

कार्यपालक अभियंता का कार्यालय
ग्रामीण कार्य विभाग, कार्य प्रमंडल, सिकहरना, ढाका।

पत्रांक - 754(350)/सिकहरना, ढाका, दिनांक- 29-04-2025

प्रेषक :-

कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, सिकहरना, ढाका।

सेवा में,

अपर मुख्य कार्यपालक पदाधिकारी,
ग्रामीण कार्य विभाग,
विश्वसरैया भवन, पाच्चा तल्ला, बिहार, पटना।

विषय :- M/R (3054) New Maintenance Police 2018 योजना हेतु आवंटन अधियाचना के संबंध में।

महाशय,

उपर्युक्त विषय के संबंध में सूचित करना है कि इस प्रमंडलान्तर्गत M/R (3054) New Maintenance Police 2018 योजना के अधीन कराये गये कार्य के विरुद्ध भुगतान हेतु आवंटन अधियाचना विहित-प्रपत्र में संलग्न कर समर्पित किया जाता है।

अनुलग्नक :- यथोक्त।

विश्वासभाजन

29/4/25
Subar
29/4/25
कार्यपालक अभियंता,
ग्रामीण कार्य विभाग, कार्य प्रमंडल,
सिकहरना, ढाका।
29/4/25

MR-3054 (New Maintenance Policy-2018) के पथों में कराये गये पुनर्स्थापन कार्य हेतु अधियाचना प्रपत्र

Name of the Division :- Rural Works Department, Works Div. Dhaka

क्र०	पथ का नाम	प्रखंड का नाम	पथ की लंबाई	प्रशासनिक स्वीकृत के अनुसार				एकरानामा के अनुसार		आकारिम क खय की राशि	कार्य पूर्ण करने की तिथि (एकरानामा के अनुसार)	अब तक प्राप्त आवंटन (लाख में)	अब तक भुगतान की गई राशि (लाख में)	पुनर्स्थापन का कार्य कराये गये कार्य अधियाचित राशि (लाख में)	कार्य की भौतिक स्थिति	अभियुक्ति
				मूल कार्य की राशि (लाख में)	पंचवर्षिय अनुसंधान की राशि (लाख में)	कुल राशि (लाख में)	प्रशासनिक स्वीकृति का प्रस्ताव	मूल कार्य की राशि (लाख में)	पंचवर्षिय अनुसंधान की राशि (लाख में)							
1	Chiraiya Purnahiya REO Road to Raghunathpur	Chiraiya	3.58	98.81604	42.00105	140.81709	1265/28.03.2025	88.27828	42.00105	-	30.06.2022 19.04.2025	88.27828	88.27828	4.65393	Com.	
2	Sikharanj to Haraj Nurulabpur	Chiraiya	5	154.31510	58.51910	212.83420	1265/28.03.2025	129.85406	58.51910	-	30.06.2022 19.04.2025	129.85406	58.51910	6.84109	Com.	
Total :-				253.13114	100.52015	353.65129		218.13234	100.52015			218.13234	146.79738	11.49502		

Syed
Divisional Account Officer
Rural Works Div. Dhaka

29/4/25
Executive Engineer
RWD (W) Div. Dhaka

FORM GFR 19-A

(See Government of India's Decision (1) below Rule-150)
Form of Utilization Certificate Upto the Month of upto.....

MR-3054 (New Maintenance Policy)**PIU :- EE RWD (W) DIVISION DHAKA**

Sl.	Name of the Scheme	Sanction No. & Date with Amount (Rs. In Lakh)	Amount Received (Rs. In Lakh)	Particulars
1	Construction of Rural Roads Under MR-3054 (New maintenance Policy)			Certified that out of Rs. Nil Lacs received the year 2023-24 in favor of Executive Engineer, R.W.D. (W), Division Dhaka a sum of Rs. Nil lacks has been utilized for the purpose of MR-3054 (New Maintenance Policy) Schemes as given in the margin for which it was sanctioned of Rs. Nil Remaining unutilized at the end of the period under.
Total :-				

Certified that I have satisfied my self 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.

Suraj
Divisional Account Officer
R.W.D. (W) Div., Dhaka

Kind of Checks Exercised :-

- Works have been supervised by Executive Engineer/Superintending Engineer.
- Periodical inspection has been conduct by Executive Engineer/Superintending Engineer.
- Construction material have been tested.
- Measurement have been recorded in the MBs and test check conducted by the Assistant.
- All other codal Formalities have been observed.

Physical Progress achieved :-

- Construction of Road Works.
- Construction of CD Works.

29/4/25
Executive Engineer
R.W.D.(W) Div., Dhaka
29/4/25

ग्रामीण कार्य विभाग

बिहार, पटना

पटना / दिनांक-28.03.2025

पत्रांक:- RWD/GST CLAIM/2024-25/843-1265 (अनु०)
प्रेषक,

उज्ज्वल कुमार सिंह, भा०प्र०से०
अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल-मोतिहारी।

विषय : MR-3054 योजनान्तर्गत Maintenance and Repair of road (i) Sikarganj to Haroj Nullahpur tak (ii) Chiriya Purnahiya REO Road to Raghunathpur में जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग- आपका पत्रांक-949 अनु०, दिनांक-16.08.2023
महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 13,08,794/- 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 12,13,556/- 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 हैं।
- 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।

अनु०- यथोक्त।

विश्वासभाजन

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापांक- RWD/GST CLAIM/2024-25/843 1265

पटना / दिनांक:- 28.03.25

प्रतिलिपि:-कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल-सिकहरना ढाका को सूचनार्थ।

M/S SRI RAM BUILDERS

Jayant Kumar
Partner

Executive Engineer
RWD (W) Division
Sikharana, Dhaka

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 - १९/३/२०२३ को आहूत बैठक की कार्यवाही

विषय :- M/R "3054" योजनान्तर्गत Maintenance and Repair of Road MR-N/19-20/Dhaka-24 New Maintenance Policy, 2018 Scheme (Tender ID- 98379) एकरारनामा संख्या 04-MBD/2021-22 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य अंचल, मोतिहारी का पत्रांक 949 अनु० दिनांक 16.08.2023

उपर्युक्त प्रासंगिक पत्र के आलोक में अधीक्षण अभियंता, ग्रामीण कार्य विभाग, कार्य अंचल, मोतिहारी द्वारा विषयांकित पथ में रु० 13,08,794/- 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. 12,13,556/- मात्र की राशि के दावे के योग्य पाया गया है।

GST Impact Summary

Agreement No.	Name of Project	Claim by Contractor	GST Impact in Rupees (Construction)	GST Impact in Rupees (Recommended)
04-MBD/2021-22	Maintenance and Repair of Road MR-N/19-20/Dhaka-24 under M/R"3054" New Maintenance Policy, 2018 Scheme (Tender ID- 98379) (Sikarganj to Haroj Nullahpur Tak)	7,79,124	7,22,874	7,22,874

M/S SRI RAM BUILDERS

Tarun Kumar
Partner

Suresh
Executive Engineer
PWD (W) Division
Sikarna, L



04-MBD/2021-22	Maintenance and Repair of Road MR-N/19-20/Dhaka-24 under M/R"3054" New Maintenance Policy, 2018 Scheme (Tender ID- 98379) (Chiriyā Purnahiya REO Road to Raghunathpur)	5,29,670	4,90,682	4,90,682
	Total	13,08,794	12,13,556	12,13,556

तदालोक में एकरारनामा 04-MBD/2021-22 विषयांकित काय Maintenance and Repair of Road MR-N/19-20/Dhaka-24 under M/R"3054" New Maintenance Policy, 2018 Scheme (Tender ID- 98379) के लिए दावे की राशि रु. 12,13,556/- रुपये मात्र संवेदक श्री राम बिल्डर्स को भुगतान की अनुशंसा की जाती है।



विभागीय GST Consultant वित्त प्रबंधक वित्त प्रबंधक GST नोडल पदाधिकारी (Taxation)

M/S SRI RAM BUILDERS

Jayant Kumar
Partner

Executive Engineer
RWD (W) Division
Silkharua, Dhaka
19/04/25

SKKSS & Co

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

24.02.2025

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 Sri Ram Builder's vide agreement
no. 04-MBD/2021-22.

Ref: Our appointment as GST Consultant by Rural Works Department, vide
agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and
SE, Motihari, RWD letter no. 949 dated 16.08.2023

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 ₹)
04-MBD/2021-22	Maintenance and Repair of Road MR-N/19-20/Dhaka-24 under M/R"3054" New Maintenance Policy, 2018 Scheme (Tender ID- 98379) (Sikarganj to Haroj Nullahpur Tak)	7,22,874

M/S SRI RAM BUILDERS

Signature
Partner

ARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

Signature
Executive Engineer
RWD (W) Division
Sikarna, Dhaka
19/04/25



04-MBD/2021-22	Maintenance and Repair of Road MR-N/19-20/Dhaka-24 under M/R"3054" New Maintenance Policy, 2018 Scheme (Tender ID- 98379) (Chiriya Purnahiya REO Road to Raghunathpur)	4,90,682
Total		12,13,556

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

- That the above work is a Construction of Improvement of Maintenance and Repair of Road MR-N/19-20/Dhaka-24 under M/R"3054" New Maintenance Policy, 2018 Scheme (Tender ID- 98379).
- 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.
- The GST Claim as per the contractor is Rs 13,08,794/- While as per our observation GST Impact will be Rs 12,13,556/- thus generating savings of

95-238
M/S SHRI RAM BUILDERS

Jayant Kumar
Partner

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

19/4/25
Executive Engineer
RWD (W) Division
Dhaka
19/04/25



- d) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment of Rs 12,13,556.

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

Shweta Singh
24/07/25

Authorized Signatory
Enclosed: -

GST claim computation



M/S SRI RAM BUILDERS

Jayant Kumar

Partner

BIHAR PUR GOLA ROAD,

BIHAR ROAD, PATNA - 800004

Swati
19/04/25
Executive Engineer
PWD (W) Division
Bharna, Dhaka
19/04/25

Sri Ram Builders

Agreement No. : 04-M.B.D./2021-22

Shikarganj to Haraj Nurrulapur Under M/R 3054 New Maintenance

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate / MB (A)	Embedded GST (B)	GST paid as per GSTR JB (C)	Actual G
1	1	26.08.2022	1,29,85,406	13,68,219	23,37,373	
TOTAL			1,29,85,406	13,68,219	23,37,373	

Particulars	Amount	GST embedded in total
Total Work Done Value excluding taxes, cess etc (RA 01)	1,14,08,674	10.5366%
GST @ 12%	13,69,041	
LWC @ 1%	1,14,087	
SF	1,01,400	
Work Done Value Including taxes, cess and fees	1,29,93,202	
Work Done Value Including taxes, cess and fees (0.06% below)	1,29,85,406	
Total Payment made	1,29,85,406	
Embedded tax RA Bill 01	13,68,219	

Disclaimer :
The above statement has been prepared on the basis of documents submitted by the Contractor.

M/S SRI RAM BUILDERS

Jayant Kumar
Partner

Suresh Executive Engineer
PWD (W) Division
Bikhama, Bhaka

19/04/25

Sri Ram Builders

Agreement No. : 04-M.B.D/2021-22

Chiriyu Purnahiya REO Road to Raghunathpur

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
1	1	16.09.2022	88,27,828	9,30,785	15,89,009	
TOTAL			88,27,828	9,30,785	15,89,009	

Computation of Embedded taxes

Particulars	Amount	GST embedded in total
Total Work Done Value excluding taxes, cess etc (RA 01)	77,61,202	
GST @ 12%	9,31,344	10.5438%
LWC @ 1%	77,612	
SF	62,970	
Work Done Value Including taxes, cess and fees	88,33,128	
Work Done Value Including taxes, cess and fees (0.06% below)	88,27,828	
Total Payment made	88,27,828	
Embedded tax RA Bill 01	9,30,785	

Disclaimer :

The above statement has been prepared on the basis of documents submitted by the Contractor.

M/S SRI RAM BUILDERS*Jayant Kumar*
Partner*Sudat*
19/4/25
Executive Engineer
PWD (W) Division
Bhama, Dhara
19/04/20



Name of Contractor: Sri Ram Builders

GSTR-3B

F.Y	MONTH	Division	GST TDS Received From All Departments		Taxable Value as per GSTR 7A	CGST	SGST	Total Tax	Taxable Value as per GSTR 3B	CGST	SGST	Total Tax
2022-23	April											
	May											
	June											
		TOTAL (April-June)										
	July											
	August	OFFICE OF THE EXECUTIVE ENGINEER DHAKA	1,29,85,406	1,29,854	1,29,854.00	1,29,854	1,29,854.00	2,59,708	22919877	1388874.00	1388874.00	2777748
	September	OFFICE OF THE EXECUTIVE ENGINEER DHAKA	99,34,471	99,345	99,345	99,345	99,345	1,98,689	2,29,19,877	13,88,874	13,88,874	27,77,748
		TOTAL (July-Sept)	2,29,19,877	2,29,199	2,29,199	2,29,199	2,29,199	4,58,397				
	October	EX ENG RWD PAK	1,39,243	1,392.00	1,392	1,392.00	1,392	2,784				
	November	OFFICE OF THE EXECUTIVE ENGINEER DHAKA	3,68,881	3,689	3,689.00	3,689	3,689.00	7,378				
	December	OFFICE OF THE EXECUTIVE ENGINEER DHAKA	24,31,196	24,313	24,313.00	24,313	24,313.00	48,626				
		TOTAL (Oct-Dec)	29,39,320	29,394	29,394	29,394	29,394	58,788				
	January											
	February											
	March	OFFICE OF THE EXECUTIVE ENGINEER DHAKA	20,49,472	20,495.00	20,495.00	20,495.00	20,495.00	40,990	4988792	448991.28	448991.28	897982.56
		TOTAL (Jan- March)	20,49,472	20,495	20,495	20,495	20,495	40,990	49,88,792	4,48,991	4,48,991	8,97,983
		TOTAL	2,79,08,669	2,79,088	2,79,088	2,79,088	2,79,088	5,58,175	2,79,08,669	18,37,865	18,37,865	36,75,731

M/S SRI RAM BUILDERS

Tajwant Kumar
Partner

Sysoof Executive Engineer
P.W.D (W) Division
19/10/25
Sikharna, Dhaka



F.Y	MONTH	Divison	GST TDS-Received From All Departments				GSTR-3B		Total Tax
			Taxable Value as per GSTR 7A		CGST		Taxable Value as per GSTR 3B	SGST	
2023-24	April	OFFICE OF THE EXECUTIVE ENGINEER - MOTIHARI	36,000	360	360	360	720		
		OFFICE OF THE EXECUTIVE ENGINEER DHAKA	3,96,278	3,963	3,963	3,963	7,926	1,18,141.56	2,36,283
	May								
	June	OFFICE OF THE EXECUTIVE ENGINEER DHAKA	11,16,688	11,168	11,168	11,168	22,336		
		TOTAL(April-June)	15,48,966	15,491	15,491	15,491	30,982	1,18,142	2,36,283
	July	OFFICE OF THE EXECUTIVE ENGINEER DHAKA	29,607	296	296	296	592		
	August	OFFICE OF THE EXECUTIVE ENGINEER DHAKA	10,51,465	10,515	10,515	10,515	21,029	2,08,035.15	4,16,070
	September	OFFICE OF THE EXECUTIVE ENGINEER DHAKA	16,46,500	16,465	16,465	16,465	32,930		
		TOTAL(July- Sept)	27,27,572	27,276	27,276	27,276	54,551	2,08,035	4,16,070
	October								
	November	OFFICE OF THE EXECUTIVE ENGINEER DHAKA	9,42,091	9,422	9,422	9,422	18,844	71,854.40	1,43,709
	December								
		TOTAL(Oct-Dec)	9,42,091	9,422	9,422	9,422	18,844	71,854	1,43,709
	January								
	February								
	March	OFFICE OF THE EXECUTIVE ENGINEER DHAKA	1,98,67,833	1,98,679	1,98,679	1,98,679	3,97,358	16,66,846.80	33,33,694
		TOTAL (Jan- March)	1,98,67,833	1,98,679	1,98,679	1,98,679	3,97,358	16,66,847	33,33,694
TOTAL			2,50,86,462	2,50,868	2,50,868	2,50,868	5,01,735	20,64,878	41,29,756

M/S SRI RAM BUILDERS

Tajapat Kestor
Partner

Syda Executive Engineers
Div. D (W) Divisions
19/4/25
Sikharna, Dhaka
15/04/25