कार्यपालक अभियन्ता का कार्यालय

ग्रामीण कार्य विभाग, कार्य प्रमंडल, नरकटियागंज

Mobile No- 8986915814 Email ID- cerwdwd2bettiah@gmail.com

पत्रांक– 684(अनु०) नरकटियागंज, दिनांक– 02/05/25

प्रेषक,

कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्यप्रमंडल, नरकटियागंज।

सेवा में,

नोडल पदाधिकारी,
"नई अनुरक्षण नीति 2018" (3054-MR)
ग्रामीण कार्य विभाग, बिहार पटना।

विषयः– "नई अनुरक्षण नीति 2018" (3054-MR) योजनान्तर्गत **Construction & Five Year maintenance of Road from 1. Dumari - Harpur, 2. Hardiya - Majharia, 3. REO Road - Mahuabhusha, 4. Pakri bishauli se amolawa & 5. T04 to Poharwa (VR42) Package No-RM/WE/NAR/22/0004** में एकरारनामा संख्या–MBD/40/2022-23 में GST दावा की स्वीकृति के उपरान्त आवंटन उपलब्ध कराने के संबंध में।

प्रसंगः– अपर मुख्य कार्यपालक पदाधिकारी–सह–सचिव, ब्राडा, पटना का पत्रांक–RWD/GST/Claim/2024-25/561 3698 अनु0 दिनांक–05.12.2024

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के संबंध में कहना है "नई अनुरक्षण नीति 2018" (3054-MR) योजनान्तर्गत Construction & Five Year maintenance of Road from 1. Dumari - Harpur, 2. Hardiya - Majharia, 3. REO Road - Mahuabhusha, 4. Pakri bishauli se amolawa & 5. T04 to Poharwa (VR42) Package No-RM/WE/NAR/22/0004 में एकरारनामा संख्या–MBD/40/2022-23 के संवेदक Sg Piling And Construction Private Limited द्वारा जी0एस0टी0 का दावा विभागीय जी0एस0टी0 परामर्शी M/s SKKSS & Co के यहा पेश किया गया था। विभागीय जी0एस0टी0 परामर्शी M/s SKKSS & Co के द्वारा जॉचोपरान्त कुल–22,51,565.00 (बाईस लाख इक्कावन हजार पाँच सौ पैसठ रूपयें) के दावे को योग्य बताया गया है। (छाया प्रति संलग्न)

अतः अनुरोध है कि कुल–22,51,565.00 (बाईस लाख इक्कावन हजार पाँच सौ पैसठ रूपयें) मात्र का आवंटन उपलब्ध कराने की कृपा की जाय ताकि ससमय संवेदक को भुगतान किया जा सके।

अनुः–यथोक्त।

विश्वासभाजन

कार्यपालक अभियंता
ग्रामीण कार्य विभाग
कार्यप्रमंडल नरकटियागंज

24/4/2025

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Requisition Format for scheme Head : MR(3054) Under Bihar Rural Road Maintenance Policy-2018 (Initial Rectification and Surface Renewal)

RWD. Works Division : Narkatiaganj

Sl No	Package No	Project ID as Per MIS	Name of Road	Administrative Approval (AA) Letter No & Date	Administrative Approval (AA)		Agreement Amount (In Lakh)		Agreement No & Date	Date of Completion as per Agreement	Actual Date of Completion	Value of IRI (In mm/km)	Thickness of Bitumen Layer (In MM)	Value of Bitumen Content in Percentage	Previous Total Alloted Amount (In Lakh)	Upto date Expenditure as per MIS (In Lakh)	Requisition GST Claim (In Lakh)	Remarks
					Length (Km)	Amount (In Lakh)	Initial Rectification with Surface Renewal	5 Year Routine Maintenance										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1	RM/WE/NAR/22/0004	31808802081	Dumari - Harpur	1419/26.03.2022	3.3700	144.71000	111.72313	37.47725	MBD 40/2022-23	28/08/2023	COMPLETED	3012	0.00	0.00	0.00	0.00	5.31911	GST Claim
2	RM/WE/NAR/22/0004	31808802083	Hardiya - Majharia	1419/26.03.2022	1.9100	76.35000	64.48073	20.30635	MBD 40/2022-23	28/08/2023	COMPLETED	2575	0.00	0.00	0.00	0.00	3.06345	GST Claim
3	RM/WE/NAR/22/0004	31808802114	REO Road - Mahuabhusha	1419/26.03.2022	2.5500	181.62000	172.89371	25.77805	MBD 40/2022-23	28/08/2023	COMPLETED	2887	0.00	0.00	0.00	0.00	7.40922	GST Claim
4	RM/WE/NAR/22/0004	31808908056	Pakri bishauli se amolawa	1419/26.03.2022	3.5000	179.72000	163.08491	35.60055	MBD 40/2022-23	28/08/2023	COMPLETED	2513	0.00	0.00	0.00	0.00	1.42805	GST Claim
5	RM/WE/NAR/22/0004	31808902154	T04 to Poharwa (VR42)	1419/26.03.2022	3.2000	139.08000	112.91129	35.93600	MBD 40/2022-23	28/08/2023	COMPLETED	2698	0.00	0.00	0.00	0.00	5.29565	GST Claim
Total					14.530	721.480	625.094	155.098									22.51548	

Sr DAO 25/4/23
Rural Works Department
Work Division Nrkatiagnj

Executive Engineer
RWD (W) Division Narkatiaganj

Name of Road-Dumari - Harpur, Length-3.370 KM

Date	Time	Section	Length	Bumps	Speed	OR	IRI	CATEGORY	Latitude	Longitude	Event
		No.	in km	in mm	Rate	mm/km	mm/km	ROAD			
2/5/2023	9:58:11	56	0.1	330	0	3300	3272	G	26.913232	84.591665	Normal
2/5/2023	9:58:11	56	0.1	270	21.3	2700	2714	G	26.912773	84.592542	Normal
2/5/2023	9:58:11	56	0.1	280	21.3	2800	2788	G	26.912362	84.59338	Normal
2/5/2023	9:58:47	56	0.1	320	31.4	3200	3188	G	26.911957	84.594528	Normal
2/5/2023	9:59:22	56	0.1	290	21.3	2900	2853	G	26.91147	84.597962	Normal
2/5/2023	10:00:00	56	0.1	280	21.3	2800	2841	G	26.91103	84.598838	Normal
2/5/2023	10:00:32	56	0.1	270	21.3	2700	2749	G	26.910687	84.599713	Normal
2/5/2023	10:01:08	56	0.1	340	11.2	3400	3377	G	26.910225	84.600538	Normal
2/5/2023	10:01:08	56	0.1	300	21.3	3000	2958	G	26.909668	84.601245	Culvert
2/5/2023	10:01:08	56	0.1	290	21.3	2900	2853	G	26.909328	84.602188	Normal
2/5/2023	10:01:43	56	0.1	350	21.3	3500	3482	G	26.908918	84.602995	Normal
2/5/2023	10:01:43	56	0.1	340	11.2	3400	3377	G	26.908358	84.603855	Normal
2/5/2023	10:02:00	56	0.1	300	21.3	3000	2958	G	26.907668	84.604477	Normal
2/5/2023	10:02:18	56	0.1	290	21.3	2900	2853	G	26.906953	84.60508	Normal
2/5/2023	10:02:18	56	0.1	260	24.3	2600	2586	G	26.906253	84.605773	Normal
2/5/2023	10:02:18	56	0.1	330	26.2	3300	3272	G	26.90563	84.606515	Normal
2/5/2023	10:02:18	56	0.1	260	24.5	2600	2579	G	26.905163	84.607272	Normal
2/5/2023	10:02:54	56	0.1	300	24.7	3000	2951	G	26.904698	84.608147	Normal
2/5/2023	10:03:00	56	0.1	270	24.2	2700	2684	G	26.90425	84.608988	Normal
2/5/2023	10:03:29	56	0.1	330	24.2	3300	3272	G	26.90385	84.609915	Normal
2/5/2023	10:03:29	56	0.1	320	31.4	3200	3228	G	26.903457	84.61079	Normal
2/5/2023	10:04:04	56	0.1	320	31.4	3200	3226	G	26.90295	84.611615	Normal
2/5/2023	10:04:04	56	0.1	290	22.5	2900	2895	G	26.902387	84.612322	Normal
2/5/2023	10:04:04	56	0.1	310	31.4	3100	3140	G	26.901792	84.612995	Normal
2/5/2023	10:04:39	56	0.1	300	31.4	3000	3012	G	26.901028	84.613602	Normal
2/5/2023	10:05:00	56	0.1	300	24.6	3000	3022	G	26.901372	84.614157	Normal
2/5/2023	10:59:40	56	0.1	330	24.6	3300	3328	G	26.94698	84.600723	Normal
2/5/2023	11:00:00	56	0.1	300	24.6	3000	3040	G	26.947035	84.60168	Normal
2/5/2023	11:00:15	56	0.1	320	24.6	3200	3166	G	26.947558	84.602508	Normal

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2/5/2023	11:00:15	56	0.1	320	24.6	3200	3226	G	26.9479	84.60343	Bridge
2/5/2023	11:01:00	56	0.1	280	31.4	2800	2826	G	26.948122	84.60436	Normal
2/5/2023	11:01:00	56	0.1	300	24.6	3000	3041	G	26.948052	84.605318	Normal
2/5/2023	11:01:26	56	0.1	270	31.4	2700	2717	G	26.948005	84.606347	Curve
2/5/2023	11:34:01	56	0.05	270	21.4	2700	2728	G	26.948685	84.606985	Normal
						Average IRI Value=	3012				

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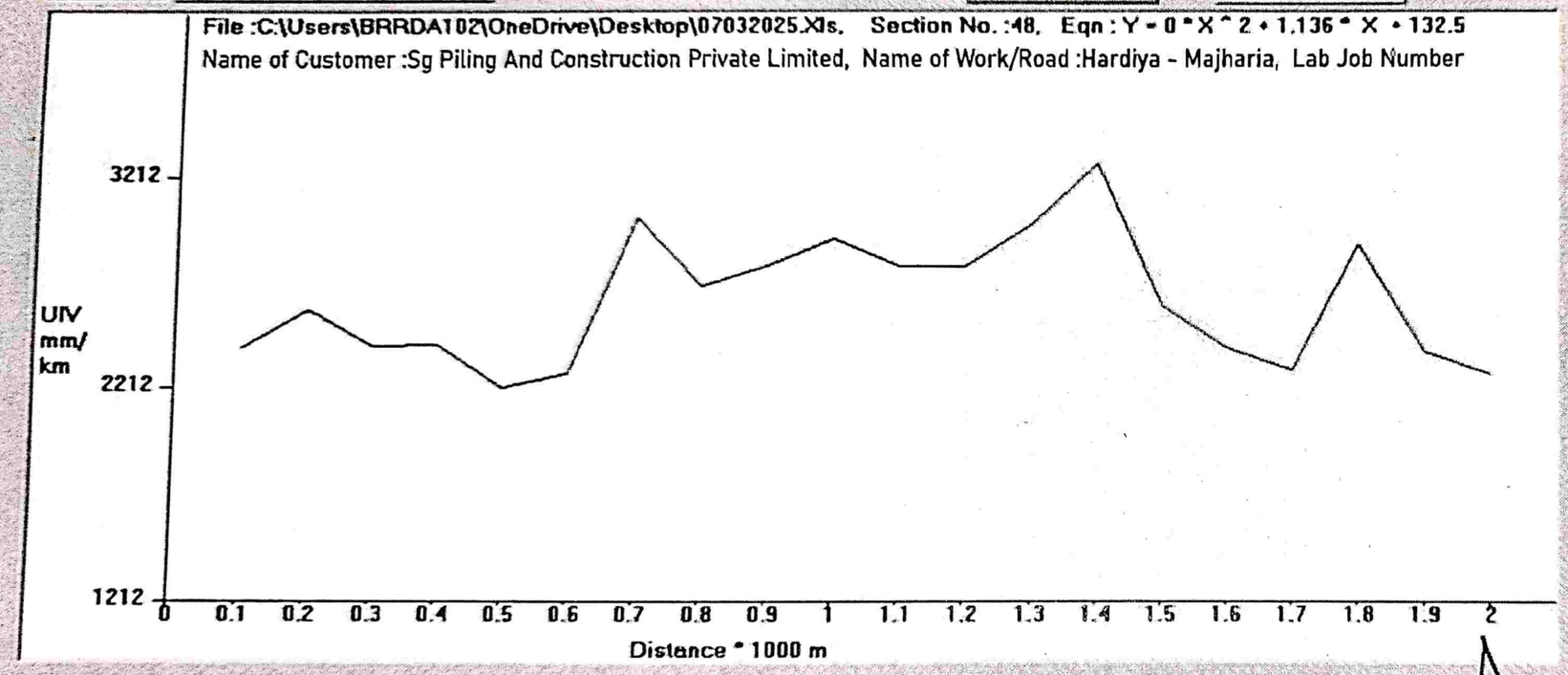
Steco Analyzer

Name of Customer :	Sg Piling And Construction Pvt. Ltd	Test Date :	28/04/2025	Road Name :	Hardiya - Majharia				
Name of Work/ Road :	Hardiya - Majharia	Machine No :	472	Road Type :	(R) RURAL ROAD				
Lab Job number		Start S No :		Side :					
Date :	28/04/2025	Start E No :						Interval	
Section No.	46	Weather :		UIV Range :	1335	To	5000	1000	mm/km
		Start Location :		Dist Range :	0	To	3.8	0.1	* 1000 m
		End Location :		Equation :	Y = 0*X^2 + 1.136 * X + 132.5				

Print | Generate Report and Graph | Redraw Graph | Map View

File :C:\Users\BRRDA102\OneDrive\Desktop\07032025.Xls. Section No. :48, Eqn : Y = 0 * X ^ 2 + 1.136 * X + 132.5

Name of Customer :Sg Piling And Construction Private Limited, Name of Work/Road :Hardiya - Majharia, Lab Job Number



7.9.25

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SUPPLEMENTARY AGREEMENT of

BLOCK- GAUNAHA

Agr no. 40/22-23

MR-3054 (NEW MAINT. POLICY-2018)

Construction & Five Year Maintenance of Road from 1. Dumari - Harpur, 2. Hardiya - Majharia, 3. REO Road-Mahuabhusha, 4. Pakri bishauli se amolawa, & 5. T04 to Poharwa (VR42), Package No-~~RM/WE/NAR/22/0004~~ Under-New Maint. Policy-2018 (MR-3054)

Name of Contractor & Address:- Sg Piling And Construction Pvt. Ltd
At- Chhota Bariyapur, Motihari
Dist-East Champaran

Agreement No.- 04/2025-26

GST Claim Amount- 22,51,548.00

Date of Issue LOA:-

Intended Date of Completion:- (Months)

PAN	AARCS2708R
GST No-	10AARCS2708R1ZW
REGISTRATION NO	1190449 1st Class RWD, BIHAR
Tin No	

For SG Piling and Construction Pvt. Ltd.

कार्यपालक अभियंता
ग्रामीण कार्य विभाग, कार्य प्रमण्डल
अरकरियागंज

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बिहार BIHAR
5352 18/3·25

1000-0 एवं सौ पाइसा अल्टूबल न्यायिक मुद्रांक शुल्क
500x2 कार्यपालक अभियंता ग्रामीण कार्य विभाग

Y 787546
अरविन्द कुमार
मिश्रापुर पाठ सं०-3/83-84

Agmo-04/2025.26

Supplementary Agreement of Agr.No. 40/22-23

This agreement, made the 02.5.25 day of May , 2025.
Between, **The Executive Engineer, RWD Work Division, Narkatiaganj For BRRDA, 5th floor, Vishweshwaraiya Bhawan, Jawaharlal Nehru Marg, Patna-15 (Name and address of Employer) (hereinafter called "the Name and address of Contractor") of part and,**

bank approved by SE/RWD Circle Bettiah Letter 72/25.1.25 Exp. Dept. Letter 3698 5.12.24

Sg Piling And Construction Pvt. Ltd
At- Chhota Bariyapur, Motihari
Dist-East Champaran
("The Contractor") of the Oter Part.

Whereas the E/I is desirous that the Contractor Execute Output and performance based Rural Road Construction & Five Year Maintenance of Road From . **Dumari - Harpur, 2. Hardiya - Majharia, 3. REO Road-Mahuabhusha, 4. Pakri bishauli se amolawa, & 5. T04 to Poharwa (VR42), Package No- ~~RM/WE/NAR/22/0004~~ Under-New Maint. Policy-2018 (MR-3054),** Year- 2022-23 (hereinafter called "The Works") and the E/I has accepted the Bid by the Contractor for the execution of such Works and the remedying of any defects therein, at a contract price **(GST Claim) Rs-22,51,548.00 (Twenty Two Lakh Fifty One Thousand Five Hundred & Forty Eight Only)** upto date Amt of Agr 80220755/-

Si No	Name of Road/Packge No.	GST Claim Amount Construction (in Lakh)	GST Claim Amount Maintanance(in Lakh)
1	**Package No- RM/WE/NAR/22/0004**	~~22,51,548.00~~ 22,15,715/-	~~0.00~~ 35,833/-
			22,51,548/-

For SG Piling and Construction Pvt. Ltd.
Director

कार्यपालक अभियंता
ग्रामीण कार्य विभाग, कार्य प्रमण्डल
नरकटियागंज

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GST Claim Agreement

S.n	Road Name	Package No	Cost. Amount	Maint. Amount	GST Claim Amount	Grand Total
1	Dumari-Harpur	RM/WE/NA R/22/0004	11172313.00	3747726.00	531911.00	15451950.00
2	HardiyaManjharia		6448073.00	2030634.00	306345.00	8785052.00
3	REO Road-Mahuabhusha		17289371.00	2577809.00	740922.00	20608102.00
4	Pakri Bishauli se Amolawa		16308491.00	3560058.00	142805.00	20011354.00
5	T04 To Poharwa (VR42)		11291129.00	3593603.00	529565.00	15414297.00
TOTAL			62509377.00	15509830.00	2251548.00	80270755.00

कार्यपालक अभियन्ता
ग्रामीण कार्य विभाग, कार्य प्रमण्डल
बरकट्टियागढ़

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अधीक्षण अभियन्ता का कार्यालय
ग्रामीण कार्य विभाग, कार्य अंचल, बेतिया

Email ID- se.betia.rwd@gmail.com

पत्रांक– 72 /बेतिया, दिनांक– 2.5/1/2025 ।

प्रेषक,

ई० अनिल कुमार,
अधीक्षण अभियंता,

सेवा में,

कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, नरकटियागंज।

विषय :– शीर्ष MR-3054 योजनान्तर्गत **Construction & Maintenance of road from1) T04 to Pokharwan road 2) REO road to Mahuabhusha 3) Pakdi Bishauli to Amolwa 4) Hardiya to Manjhariya 5) Dumari to Harpur.** में जी०एस०टी० दावा की स्वीकृति के संबंध में ।

प्रसंग: – अपर मुख्य कार्यपालक पदाधिकारी–सह–सचिव, ब्राडा के पत्रांक–RWD/GST/CLAIM/2024-25/561 3698अनु० पटना/ दिनांक–05.12.2024।

महाशय,

उपरोक्त विषयांकित कार्य में जी०एस०टी० की राशि की प्रतिपूर्ति जो जांचोपरान्त रू० 22,51,548/– मात्र होती है, के भुगतान हेतु निम्न शर्तो 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 सम्पूर्ण राशि एक मुश्त संवेदक के अगले विपत्र/जमानत की राशि से समायोजित कर ली जाय।

विश्वासभाजन

(ई० अनिल कुमार)
अधीक्षण अभियन्ता,
ग्रामीण कार्य विभाग,कार्य अंचल,बेतिया।

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ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:– RWD/GST CLAIM/2024-25/561 3698 पटना/दिनांक–05/12/2024

प्रेषक,

मनोज कुमार,
अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल–बेतिया।

विषय : MR-3054 योजनान्तर्गत **Construction & Maintenance of road from 1) T04 to Polharwan road 2) REO road to Mahuabhusha 3) Pakdi Bishauli to Amolwa 4) Hardiya to Manjhariya 5) Dumari to Harpur.** में जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग– आपका पत्रांक–924 अनु०, दिनांक–29.08.2023

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रू 41,13,110/– का दावा की जाँच 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 22,51,548/– 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।

अनु०– यथोक्त।

विश्वासभाजन,

अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा

ज्ञापांक– RWD/GST CLAIM/2024-25/561 3698 पटना/दिनांक–05/12/2024

प्रतिलिपि:–कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल–नरकटियागंज को सूचनार्थ।

अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा

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ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की दिनांक –.28/11/23.. को आहूत बैठक की कार्यवाही

विषय :– **M/R-3054 योजनान्तर्गत Construction & Maintenance of road from 1) T04 to Pokharwa road 2) REO road to Mahuabhusha 3) Pakdi Bishauli to Amolwa 4) Hardiya to Manjhariya 5) Dumari to Harpur एकरारनामा संख्या 40 MBD/2022-23 में जी.एस.टी. दावा की स्वीकृति के संबंध में।**

प्रसंग :– कार्य अंचल, बेतिया का पत्रांक 924 अनु० दिनांक 29.08.2023

उपर्युक्त प्रासंगिक पत्र के आलोक में अधीक्षण अभियंता, कार्य अंचल, बेतिया द्वारा निम्नांकित पथ में रु० **41,13,110** की जी.एस.टी. अंतर राशि का दावा जाँच हेतु सम्प्रेषित 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 रू. **22,51,548/-** मात्र की राशि के दावे के योग्य पाया गया है।

Name of Road	Claim Amount	Recommended Amount
Construction and maintenance of road from T04 to Pokharwa road	7,85,869	5,29,565
Construction and maintenance of road from REO road to Mahuabhusha	10,45,082	7,40,922
Construction and maintenance of road from Pakdi Bishauli to Amolwa	10,46,508	1,42,805
Construction and maintenance of road from Hardiya to Manjhariya	4,47,694	3,06,345

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struction and maintenance of road from Dumari to Harpur	7,87,957	5,31,911
Total	**41,13,110**	**22,51,548**

सदृश्लोक में एकसारनामा 40 MBD/202-23 विरचांकित कार्य Construction & Maintenance of road from 1) T04 to Pokharwa road 2) REO road to Mahuabhasha 3) Pakdi Bishauli to Amolwa 4) Hardiya to Manjhariya 5) Dumari to Harpur के लिए दावे की राशि रू. 22,51,548/– मात्र संवेदक एस.जी.पाइलिंग एंड कंस्ट्रक्शन को भुगतान की अनुशंसा की जाती है। भुगतान करने से पहले यह सुनिश्चित कर लें कि इस मामले का पुनः भुगतान न हो।

SKRSS & CO. CA PATNA

Shweta Singh 23/11/24

विभागीय GST Consultant

Pabhakar 23/11/24

वित्त प्रबंधक

23/11/24

वित्त प्रबंधक (Taxation)

GST नोडल पदाधिकारी

23/11/24

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SKKSS & Co

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

14.11.2024

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 SG Piling and Construction vide Agreement No. 40 MBD/2022-23.

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and SE, Bettiah RWD letter no. 924 dated 29.08.2023

Respected Sir,

We are appointed to recommend payment of GST Impact by analyzing claim of contractors as per Scope of Work.

GST Impact Summary				
Agreement No.	Type of Supply	GST Impact in Rupees (Construction)	GST Impact in Rupees (Maintenance)	Total (Construction + Maintenance)
40 MBD/2022-23	Construction and Maintenance of road from T04 to Pokharwa road	5,21,263 (Annexure-I)	8,302 (Annexure-II)	5,29,565

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NALA ROAD, PATNA - 800004

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40 MBD/2022-23	Construction and Maintenance of road from RED road to Mahuabhasha	7,34,963 (Annexure-I)	5,959 (Annexure-II)	7,40,922
40 MBD/2022-23	Construction and Maintenance of road from Pakdi Bishauli to Amolwa	1,34,578 (Annexure-I)	8,227 (Annexure-II)	1,42,805
40 MBD/2022-23	Construction and Maintenance of road from Hardiya to Manjhariya	3,01,658 (Annexure-I)	4,687 (Annexure-II)	3,06,345
40 MBD/2022-23	Construction and Maintenance of road from Dumari to Harpur	5,23,253 (Annexure-I)	8,658 (Annexure-II)	5,31,911

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

a) That the above works are –

i. Construction & Maintenance of road from T04 to Pokharwa road.

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ii. Construction & Maintenance of road from REO road to Mahuabhusha
iii. Construction & Maintenance of road from Pakdi Bishauli to Amolwa
iv. Construction & Maintenance of road from Hardiya to Manjhariya
v. Construction & Maintenance of road from Dumari to Harpur.

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 work done after 18th July.

c) The impact being given is from-

Name of Road	RA Bill No.
Construction and Maintenance of road from TD4 to Pokharwa road	RA Bill 01 to RA Bill 03; RA 01 (Maintenance)
Construction and Maintenance of road from REO road to Mahuabhusha	RA Bill 01 to RA Bill 04; RA 01 (Maintenance)
Construction and Maintenance of road from Pakdi Bishauli to Amolwa	RA Bill 01 to RA Bill 03; RA 01 (Maintenance)
Construction and Maintenance of road from Hardiya to Manjhariya	RA Bill 01 to RA Bill 03; RA 01 (Maintenance)
Construction and Maintenance of road from Dumari to Harpur	RA Bill 01 to RA Bill 02; RA 01 (Maintenance)

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NALA ROAD, PATNA - 800004

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d) The GST Claim as per the contractor is **Rs. 41,13,110/-** While as per our calculation GST Impact is **Rs. 22,51,548/-** thus generating savings of **Rs.18,61,562/-**

e) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment.

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

15/07/24

Authorized Signatory
Enclosed: -

1) *GST claim computation*

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NALA ROAD, PATNA - 800004

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Annexure-I

M/s S C Piling & Construction

Agreement No. : 49 NEDO/2021-22

Construction and Maintenance of road from TH4 to Pukharwa road - Construction

Sl. No	RA Bill No.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) (Note 1)	GST paid as per GSTR 3B (C)	Actual GST to be Paid (D = (A - B) x 18%	Claim (E = (C or D, which is lower) - B)
1	1	27-06-2021 (Page -159)	83,33,949	11,68,835	12,72,196	17,83,929	6,21,283
2	2	26-07-2021 (Page -193)	11,44,136		2,07,038		
3	3	30-12-2021 (Page -198)	23,95,441		3,13,894		
		Total	1,18,79,526		18,93,958		

Computation of Embedded taxes (Note 1)

Particulars	Amount	GST embedded in total work done (%)
Work Done Value including taxes etc (as per RA 01 to RA 03) (Page - 160)	97,40,240	9.849%
GST @ 12%	11,68,829	
LWC @ 1%	97,402	
Sreginiage Fees	73,264	
Work Done Value including taxes, cess & S.Fees	1,10,79,330	
Payment made as per RA 01 to RA 03	1,10,79,330	
Embedded tax @ 10.549%	11,68,829	

Note-I

GSTR-3B MONTHLY BREAKUP (June - 21) (Page-272)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATIYAGANJ (RA-01)	70,67,722	6,36,095	6,36,095	12,72,190
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATIYAGANJ (Others road)	35,57,663	3,20,090	3,20,090	6,40,179
Others	8,93,358	72,861	72,861	1,45,722
Total (Page-295)	1,15,44,584	10,29,049	10,29,049	19,58,097
GSTR-7 Details (June- 21) (Page-340)				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATIYAGANJ (RA-01) (Page-339)	1,38,67,721	1,38,678	1,38,678	2,77,356

Note-2

GSTR-3B MONTHLY BREAKUP (July - 21) (Page-275)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATIYAGANJ (RA-02)	11,24,009	1,02,119	1,02,119	2,04,238
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATIYAGANJ (Others road)	1,27,16,474	11,46,383	11,46,383	22,92,766
OFFICE OF THE EXECUTIVE ENGINEER Dhaka	2,27,877	20,509	20,509	41,018
Total (Page-294)	1,41,01,452	12,69,131	12,69,131	25,38,261
GSTR-7 Details (July- 21) (Page-341)				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
OFFICE OF THE EXECUTIVE ENGINEER DHAKA (Page-341)	2,65,895	2,659	2,659	5,318
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATIYAGANJ (RA-02) (Page-341)	1,63,73,818	1,63,708	1,63,708	3,27,416
Total	1,66,39,713	1,66,367	1,66,367	3,32,734

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Annexure-II

M/s S G Piling & Construction

Agreement No. : 40 MRD/2022-23

Construction and Maintenance of road from 704 to Pukharwa road - Maintenance

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) [Note 1]	GST paid as per GSTR 3B (C)	Actual GST to be Paid (D = (A - B) x 18%	Claim (E = (C or D, which is lower) - B)
1	1	30-03-2024 (Page -154)	1,79,120	19,022	27,323	28,818	8,301
		Total	1,79,120				

Computation of Embedded taxes [Note 1]

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA 01) (Page - 167)	1,58,213	
GST @ 12%	19,022	10.619%
LWC @ 1%	1,585	
Setgeinage Fees	-	
Work Done Value including taxes, cess & S Fees	1,79,120	
Payment made as per RA 01	1,79,120	
Embedded tax @ 10.619%	19,022	

Note-2

GSTR-2B MONTHLY BREAKUP (Sheet - 24) (Page 272)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATIYAGANJ (RA-01)	1,51,707	13,653	13,653	27,223
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATIYAGANJ (Others road)	66,055	5,948	5,948	11,896
Others	9,64,507	86,806	86,806	1,73,611
Total (Page-272)	11,82,268	1,06,416	1,06,416	2,12,831

GSTR-1 Details (Sheet- 24) (Page-279)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATIYAGANJ (RA-01) (Page 169)	1,79,120	1,791	1,791	3,582

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Annexure-I

M/s S G Piling & Construction

Agreement No. : 48 NEH/2022-23

Construction and Maintenance of road from NEH road to Mahaubhasha - Construction

Sl. No	RA Bill No.	Date of payment	Payment as per Payment Certificate (A)	Excluded Tax (B) (Note i)	GST paid as per GSTR 3B (C)	Actual GST to be Paid (D = (A - B) x 18%	Claim (E = (C or E), which is lower) - E)
1	1	28-09-2023 (Page -145)	83,38,450	16,21,779	15,14,717	24,89,655	1,24,062
2	2	30-01-2023 (Page -147)	44,01,200		7,92,197		
3	3	14-06-2023 (Page -139)	30,83,487		5,17,829		
4	4	02-12-2023 (Page - 122)	8,06,472		83,007		
	Total		1,56,49,108		33,06,741		

Computation of Excluded taxes (Note i)

Particulars	Amount	GST excluded in total work done (%)
Work Done Value excluding taxes etc (as per RA 01 to RA 04) (Page - 134)	1,31,14,821	
GST @ 12%	16,21,779	10.497%
LWC @ 1%	1,33,348	
LWC @ 1%	1,19,200	
Seigniorage Fees	1,56,49,748	
Work Done Value including taxes, cess & S.Fees	1,56,49,748	
Payments made as per RA 01 to RA 04	16,21,779	
Embedded tax @ 10.497%		

Note-1

GSTR-3B MONTHLY BREAKUP (June - 23) (Page-272)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01)	70,81,703	6,37,359	6,37,359	12,74,717
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others road)	36,23,632	3,26,029	3,26,029	6,52,058
Others	8,09,368	72,841	72,841	1,45,722
Total (Page-163)	1,15,44,984	10,39,849	10,39,849	20,78,097

GSTR-7 Details (June- 23) (Page-169)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01) (Page-339)	1,26,67,791	1,26,678	1,26,678	2,53,356

Note-2

GSTR-3B MONTHLY BREAKUP (July - 23) (Page-275)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-02)	39,01,093	3,51,098	3,51,098	7,02,197
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others road)	99,72,482	8,97,523	8,97,523	17,95,047
OFFICE OF THE EXECUTIVE ENGINEER DHAKA	2,27,877	20,509	20,509	41,018
Total (Page-162)	1,41,01,452	12,69,131	12,69,131	25,38,261

GSTR-7 Details (July- 23) (Page-342)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
OFFICE OF THE EXECUTIVE ENGINEER DHAKA (Page-344)	2,68,885	2,689	2,689	5,378
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-02) (Page-201)	1,63,70,828	1,63,708	1,63,708	3,27,416
Total	1,66,39,713	1,66,397	1,66,397	3,32,794

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Note-4

GSTR-3B MONTHLY BREAKUP (August - 23) (Page-276)	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Name of Division	12,62,667	1,18,210	1,18,210	2,17,820
RURAL WORKS DEPARTMENT WORKS DIVISION HARSIDDHI (SA-02)	1,49,33,311	13,43,013	13,43,013	26,86,027
RURAL WORKS DEPARTMENT WORKS DIVISION HARSIDDHI (Others road)	33,09,611	2,97,871	2,97,871	5,95,743
Others	1,79,97,719	16,59,706	16,59,706	33,19,412
Total (Page-342)				

GSTR-7 Details (August- 23) (Page-352)	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
Name of Division	1,96,91,585	1,96,916	1,96,916	3,93,832
RURAL WORKS DEPARTMENT WORKS DIVISION HARSIDDHI (SA-02) (Page-354)				

Note-5

GSTR-3B MONTHLY BREAKUP (December -23) (Page-334)	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Name of Division	3,68,683	33,064	33,064	66,127
RURAL WORKS DEPARTMENT WORKS DIVISION HARSIDDHI (SA-04)	41,18,176	4,08,126	4,08,126	8,16,251
RURAL WORKS DEPARTMENT WORKS DIVISION HARSIDDHI (Others road)	3,47,100	33,183	33,183	66,366
EXECUTIVE ENGINEER, R.C.D., SAMASTIPUR	5,28,317	50,061	50,061	1,00,123
Others	54,54,666	5,12,684	5,12,684	10,25,367
Total (Page-342)				

GSTR-7 Details (December- 23) (Page-358)	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
Name of Division	57,61,127	57,613	57,613	1,15,231
RURAL WORKS DEPARTMENT WORKS DIVISION HARSIDDHI (Page-357)	3,83,956	3,840	3,840	6,079
EXECUTIVE ENGINEER, R.C.D., SAMASTIPUR (Page-357)	60,45,083	60,455	60,455	1,20,910
Total				

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Annexure-II

M/s S G Pitty & Construction

Agreement No. : 49 TIRHUT/2021-22

Construction and Maintenance of road from RECO road to Mahesbhanka -Maintenance

Sl. No	RA Bill NO.	Item of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) (Note 1)	GST paid as per GSTR 3B (C)	Actual GST to be Paid (D = (A - B) x 18%	Claim (E = (C or D, which is lower) - B)
1	2	3					
		04-03-2024 (Page-128)	1,28,577	13,654	19,613	16,636	2,982
		Total	1,28,577				

Computation of Embedded taxes (Note 1)

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA Bill) (Page-121)	1,15,785	
GST @ 12%	13,654	10.619%
LWC @ 1%	1,158	
Sanganage Fees	-	
Work Done Value including taxes, cess & S.Fees	1,28,577	
Payment made as per RA Bill	1,28,577	
Embedded tax @ 10.619%	13,654	

Note-2

CGTP-3B MONTHLY BREAKUP (April - 24) (Page-343)				
Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION HARSATTIYAGANJ (RA-01)	1,28,944	9,807	9,807	19,613
RURAL WORKS DEPARTMENT WORKS DIVISION HARSATTIYAGANJ (Other road)	3,94,433	35,499	35,499	70,998
RURAL WORKS DEPARTMENT WORKS DIVISION HARSATTIYAGANJ (Maintenance Work	3,10,06,292	14,94,557	14,94,557	29,89,114
RURAL WORKS DEPARTMENT WORKS DIVISION, Muzaffarpur Work	1,73,69,197	15,19,843	15,19,843	30,39,686
Total (Page-343)	1,73,69,197	15,19,843	15,19,843	30,39,686

GSTR-2 Details (April - 24) (Page-345)				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION HARSATTIYAGANJ (RA-01) (Page-345)	1,94,007	1,940	1,940	11,880
RURAL WORKS DEPARTMENT WORKS DIVISION, Muzaffarpur Work (Page-345)	1,81,53,306	1,81,953	1,81,953	3,31,906
Total	1,81,59,313	1,83,893	1,83,893	4,03,786

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Annexure-I

Nib S G Pillay & Chakravarthy

Agreement No. : 69 /EE(D)/2021-22

Construction and Maintenance of road from Pakil Bishnali to Amulna – Canalvarthy

Sl. No	RA Bill No.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) (Note 1)	GST paid as per GSTR 2B (C)	Actual GST to be Paid (D = (A – B) x 18%	Claim (E = (C or D, which is lower) - B)
1	1	30.09.2021 (Page : 000)	16,59,317	16,38,541	11,27,295	10,83,801	1,34,079
2	2	01.10.2021 (Page : 99) - Less Payment	11,76,143		9,77,035		
3	3	01.11.2021 (Page:??)	24,23,021		3,81,163		
		Total	1,51,58,359		10,56,233		

Computation of Embedded taxes (Note 1)

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA 01 to RA 03) (Page -??)	1,16,11,334	
GST @ 12%	16,38,541	10.5357%
LWC @ 1%	1,36,512	
Engineering Fees	1,63,082	
Work Done Value including taxes, less & Fees	1,35,48,281	
Payment made as per RA 01 to RA 03	16,38,541	
Embedded tax @ 10.525%		

Note-2

GSTR-2B MONTHLY BREAKUP (August : 21) (Page-278)	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Name of Dividee				
RURAL WORKS DEPARTMENT WORKS DIVISION HABRATTIAGANJ (RA-01)	61,96,021	5,56,443	5,56,443	11,12,886
RURAL WORKS DEPARTMENT WORKS DIVISION HABRATTIAGANJ (Others mail)	1,01,11,007	9,10,282	9,10,282	18,20,564
Others	11,09,649	1,17,872	1,17,872	2,35,745
Total (Page-278)	1,74,17,732	15,84,596	15,84,596	32,69,192
GSTR-2 Details (August: 21) (Page-282)	Taxable Value	CGST @ 6%	SGST @ 6%	Total Tax
Name of Dividee				
RURAL WORKS DEPARTMENT WORKS DIVISION HABRATTIAGANJ (RA-01) (Page-286)	1,56,91,666	1,56,919	1,56,919	3,13,838

Note-3

GSTR-2B MONTHLY BREAKUP (October : 21) (Page-154)	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Name of Dividee				
RURAL WORKS DEPARTMENT WORKS DIVISION HABRATTIAGANJ (RA-02)	35,95,108	3,18,328	3,18,328	6,37,039
RURAL WORKS DEPARTMENT WORKS DIVISION HABRATTIAGANJ (Others mail)	3,08,447	72,768	72,768	1,45,536
OFFICE OF EX ENGINEER RND CHAKTA	1,08,722	9,786	9,786	19,572
OFFICE OF THE EXECUTIVE ENGINEER DHAKA	2,70,957	21,595	21,595	43,191
Others	11,21,644	1,37,948	1,37,948	2,75,896
Total (Page-157)	62,17,878	5,60,389	5,60,389	11,21,818
GSTR-7 Details (October: 21) (Page-2021)	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
Name of Dividee				
OFFICE OF EX ENGINEER RND CHAKTA (Page-330)	1,76,305	1,283	1,283	2,566
OFFICE OF THE EXECUTIVE ENGINEER DHAKA (Page-330)	2,83,138	2,831	2,831	5,663
RURAL WORKS DEPARTMENT WORKS DIVISION HABRATTIAGANJ (RA-02) (Page-330)	11,10,114	51,391	51,391	1,02,782
Total	65,41,557	55,456	55,456	1,10,911

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Note-4

GSTR-3B MONTHLY BREAKUP (December -23) (Page-236)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION HARILATIYAGAN (R.S-07)	37,39,679	3,00,571	3,00,571	6,01,142
RURAL WORKS DEPARTMENT WORKS DIVISION HARILATIYAGAN (Others staff)	15,42,980	1,38,868	1,38,868	2,77,736
EXECUTIVE ENGINEER, R.C.D., SAMASTIPUR	3,67,000	33,183	33,183	66,366
Others	1,16,227	50,966	50,966	1,00,133
Total (Page-119)	56,99,486	5,13,694	5,13,694	10,27,387

GSTR-7 Details (December- 23) (Page-238)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION HARILATIYAGAN (Page-117)	57,61,537	57,611	57,611	1,15,221
EXECUTIVE ENGINEER, R.C.D., SAMASTIPUR (Page-117)	3,03,956	3,040	3,040	6,079
Total	60,65,493	60,650	60,650	1,21,300

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Annexure-II

M/s S.C Flour & Corporation

Agreement No. : 45 NRD/2023-24

Construction and Maintenance of road from Pakdi Bishnoli to Amghara - Maintenance

Sl. No.	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) (Note 1)	GST paid as per GSTR-3B (C)	Actual GST to be Paid (D = (A - B) x 18%	Claim (E = (C or D, which is lower) - B)
1	1	10.03.2024 (Page -72)	1,37,053	16,830	21,877	16,877	8,327
		Total	1,37,053				

Computation of Embedded taxes (Note 1)		
Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA Bill) (Page -76)	1,37,581	
GST @ 12%	16,830	12.227%
LWC @ 1%	1,031	
Seigniorage Fees	-	
Work Done Value including taxes, cess & S.Fees	1,37,502	
Payment made as per RA Bill	1,37,502	
Embedded tax @ 16.819%	16,830	

Note-2				
GSTR-3B MONTHLY BREAKUP (April - 24) (Page-304)	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Name of Division	1,10,625	11,128	11,128	22,077
RURAL WORKS DEPARTMENT WORKS DIVISION HARAATTI AGARD (RA-01)	3,13,078	31,767	31,767	63,535
RURAL WORKS DEPARTMENT WORKS DIVISION HARAATTI AGARI (Main road)	1,44,86,192	14,56,557	14,56,557	29,13,114
RURAL WORKS DEPARTMENT WORKS DIVISION, Muzaffarpur Note	1,71,89,187	17,29,843	17,29,843	34,59,686
Total (Page-311)				
GSTR-3 Month (April- 24) (Page-305)	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Name of Division	3,88,887	5,948	5,948	11,896
RURAL WORKS DEPARTMENT WORKS DIVISION HARAATTI AGARD (RA-01) (Page-308)	1,95,91,205	1,95,913	1,95,913	3,91,826
RURAL WORKS DEPARTMENT WORKS DIVISION, Muzaffarpur Note (Page-310)	3,91,39,333	1,91,993	1,91,993	4,01,786
Total				

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Annexure-I

M/s S G Piling & Construction

Agreement No. : 40 MRD/2022-23

Construction and Maintenance of road from Hardiya to Manjhariya - Construction

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) [Note 1]	GST paid as per GSTR 3B (C)	Actual GST to be Paid (D = (A - B) x 18%	Claim (E = (C or D, which is lower) - B)
1	1	21-06-2021 (Page-09)	41,27,852	6,76,677	4,60,179	10,32,436	5,83,658
2	2	28-07-2021 (Page-18)	20,60,933		3,11,295		
3	3	03-12-2021 (Page-42)	18,779		2,865		
		Total	64,13,544		9,78,336		

Computation of Embedded taxes [Note 1]

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA 01 to RA 03) (Page - 44)	61,38,977	
GST @ 12%	6,76,677	10.551%
LWC @ 1%	58,209	
Supervision Fees	41,509	
Work Done Value (including taxes, cess & S.Fees	64,13,544	
Payment made as per RA 01 to RA 03	6,76,677	
Embedded tax @ 10.551%		

Note-2

GSTR-3B MONTHLY BREAKUP (June - 21) (Page-272)				
Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION HARRAITIYAGARH (RA-01)	31,67,663	2,10,000	2,20,000	6,60,179
RURAL WORKS DEPARTMENT WORKS DIVISION HARRAITI MAJRI (Others road)	70,67,773	5,10,099	6,36,098	12,72,196
Others	8,09,148	72,661	72,661	1,45,322
Total (Page-74)	1,10,44,584	10,39,049	10,39,049	20,78,097

GSTR-7 Details (June- 21) (Page-165)				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION HARRAITIYAGARH (RA-01) (Page-216)	1,38,67,791	1,38,678	1,38,678	2,77,356

Note-3

GSTR-3B MONTHLY BREAKUP (July - 21) (Page-273)				
Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION HARRAITIYAGARH (RA-02)	15,51,681	1,37,646	1,37,646	3,15,292
RURAL WORKS DEPARTMENT WORKS DIVISION HARRAITIYAGARH (Others road)	1,21,21,933	10,50,976	10,90,936	21,81,912
OFFICE OF THE EXECUTIVE ENGINEER SIRAHA	2,27,877	20,509	20,509	41,018
Total (Page-74)	1,40,01,491	12,69,131	12,69,131	25,38,261

GSTR-7 Details (July- 21) (Page-342)				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
OFFICE OF THE EXECUTIVE ENGINEER SIRAHA (Page-351)	2,68,851	2,689	2,689	5,378
RURAL WORKS DEPARTMENT WORKS DIVISION HARRAITIYAGARH (RA-02) (Page-361)	1,63,30,818	1,63,308	1,63,308	3,27,616
Total	1,66,19,713	1,66,197	1,66,197	3,32,794

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Note-4

GSTR-3B MONTHLY BREAK UP (December- 23) (Page 356)				
Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MARKATTIYADAM (RA-01)	13,518	1,216	1,216	2,432
RURAL WORKS DEPARTMENT WORKS DIVISION MARKATTIYADAM (Others code)	48,64,744	4,38,027	4,38,027	8,76,054
EXECUTIVE ENGINEER, R.C.D., SANASTHUK	2,37,599	21,383	21,383	42,766
Others	5,50,317	50,063	50,063	1,00,126
	56,96,494	5,12,884	5,12,884	10,25,767
Total (Page 74)				

GSTR-1 Details (December- 23) (Page 208)				
Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION MARKATTIYADAM (RA-01) (Page 117)	27,61,837	77,017	77,017	1,53,033
EXECUTIVE ENGINEER, R.C.D., SANASTHUK (Page 117)	1,81,930	1,960	1,960	3,920
Total	29,43,767	78,977	78,977	1,57,953

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Annexure-II

M/s S G Piling & Construction

Agreement No. : 48 SRDD/2023-24

Construction and Maintenance of road from Hardiya to Manjhariya -Maintenance

Sl. No	R.A. Bill No.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) (Note 1)	GST paid as per GSTR 3B (C)	Actual GST to be Paid (D =(A - B) x 18%	Claim (E = (C or D, which is lower) - B)
1	1	30-05-2024 (Page -46) -Last Payment	1,01,122	10,748	15,427	16,271	4,679
		Total	1,01,122				

Computation of Embedded taxes (Note 1)

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA Bill) (Page - 41)	89,800	
GST @ 12%	10,752	10.639%
LWC @ 1%	894	
Seigniorage Fees	-	
Work Done Value including taxes, cess & S.Fees	1,01,244	
Payment made as per RA Bill	1,01,122	
Embedded tax @ 10.639%	10,748	

Note-2

GSTR-3B MONTHLY BREAKUP (April - 24) (Page-368)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION HARSATTI(AGAO (RA-01)	85,395	7,715	7,715	15,427
RURAL WORKS DEPARTMENT WORKS DIVISION HARSATTI(AGAO (Short fall)	4,17,691	37,592	37,592	75,184
RURAL WORKS DEPARTMENT WORKS DIVISION, Muvilapur West	1,06,06,772	14,94,537	14,94,537	29,89,114
Total (Page-74)	1,71,89,587	15,39,843	15,39,843	30,79,726

GSTR-7 Details (April- 24) (Page-387)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION HARSATTI(AGAO (RA-01) (Page-396)	5,54,007	3,940	3,940	11,880
RURAL WORKS DEPARTMENT WORKS DIVISION, Muvilapur West (Page-396)	1,95,93,306	1,93,953	1,95,953	3,91,906
Total	2,01,89,313	2,01,893	2,01,893	4,03,786

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Annexure-I

M/S S C Nihg & Construction

Agreement No. : 08 SDD/2022-23

Construction and Maintenance of road from Dumari to Harpur - Construction

Sl. No	RA Bill No.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) [Note 1]	GST paid as per GSTR 3B (C)	Actual GST to be Paid (D) = (A - B) x 18%	Claim (E = (C or D, which is lower) - B)
1	1	01-08-2021 (Page - 11)	1,01,75,051	11,75,808	13,12,751	17,01,447	5,13,153
2	2	01-10-2021 (Page - 17)	9,13,957		1,47,120		
		Total	1,11,11,048		14,59,283		

Computation of Embedded taxes [Note 1]

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA 01 to RA 02) (Page -01)	97,91,727	
GST @ 12%	11,75,808	10.580%
LWC @ 1%	97,917	
Seigniorage Fees	65,396	
Work Done Value including taxes, cess & S.Fees	1,11,11,048	
Payment made as per RA 01 to RA 02	1,11,11,048	
Embedded tax @ 10.580%	11,75,808	

Note-2

GSTR-3B MONTHLY BREAKUP (August - 21) (Page-178)				
Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATIYAGANJ (RA-01)	80,21,340	7,36,371	7,36,371	14,72,741
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATIYAGANJ (Others road)	87,61,098	7,23,533	7,23,533	14,47,066
Others	11,92,572	1,17,873	1,17,873	2,35,747
Total (Page-18)	1,79,75,124	16,19,796	16,19,796	32,39,593

GSTR-7 Details (August- 21) (Page-192)				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATIYAGANJ (RA-01) (Page-194)	1,96,91,992	1,96,919	1,96,919	3,93,838

Note-3

GSTR-3B MONTHLY BREAKUP (October - 21) (Page-214)				
Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATIYAGANJ (RA-02)	8,08,447	72,760	72,760	1,45,520
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATIYAGANJ (Others road)	33,16,108	3,18,120	3,18,120	6,37,039
OFFICE OF EX ENGINEER BND CHANIYA	1,68,733	9,784	9,784	19,372
OFFICE OF THE EXECUTIVE ENGINEER DHAKA	2,30,947	21,193	21,193	42,191
Others	33,33,644	3,17,843	3,17,843	3,77,696
Total (Page-19)	82,27,879	7,40,509	7,40,509	11,21,818

GSTR-7 Details (October- 21) (Page-222)				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
OFFICE OF EX ENGINEER BND CHANIYA (Page-230)	1,28,333	1,282	1,282	2,564
OFFICE OF THE EXECUTIVE ENGINEER DHAKA (Page-232)	2,83,178	2,831	2,831	5,663
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATIYAGANJ (RA-02) (Page-220)	51,20,114	51,201	51,201	1,02,402
Total	55,41,625	55,414	55,414	1,10,831

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Annexure-II

M/s S G Piling & Constructio

Agreement No. : 49 NRSP/2022-23

Construction and Maintenance of road from Dumari to Harpur - Maintenance

Sl. No	RA Bill No.	Item of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) [Note 1]	GST paid as per GSTR-3B (C)	Actual GST to be Paid (D = (A - B) x 18%	Claim (E = (C or D, which is lower) - B)
1	1	30-03-2024 (Page-57)	1,84,796	19,837	28,494	30,853	8,656
		Total	1,84,796				

Computation of Embedded taxes [Note 1]

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA 01) (Page-02)	1,83,204	
GST @ 12%	19,837	10.825%
LWC @ 1%	1,833	
Segnoriage Fees	-	
Work Done Value including taxes, cess & LWC	1,84,796	
Payment made as per RA 01	1,84,796	
Embedded tax @ 10.825%	19,837	

Note-2

GSTR-3B MONTHLY BREAKUP (April - 24) (Page-249) Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01)	1,19,102	14,147	14,147	28,494
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Other road)	3,69,094	31,058	31,058	62,117
RURAL WORKS DEPARTMENT WORKS DIVISION, Mauliapur West	1,66,06,292	14,91,527	14,91,527	29,83,054
Total (Page-29)	1,70,69,587	15,39,863	15,39,863	30,79,726

GSTR-7 Details (April- 24) (Page-345)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01) (Page-346)	5,94,007	5,940	5,940	11,880
RURAL WORKS DEPARTMENT WORKS DIVISION, Mauliapur West (Page-346)	1,95,55,106	1,95,553	1,95,553	3,91,106
Total	2,01,49,113	2,01,493	2,01,493	4,02,986

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