

बिहार सरकार
ग्रामीण कार्य विभाग,

पत्रांक:-14/अ0प्र0-10-29/2025
प्रेषक,

10308

/पटना, दिनांक 25.9.25

सेवा में,

निबंधित

प्रभाष चन्द्र सिंह 'प्रबल',
सरकार के अवर सचिव

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

विषय :- एम0जे0सी0 संख्या:-2917/2025 (सी0डब्लू0जे0सी0 संख्या:- 13778/ 2022 में माननीय उच्च न्यायालय, पटना द्वारा दिनांक 16.09.2022 को पारित न्यायादेश से उद्भूत) राम शोभित यादव बनाम बिहार राज्य एवं अन्य के संबंध में।
प्रसंग :- विभागीय पत्रांक 9240 अनु0 दिनांक 28.08.2025 एवं 9594 दिनांक 04.09.2025

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र की ओर ध्यान आकृष्ट कराते हुए कहना है कि सी0डब्लू0जे0सी0 संख्या:- 13778/ 2022 सिंह कन्स0 प्रा0 लि0 बनाम बिहार राज्य एवं अन्य में माननीय उच्च न्यायालय, पटना द्वारा दिनांक 16.09.2022 को पारित न्यायादेश के आलोक में समर्पित अभ्यावेदन पर कार्रवाई नहीं होने के कारण माननीय उच्च न्यायालय, पटना में दायर अवमाननावाद एम0जे0सी0 संख्या:-2917/2025 राम शोभित यादव बनाम बिहार राज्य एवं अन्य में कंडिकावार तथ्यात्मक विवरणी उपलब्ध कराने हेतु अनुरोध किया गया था, जो अब तक अप्राप्त है।

वर्णित परिप्रेक्ष्य में अनुरोध है कि उक्त मामले में माननीय उच्च न्यायालय, पटना में कारण पृच्छा दायर करने हेतु कंडिकावार तथ्यात्मक विवरणी 07 (सात) दिनों के अन्दर उपलब्ध कराने की कृपा की जाय।

विश्वासभाजन


सरकार के अवर सचिव

ज्ञापांक:-14/अ0प्र0-10-29/2025 10308

/पटना, दिनांक 25.9.25

प्रतिलिपि:-अधीक्षण अभियंता, ग्रामीण कार्य विभाग, कार्य अंचल, मधुबनी/तकनीकी परामर्शी (विधि) एवं आई0टी0 मैनेजर, ग्रामीण कार्य विभाग, पटना को सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित।


सरकार के अवर सचिव

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ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:- RWD/GST CLAIM/25-26/2414 -5274 (अनु०) पटना/दिनांक:- 01.11.2025

प्रेषक,

अभय झा, भा0प्र0से0

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-मधुबनी।

विषय :- MMGSY-SC योजना अन्तर्गत एकरारनामा संख्या- 91/SBD/2019-20 पथ Construction and maintenance of road and C.D work for chapariya dakshin to Chakbhawani in Bisfi Block में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-बेनीपट्टी का पत्रांक-328 एवं 330 अनु0, दिनांक-22.02.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 11,38,017/- का दावा की जाँच हेतु अभिलेख समर्पित किया गया है जिसके आधार पर विभागीय GST परामर्शी फर्म M/s SKKSS & Co. द्वारा उक्त दावों की जाँच की गई तथा राशि रु 6,79,379/- मात्र की राशि दावे के योग्य पाया गया है।

GST परामर्शी फर्म के प्रतिवेदन के आधार पर विभागीय GST समिति की अनुशंसा एवं परामर्शी के प्रतिवेदन निम्न शर्तों के साथ अग्रेतर कार्रवाई हेतु प्रेषित की जा रही है:-

- कार्यपालक अभियंता GST Claim के भुगतान के पूर्व यह सुनिश्चित हो लेंगे कि संबंधित योजनान्तर्गत GST Claim का भुगतान पूर्व में न हुआ हो।
- भुगतान से पूर्व State MIS पर भुगतान की राशि को अपलोड कर दिया गया है।
- जिस संवेदक को भुगतान किया जा रहा है, वह कालीसूची में नहीं हैं।
- संबंधित योजना में ATR लम्बित नहीं 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

पटना/दिनांक:- 01.11.2025

ज्ञापांक- RWD/GST CLAIM/25-26/2414 -5274

प्रतिलिपि:-कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल- बेनीपट्टी 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
- 24.10.25... को आहूत बैठक की कार्यवाही

विषय :- MMGSY (SC) योजनान्तर्गत Construction and Maintenance of Road and C.D work for Chapariya Dakshin to Chakbhawani in Bisfi Block
एकरारनामा संख्या 91 SBD/19-20 में जी.एस.टी. दावा की स्वीकृति के संबंध में

प्रसंग :- कार्य प्रमंडल, बेनीपट्टी का पत्रांक 328 एवं 330 दिनांक 22.02.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, कार्य प्रमंडल, बेनीपट्टी द्वारा विषयांकित पथ में रु० **11,38,017/-** 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. **6,79,379/-** मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा **91 SBD/19-20** विषयांकित कार्य Construction and Maintenance of Road and C.D work for Chapariya Dakshin to Chakbhawani Under MMGSY (SC) in Bisfi Block के लिए दावे की राशि रु. **6,79,379/-** मात्र संवेदक राम शोवित यादव को भुगतान की अनुशंसा की जाती है।



विभागीय GST
Consultant

Shweta Singh
24/10/25

SKKSS & Co.
24/10/25
सहायक वित्त प्रबंधक,
ब्रांडा

Pratim Kumar
24/10/25
वित्त प्रबंधक, ब्रांडा

GST नोडल पदाधिकारी

17.10.2025

To,
The Additional Chief Executive Officer,
Bihar Rural Roads Development Agency
Rural Works Department
Government of Bihar.

Re: Submission of GST Impact Report of Ram Shovit Yadav vide agreement no. 91
SBD/19-20

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement
number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, RWD Benipatti
letter no. 328 & 330 dated 22.02.2024

Respected Sir,

We are appointed to recommend payment of Impact arising on account of roll out of GST and
change in taxation structure by analysing claim of contractors as per Scope of Work.

GST Impact Summary		
Agreement No.	Name of Project	GST Impact in Rupees (Construction)
91 SBD/19-20	Construction and Maintenance of Road and C.D work for Chapariya Dakshin to Chakbhawani Under MMGSY (SC) in Bisfi Block	6,79,379 (Annexure-I)

We are therefore pleased to make our submission of GST Impact Report of Ram Shovit Yadav for the following project with reference to Construction and Maintenance of Road and C.D work for Chapariya Dakshin to Chakbhawani Under MMGSY (SC) in Bisfi Block

With this letter, we would like to draw your attention towards the following facts: -

- 1) The impact being given is from **RA Bill 01 to RA Bill 04**. GST impact in later RA bills have to be verified and audited on submission of bill by Ram Shovit Yadav in future period.

That we have charged fees for entire contract and therefore as and when the new RA bills are submitted, the same should be sent to our office and sent via BRRDA for needful action. That a flat percentage cannot be applied for payment of future claims on RA bills and remaining amount of contract as the material & services components differs on every milestone of payment.

In our capacity as Indirect Consultant to you we therefore request you not to pay any adhoc GST reimbursement in future RA bills submitted as the same may cause loss to public exchequer, if the same is paid without proper analysis and auditing of records. Kindly forward all communication with respect to GST for proper analysis and needful action from our end.

- 2) That the above impact has taken into cognizance that any additional benefit that the contractor is being entitled to due to enactment of GST is passed onto Rural Works Department in terms of anti-profiteering clause in the GST law;



3) Observation on GST claim as submitted by contractor-claimant:

We have gone through the submission made by the contractor claimant, and we have observed that the contractor has been awarded the contract for construction on 03.03.2020, wherein GST was in force.

From the rate analysis enclosed it has been observed that GST has been considered in the material component only at different applicable rates, and VAT/GST @ 4% has been considered in overhead component based on the RCD SOR Guidelines.

As per the GST Law, GST is to be paid on the entire value of contract, however from the rate analysis enclosed it is observed that GST has been provided only on material component and a provision of 4% has been made in overhead component by the department.

Hence, the contractor-claimant has raised GST claim of **Rs. 11,38,017/-** due to non-provisioning of GST by the department on the entire value of contract, whereas the contractor submits that the GST has been paid on the entire value of contract as executed by him.

- 1) That the GST Impact calculation is made on the following premise:
 - a) That the above work is Construction and Maintenance of Road and C.D work for Chapariya Dakshin to Chakbhawani Under MMGSY (SC) in Bisfi Block



b) As per section 15 of the CGST and BGST Act, 2017

(1) The **value of a supply** of goods or **services** or both shall be the **transaction value**, which is the **price actually paid or payable for the said supply of goods or services** or both where the supplier and the recipient of the supply are not related and the price is the sole consideration for the supply.

(2) The value of supply shall **include**—

(a) **any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this Act**, the State Goods and Services Tax Act, the Union Territory Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, if charged separately by the supplier;

(b) any amount that the supplier is liable to pay in relation to such supply but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods or services or both;

(c) incidental expenses, including commission and packing, charged by the supplier to the recipient of a supply and any amount charged for anything done by the supplier in respect of the supply of goods or services or both at the time of, or before delivery of goods or supply of services;

(d) interest or late fee or penalty for delayed payment of any consideration for any supply; and

(e) subsidies directly linked to the price excluding subsidies provided by the Central Government and State Governments

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- c) Further, in the BOQ rates of items has been taken from Road Construction department Schedule of rates (mentioned in BOQ). As per guidelines of RCD SOR, there has been inclusion of 4% in the name of VAT in the overhead component, hence in our calculation also 4% in the name of VAT has been reduced and impact has been considered accordingly.
- d) The above said impact is derived by considering the contract as Works Contract as defined U/s 2(119) of the Central Goods and Services Act, 2017 taxable @ 12% (Heading 9954 (iv): Construction service - Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, -(a) a road, bridge, tunnel, or terminal for road transportation for use by general public;
- e) Therefore, suitable adjustment should be made if there is any amendment in law till the payment is settled under this contract or if there is any departure in the premise mentioned above must be brought to our notice as it may bring deviation in the GST Impact to be passed on to the contractor.
- f) That GST impact is calculated on the basis of all documents and records produced by Contractor and duly verified & audited by us as per our scope of work.



- 2) That the GST Impact amount indicated in the table above is derived on the basis of the RA Bills submitted before us. Therefore, in any case no excess payment can be made over and above the amount mentioned in the Annexure attached with this letter for completing the project.
- 3) That the GST claim amount submitted for approval by the Contractor was **Rs. 11,38,017/-** while as per our calculation the GST claim amount shall be **Rs. 6,79,379/-** which result in savings of **Rs. 4,58,638/-**
- 4) That at any later stage if it is brought to our notice that any fact/figures/calculation which was provided to us the basis of which has been our calculation, is misrepresented and which has a material effect on the above GST Claim amount, then the GST claim amount shall be void ab initio.

For any query or clarification, please contact the undersigned at earliest.

Therefore, kindly do the needful in this regard.

**For and on behalf of
SKKSS & Co.**

Shweta Singh
12/10/2015
Authorized Signatory



Enclosed: -

- 1. GST claim computation**

Annexure-I**GST Impact Assessment of Ram Shovit Yadav****Agreement No: 91 SBD/19-20****Project Name: Construction and Maintenance of Road and C.D work for Chapariya Dakshin to Chakbhawani Under MGSY (SC) in Bisfi Block**

Particulars	Amount
Total Work done till date (RA 04) [after 3.78% below] (Annexure-II)	1,13,80,177
Less: Pre-GST work done value	-
Balance work done in GST period	1,13,80,177
Less: Work value for which rate analysis not found/Incomplete (Annexure-II)	71,919
Work value for which GST impact is calculated	1,13,08,257
Less: Extra GST added in rate analysis (Annexure-III)	2,01,115
Less: GST added in OH component (Annexure-IV)	4,03,896
Taxable Value	1,07,03,247
Add: (i) GST @ 12%	12,84,390
(ii) GST Paid as per GSTR-3B	13,65,621
Lower of (i) and (ii) above	12,84,390
Revised Work Value	1,19,87,636
GST reimbursement recommended	6,79,379



Annexure-III

Ram Shovit Yadav

Agreement Number: 91 SBD/19-20

Details of GST Component Considered For The Construction and Maintenance of Road and C.D work for Chapariya Dakshin to Chakhawani
Under MMGSY (SC) in Bisfi Block

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA 01 to 04	Material Value	GST RATE (as per rate analysis)	GST
1	2	3	4	5	6 (4X5)	7	8 = 6/(100% + 7) x 7
1	53 MM TO 26.5MM	CUM	467.2	722.19	3,37,407	1%	3,341
2	26.5MM TO 4.75MM	CUM	509.67	928.53	4,73,244	1%	4,686
3	2.36MM BELOW	CUM	162.3	412.68	66,978	1%	663
4	Fine Sand	cum	118.84	6.216	739	1%	7
5	53mm to 22.4mm	CUM	467.2	834.89274	3,90,062	1%	3,862
6	Stone Screening Type B for 11.2 mm	Cum	351.99	165.59856	58,289	1%	577
7	crushed stone agg	cum	538.67	207.648	1,11,854	1%	1,107
8	sand	cum	162.3	145.471836	23,610	1%	234
9	cement	tonne	6063.1	109.90596	6,66,371	24%	1,28,975
10	polythene sheet	sqm	16.25	1268.96	20,621	14%	2,532
11	bitumen primer	tonne	47222.79	0.015381333	726	14%	89
12	bitumenous sealant	litre	26.29	58.44906667	1,537	14%	189
13	Jute Rope	m	40.22	276.864	11,135	1%	110
14	plasticizer	litre	188.65	375.3045333	70,801	24%	13,703
15	Joint Filler Board	sqm	1117.12	9.2288	10,310	24%	1,995
16	40mm Aggregate	cum	449.67	35.048496	15,760	1%	156
17	20mm Aggregate	cum	561.89	30.722928	17,263	1%	171
18	10mm Aggregate	cum	626.62	14.640536	9,174	1%	91
19	Sand at site	cum	154.99	0.12	19	1%	0.18
20	Cement at site	tonne	6454.74	0.09	581	24%	112
21	RCC Pipe NP3	m	3050.04	22.5	68,626	14%	8,428
Total							1,71,030
Total (after OH, CP, & LWC)							2,09,015
Total (after 3.78% below)							2,01,115



Annexure-IV

Computation of Embedded Tax in Overhead as per RCD Guideline

Agreement No: 91 SBD/19-20

Project Name: Construction and Maintenance of Road and C.D work for Chapariya Dakshin to Chakbhawani Under MMSGY (SC) in Bisfi Block

Particulars	Amount
Total Work done till date (RA 04) [after 3.78% below] (Annexure-II)	1,13,80,177
Less: Pre-GST work done value	-
Balance work to be in GST period	1,13,80,177
Less: Work value for which rate analysis not found (Annexure-II)	71,919
Work value for which GST impact is calculated	1,13,08,257
Less: Extra GST added in rate analysis (Annexure-III)	2,01,115
Work Value without taxes (A)	1,11,07,143
Less: LWC @1%	1,09,972
Work Value without taxes, LWC (B)	1,09,97,171
Less: OH and CP @ 21% (B)/1.21 x 0.21	19,08,600
Work Value without taxes, OH,CP, & LWC (C)	90,88,571
Embedded Taxes @ 4% on above (C) x 4%	3,63,543
Contractor Profit on above embedded taxes computed	36,354
LWC @ 1% on embedded taxes in CP and OH	3,999
Total Embedded taxes on OH,CP & LWC	4,03,896

Payment Schedule

RA Bill No.	Date	Amount	Taxable Value	CGST	SGST	Total Tax	Remarks
1	12.03.2021	44,48,515	44,48,515	2,66,911	2,66,911	5,33,822	Tax Paid on Gross Value
2	15.05.2021	22,80,843	22,80,843	1,36,851	1,36,851	2,73,701	Tax Paid on Gross Value
3	15.10.2021	8,85,138	8,85,138	53,108	53,108	1,06,217	Tax Paid on Gross Value
4	29.05.2022	37,65,676	37,65,676	2,25,941	2,25,941	4,51,881	Tax Paid on Gross Value
Total		1,13,80,172	1,13,80,172	6,82,810	6,82,810	13,65,621	

Disclaimer: The Above Statement has been prepared on the basis of documents (Payment Details, copy of returns, clarifications) provided by the claimant

