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 पॉच 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 पॉच 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

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	

25/4/24

Sr DAO
Rural Works Department
Work Division Nrkatiagnj

Executive Engineer
RWD (W) Division Narkatiaganj

Name of Road-Pakri bishauli se amolawa Length-3.500 KM

Date	Time	Section No.	Length in km	Bumps in mm	Speed Rate	OR mm/km	IRI mm/km	CATEGORY ROAD	Latitude	Longitude	Event
1/5/2025	10:16:00	55	0.1	310	20.1	3100	3128	G	26.971265	84.673888	Normal
1/5/2025	10:16:27	55	0.1	340	20.2	3400	3427	G	26.972112	84.674123	Normal
1/5/2025	10:16:27	55	0.1	280	20.3	2800	2834	G	26.972997	84.674242	Normal
1/5/2025	10:17:01	55	0.1	280	21.3	2800	2750	G	26.973888	84.674192	Normal
1/5/2025	10:17:01	55	0.1	260	21.3	2600	2660	G	26.974797	84.674258	Normal
1/5/2025	10:17:36	55	0.1	270	20.2	2700	2735	G	26.975655	84.67446	Culvert
1/5/2025	10:18:00	55	0.1	230	20.2	2300	2334	G	26.976535	84.67473	Normal
1/5/2025	10:18:12	55	0.1	370	22.3	3700	3048	G	26.977413	84.674848	Normal
1/5/2025	10:18:12	55	0.1	310	22.6	3100	3186	G	26.978315	84.674763	Normal
1/5/2025	10:19:00	55	0.1	360	23.4	3600	2560	G	26.979202	84.674813	Normal
1/5/2025	10:19:22	55	0.1	390	26.2	3900	3912	G	26.980063	84.675	Normal
1/5/2025	10:19:22	55	0.1	340	21.1	3400	3492	G	26.980928	84.67505	Normal
1/5/2025	10:20:00	55	0.1	360	21.1	3600	3605	G	26.981828	84.67503	Normal
1/5/2025	10:20:00	55	0.1	300	22.3	3000	3071	G	26.982715	84.67503	Normal
1/5/2025	10:20:33	55	0.1	270	20.3	2700	2743	G	26.983585	84.674948	Normal
1/5/2025	10:20:33	55	0.1	280	20.4	2800	2845	G	26.984365	84.674493	Normal
1/5/2025	10:21:08	55	0.1	290	20.2	2900	2969	G	26.98508	84.673855	Normal
1/5/2025	10:21:08	55	0.1	280	20.3	2800	2845	G	26.985753	84.673282	Curve
1/5/2025	10:21:43	55	0.1	280	20.3	2800	2845	G	26.98664	84.673163	Normal
1/5/2025	10:22:00	55	0.1	300	20.3	3000	3050	G	26.987418	84.672727	Normal
1/5/2025	10:22:19	55	0.1	330	20.3	3300	3335	G	26.98821	84.672222	Normal
1/5/2025	10:22:19	55	0.1	260	20.3	2600	2662	G	26.98906	84.671885	Normal
1/5/2025	10:23:00	55	0.1	240	20.3	2400	2458	G	26.98993	84.672	Normal
1/5/2025	10:23:29	55	0.1	230	21.3	2300	2356	G	26.990822	84.671598	Normal
1/5/2025	10:24:04	55	0.1	290	20.3	2900	2948	G	26.99168	84.671565	Normal
1/5/2025	10:24:04	55	0.1	240	20.4	2400	2437	G	26.992608	84.671532	Normal
1/5/2025	10:24:40	55	0.1	230	25.3	2300	2335	G	26.993477	84.671497	Normal
1/5/2025	10:25:00	55	0.1	280	20.3	2800	2845	G	26.994362	84.67148	Normal

1/5/2025	10:25:15	55	0.1	310	20.3	3100	3131	G	26.995268	84.671447	Normal
1/5/2025	10:26:00	55	0.1	280	20.3	2800	2845	G	26.996127	84.671295	Normal
1/5/2025	10:26:26	55	0.1	260	20.3	2600	2641	G	26.996932	84.670975	Normal
1/5/2025	10:27:00	55	0.1	230	25.3	2300	2335	G	26.997827	84.671077	Normal
1/5/2025	10:27:01	55	0.1	290	20.3	2900	2927	G	26.998713	84.671178	Normal
1/5/2025	10:27:36	55	0.1	320	20.3	3200	3130	G	26.999193	84.671902	Normal
1/5/2025	10:28:00	55	0.1	280	20.3	2800	2845	G	26.99942	84.672912	Normal
Average IRI Value=							**2513**				

9/05/25

Steco Analyzer

Name of Customer : Sg Piling And Construction Pvt. Ltd

Name of Work/ Road : Pakri bishauli se amolawa

Lab Job number

Date : 01/05/2025

Section No. 55

Test Date : 01/05/2025

Machine No : 472

Start S No :

Start E No :

Weather :

Start Location :

End Location :

Road Name : Pakri bishauli se amolawa

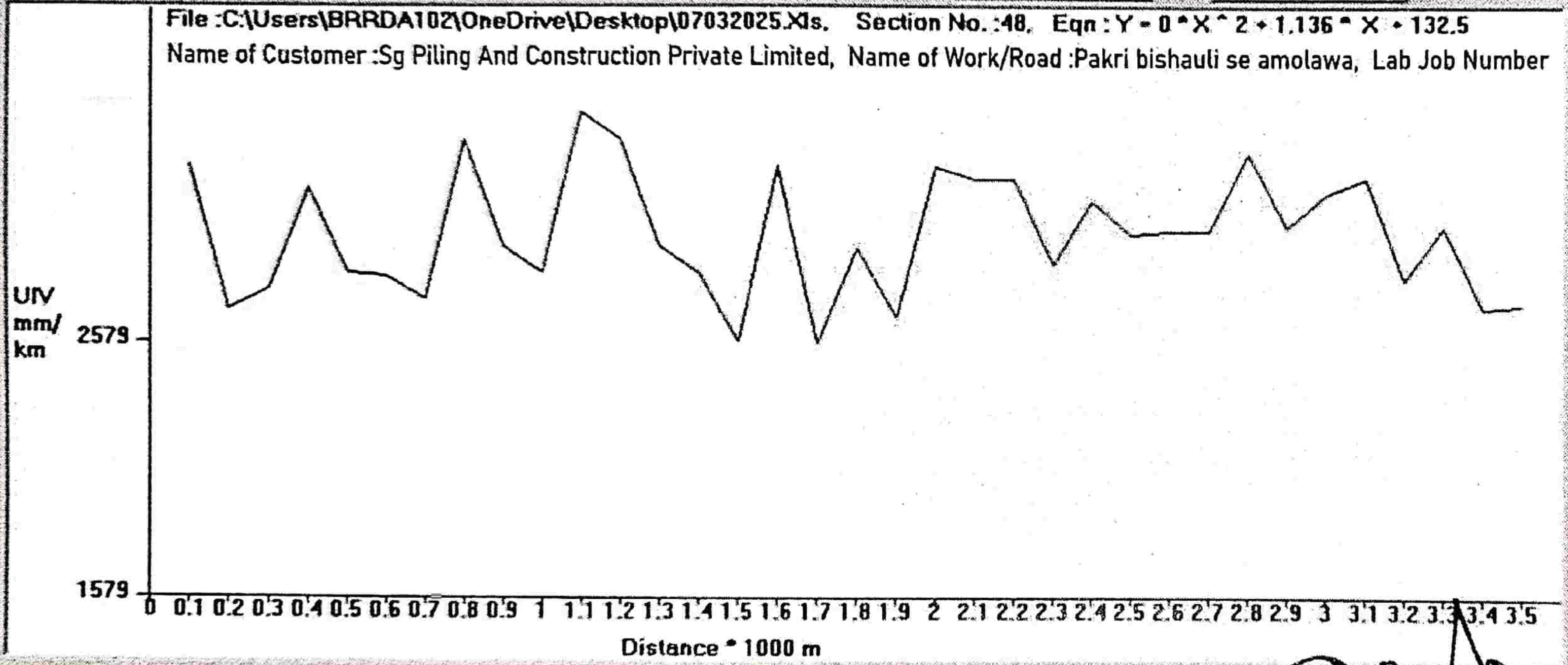
Road Type : (R) RURAL ROAD

Side :

				Interval	
UIV Range :	1335	To	5000	1000	mm/km
Dist Range :	0	To	3.6	0.1	* 1000 m

Equation : Y = 0 * X ^ 2 + 1.136 * X + 132.5

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



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
नरकटियागंज

भारतीय गैर न्यायिक
भारत INDIA
रु. 500
FIVE HUNDRED RUPEES
पाँच सौ रुपये
Rs. 500
सत्यमेव जयते
INDIA NON JUDICIAL

बिहार BIHAR

Y 787546

Ag 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 प्रमंडल
नरकटियागंज

27/3/25

27/3/25

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

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

पत्रांक– 72 /बेतिया, दिनांक– 13/01/2025 ।

प्रेषक,

ई0 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 जी0एस0टी0 दावा की स्वीकृति के संबंध में ।

प्रसंग: – 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 जी0एस0टी0 की राशि की प्रतिपूर्ति जो जांचोपरान्त रू0 **22,51,548/–** मात्र होती है, के भुगतान हेतु निम्न शर्तों 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

A.

(ई0 अनिल कुमार)
अधीक्षण अभियन्ता,
ग्रामीण कार्य विभाग,कार्य अंचल,बेतिया

13/01/25

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ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांकः– RWD/GST CLAIM/2024-25/561 3638 पटना/दिनांक–05/12/2024

प्रेषक,

मनोज कुमार, भा०प्र०से०
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–324 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 दावे की जाँच की गई तथा राशि रू 22,81,548/– 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 है।
- संबंधित योजना में ATR लम्बित नही 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 3638 पटना/दिनांक–05/12/2024

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

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 — .28|9|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 49 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 रू० 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 रू. 22,51,548/- मात्र की राशि के दावे को 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

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

तदनुसार में एकरारनामा 40 MBD/202-23 विभागीय 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 प्राप्त की राशि रू. 22,51,548/– मात्र संवेदक एस.डी. ... कंस्ट्रक्शन को भुगतान की अनुशंसा की जाती है। भुगतान करने से पहले यह सुनिश्चित कर लें कि इस मामले का पुनः भुगतान न हो।

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

29/11/24

SKKSS & Co

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

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 (Maintanance)	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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40 MBD/2022-23	Construction and Maintenance of road from REO road to Mahambhusha	7,34,963 (Annexure-I)	5,959 (Annexure-II)	7,40,922
40 MBD/2022-23	Construction and Maintenance of road from Pakdi Bishuuli to Amelwa	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 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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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.

15/6/24

SKKSS & CO. CA PATNA

Authorized Signatory
Enclosed: -

I) *GST claim computation*

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

Annexure-I

M/s S G Piling & Construction

Agreement No. [illegible]

Construction and Maintenance of road from T04 to Pakhawa 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 - [illegible])	93,29,949	11,48,833	12,72,196	17,85,513	6,21,280
2	2	28-02-2022 (Page - [illegible])	13,44,236		3,02,979		
3	3	01-03-2022 (Page - [illegible])	13,05,047		3,12,844		
		Total	1,19,79,239		18,79,079		

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 - [illegible])	97,40,268	
GST @ 12%	11,68,832	10.84%
LWC @ 1%	97,402	
Seigniorage Fees	73,209	
Work Done Value including taxes, cess & S.Fees	1,10,79,239	
Payment made as per RA 01 to RA 03	1,10,79,239	
Embedded tax @ 10.84%	11,48,833	

Note 2

GSTR-1B MONTHLY BREAKUP (June - 21) (Page - [illegible])

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA 01)	70,67,721	6,36,098	6,36,098	12,72,196
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Other work)	[illegible]	[illegible]	[illegible]	[illegible]
Others	8,09,168	72,861	72,861	1,45,722
Total (Page [illegible])	1,15,44,984	[illegible]	[illegible]	[illegible]

GSTR-7 Details (June - 21) (Page [illegible])

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA 01) (Page [illegible])	1,26,87,791	1,25,678	1,25,678	2,51,356

Note 3

GSTR-1B MONTHLY BREAKUP (Feb - 22) (Page [illegible])

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA 02)	11,33,088	[illegible]	[illegible]	[illegible]
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Other work)	1,27,24,676	[illegible]	[illegible]	[illegible]
OFFICE OF THE EXECUTIVE ENGINEER BIHAR	2,27,377	20,[illegible]	20,[illegible]	41,[illegible]
Total (Page [illegible])	1,41,85,402	[illegible]	[illegible]	[illegible]

GSTR-7 Details (Feb - 22) (Page [illegible])

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
OFFICE OF THE EXECUTIVE ENGINEER BIHAR (Page [illegible])	[illegible]	[illegible]	[illegible]	[illegible]
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA 02) (Page [illegible])	1,63,70,[illegible]	1,63,708	1,63,708	3,27,[illegible]
Total	1,66,29,722	1,66,297	1,66,297	3,32,[illegible]

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Note 4

GSTR-1B MONTHLY BREAKUP (December 23) (Page 39)				
Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION [illegible]ATIYAGADH(RA.01)	41,82,781	1,06,432	1,06,432	2,12,864
RURAL WORKS DEPARTMENT WORKS DIVISION SARKATIYAGADH [illegible]	23,00,870	3,13,897	3,13,897	6,27,794
EXECUTIVE ENGINEER, R.C.D. SARKATIYAGADH	1,37,590	23,182	23,182	46,365
Others	1,56,777	30,062	30,062	1,20,121
Total (Page 39)	16,26,456	5,25,684	5,25,684	10,51,367

GSTR-7 Supply (December 23) (Page 40)				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION SARKATIYAGADH (RA.00) (Page 22)	37,61,527	57,613	57,613	1,15,225
EXECUTIVE ENGINEER, R.C.D. SARKATIYAGADH (Page 22)	3,73,936	3,540	3,540	8,079
Total	40,65,453	60,653	60,653	1,21,306

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Annexure-II							
M/s S G Piling & Construction							
Agreement No. - [illegible]							
Construction and Maintenance of road from T04 to Pakharwa 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 -[illegible])	1,79,120	19,022	37,322	28,818	9,[illegible]
		Total	1,79,120				

Computation of Embedded taxes (Note 1)

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes as per RA 01) (Page - 107)	1,58,815	
GST @ 12%	19,022	10.62%
LWC @ 1%	1,283	
Seigniorage Fees	-	
Work Done Value Including taxes, cess & S.Fees	1,79,120	
Payment made as per RA Bill	1,79,120	
Embedded tax @ 10.62%	19,022	

Note 2

GSTR-1B MONTHLY BREAKUP (March - 24) (Page 173)				
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 (Other work)	66,092	5,948	5,948	11,896
Others	9,64,[illegible]	86,806	86,806	1,73,611
Total (Page 105)	11,82,[illegible]	1,06,416	1,06,416	2,12,8[illegible]
GSTR-1 Details (March-24) (Page 178)				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01) (Page 5[illegible])	1,79,120	1,791	1,791	3,582

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Annexure-I

M/s S C Pillay & Construction							
Agreement No.: 42 SBD/2022-23							
Construction and Maintenance of road from RED road to Mahuadihadha - 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	28-06-2022 (Page-148)	83,15,480	16,21,779	12,74,717	24,88,839	7,24,063
2	2	20-07-2022 (Page-162)	44,85,323		7,02,157		
3	3	16-08-2022 (Page-178)	20,61,487		3,17,420		
4	4	03-11-2022 (Page-221)	6,05,452		67,997		
		Total	1,54,45,749		23,61,743		

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 - 221)	1,33,14,837	10.497%
GST @ 12%	16,21,779	
L.W.F @ 1%	1,33,148	
Seigniorage Fee	1,78,000	
Work Done Value Including taxes, cess & S.Fee	1,54,49,749	
Payment made as per RA 01 to RA 04	1,54,49,749	
Embedded tax @ 10.497%	16,21,779	

Note-1

GSTR-2B MONTHLY BREAKUP (June - 22) (Page-[illegible])				
Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01)	70,81,762	6,37,359	6,37,359	12,74,717
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others [illegible])	35,43,432	3,18,829	3,18,829	6,37,658
Others	8,09,305	72,861	72,861	1,45,722
Total (Page-[illegible])	1,14,34,499	10,29,049	10,29,049	20,58,097
GSTR-7 Details (June-22) (Page-[illegible])				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01) (Page-[illegible])	1,24,67,781	1,24,678	1,24,678	2,49,356

Note-2

GSTR-2B MONTHLY BREAKUP (July - 22) (Page-[illegible])				
Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-02)	39,01,095	3,51,098	3,51,098	7,02,197
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others [illegible])	99,74,692	8,97,723	8,97,723	17,95,447
OFFICE OF THE EXECUTIVE ENGINEER DHAKA	2,27,877	20,509	20,509	41,018
Total (Page-[illegible])	1,41,03,665	12,69,331	12,69,331	25,38,663
GSTR-7 Details (July-22) (Page-[illegible])				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
OFFICE OF THE EXECUTIVE ENGINEER DHAKA (Page-[illegible])	2,68,895	2,689	2,689	5,378
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-02) (Page-[illegible])	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 27)	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Name of Division				
RURAL WORKS DEPARTMENT WORKS DIVISION [illegible]	[illegible]	1,58,819	1,58,819	3,17,638
RURAL WORKS DEPARTMENT WORKS DIVISION [illegible]	[illegible]	13,43,031	13,43,031	26,86,062
Others	[illegible]	1,17,421	1,17,421	2,34,842
Total (Page 27)	[illegible]	16,19,271	16,19,271	32,38,542

GSTR-1 Details (August - 23) (Page 34)	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Name of Division				
RURAL WORKS DEPARTMENT WORKS DIVISION [illegible] (Page 34)	[illegible]	1,90,919	1,90,919	3,81,838

Note 5

GSTR-2B MONTHLY BREAKUP (December - 23) (Page 33)	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Name of Division				
RURAL WORKS DEPARTMENT WORKS DIVISION HARAKATHNAGAR [illegible]	2,44,081	21,968	21,968	43,937
RURAL WORKS DEPARTMENT WORKS DIVISION HARAKATHNAGAR [illegible]	45,38,174	4,08,436	4,08,436	8,16,872
EXECUTIVE ENGINEER, R.E.O., SAMASTIPUR	2,57,386	23,165	23,165	46,330
Others	5,58,117	50,231	50,231	1,00,461
Total (Page 33)	56,98,090	5,12,484	5,12,484	10,24,967

GSTR-1 Details (December - 23) (Page 35)	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Name of Division				
RURAL WORKS DEPARTMENT WORKS DIVISION HARAKATHNAGAR (Page 35)	27,41,727	37,615	37,615	1,15,231
EXECUTIVE ENGINEER, R.E.O., SAMASTIPUR (Page 37)	3,05,955	3,000	3,000	6,079
Total	30,47,682	60,655	60,655	1,21,310

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Annexure-[illegible]

M/s [illegible] & Construction

Agreement No. - [illegible]

Construction and Maintenance of road from [illegible] road to [illegible]

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 12%)	Claim (E = C or D, whichever is lower) - B)
1	1		1,28,777	10,854	19,653	26,600	8,8[illegible]
		19-03-2021 (Page 139)	1,28,777				
		Total					

Composition of Embedded taxes (Note 1)

Particulars	Amount	GST embedded in total work done (%)
	1,21,785	
Work Done Value excluding taxes etc (as per RA 01) (Page 171)	11,834	19.42[illegible]%
CGST @ 12%	1,738	
LWF @ 1%	-	
Royalty Fee	1,28,777	
Work Done Value including taxes, cess & Fee	1,28,777	
Payment made as per RA 01	10,854	
Embedded tax @ 19.42[illegible]%		

Note 2

GSTR-3B MONTHLY BREAKUP (April - 24) (Page 255)	Taxable Value	CGST (6.5%)	SGST (6.5%)	Total Tax
Name of Division				
RURAL WORKS DEPARTMENT WORKS DIVISION [illegible]	1,38,964	9,807	9,807	19,613
RURAL WORKS DEPARTMENT WORKS DIVISION [illegible]	1,94,431	23,499	23,499	46,998
RURAL WORKS DEPARTMENT WORKS DIVISION [illegible]	1,23,08,153	14,54,[illegible]	14,54,[illegible]	29,08,114
Total (Page 263)	1,25,39,587	15,[illegible]	15,[illegible]	30,75,725

GSTR-1 Details (April - 24) (Page 265)	Taxable Value	CGST (6.5%)	SGST (6.5%)	Total Tax
Name of Division				
RURAL WORKS DEPARTMENT WORKS DIVISION [illegible]	5,73,007	5,940	5,940	11,880
RURAL WORKS DEPARTMENT WORKS DIVISION [illegible]	1,[illegible]	1,93,933	1,93,933	3,[illegible]
Total	1,[illegible]	2,01,893	2,01,893	4,03,78[illegible]

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Annexure I

[illegible] & Construction

Agreement No. - [illegible]

Construction and Maintenance of road from [illegible] to [illegible] - 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	25.09.2023 (Page - 255)	74,05,272	16,05,747	11,11,396	18,83,847	1,64,879
2	2	01.10.2023 (Page - 2??) - [illegible]	31,76,167		3,53,920		
3	3	02.11.2023 (Page 7?)	74,69,033		3,81,153		
		Total	1,80,46,083		17,96,218		

Composition 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 - 75)	1,36,77,259	
GST @ 12%	16,20,787	10.332%
LWC @ 1%	1,36,316	
Segregation Fee	1,43,082	
Work Done Value including taxes, LWC & S.Fee	1,55,84,288	
Payment made as per RA 01 to RA 03	1,55,84,288	
Embedded tax @ 10.332%	16,05,747	

Note 2

GSTR-2B MONTHLY BREAKUP (August - 23) (Page 278)				
Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATIYAGANJ (RA-01)	62,00,811	5,55,698	5,55,698	11,11,396
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATIYAGANJ (Others-[illegible])	1,03,72,997	9,33,281	9,33,281	18,70,562
Others	13,00,695	1,17,872	1,17,872	2,35,743
Total (Page 2??)	1,78,85,503	16,05,798	16,05,798	32,19,008

GSTR-7 Details (August - 23) (Page 2??)				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATIYAGANJ (RA-01) (Page 2??)	1,56,71,882	1,56,719	1,56,719	3,13,438

Note 3

GSTR-2B MONTHLY BREAKUP (October - 23) (Page 2??)				
Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATIYAGANJ (RA-02)	34,38,108	3,18,138	3,18,135	6,37,029
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATIYAGANJ (Others-[illegible])	8,58,417	75,760	75,760	1,51,520
OFFICE OF EX ENGINEER RWD CHAKIYA	1,08,753	9,788	9,788	19,575
OFFICE OF THE EXECUTIVE ENGINEER DHAKA	1,29,897	11,700	11,691	23,391
Others	15,31,604	1,37,848	1,37,848	2,75,696
Total (Page 2??)	61,25,979	5,46,209	5,46,209	11,21,938

GSTR-7 Details (October - 23) (Page 2??)				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
OFFICE OF EX ENGINEER RWD CHAKIYA (Page 2??)	1,28,103	1,283	1,283	2,566
OFFICE OF THE EXECUTIVE ENGINEER DHAKA (Page 2??)	2,82,138	2,821	2,821	5,642
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATIYAGANJ (RA-02) (Page 2??)	31,30,116	31,301	31,301	1,02,602
Total	35,41,357	35,406	35,406	1,38,831

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Note 4

GSTR-2B (December-23) (Page [illegible])	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Name of Division				
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATH NAGAR (SA-03)	22,33,470	3,00,171	3,00,171	6,01,143
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATH NAGAR (Other end)	13,12,390	1,18,808	1,18,808	2,37,724
EXECUTIVE ENGINEER, R.C.D., SAMASTIPUR	2,77,320	23,133	23,192	46,306
Others	1,58,323	50,003	50,003	1,00,173
Total (Page 117)	39,94,000	3,13,689	3,13,689	20,25,947

GSTR-1 Details (December-23) (Page 1[illegible])	Taxable Value	CGST @ [illegible]%	SGST @ [illegible]%	Total Tax
Name of Division				
RURAL WORKS DEPARTMENT WORKS DIVISION HARKATH NAGAR (Page 117)	17,41,157	27,611	27,611	1,19,221
EXECUTIVE ENGINEER, R.C.D., SAMASTIPUR (Page 117)	1,22,700	2,046	2,046	8,077
Total	40,63,493	49,653	49,653	1,23,318

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Annexure B

M/s [illegible] Construction

Agreement No. [illegible]

Construction and Maintenance of road from Pakdi [illegible] to Amdiha - 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 (B + (C or D, which is lower) - B)
1	1	15-03-2018 (Page 77)	1,77,[illegible]	18,850	27,077	18,677	8,227
		Total	1,77,[illegible]				

Composition of Embedded taxes [Note 1]

Particulars	Amount	GST embedded in total work done (%)
	1,77,981	
Work Done Value excluding taxes etc as per RA 01 (Page 75)	18,850	10.65%
GST @ 12%	1,[illegible]	
LWC @ 1%	-	
Seigniorage Fees	1,77,[illegible]	
Work Done Value Including taxes, cess & S.Fees	1,77,[illegible]	
Payment made as per RA 01	18,[illegible]	
Embedded tax @ 10.65%		

Note 2	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
GSTR-1A MONTHLY RETURN (April - 21) (Page 225)	1,50,433	13,538	13,538	27,077
Name of Division	3,53,[illegible]	31,787	31,787	63,573
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01)	1,64,[illegible]	14,84,[illegible]	14,84,[illegible]	29,69,114
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others road)	71,[illegible]	15,[illegible]	15,[illegible]	30,79,[illegible]
RURAL WORKS DEPARTMENT WORKS DIVISION, [illegible]				
Total (Page 117)				

	Taxable Value	CGST @ [illegible]%	SGST @ [illegible]%	Total Tax
GSTR-3 Details (April - 21) (Page 205)	1,54,597	[illegible]	5,505	11,[illegible]
Name of Division	1,90,[illegible]	1,90,[illegible]	1,90,[illegible]	3,81,[illegible]
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01) (Page 208)	3,[illegible]	1,91,[illegible]	1,91,[illegible]	3,83,786
RURAL WORKS DEPARTMENT WORKS DIVISION, [illegible] (Page 208)				
Total				

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Annexure-I

M/s S C Piling & Construction

Agreement No. : 45 SBD/2022-23

Construction and Maintenance of road from Bardiya to Manjharya - 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, whichever is lower) - B)
1	1	07-06-2022 (Page-40)	43,27,852	4,76,677	4,60,175	10,22,639	3,01,458
2	2	26-07-2022 (Page-38)	20,64,912		3,15,292		
3	3	05-12-2022 (Page-42)	18,779		3,165		
		Total	64,13,544		4,78,234		

Computation of Embedded taxes (Note 1)

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA 1 to RA 01) (Page - 44)	38,28,977	
GST @ 12%	4,76,677	18.633%
LWC @ 1%	38,390	
Seigniorage Fee	41,300	
Work Done Value including taxes, cess & S.Fee	64,13,344	
Payment made as per RA 01 to RA 01	60,23,344	
Embedded tax @ 18.633%	4,76,677	

Note 2

GSTR-2B MONTHLY BREAKUP (June - 22) (Page 275)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01)	25,67,667	2,30,088	2,30,088	4,60,175
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others)	70,67,773	6,36,098	6,36,098	12,72,196
Others	8,05,168	72,465	72,465	1,45,722
Total (Page 75)	1,11,44,984	10,03,049	10,03,049	20,73,097

GSTR-7 Details (June 22) (Page 335)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01) (Page 335)	1,38,67,791	1,19,678	1,19,678	2,33,256

Note 3

GSTR-2B MONTHLY BREAKUP (July - 22) (Page 275)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-02)	17,51,622	1,57,646	1,57,646	3,15,292
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others)	1,21,43,953	10,90,956	10,90,956	21,81,912
OFFICE OF THE EXECUTIVE ENGINEER DHAKA	2,37,877	20,509	20,509	41,018
Total (Page 78)	1,41,81,452	12,69,131	12,69,131	25,38,262

GSTR-7 Details (July - 22) (Page 282)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
OFFICE OF THE EXECUTIVE ENGINEER DHAKA (Page 281)	2,68,893	2,687	2,687	5,174
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-02) (Page 282)	1,63,70,833	1,63,708	1,63,708	3,27,416
Total	1,66,39,726	1,66,395	1,66,395	3,32,790

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Note

GSTR-1A MONTHLY BREAKUP (December-23) (Page-[illegible])

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS [illegible]	15,918	1,433	1,433	2,865
RURAL WORKS DEPARTMENT WORKS DIVISION [illegible]	[illegible]	4,38,007	4,38,007	8,76,014
EXECUTIVE ENGINEER, R.C.D., [illegible]	[illegible]	22,[illegible]	22,[illegible]	[illegible]
Others	[illegible]	[illegible]	[illegible]	[illegible]
Total (Page-[illegible])	[illegible]	[illegible]	[illegible]	[illegible]

GSTR-1 Details (December-23) (Page-[illegible])

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION [illegible] (Page-[illegible])	[illegible]	[illegible]	[illegible]	[illegible]
EXECUTIVE ENGINEER, R.C.D., [illegible] (Page-[illegible])	[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]	[illegible]

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Annexure-II

M/s S U Piling & Construction

Agreement No.: 41 SBD/2022-23

Construction and Maintenance of road from Hardiya to Manjhariya - 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 1B (C)	Actual GST to be Paid (D = (A - B) x 18%)	Claim (E = (C or D, which is lower) - B)
1	1	20-02-2024 (Page 40, Link Format)	1,01,332	18,748	15,437	16,211	4,687
		Total	1,01,332				

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)	89,260	
GST @ 12%	10,712	18.618%
LWC @ 1%	898	
Seigniorage Fees	-	
Work Done Value Including taxes, cess & 3.5%	1,01,248	
Payment made as per RA 01	1,01,332	
Embedded tax @ 18.618%	18,748	

Note-2

GSTR-1B MONTHLY BREAKUP (April - 24) (Page-58)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01)	85,703	7,713	7,713	15,427
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (Others)	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-56)	1,71,09,587	15,39,862	15,39,862	30,79,724

GSTR-7 Details (April-24) (Page-57)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ (RA-01) (Page 58)	5,54,507	5,545	5,545	11,090
RURAL WORKS DEPARTMENT WORKS DIVISION, Muzaffarpur West (Page 58)	1,95,95,208	1,95,952	1,95,952	3,91,906
Total	2,01,49,715	2,01,497	2,01,497	4,02,996

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Annexure I

M/s S C Pilling & Construction

Agreement No. - [illegible]/2022-23

Construction and Maintenance of road from [illegible] to Harpur - Construction

Sl. No.	RA Bill No.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) (Note I)	GST paid as per GSTR-2B (C)	Final GST to be Paid (D) = (A - B) x 18%	Claim (E = (C or D, whichever is lower) - B)
1	1	01.08.2022 (Page-[illegible])	1,61,75,092	11,75,008	11,12,761	17,93,047	8,21,243
2	2	21.10.2022 (Page-[illegible])	8,52,887		1,41,120		
		Total	1,11,23,848		14,09,282		

Computation of Embedded taxes (Note I)

Particulars	Amount	GST embedded in total work done (%)
	87,61,757	
Work Done Value excluding taxes etc (as per RA #1 to RA #2)(Page-[illegible])	11,75,008	20.044%
GST @ 12%	97,317	
LWC @ 1%	28,140	
Stoppage Fee	1,11,23,848	
Work Done Value including taxes, cost & 5.Fee	1,11,23,848	
Payment made as per RA #1 to RA #2	11,75,008	
Embedded tax @ 20.044%		

Note 2

GSTR-2B MONTHLY BREAKUP (August - 22) (Page-[illegible]) Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION [illegible] (RA #1)	80,55,240	7,16,273	7,16,273	15,22,761
RURAL WORKS DEPARTMENT WORKS DIVISION [illegible]	80,41,459	7,23,335	7,23,335	14,11,180
Others	12,85,493	1,77,873	1,77,873	7,35,747
Total (Page-[illegible])	4,30,07,752	16,19,796	16,19,796	32,39,592

GSTR-7 Details (August - 22) (Page-[illegible]) Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION [illegible] (RA #1) (Page-[illegible])	1,96,71,887	1,96,919	1,96,919	3,93,838

Note 3

GSTR-2B MONTHLY BREAKUP (October - 22) (Page-[illegible]) Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION [illegible] (RA #2)	8,95,447	72,768	72,768	1,45,528
RURAL WORKS DEPARTMENT WORKS DIVISION [illegible]	22,75,338	2,18,538	2,18,538	4,37,999
OFFICE OF EX ENGINEER RWD CHAPRA	1,88,723	9,786	9,786	19,572
OFFICE OF THE EXECUTIVE ENGINEER [illegible]	2,35,067	21,185	21,185	43,351
Others	23,21,844	1,27,848	1,27,848	2,75,696
Total (Page-[illegible])	62,73,879	5,60,359	5,60,359	11,21,018

GSTR-7 Details (October - 22) (Page-[illegible]) Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
OFFICE OF EX ENGINEER RWD CHAPRA (Page-[illegible])	1,28,300	1,283	1,283	2,566
OFFICE OF THE EXECUTIVE ENGINEER [illegible] (Page-[illegible])	2,83,178	2,831	2,831	5,662
RURAL WORKS DEPARTMENT WORKS DIVISION [illegible] (RA #2) (Page-[illegible])	35,25,124	51,301	51,301	1,02,602
Total	88,41,837	88,414	88,414	1,29,829

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Annexure-II

M/s S Q Pillay & Construction

Agreement No. - 48 [illegible]/2022-23

Construction and Maintenance of road from Gumari to Bargar - 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		1,44,796	19,837	28,494	28,453	8,616
		29-03-2024 (Page 45)	1,44,796				
		Total					

Computation of Embedded taxes (Note 1)

Particulars	Amount	GST embedded in total work done (%)
	1,43,299	
Work Done Value excluding taxes etc (as per RA 01) (Page 45)	19,837	19.633%
GST @ 12%	1,633	
LWC @ 1%	-	
Seigniorage Fees	1,44,796	
Work Done Value including taxes, cess & S.Fees	1,44,796	
Payment made as per RA 01	19,837	
Embedded tax @ 19.633%		

Note 2

GSTR 2B MONTHLY BREAKUP (April - 24) (Page 248)				
Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NABARANGPUR (RA-01)	1,58,302	14,247	14,247	28,494
RURAL WORKS DEPARTMENT WORKS DIVISION NABARANGPUR (Other road)	3,45,094	31,058	31,058	62,117
RURAL WORKS DEPARTMENT WORKS DIVISION, Mayurbhanja West	1,66,06,101	14,94,557	14,94,557	29,89,114
Total (Page 49)	1,71,09,497	15,39,862	15,39,862	30,79,724
GSTR 7 Details (April - 24) (Page 315)				
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION NABARANGPUR (RA-01) (Page 316)	5,84,007	5,940	5,940	11,880
RURAL WORKS DEPARTMENT WORKS DIVISION, Mayurbhanja West (Page 316)	1,95,55,306	1,95,953	1,95,953	3,91,906
Total	2,01,39,313	2,01,893	2,01,893	4,03,786

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