

कार्यपालक अभियंता का कार्यालय
ग्रामीण कार्य विभाग, कार्य प्रमण्डल, गया।

पत्रांक...30/2..... गया / दिनांक. 25/10/25...

प्रेषक,

कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमण्डल, गया।

सेवा में,

सचिव-सह-प्राधिकृत पदाधिकारी,
बिहार ग्रामीण पथ विकास अभिकरण,
बिहार, पटना।

विषय:— GST मद में आवंटन उपलब्ध कराने के संबंध में।

महाशय,

उपर्युक्त विषयक संबंध में कहना है कि इस प्रमण्डल में MMGSY (SC) योजनान्तर्गत Kothar to Prem Nagar में काटी गई जी0एस0टी0 की अतिरिक्त राशि का संवेदक को भुगतान कराने हेतु कुल रुपये **2.45315 लाख (Rupees Two Lakh Forty Five Thousand Three Hundred Fifteen)** मात्र का आवंटन उपलब्ध कराने की कृपा की जाय ताकि किए गये संवेदक को भुगतान किया जा सके।

अनु0:—यथोक्त।

[Signature]
24/10/2025

विश्वासभाजन

[Signature] 24.10.25
कार्यपालक अभियंता
ग्रामीण कार्य विभाग,
कार्य प्रमण्डल, गया।
24/10/25

Rural Works Department
M.M.G.S.Y Allotment Requisition
GST Claim

Name of Circle: Gaya
Name of Division: Gaya
Scheme Head: M.M.G.S.Y (SC)

Sl. No.	Year	Name of Road	Name of Contractor(In English)	Administrative Sanction		Agreement Amount (in Lacs)		Allotment Received (in Lacs)	Total Expenditure as per MIS (in Lacs)	Value of Measurement (In Lakhs)	Current Demand (In Lacs)	Remarks
				Length (Road in Km)	Amount (in Lacs)	Main Work	Maintenance					
1	2	3	4	5	6	7	8	9	10	11	12	13
1	2019-20	Kothar to Prem Nagar	Shambhu Nath	1.3190	89.053	62.50518	9.55001	59.68025	59.66551	62.13340	2.45315	GST Claim
			Total =	1.319	89.05300	62.50518	9.55001	59.68025	59.66551	62.13340	2.45315	

Amount in Words - Two Lakh Forty Five Thousand Three Hundred Fifteen Only.

[Signature]
D.A.O

RWD, Works Division, Gaya

[Signature]
24.10.25

Executive Engineer
RWD, Works Division, Gaya

FORM GFR 19-A

(See Government of India's Decision (1) below Rule 150)

Form of Utilization Certificate up to the Month of - 24.10.2025

Name of Scheme	Sanction No. & Date with Amount (In Rs.lacs)	Amount Received (in Rs.Lacs)	Particulars
MMGSY(SC)	3696.38015	3696.38015	Certified that out of Rs. 3696.38015 Lacs received till the Financial Year 2025-26 in favour of Executive Engineer , RWD,Gaya,Bihar a sum of Rs. 3681.51015 Lacs has been utilized for the purpose of MMGSY (SC) Scheme as given in the margin for which it was sanctioned and that the balance of Rs. 14.870 Lacs remaining unutilized at the end of the period has been surrendered to Government (vide No, dated)/ will be adjusted towards the grants-in-aid payable during the next year.....
	0.00000	0.00000	

Kind of Checks exercised :-


- (i) Works have been supervised by Executive Engineers/Superintending Engineer.
- (ii) Periodic inspection has been conducted by Executive Engineer/Superintending Engineer.
- (iii) Construction materials have been tested.
- (iv) Measurement have been recorded in the MBs and test check conducted by the Assistant.
- (v) All other codal formalities have been observed.

Physical Progress achieved :-

- (i) Construction of Road Works.
- (ii) Construction of CD Works.


24/10/2025

Divisional Accounts Officer
Rural Works Department
Works Division,Gaya (Bihar)


24.10.25
Executive Engineer
Rural Works Department
Works Division,Gaya (Bihar)

ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2025-26/1549 - 4014 अनु० पटना / दिनांक:- 29.08.2025

प्रेषक,

अभय झा, भा०प्र०से०

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-गया।

विषय : MMGSY-SC योजनान्तर्गत एकरारनामा संख्या-39/MMGSY-SC/SBD/2020-21 पथ- Construction of road from Kothar to Prem Nagar में जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-गया का पत्रांक-144 अनु०, दिनांक-21.01.2025

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 2,45,315/- 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 2,45,315/- 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।

अनु०- यथोक्त।

विश्वासभाजन



अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

पटना / दिनांक:- 29.08.2025

ज्ञापक- RWD/GST CLAIM/2025-26/1549 - 4014

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल-गया 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 - 8/8/25 को आहूत बैठक की कार्यवाही

विषय :- MMGSY(SC) योजनान्तर्गत Construction of Road from Kothar to Prem Nagar with Five Year Maintenance एकरारनामा 39/MMGSY/SC/SBD/2020-21 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, गया का पत्रांक 144 दिनांक 21.01.2025

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, गया द्वारा विषयांकित पथ में रु० 2,45,315/- 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 रु० 2,45,315/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 39/MMGSY/SC/SBD/2020-21 विषयांकित कार्य Construction of Road from Kothar to Prem Nagar with Five Year Maintenance के लिए दावे की राशि रु० 2,45,315/- रुपये मात्र संवेदक शंभूनाथ को भुगतान की अनुशंसा की जाती है।



Shweta Singh
 08/08/25
 विभागीय GST
 Consultant

Shyam Singh
 08/08/25
 सहायक वित्त प्रबंधक,
 ब्राडा

Rabindra Kumar
 08/08/25
 वित्त प्रबंधक, GST नोडल प्रदाधिकारी
 ब्राडा

18.06.2025

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

Re: Submission of GST Impact Report of M/s Shambhu Nath vide agreement number 39/MMGSY/SC/SBD/2020-21

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, RWD Gaya, letter no. 144 dated 21.01.2025

Respected Sir,

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

GST Impact Summary		
Agreement No.	Type of Supply	GST Impact in Rupees (Original Contract)
39/MMGSY/SC/SBD/2020-21	Construction of Road from Kothar to Prem Nagar with Five Year Maintenance Road Under Head-MMGSY(SC)	2,45,871

We are therefore pleased to make our submission of GST Impact Report of M/s Shambhu Nath for the following project with reference to Construction of Road from Kothar to Prem Nagar with Five Year Maintenance Road Under Head-MMGSY(SC)



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

The impact being given is from **RA Bill 03 to RA Bill 06**. GST impact in later RA bills have to be verified and audited on submission of bill by M/s Shambhu Nath in future period.

- a) That with effect from 18th July 2022, the GST rate on works contract has been increased from 12% to 18% vide notification no. 03/2022 – Central Tax (Rate) dated 13.07.2022, hence for payment made after 18th July, 2022 GST @ 18% is applicable.
- b) That we have analysed the embedded taxes in the contract provided to us and the differential tax is computed. The contractor has claimed **Rs. 2,45,315/-** which is within the differential tax amount to be paid. Therefore, we recommend the payment of **Rs. 2,45,315/-**
- c) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment Rs. **2,45,315/-**

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
18/6/25

Authorized Signatory

Enclosed: -

1) GST claim computation



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M/s Shambhu Nath							
Agreement No. : 39/MMGSY/SC/SBD/2020-21							
Construction of Road From Kothar to Prem Nagar							
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	3	26.11.2022	22,83,494	4,46,791	4,11,029	6,92,662	2,45,871
2	4	27.03.2023	8,05,166		2,53,627		
3	5	20.04.2023	6,03,875		1,08,428		
4	6	08.08.2023	6,02,380		7,73,085		
TOTAL			42,94,915				

Computation of Embedded taxes [Note-1]

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 06- RA 02)	43,64,065	
GST @ 12%	5,23,688	10.403%
LWC @ 1%	43,641	
SF	1,02,710	
Work Done Value Including taxes, cess and fees	50,34,103	
Work Done Value Including taxes, cess and fees (19% below)	40,77,624	
Total Payment made	42,94,915	
Embedded tax from RA Bill 03 to RA Bill 06	4,46,791	

NOTE-2 For the Payment received in the month of November & December 2022, GSTR-3B Filed by the assessee in the month of November 2022 and tax paid accordingly

NOTE-3

GSTR-3B MONTHLY BREAKUP OF DECEMBER 2022						
Name of Division	Taxable Value	% of Tax inclusive of	CGST @ 6%	SGST @ 6%	Total Tax	TDS Received
REO WORKS DIVISION SHERGHATI GAYA (GT Road to Gawal Karma)(Dec-22)	9,13,069		82,176	82,176	1,64,352	9,13,069.00
RURAL WORKS DIVISION-GAYA(Kothar to Prem Nagar) (Nov-22)	22,83,494		2,05,514	2,05,514	4,11,029	
RURAL WORKS DIVISION-GAYA(RCC Bridge over Tilora Pahar to Karjayin)(Dec-22)	19,52,419		1,75,718	1,75,718	3,51,435	42,57,991.00
Others	4,34,290		39,086	39,086	78,172	
TOTAL	55,83,272.00	-	5,02,494.48	5,02,494.48	10,04,988.96	51,71,060.00

NOTE-4 For The Payment received of RA Bill 02 in March-2023, Division has filed TDS in the month of April 2023 and accordingly tax paid in GSTR 3B by the assessee.

NOTE-5

GSTR-3B MONTHLY BREAKUP OF April 2023						
Name of Division	Taxable Value	% of Tax inclusive of	CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
REO WORKS DIVISION SHERGHATI GAYA(GT Road to Gawal Karma)	2,86,965.00		25,826.85	25,826.85	51,654	
RURAL WORKS DIVISION-GAYA(Parsawan to Feru Bigha) Note-3A	27,56,772.00		2,48,109.48	2,48,109.48	4,96,219	
RURAL WORKS DIVISION-GAYA(RCC Bridge over Tilora Pahar to Karjayin)	27,78,640.00		2,50,077.60	2,50,077.60	5,00,155	
RURAL WORKS DIVISION-GAYA(Kothar to Prem Nagar)	14,09,041.00		1,26,813.69	1,26,813.69	2,53,627	14,09,041.00
TOTAL	72,31,418.00		6,50,827.62	6,50,827.62	13,01,655.24	14,09,041.00



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NOTE-6

GSTR-3B MONTHLY BREAKUP OF August 2023						
Name of Division	Taxable Value	% of Tax inclusive of	CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
RURAL WORKS DIVISION-GAYA(Parsawan to Feru Bigha)	28,99,003.00		2,60,910.27	2,60,910.27	5,21,820.54	
RURAL WORKS DIVISION-GAYA(RCC Bridge over Tilora Pahar to Karjayin)	22,88,296.00		2,05,946.64	2,05,946.64	4,11,893.28	6,02,380.00
RURAL WORKS DIVISION-GAYA(Kothar to Prem Nagar)	6,02,380.00		54,214.20	54,214.20	1,08,428.40	
TOTAL	57,89,679.00		5,21,071.11	5,21,071.11	10,42,142.22	6,02,380.00

Disclaimer: The above reconciliation has been prepared based on the documents (GST returns/financial statements/ payment certificate)

