कार्यपालक अभियन्ता का कार्यालय

ग्रामीण कार्य विभाग, कार्य प्रमंडल, नरकटियागंज

Mobile No- 8986915814 Email ID- eerwdwd2bettiah@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

2/5/25

कार्यपालक अभियंता
ग्रामीण कार्य विभाग
कार्य प्रमंडल नरकटियागंज

2/1/2025

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
Rural Works Department
Work Division Nrkatiagnj

Executive Engineer
RWD (W) Division Narkatiaganj

Name of Road-REO Road - Mahuabhusha, Length-2.550 KM

Date	Time	Section No.	Length in km	Bumps in mm	Speed Rate	OR mm/km	IRI	CATEGORY ROAD	Latitude	Longitude	Event
2/5/2025	9:04:23	57	0.1	220	20.2	2200	2285	G	26.917513	84.64579	Normal
2/5/2025	9:05:00	57	0.1	280	20.2	2800	2877	G	26.918193	84.64648	Normal
2/5/2025	9:05:00	57	0.1	310	20.2	3100	3183	G	26.918848	84.647087	Normal
2/5/2025	9:05:33	57	0.1	270	20.2	2700	2714	G	26.919643	84.647625	Normal
2/5/2025	9:05:33	57	0.1	240	20.2	2400	2489	G	26.920477	84.647945	Normal
2/5/2025	9:06:00	57	0.1	300	20.3	3000	3081	G	26.921285	84.648248	Normal
2/5/2025	9:06:08	57	0.1	300	20.3	3000	3081	G	26.922113	84.648703	Normal
2/5/2025	9:06:08	57	0.1	230	20.3	2300	2387	G	26.922827	84.649258	Normal
2/5/2025	9:06:08	57	0.1	320	20.3	3200	3285	G	26.923615	84.649797	Normal
2/5/2025	9:06:44	57	0.1	310	20.3	3100	3183	G	26.924372	84.650302	Culvert
2/5/2025	9:06:44	57	0.1	320	20.3	3200	3285	G	26.92518	84.650757	Normal
2/5/2025	9:07:00	57	0.1	310	20.3	3100	3183	G	26.92596	84.651195	Normal
2/5/2025	9:07:19	57	0.1	310	20.3	3100	3183	G	26.926753	84.652	Normal
2/5/2025	9:07:19	57	0.1	300	20.3	3000	3081	G	26.927538	84.652137	Normal
2/5/2025	9:07:19	57	0.1	330	20.3	3300	3387	G	26.92827	84.652575	Normal
2/5/2025	9:07:19	57	0.1	270	22.4	2700	2774	G	26.929125	84.65303	Normal
2/5/2025	9:08:00	57	0.1	290	20.3	2900	2979	G	26.92984	84.653518	Normal
2/5/2025	9:08:00	57	0.1	250	22.4	2500	2510	G	26.930642	84.654107	Normal
2/5/2025	9:08:00	57	0.1	270	22.4	2700	2714	G	26.93134	84.654645	Normal
2/5/2025	9:08:00	57	0.1	300	20.3	3000	3021	G	26.932015	84.655252	Normal
2/5/2025	9:08:30	57	0.1	260	22.4	2600	2693	G	26.932738	84.655992	Normal
2/5/2025	9:08:30	57	0.1	270	22.4	2700	2795	G	26.933478	84.656548	Normal
2/5/2025	9:08:30	57	0.1	290	22.4	2900	2919	G	26.934242	84.656935	Normal
2/5/2025	9:09:05	57	0.1	270	20.3	2700	2795	G	26.935057	84.657322	Normal
2/5/2025	9:09:05	57	0.1	270	20.3	2700	2795	G	26.935838	84.657845	Normal
2/5/2025	9:09:05	57	0.1	300	20.3	3000	3000	G	26.936642	84.658182	Culvert
						Average IRI Value=	2887				

Steco Analyzer

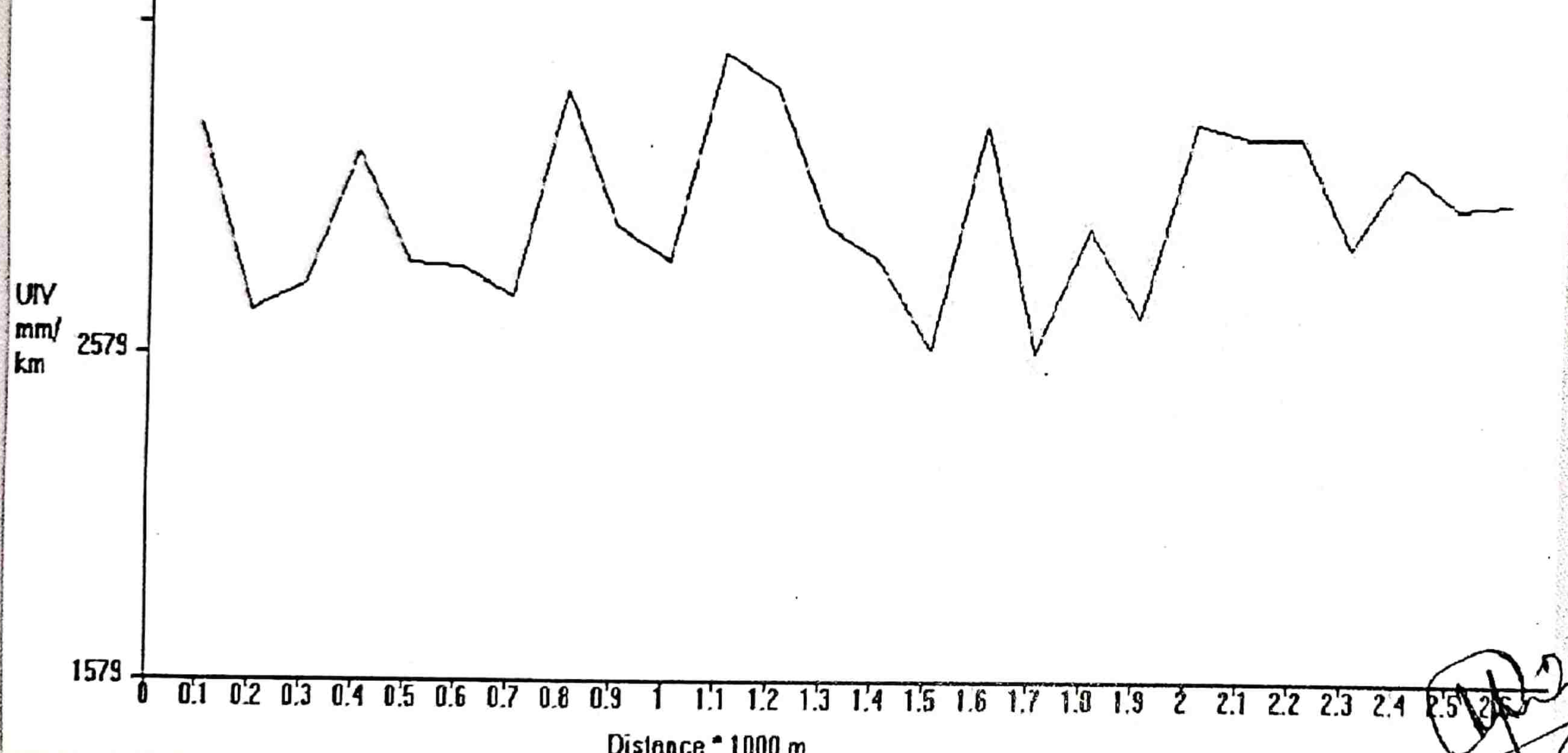
Name of Customer :	Sg Piling And Construction Pvt. Ltd
Name of Work/ Road :	REO Road - Mahuabhusha
Lab Job number	
Date :	02/05/2025
Section No.	57

Test Date :	02/05/2025	Road Name :	REO Road - Mahuabhusha		
Machine No :	472	Road Type :	(R) RURAL ROAD		
Start S No :		Side :			
Start E No :				Interval	
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 :REO Road - Mahuabhusha, Lab Job Number



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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.

31/3

कार्यपालक अभियंता
ग्रामीण कार्य विभाग, कार्य प्रमंडल
नरकटियागंज

भारतीय गैर न्यायिक

भारत INDIA

रु. 500 FIVE HUNDRED RUPEES

पाँच सौ रुपये Rs. 500

सत्यमेव जयते

INDIA NON JUDICIAL

बिहार BIHAR

5352 18.3.25

Y 787546

Agr no - 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,**

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)**

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

GST Claim Agreement

S.n	Road Name	Package No	Cost. Amount	Maint. Amount	GST Claim Amount	Grand Total
1	Dumari-Harpur	RM/WE/NAR/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

31/3

कार्यपालक अभियंता
ग्रामीण कार्य विभाग, कार्य प्रमण्डल
नरकटियागंज
27/3/25
27/3/25

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

बिहार सरकार

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

पत्रांक– 72 /बेतिया, दिनांक– 25/1/2025 ।

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 ।

प्रसंगः – अपर मुख्य कार्यपालक पदाधिकारी–सह–सचिव, ब्राडा के पत्रांक–RWD/GST/CLAIM/ 2024-25 /561 3698अनु0 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 मुस्त 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 अनु० 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 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– आपका पत्रांक–924 अनु0, 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 दावों 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 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 है।
- संबंधित योजना में ATR लम्बित नहीं है।
- कार्यपालक अभियंता पूर्ण रूप से यह सुनिश्चित कर लेंगे कि GST Claim की अनुशंसित राशि का भुगतान संबंधित संवेदक को संबंधित योजना में ही किया जा रहा है।
- एकरारनामा से अधिक राशि के भुगतान के लिए अतिरिक्त राशि का पूरक एकरारनामा कर लिया गया है।

अनु0– यथोक्त।

विश्वासभाजन,

अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा

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

(319)

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की दिनांक --.28|11|24.. 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 विषयांकित पथ में रु० **41,13,110** 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. **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**

तद्‌लोक में एकरारनामा 40 MBD/202-23 विषयांकित कार्य 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 के लिए दावे की राशि रु. **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।

SKKSS & Co. CA PATNA Chartered Accountants

Shweta Singh 28/11/24

Prabhu Kumar 28/11/24

28/11/24

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

28/11/24

SKKSS & Co

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

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19.11.2024

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 analysing 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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Email- rwdgst@gmail.com

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40 MBD/2022-23	Construction and Maintenance of road from REO road to Mahuabhusha	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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Email- rsdgst@gmail.com

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 T04 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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Email- rwdgst@gmail.com

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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.

Shweta Singh
19/12/24

Authorized Signatory

SKKSS & Co. CA PATNA Chartered Accountants

Enclosed: -

1) *GST claim computation*

DARIYAPUR GOLA ROAD,
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Annexure-I							
M/s S G Piling & Construction							
Agreement No. : 40 MBD/2022-23							
Construction and Maintenance of road from T04 to Pakharwa 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 2B (C)	Actual GST to be Paid (D = (A - B) x 18%	Claim (E = (C or D, which is lower) - B)
1	1	07-06-2023 (Page -190)	83,39,949	11,68,835	12,72,196	17,83,915	5,21,263
2	2	26-07-2023 (Page -183)	13,44,136		2,05,038		
3	3	02-12-2023 (Page -168)	13,95,445		3,12,864		
		Total	1,10,79,530		16,90,098		

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 - 168)	97,40,288	
GST @ 12%	11,68,835	10.549%
LWC @ 1%	97,403	
Seigniorage Fees	73,004	
Work Done Value Including taxes, cess & S.Fees	1,10,79,530	
Payment made as per RA 01 to RA 03	1,10,79,530	
Embedded tax @ 10.549%	11,68,835	

Note-1

GSTR-2B MONTHLY BREAKUP (June - 23) (Page-275)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01)	70,67,733	6,36,098	6,36,098	12,72,196
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others road)	36,67,663	3,30,090	3,30,090	6,60,179
Others	8,09,558	72,861	72,861	1,45,722
Total (Page-295)	1,15,44,284	10,39,049	10,39,049	20,78,097

GSTR-7 Details (June- 23) (Page-348)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01) (Page-350)	1,26,17,791	1,26,178	1,26,178	2,52,356

Note-2

GSTR-2B MONTHLY BREAKUP (July - 23) (Page -279)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-02)	11,39,098	1,02,519	1,02,519	2,05,038
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others road)	1,27,34,475	11,46,103	11,46,103	22,92,206
OFFICE OF THE EXECUTIVE ENGINEER DHAKA	2,27,877	20,509	20,509	41,018
Total (Page-295)	1,41,01,452	12,69,131	12,69,131	25,38,262

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-341)	2,68,895	2,689	2,689	5,378
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-02) (Page-341)	1,63,70,818	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 (December- 23) (Page-356)				
Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-03)	11,82,181	1,06,412	1,06,412	2,12,864
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others [illegible])	37,00,879	3,33,097	3,33,097	6,66,014
EXECUTIVE ENGINEER, R.C.D., SAMASTIPUR	2,57,590	23,183	23,183	46,366
Others	5,56,237	50,061	50,061	1,00,123
Total (Page-355)	56,96,486	5,12,684	5,12,684	10,25,367

GSTR-7 Details (December- 23) (Page-358)				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-03) (Page-357)	57,61,557	57,615	57,615	1,15,231
EXECUTIVE ENGINEER, R.C.D., SAMASTIPUR (Page-357)	3,03,936	3,040	3,040	6,079
Total	60,65,493	60,655	60,655	1,21,310

Annexure-II

M/s S G Piling & Construction

Agreement No. : 48 MBD/2022-23

Construction and Maintenance of road from T04 to Pokharwa 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-164)	1,79,120	19,022	27,323	28,818	8,302
		Total	1,79,128				

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 - 165)	1,58,313	
GST @ 12%	19,022	10.619%
LWC @ 1%	1,583	
Seigniorage 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 (March - 24) (Page-372)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01)	1,51,797	13,662	13,662	27,323
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others road)	66,092	5,948	5,948	11,896
Others	9,64,507	86,806	86,806	1,73,611
Total (Page-288)	11,82,395	1,06,416	1,06,416	2,12,831

GSTR-7 Details (March-24) (Page-378)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01) (Page-369)	1,79,120	1,791	1,791	3,582

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Annexure-I

M/s S G Piling & Construction

Agreement No. : 40 SBD/2022-23

Construction and Maintenance of road from REO road to Mahuabhauha - 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	28-06-2023 (Page -148)	83,56,480	16,21,779	12,74,717	24,89,035	7,34,943
2	2	20-07-2023 (Page -147)	40,03,289		7,02,197		
3	3	16-08-2023 (Page -134)	30,83,487		3,17,820		
4	4	03-11-2023 (Page - 122)	4,06,492		42,007		
		Total	1,54,49,748		23,36,741		

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 04) (Page - 124)	1,35,14,821	
GST @ 12%	16,21,779	10.497%
LWC @ 1%	1,35,148	
Seigniorage Fees	1,78,000	
Work Done Value Including taxes, cess & S.Fees	1,54,49,748	
Payment made as per RA 01 to RA 04	1,54,49,748	
Embedded tax @ 10.497%	16,21,779	

Note-2

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)	70,81,763	6,37,359	6,37,359	12,74,717
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others road)	36,53,653	3,28,829	3,28,829	6,57,658
Others	8,09,568	72,861	72,861	1,45,722
Total (Page-163)	1,15,44,984	10,39,049	10,39,049	20,78,097

GSTR-7 Details (June- 23) (Page-360)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01) (Page-359)	1,26,67,791	1,26,678	1,26,678	2,53,356

Note-3

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)	39,01,092	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-163)	1,41,01,452	12,69,131	12,69,131	25,38,261

GSTR-7 Details (July- 23) (Page-362)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
OFFICE OF THE EXECUTIVE ENGINEER DHAKA (Page-361)	2,68,895	2,689	2,689	5,378
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-02) (Page-301)	1,63,70,818	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-2B MONTHLY BREAKUP (August - 23) (Page-279)	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Name of Division				
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (SA-05)	17,61,887	1,58,910	1,58,910	3,17,820
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others rwd)	1,49,22,371	13,43,013	13,43,013	26,86,027
Others	13,09,055	1,17,872	1,17,872	2,35,743
Total (Page-163)	1,79,97,733	16,19,796	16,19,796	32,39,592

GSTR-7 Details (August- 23) (Page-352)	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
Name of Division				
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (SA-05) (Page-384)	1,96,91,883	1,96,919	1,96,919	3,93,838

Note-5

GSTR-2B MONTHLY BREAKUP (December -23) (Page-336)	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Name of Division				
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (SA-04)	3,44,483	31,004	31,004	62,007
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others rwd)	45,38,174	4,08,436	4,08,436	8,16,871
EXECUTIVE ENGINEER, R.C.D., SAMASTIPUR	2,57,390	23,183	23,183	46,366
Others	5,56,337	50,061	50,061	1,00,123
Total (Page-163)	56,96,485	5,12,684	5,12,684	10,25,367

GSTR-7 Details (December- 23) (Page-358)	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
Name of Division				
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Page-357)	57,41,337	57,415	57,415	1,15,231
EXECUTIVE ENGINEER, R.C.D., SAMASTIPUR (Page-357)	3,03,956	3,040	3,040	6,079
Total	60,45,293	60,455	60,455	1,21,310

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Annexure-II

M/s S G Piling & Construction

Agreement No. : 40 MRD/2022-23

Construction and Maintenance of road from BEO road to Mahuabhanka -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	19-02-2024 (Page-120)	1,28,577	13,654	19,613	20,686	5,959
		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 01) (Page-121)	1,13,783	
GST @ 12%	13,654	10.619%
LWC @ 1%	1,138	
Seigniorage Fee	-	
Work Done Value Including taxes, cess & S.Fees	1,28,577	
Payment made as per RA 01	1,28,577	
Embedded tax @ 10.619%	13,654	

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 NARKATIYAGANJ (RA-01)	1,08,964	9,807	9,807	19,613
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Over total)	3,94,432	35,499	35,499	70,998
RURAL WORKS DEPARTMENT WORKS DIVISION, Muzaffarpur West	1,66,06,192	14,94,557	14,94,557	29,89,114
Total (Page-383)	1,71,09,587	15,39,863	15,39,863	30,79,726

GSTR-7 Details (April- 24) (Page-385) Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01) (Page-380)	3,94,007	3,940	3,940	11,880
RURAL WORKS DEPARTMENT WORKS DIVISION, Muzaffarpur West (Page-386)	1,95,95,306	1,95,953	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 G Piling & Construction

Agreement No. : 40 SBD/2022-23

Construction and Maintenance of road from Pakdi Bishanli to Amaiwa - 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	05-09-2023 (Page - 194)	14,39,317	16,35,747	11,33,286	15,82,857	1,24,878
2	2	03-10-2023 (Page - 95) - Last Payment	41,76,147		6,37,039		
3	3	02-11-2023 (Page-77)	19,48,821		4,81,142		
Total			1,01,46,285		17,70,318		

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 -77)	1,36,31,224	
GST @ 12%	16,35,747	10.522%
LWC @ 1%	1,36,312	
Seigniorage Fees	1,43,002	
Work Done Value including taxes, cess & S Fees	1,55,46,285	
Payment made as per RA 01 to RA 03	1,55,46,285	
Embedded tax @ 10.522%	16,35,747	

Note-2

GSTR-3B MONTHLY BREAKUP (August - 23) (Page-278)	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Name of Division				
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01)	62,96,031	5,66,643	5,66,643	11,33,286
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others road)	1,03,57,007	9,35,281	9,35,281	18,70,561
Others	11,09,695	1,17,873	1,17,873	2,35,745
Total (Page-119)	1,79,87,723	16,19,796	16,19,796	32,39,592

GSTR-7 Details (August- 23) (Page-352)	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
Name of Division				
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01) (Page-352)	1,96,91,885	1,96,919	1,96,919	3,93,838

Note-3

GSTR-3B MONTHLY BREAKUP (October - 23) (Page-354)	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Name of Division				
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-02)	35,39,108	3,18,520	3,18,520	6,37,039
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others road)	8,08,447	72,760	72,760	1,45,520
OFFICE OF EX ENGINEER RWD CHAKIYA	1,08,753	9,786	9,786	19,572
OFFICE OF THE EXECUTIVE ENGINEER DHAKA	2,39,947	21,595	21,595	43,191
Others	15,31,634	1,37,848	1,37,848	2,75,696
Total (Page-119)	62,17,879	5,60,509	5,60,509	11,21,018

GSTR-7 Details (October- 23) (Page-351)	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
Name of Division				
OFFICE OF EX ENGINEER RWD CHAKIYA (Page-350)	1,28,305	1,283	1,283	2,566
OFFICE OF THE EXECUTIVE ENGINEER DHAKA (Page-350)	2,83,138	2,831	2,831	5,663
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-02) (Page-350)	51,30,114	51,301	51,301	1,02,602
Total	55,41,557	55,416	55,416	1,10,831

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Note-4

GSTR-2B MONTHLY BREAKUP (December -23) (Page-254)				
Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-02)	33,39,679	3,00,571	3,00,571	6,01,142
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others mod)	15,42,980	1,38,868	1,38,868	2,77,736
EXECUTIVE ENGINEER, R.C.D., SAMASTIPUR	2,57,590	23,183	23,183	46,366
Others	5,56,237	50,061	50,061	1,00,122
Total (Page-119)	56,96,486	5,12,684	5,12,684	10,25,367

GSTR-7 Details (December- 23) (Page-358)				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Page-357)	57,61,537	57,615	57,615	1,15,231
EXECUTIVE ENGINEER, R.C.D., SAMASTIPUR (Page-357)	3,03,956	3,040	3,040	6,079
Total	60,65,493	60,655	60,655	1,21,310

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Annexure-II

M/s E C Piling & Construction

Agreement No. : 40 SBD/2022-23

Construction and Maintenance of road from Pahdi Bishauli to Amolwa - 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 2B (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-55)	1,77,302	18,850	27,077	28,857	8,227
		Total	1,77,302				

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-76)	1,57,881	
GST @ 12%	18,850	10.619%
LWC @ 1%	1,571	
Seigniorage Fees	-	
Work Done Value Including taxes, cess & S.Fees	1,77,302	
Payment made as per RA 01	1,77,302	
Embedded tax @ 10.619%	18,850	

Note-2

GSTR-2B MONTHLY BREAKUP (April - 24) (Page-368) Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01)	1,50,435	13,538	13,538	27,077
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Other conf)	3,52,970	31,767	31,767	63,533
RURAL WORKS DEPARTMENT WORKS DIVISION, Muzaffarpur West	1,66,06,352	14,94,557	14,94,557	29,89,114
Total (Page-117)	1,71,09,587	15,39,863	15,39,863	30,79,726

GSTR-7 Details (April- 24) (Page-365) Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01) (Page-366)	5,94,007	5,940	5,940	11,880
RURAL WORKS DEPARTMENT WORKS DIVISION, Muzaffarpur West (Page-365)	1,95,95,326	1,95,953	1,95,953	3,91,906
Total	2,01,89,333	2,01,893	2,01,893	4,03,786

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Annexure-I

M/s S G Piling & Construction

Agreement No. : 40 MBD/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	07-06-2023 (Page-40)	43,27,852	6,76,677	6,60,179	10,32,636	3,01,658
2	2	20-07-2023 (Page-38)	20,66,913		3,15,292		
3	3	02-12-2023 (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)	56,38,977	
GST @ 12%	6,76,677	10.551%
LWC @ 1%	56,390	
Seigniorage Fees	41,500	
Work Done Value including taxes, cess & S.Fees	64,13,544	
Payment made as per RA 01 to RA 03	64,13,544	
Embedded tax @ 10.551%	6,76,677	

Note-2

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)	36,67,663	3,30,090	3,30,090	6,60,179
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others road)	70,67,753	6,36,098	6,36,098	12,72,196
Others	8,09,568	72,861	72,861	1,45,722
Total (Page-74)	1,15,44,984	10,39,049	10,39,049	20,78,097

GSTR-7 Details (June- 23) (Page-368) Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01) (Page-355)	1,26,67,791	1,26,678	1,26,678	2,53,356

Note-3

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)	17,31,621	1,57,646	1,57,646	3,15,292
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others road)	1,21,21,953	10,90,976	10,90,976	21,81,952
OFFICE OF THE EXECUTIVE ENGINEER DHAKA	2,27,877	20,509	20,509	41,018
Total (Page-74)	1,41,81,452	12,69,131	12,69,131	25,38,263

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-351)	2,68,895	2,689	2,689	5,378
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-02) (Page-361)	1,63,70,818	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 (December- 23) (Page-356)				
Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-??)	15,914	1,432	1,432	2,865
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others total)	48,66,744	4,38,007	4,38,007	8,76,014
EXECUTIVE ENGINEER, R.C.D., SAMASTIPUR	2,37,590	23,183	23,183	46,366
Others	5,16,237	50,061	50,061	1,00,123
Total (Page-74)	56,56,486	5,12,684	5,12,684	10,25,367

GSTR-7 Details (December- 23) (Page-358)				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-40) (Page-777)	57,61,537	57,615	57,615	1,15,231
EXECUTIVE ENGINEER, R.C.D., SAMASTIPUR (Page-777)	3,83,956	3,040	3,040	6,079
Total	60,45,493	60,655	60,655	1,21,310

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Annexure-II

M/s S G Pilley & Construction

Agreement No. : 49 MBD/2022-23

Construction and Maintenance of road from Hardiya to Manjharlya -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- 48) -Limit Payment	1,01,132	10,740	15,427	16,271	4,687
		Total	1,01,132				

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 - 41)	89,600	
GST @ 12%	10,752	10.619%
LWC @ 1%	896	
Seigniorage Fees	-	
Work Done Value including taxes, cess & S.Fees	1,01,248	
Payment made as per RA 01	1,01,132	
Embedded tax @ 10.619%	10,740	

Note-1

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

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01)	85,705	7,713	7,713	15,427
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others road)	4,17,691	37,592	37,592	75,184
RURAL WORKS DEPARTMENT WORKS DIVISION, Muzaffarpur West	1,66,06,192	14,94,557	14,94,557	29,89,114
Total (Page-34)	1,71,09,587	15,39,863	15,39,863	30,79,726

GSTR-7 Details (April- 24) (Page-365)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01) (Page-366)	5,94,007	5,940	5,940	11,880
RURAL WORKS DEPARTMENT WORKS DIVISION, Muzaffarpur West (Page-366)	1,95,95,306	1,95,953	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 G Piling & Construction

Agreement No. - 40 SBD/2022-23

Construction and Maintenance of road from Damari 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	01-08-2023 (Page-16)	1,01,79,081	11,75,008	15,52,741	17,92,447	5,23,253
2	2	01-10-2023 (Page-57)	9,53,967		1,45,520		
		Total	1,11,33,048		16,98,261		

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-43)	97,91,777	
GST @ 12%	11,75,008	10.554%
LWC @ 1%	97,917	
Seigniorage Fees	68,380	
Work Done Value including taxes, cess & S.Fees	1,11,33,048	
Payment made as per RA 01 to RA 02	1,11,33,048	
Embedded tax @ 10.554%	11,75,008	

Note-2

GSTR-3B MONTHLY BREAKUP (August - 23) (Page-178) Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01)	86,26,345	7,76,371	7,76,371	15,52,741
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others road)	80,41,698	7,23,553	7,23,553	14,47,106
Others	13,09,455	1,17,872	1,17,872	2,35,745
Total (Page-39)	1,79,85,533	16,19,796	16,19,796	32,39,593

GSTR-7 Details (August- 23) (Page-352) Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01) (Page-366)	1,96,91,885	1,96,919	1,96,919	3,93,838

Note-3

GSTR-3B MONTHLY BREAKUP (October - 23) (Page-354) Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-02)	8,08,447	72,760	72,760	1,45,520
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others road)	35,39,108	3,18,520	3,18,520	6,37,039
OFFICE OF EX ENGINEER RWD CHARIYA	1,08,733	9,786	9,786	19,572
OFFICE OF THE EXECUTIVE ENGINEER DHAKA	2,39,947	21,595	21,595	43,191
Others	15,31,644	1,37,848	1,37,848	2,75,696
Total (Page-39)	62,27,879	5,60,509	5,60,509	11,21,018

GSTR-7 Details (October- 23) (Page-383) Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
OFFICE OF EX ENGINEER RWD CHARIYA (Page-330)	1,28,305	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 NARKATIYAGANJ (RA-02) (Page-330)	51,30,114	51,301	51,301	1,02,602
Total	55,41,557	55,416	55,416	1,10,831

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Annexure-II

M/s S G Piling & Construction

Agreement No. : 49 MBD/2022-23

Construction and Maintenance of road from Dumari to Harpur - 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-01)	1,84,796	19,837	28,494	30,853	8,658
		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-41)	1,63,304	
GST @ 12%	19,837	10.619%
LWC @ 1%	1,653	
Seigniorage Fees	-	
Work Done Value including taxes, cess & S.Fees	1,84,796	
Payment made as per RA 01	1,84,796	
Embedded tax @ 10.619%	19,837	

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 NARKATIYAGANJ (RA-01)	1,58,302	14,247	14,247	28,494
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others road)	3,45,094	31,058	31,058	62,117
RURAL WORKS DEPARTMENT WORKS DIVISION, Muzaffarpur West	1,66,06,192	14,94,557	14,94,557	29,89,114
Total (Page-39)	1,71,09,587	15,39,863	15,39,863	30,79,726

GSTR-7 Details (April- 24) (Page-365)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01) (Page-366)	5,94,007	5,940	5,940	11,880
RURAL WORKS DEPARTMENT WORKS DIVISION, Muzaffarpur West (Page-366)	1,95,95,306	1,95,953	1,95,953	3,91,906
Total	2,01,89,313	2,01,893	2,01,893	4,03,786

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