

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

पत्रांक...3014..... 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।**

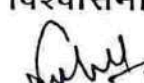
महाशय,

उपर्युक्त विषयक संबंध में कहना है कि इस प्रमण्डल में MMGSY (SC) योजनान्तर्गत Parsawan to Feru Bigha में काटी गई जी0एस0टी0 की अतिरिक्त राशि का संवेदक को भुगतान कराने हेतु कुल रुपये 3.47010 लाख (Ruppes Three Lacs Forty Seven Thousand Ten) मात्र का आवंटन उपलब्ध कराने की कृपा की जाय ताकि किए गये संवेदक को भुगतान किया जा सके।

अनु०:—यथोक्त।

विश्वासभाजन


24/10/25


24/10/25
कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमण्डल, गया।

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


Name of Circle: Gaya
Name of Division: Gaya
Scheme Head: MMGSY (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 NIS (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	2020-21	Parsawan to Ferubigha	Shambhu Nath	2.813	172.747	119.16050	20.69388	111.14797	111.14797	114.61807	3.47010	GST CLAIM
			Total =	2.813	172.74700	119.16050	20.69388	111.14797	111.14797	114.61807	3.47010	

Amount in Words - Three Lakh Forty Seven Thousand Ten Only.


D.A.O

RWD, Works Division, Gaya


Executive Engineer
RWD, Works Division, Gaya
24/10/25

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

S.No	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	

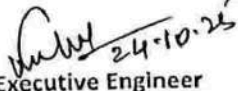
Kind of Checks exercised :-

- (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/2025-26/1550 - 4027 अनु० पटना / दिनांक:- 29.08.2025

प्रेषक,

अभय झा, भा० प्र० से०

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-गया।

**विषय : MMGSY योजनान्तर्गत एकरारनामा संख्या-48/MMGSY-SC/2020-21 पथ-
Construction of road from Parsawan to Ferubigha में जी०एस०टी० दावा
की स्वीकृति के संबंध में।**

प्रसंग- कार्य प्रमंडल-गया का पत्रांक-143 अनु०, दिनांक-21.01.2025

महाशय,


उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि
रु 3,47,010/- 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 3,47,010/- 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

ज्ञापक- RWD/GST CLAIM/2025-26/1550 - 4027

पटना / दिनांक:- 29.08.2025

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 योजनान्तर्गत Construction of Road from Parsawan to Ferubigha with Five Year Maintenance **एकरारनामा** 48/MMGSY/SC/2020-21 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, गया का पत्रांक 143 दिनांक 21.01.2025

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, गया द्वारा विषयांकित पथ में रु० **3,47,010/-** 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 **3,47,010/-** मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा **48/MMGSY/SC/2020-21** विषयांकित कार्य Construction of Road from Parsawan to Ferubigha With Five Year Maintenance के लिए दावे की राशि रु० **3,47,010/-** 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

Prabhat Kumar
08/08/25
वित्त प्रबंधक, GST नोडल पदाधिकारी
ब्राडा

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

18.06.2025

Re: Submission of GST Impact Report of M/s Shambhu Nath vide agreement number 48/MMGSY/SC/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. 143 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)
48/MMGSY/SC/2020-21	Construction of Road from Parsawan to Ferubigha With Five Year Maintenance Road Under Head-MMGSY	3,47,010

We are therefore pleased to make our submission of GST Impact Report of M/s Shambhu Nath for the following project with reference to the Construction of Road from Parsawan to Ferubigha With Five Year Maintenance Road Under Head-MMGSY



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

The impact being given is from **RA Bill 04 to RA Bill 08**. 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) The GST claim as submitted by contractor is **Rs. 3,47,010/-** while as per our calculation it is **Rs. 3,47,010/-** which results in savings of **Nil**.
- c) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment **Rs. 3,47,010/-**

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
18/6/23



Authorized Signatory

Enclosed: -

- 1) **GST claim computation**

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M/s. Shambhu Nath Agreement No. : 48/MMGSY/SC/2020-21 Construction of Road From Parsawan to Feru Bigha						
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%)
1	4	19.07.2022	2,73,221		29,274	
2	5	27.03.2023	15,75,298		4,96,219	
3	6	24.04.2023	11,81,474	6,14,101	5,21,821	9,61,111
4	7	28.08.2023	28,99,003		4,430	
5	8	25.11.2023	24,613			
TOTAL			59,53,609		10,51,744	3,47,010

Computation of Embedded taxes [Note-1]

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 08-RA 03)	63,17,915	
GST @ 12%	7,58,150	10.315%
LWC @ 1%	63,179	
SF	2,10,891	
Work Done Value Including taxes, cess and fees	73,50,135	
Work Done Value Including taxes, cess and fees (19% below)	59,53,609	
Total Payment made	59,53,609	
Embedded tax from RA Bill 04 to RA Bill 08	6,14,101	

NOTE-2

GSTR-3B MONTHLY BREAKUP OF July 2022						
Name of Division	Taxable Value	% of Tax inclusive of	CGST @ 6%	SGST @ 6%	Total Tax	TDS Received
RURAL WORKS DIVISION-GAYA	2,43,947.32		14,636.84	14,636.84	29,273.68	2,73,221.00
TOTAL	2,43,947.32	-	14,636.84	14,636.84	29,273.68	2,73,221.00

NOTE-3 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-4

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	2,86,965.00		25,826.85	25,826.85	51,653.70	2,86,965.00
RURAL WORKS DIVISION-GAYA(Parsawan to Feru Bigha) Note-3A	27,56,772.00		2,48,109.48	2,48,109.48	4,96,218.96	
RURAL WORKS DIVISION-GAYA(RCC Bridge over Tilora Pahar to Karjayin)	27,78,640.00		2,50,077.60	2,50,077.60	5,00,155.20	69,44,453.00
RURAL WORKS DIVISION-GAYA(Kothar to Prem Nagar)	14,09,041.00		1,26,813.69	1,26,813.69	2,53,627.38	
TOTAL	72,31,418.00		6,50,827.62	6,50,827.62	13,01,655.24	72,31,418.00



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NOTE-5

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	5,21,821	
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	57,89,679.00
RURAL WORKS DIVISION-GAYA(Kothar to Prem Nagar)	6,02,380.00		54,214.20	54,214.20	1,08,428	
TOTAL	57,89,679.00		5,21,071.11	5,21,071.11	10,42,142.22	57,89,679.00

NOTE-6

GSTR-3B MONTHLY BREAKUP OF November 2023						
Name of Division	Taxable Value	% of Tax inclusive of	CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
RURAL WORKS DIVISION-GAYA(RCC Bridge over Tilora Pahar to Karjayin)	26,87,556.00		2,41,880.04	2,41,880.04	4,83,760.08	27,12,169.00
RURAL WORKS DIVISION-GAYA(Parsawan to Feru Bigha) dec-23	24,613.00		2,215.17	2,215.17	4,430.34	
TOTAL	27,12,169.00		2,44,095.21	2,44,095.21	4,88,190.42	27,12,169.00

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

