,22,673	86,36,048	31,64,407	47,14,200	10,22,589	41,49,465	77,920			9,31,681	5,71,99,298
RWD, Katihar	1,02,56,260	98,20,711	47,57,335	44,46,009	52,22,673	86,36,048	31,64,407	47,14,200	10,22,589	41,49,465	3,03,327			9,31,681	5,74,24,705
FLOOD CONTROL DIVISION,BEGUSARAI	20,82,528									21,42,000					42,24,528
RWD, BALLIA	42,62,202	43,99,338	20,77,169	30,33,854	53,76,649	1,13,661				13,40,342					2,06,03,215
BIHAR STATE EDUCATIONAL INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED					1,70,46,200			1,57,52,100		1,47,43,900	98,41,200		1,62,34,700		7,36,18,100
MINOR IRRIGATION DIVISION BEGUSARAI					87,44,000										87,44,000
Total as per GSTR 7A [A]	1,66,00,990	1,42,20,049	68,34,504	74,79,863	3,63,89,522	87,49,709	31,64,407	2,04,66,300	10,22,589	2,23,75,707	1,01,44,527		1,62,34,700	9,31,681	16,46,14,548
Net Taxable value b = [A/1.18]	1,40,68,636	1,20,50,889	57,91,953	63,38,867	3,08,38,578	74,15,008	26,81,701	1,73,44,322	8,66,601	1,89,62,464	85,97,057	-	1,37,58,220	7,89,560	13,95,03,854
Taxable value as per GSTR 3B	1,40,68,636	1,20,50,728	57,92,207	63,38,867	3,09,34,931	74,15,008	26,81,701	1,73,44,322	8,66,601	1,89,62,464			2,23,55,277	7,89,560	13,96,00,300
CGST @ 9%	12,66,177	10,84,566	5,21,299	5,70,498	27,84,144	6,67,351	2,41,353	15,60,989	77,994	14,84,171			20,11,975	71,060	1,23,41,576
SGST @ 9%	12,66,177	10,84,566	5,21,299	5,70,498	27,84,144	6,67,351	2,41,353	15,60,989	77,994	14,84,171			20,11,975	71,060	1,23,41,576
Add: Payment through DRC 03										4,44,902					
GST @ 18%	25,32,354	21,69,131	10,42,597	11,40,996	55,68,288	13,34,701	4,82,706	31,21,978	1,55,988	34,13,244			40,23,950	1,42,120	2,46,83,152
Rate of Tax	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%		18%		18%	18%
GSTR 7A (Page no.)	334	333	332	331	330	329	327	326	324	322	321		320	319	
GSTR 3B (Page no.)	379	373	368	362	356	350	344	341	388	376	370	365	359	353	

Note : In light of above statement it is to be noted that the Payment of tax has been made with the GSTR 3B return for the month of June 2024, for the payments received in the month of April, May & June 2024.

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SKKSS & Co. * Chartered Accountants * PATNA

Executive Engineer
R.W.D. (W) Division Katihar
19.4.25

R K Construction

Agreement no. - 05/SBD/2022-23

Const. and Maintenance of Package MMGSY-NDB-BRRP-191-Katihar (6. Katihar Purnea road MES to Paltania tola) Under MMGSY (NDB-BRICS)

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate / MB (A)	Embedded GST (B)	GST paid as per GSTR 3B (C)		Actual GST to be paid D=(A-B)x18%	Claim [(Lower of C & D)-(B)]
1	1	09-11-2023	21,51,048	2,76,335	3,99,641	[A/1.18*0.18]	4,21,836	1,23,306
2	2	28-03-2024	4,68,823					
		TOTAL	26,19,871	2,76,335	3,99,641		4,21,836	1,23,306

Computation of Embedded taxes

Particulars	Amount
Total Work Done Value excluding taxes, cess etc (RA 02)	23,03,024
GST @ 12% [A]	2,76,363
LWC @ 1%	23,030
Seigniorage fees	17,717
Work Done Value Including taxes, cess and fees [B]	26,20,134
Work Done Value Including taxes, cess and fees (after 0.01 % below)	26,19,872
Total Payment made [C]	26,19,871
GST embedded in total work done (%) [D]=(A/B)	10.5477%
Embedded tax from RA Bill 01 to 02 [C x D]	2,76,335

SKKSS & Co. * Chartered Accountants * PATNA

Executive Engineer
R.W.D. (W) Division Katihar
9.4.25

R.K Construction

Statement showing project wise payment details and remittance of tax

Particulars	2022-23 Mar	2023-24 Apr	2023-24 May	2023-24 Jun	2023-24 Jul	2023-24 Aug	2023-24 Oct	2023-24 Nov	2023-24 Jan	2023-24 Mar	2024-25 Apr	2024-25 May	2024-25 June	2024-25 Jul	Grand Total
Devra to Kharbanna	35,35,049	73,34,495	7,21,790	44,46,009	52,22,673	42,09,434	31,22,468								2,85,91,918
Hasanganj PWD road Haji vashir tola	14,08,902		16,96,846			37,39,364			10,22,589						78,67,701
Katihar purnea road MES								21,51,048		4,68,823					26,19,871
L038 to Jagarnathpur tola								25,63,152							25,63,152
Nawada to Kajibari	53,12,309	24,86,216	23,38,699			6,87,250	41,939				77,920				1,09,44,333
Umashankar bhatwara to Adiwasi chaini tola										36,80,642				9,31,681	46,12,323
Grand Total	1,02,56,260	98,20,711	47,57,335	44,46,009	52,22,673	86,36,048	31,64,407	47,14,200	10,22,589	41,49,465	77,920			9,31,681	5,71,99,298
RWD, Katihar	1,02,56,260	98,20,711	47,57,335	44,46,009	52,22,673	86,36,048	31,64,407	47,14,200	10,22,589	41,49,465	3,03,327			9,31,681	5,74,24,705
FLOOD CONTROL DIVISION,BEGUSARAI	20,82,528									21,42,000					42,24,528
RWD, BALLIA	42,62,202	43,99,338	20,77,169	30,33,854	53,76,649	1,13,661				13,40,342					2,06,03,215
BIHAR STATE EDUCATIONAL INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED					1,70,46,200			1,57,52,100		1,47,43,900	98,41,200		1,62,34,700		7,36,18,100
MINOR IRRIGATION DIVISION BEGUSARAI					87,44,000										87,44,000
Total as per GSTR 7A [A]	1,66,00,990	1,42,20,049	68,34,504	74,79,863	3,63,89,522	87,49,709	31,64,407	2,04,66,300	10,22,589	2,23,75,707	1,01,44,527		1,62,34,700	9,31,681	16,46,14,548
Net Taxable value b = [A/1.18]	1,40,68,636	1,20,50,889	57,91,953	63,38,867	3,08,38,578	74,15,008	26,81,701	1,73,44,322	8,66,601	1,89,62,464	85,97,057	-	1,37,58,220	7,89,560	13,95,03,854
Taxable value as per GSTR 3B	1,40,68,636	1,20,50,728	57,92,207	63,38,867	3,09,34,931	74,15,008	26,81,701	1,73,44,322	8,66,601	1,89,62,464			2,23,55,277	7,89,560	13,96,00,300
CGST @ 9%	12,66,177	10,84,566	5,21,299	5,70,498	27,84,144	6,67,351	2,41,353	15,60,989	77,994	14,84,171			20,11,975	71,060	1,23,41,576
SGST @ 9%	12,66,177	10,84,566	5,21,299	5,70,498	27,84,144	6,67,351	2,41,353	15,60,989	77,994	14,84,171			20,11,975	71,060	1,23,41,576
Add: Payment through DRC 03										4,44,902					
GST @ 18%	25,32,354	21,69,131	10,42,597	11,40,996	55,68,288	13,34,701	4,82,706	31,21,978	1,55,988	34,13,244			40,23,950	1,42,120	2,46,83,152
Rate of Tax	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%		18%		18%	18%
GSTR 7A (Page no.)	334	333	332	331	330	329	327	326	324	322	321		320	319	
GSTR 3B (Page no.)	379	373	368	362	356	350	344	341	388	376	370	365	359	353	

Note : In light of above statement it is to be noted that the Payment of tax has been made with the GSTR 3B return for the month of June 2024, for the payments received in the month of April, May & June 2024.

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SKKSS & Co. PATNA Chartered Accountants

Executive Engineer
R.W.D. (W) Division Katihar
9.4.25

R K Construction

Agreement no. - 05/SBD/2022-23

Const. and Maintenance of Package MMGSY-NDB-BRRP-191-Katihar (7. Katihar Hasanganj PWD road Haji Bashir to Khorwa via Mehdai) Under MMGSY (NDB-BRICS)

SL No	RA Bill NO.	Date of payment	Payment as per Payment Certificate / MB (A)	Embedded GST (B)	GST paid as per GSTR 3B (C)		Actual GST to be paid D=(A-B)x18%	Claim [(Lower of C & D)-(B)]
1	1	16-03-2023	14,08,902	8,26,765	2,14,917	[A/1.18*0.18]	12,67,368	3,73,392
2	2	28-04-2023	16,96,846		2,58,841			
3	3	19-08-2023	37,39,364		5,70,411			
4	4	11-01-2024	10,22,589		1,55,988			
		TOTAL	78,67,701	8,26,765	12,00,158		12,67,368	3,73,392

Computation of Embedded taxes

Particulars	Amount
Total Work Done Value excluding taxes, cess etc (RA 04)	68,90,401
GST @ 12% [A]	8,26,848
LWC @ 1%	68,904
Seigniorage fees	82,335
Work Done Value Including taxes, cess and fees [B]	78,68,488
Work Done Value Including taxes, cess and fees (after 0.01 % below)	78,67,701
Total Payment made [C]	78,67,701
GST embedded in total work done (%) [D]=(A/B)	10.5083%
Embedded tax from RA Bill 01 to 04 [C x D]	8,26,765

Note 1 - For the payments received in the month of April 2023 amounting to Rs. 16,96,846/-, GST TDS has been deducted in succeeding month i.e.., in May 2023 by RWD, Katihar, further tax has also been paid in the same month on such taxable value.

Executive Engineer
R.W.D. (W) Division Katihar

SKKSS & Co. PATNA Chartered Accountants

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R.K Construction

Statement showing project wise payment details and remittance of tax

Particulars	2022-23 Mar	2023-24 Apr	2023-24 May	2023-24 Jun	2023-24 Jul	2023-24 Aug	2023-24 Oct	2023-24 Nov	2023-24 Jan	2023-24 Mar	2024-25 Apr	2024-25 May	2024-25 June	2024-25 Jul	Grand Total
Derwa to Khachanna	35,35,049	73,34,495	7,21,790	44,46,009	52,22,673	42,09,434	31,22,468								2,85,91,918
Basanganj PWD road Haji vashir tola	14,08,902		16,96,846			37,39,364			10,22,589						78,67,701
Katihar purnea road MES								21,51,048		4,68,823					26,19,871
L035 to Jagarnathpur tola								25,63,152							25,63,152
Newada to Kajibari	53,12,309	24,86,216	23,38,699			6,87,250	41,939				77,920				1,09,44,333
Umashankar bhatwara to Adiwasi chaini tola										36,80,642				9,31,681	46,12,323
Grand Total	1,02,56,260	98,20,711	47,57,335	44,46,009	52,22,673	86,36,048	31,64,407	47,14,200	10,22,589	41,49,465	77,920			9,31,681	5,71,99,298
RWD, Katihar	1,02,56,260	98,20,711	47,57,335	44,46,009	52,22,673	86,36,048	31,64,407	47,14,200	10,22,589	41,49,465	3,03,327			9,31,681	5,74,24,705
FLOOD CONTROL DIVISION,BEGUSARAI	20,82,528									21,42,000					42,24,528
RWD, BALLIA	42,62,202	43,99,338	20,77,169	30,33,854	53,76,649	1,13,661				13,40,342					2,06,03,215
BIHAR STATE EDUCATIONAL INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED					1,70,46,200			1,57,52,100		1,47,43,900	98,41,200		1,62,34,700		7,36,18,100
MINOR IRRIGATION DIVISION BEGUSARAI					87,44,000										87,44,000
Total as per GSTR 7A [A]	1,66,00,990	1,42,20,049	68,34,504	74,79,863	3,63,89,522	87,49,709	31,64,407	2,04,66,300	10,22,589	2,23,75,707	1,01,44,527		1,62,34,700	9,31,681	16,46,14,548
Net Taxable value b = [A/1.18]	1,40,68,636	1,20,50,889	57,91,953	63,38,867	3,08,38,578	74,15,008	26,81,701	1,73,44,322	8,66,601	1,89,62,464	85,97,057	-	1,37,58,220	7,89,560	13,95,03,854
Taxable value as per GSTR 3B	1,40,68,636	1,20,50,728	57,92,207	63,38,867	3,09,34,931	74,15,008	26,81,701	1,73,44,322	8,66,601	1,89,62,464			2,23,55,277	7,89,560	13,96,00,300
CGST @ 9%	12,66,177	10,84,566	5,21,299	5,70,498	27,84,144	6,67,351	2,41,353	15,60,989	77,994	14,84,171			20,11,975	71,060	1,23,41,576
SGST @ 9%	12,66,177	10,84,566	5,21,299	5,70,498	27,84,144	6,67,351	2,41,353	15,60,989	77,994	14,84,171			20,11,975	71,060	1,23,41,576
Add: Payment through DRC 03										4,44,902					
GST @ 18%	25,32,354	21,69,131	10,42,597	11,40,996	55,68,288	13,34,701	4,82,706	31,21,978	1,55,988	34,13,244			40,23,950	1,42,120	2,46,83,152
Rate of Tax	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%		18%		18%	18%
GSTR 7A (Page no.)	334	333	332	331	330	329	327	326	324	322	321		320	319	
GSTR 3B (Page no.)	379	373	368	362	356	350	344	341	388	376	370	365	359	353	

Note : In light of above statement it is to be noted that the Payment of tax has been made with the GSTR 3B return for the month of June 2024, for the payments received in the month of April, May & June 2024.

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SKKSS & Co. PATNA Chartered Accountants

Executive Engineer
R.W.D. (M) Division Katihar

R K Construction

Agreement no. - 05/SBD/2022-23

Const. and Maintenance of Package MMGSY-NDB-BRRP-191-Katihar (8. House of Umashankar Bhatwara to Adiwasi Chaini Tola) Under MMGSY (NDB-BRICS)

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate / MB (A)	Embedded GST (B)	GST paid as per GSTR 3B (C)		Actual GST to be paid D=(A-B)x18%	Claim [(Lower of C & D)-(B)]
1	1	28-03-2024	36,80,642	4,85,108	5,61,454	[A/1.18*0.18]	7,42,899	2,18,466
2	2	05-07-2024	9,31,681		1,42,121			
		TOTAL	46,12,323	4,85,108	7,03,575		7,42,899	2,18,466

Computation of Embedded taxes

Particulars	Amount
Total Work Done Value excluding taxes, cess etc (RA 02)	40,42,972
GST @ 12% [A]	4,85,157
LWC @ 1%	40,430
Seigniorage fees	44,225
Work Done Value Including taxes, cess and fees [B]	46,12,783
Work Done Value Including taxes, cess and fees	46,12,322
Total Payment made [C]	46,12,323
GST embedded in total work done (%) [D]=(A/B)	10.5177%
Embedded tax from RA Bill 01 to 02 [C x D]	4,85,108

Executive Engineer
R.W.D. (W) Division Katihar
19.4.25

SKKSS & Co.
PATNA
Chartered Accountants

R.K Construction

Statement showing project wise payment details and remittance of tax

Particulars	2022-23 Mar	2023-24 Apr	2023-24 May	2023-24 Jun	2023-24 Jul	2023-24 Aug	2023-24 Oct	2023-24 Nov	2023-24 Jan	2023-24 Mar	2024-25 Apr	2024-25 May	2024-25 June	2024-25 Jul	Grand Total
Derua to Kharbanna	35,35,049	73,34,495	7,21,790	44,46,009	52,22,673	42,09,434	31,22,468								2,85,91,918
Hasanganj PWD road Haji vashir tola	14,08,902		16,96,846			37,39,364			10,22,589						78,67,701
Katihar purnea road MES								21,51,048		4,68,823					26,19,871
NH to Jagarnathpur tola								25,63,152							25,63,152
Nawada to Kajibari	53,12,309	24,86,216	23,38,699			6,87,250	41,939				77,920				1,09,44,333
Umashankar bhatwara to Adiwasi chain tola										36,80,642				9,31,681	46,12,323
Grand Total	1,02,56,260	98,20,711	47,57,335	44,46,009	52,22,673	86,36,048	31,64,407	47,14,200	10,22,589	41,49,465	77,920			9,31,681	5,71,99,298
RWD, Katihar	1,02,56,260	98,20,711	47,57,335	44,46,009	52,22,673	86,36,048	31,64,407	47,14,200	10,22,589	41,49,465	3,03,327			9,31,681	5,74,24,705
FLOOD CONTROL DIVISION,BEGUSARAI	20,82,528									21,42,000					42,24,528
RWD, BALLIA	42,62,202	43,99,338	20,77,169	30,33,854	53,76,649	1,13,661				13,40,342					2,06,03,215
BIHAR STATE EDUCATIONAL INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED					1,70,46,200			1,57,52,100		1,47,43,900	98,41,200		1,62,34,700		7,36,18,100
MINOR IRRIGATION DIVISION BEGUSARAI					87,44,000										87,44,000
Total as per GSTR 7A [A]	1,66,00,990	1,42,20,049	68,34,504	74,79,863	3,63,89,522	87,49,709	31,64,407	2,04,66,300	10,22,589	2,23,75,707	1,01,44,527		1,62,34,700	9,31,681	16,46,14,548
Net Taxable value b = [A/1.18]	**1,40,68,636**	**1,20,50,889**	**57,91,953**	**63,38,867**	**3,08,38,578**	**74,15,008**	**26,81,701**	**1,73,44,322**	**8,66,601**	**1,89,62,464**	**85,97,057**	-	**1,37,58,220**	**7,89,560**	**13,95,03,854**
Taxable value as per GSTR 3B	**1,40,68,636**	**1,20,50,728**	**57,92,207**	**63,38,867**	**3,09,34,931**	**74,15,008**	**26,81,701**	**1,73,44,322**	**8,66,601**	**1,89,62,464**			**2,23,55,277**	**7,89,560**	**13,96,00,300**
CGST @ 9%	12,66,177	10,84,566	5,21,299	5,70,498	27,84,144	6,67,351	2,41,353	15,60,989	77,994	14,84,171			20,11,975	71,060	1,23,41,576
SGST @ 9%	12,66,177	10,84,566	5,21,299	5,70,498	27,84,144	6,67,351	2,41,353	15,60,989	77,994	14,84,171			20,11,975	71,060	1,23,41,576
Add: Payment through DRC 03										4,44,902					
GST @ 18%	25,32,354	21,69,131	10,42,597	11,40,996	55,68,288	13,34,701	4,82,706	31,21,978	1,55,988	34,13,244			40,23,950	1,42,120	2,46,83,152
Rate of Tax	18%	18%	18%	18%	18%	18%	18%	18%	18%	18%		18%		18%	18%
GSTR 7A (Page no.)	334	333	332	331	330	329	327	326	324	322	321		320	319	
GSTR 3B (Page no.)	379	373	368	362	356	350	344	341	388	376	370	365	359	353	

Note : In light of above statement it is to be noted that the Payment of tax has been made with the GSTR 3B return for the month of June 2024, for the payments received in the month of April, May & June 2024.

****Disclaimer :** Above statement has been prepared on the basis of documents (Copy of returns, Payment certificate, Clarifications) provided by the Claimant.

SKKSS & Co. PATNA Chartered Accountants

Executive Engineer
R.W.D. (W) Division Katihar