

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:- BRRDA(HQ) GST-01-580/2024 - 2509 अनु० पटना/दिनांक:- 07.07.2025
प्रेषक,

अभय झा, भा०प्र०से०

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-सीतामढ़ी।

**विषय : MMGSY योजनान्तर्गत एकरारनामा संख्या-21/SBD/2021-22 पथ-
Construction of road and CD works with 5 year maintainence for
Benuchandra Mukhiya house to PMGSY road में जी०एस०टी० दावा की
स्वीकृति के संबंध में।**

प्रसंग- कार्य प्रमंडल-पुपरी का पत्रांक-2879 अनु०, दिनांक-03.12.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि
रु 5,54,197/- 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 5,54,196/- 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

07/07/25

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

पटना/दिनांक:- 07.07.2025

ज्ञापक- BRRDA(HQ) GST-01-580/2024 - 2509

प्रतिलिपि:-कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल-पुपरी को सूचनार्थ।

07/07/25

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 - 24/06/25 को आहूत बैठक की कार्यवाही

विषय :- MMGSY योजनान्तर्गत Construction of Road and CD works with maintainence for Benuchandra Mukhiya House to PMGSY Road **एकरारनामा संख्या 21- S.B.D. of 2021-22 में जी.एस.टी. दावा की स्वीकृति के संबंध में।**

प्रसंग :- कार्य प्रमंडल, पुपरी का पत्रांक 2879 दिनांक 03.12.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, पुपरी द्वारा विषयांकित पथ में **रु० 5,54,197/-** 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. 5,54,196/-** मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा **21- S.B.D. of 2021-22** विषयांकित कार्य Construction of Road and CD works with maintainence for Benuchandra Mukhiya House to PMGSY Road Under MMGSY के लिए दावे की राशि **रु. 5,54,196/-** रुपये मात्र संवेदक श्री प्रकाश कुमार को भुगतान की अनुशंसा की जाती है।



विभागीय GST
Consultant

सहायक वित्त प्रबंधक
ब्राडा

वित्त प्रबंधक
ब्राडा

GST नोडल प्रदाधिकारी

29.04.2025

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

Re. Submission of GST Impact Report of Shree Prakash Kumar vide agreement no. 21- S.B.D. of 2021-22.

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, RWD, Pupri, letter no. 2879 dated 03.12.2024.

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 ₹) |
| 21- S.B.D. of 2021-22 | Construction of Road and CD works with maintainence for Benuchandra Mukhiya House to PMGSY Road Under MMGSY | 5,54,196 |



That the GST Impact calculation is made on the following premise:

- a) Construction of Road and CD works with maintainence for Benuchandra Mukhiya House to PMGSY Road Under MMGSY.
- 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 payment made after 18/07/2022 GST@18% is payable.
- c) The GST claim has been recommended for **RA 01 – RA 02** as submitted to us.
- d) The GST Claim as per the contractor is **Rs. 5,54,197/-** While as per our observation GST Impact will be **Rs. 5,54,196/-** thus generating savings of **Rs. 1/-**.
- e) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment of **Rs. 5,54,196/-**.

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

Shiveta Singh
29/04/25



Authorized Signatory
Enclosed: -

GST claim computation

Shree Prakash Kumar

Agreement No. : 21 - S.B.D of 2021-22

Construction of Road and CD works with maintainence for Benuchandra Mukhiya House to PMGSY Road Under MMGSY

| Sl. No | RA Bill NO. | Date of payment | Payment as per Payment Certificate / MB (A) | Embedded GST (B) | GST paid as per GSTR 3B (C) | Actual GST to be paid D=(A-B)x18% | Claim E= C or D whichever is lower - (B) |
|--------|-------------|-----------------|---|------------------|-------------------------------|-----------------------------------|--|
| 1 | 1 | 06.03.2024 | 9,070,993 | 1,217,854 | 1,383,711 | 1,871,806 | 554,196 |
| 2 | 2 | 10.05.2024 | 2,545,783 | | 388,340 | | |
| TOTAL | | | 11,616,776 | 1,217,854 | 1,772,051 | 1,871,806 | 554,196 |

Computation of Embedded taxes

| Particulars | Amount | GST embedded in total work done (%) |
|---|-------------------|-------------------------------------|
| Total Work Done Value excluding taxes, cess etc (RA 02) | 10,148,784 | |
| GST @ 12% | 1,217,854 | 10.4836% |
| LWC @ 1% | 101,488 | |
| SF | 148,650 | |
| Work Done Value Including taxes,cess and SF | 11,616,776 | |
| Total Payment made | 11,616,776 | |
| Embedded tax from RA Bill 01 to RA Bill 02 | 1,217,854 | |

Disclaimer :

The above statement has been prepared on the basis of documents submitted by the Contractor.



Reconciliation Statement of Shree Prakash Kumar

| Month | F.Y | Name Of Division | Taxable Amount As Per GSTR 7A / Amount As Per Payment | Basic Amount | Taxable Amount As Per GSTR-3B | Taxes paid as per GSTR 3B | | Actual Tax to be paid @18% | | Short Tax | | Remarks |
|-----------------|---------|--|---|------------------------|-------------------------------|---------------------------|-----------------------|----------------------------|-------------|---------------------|---------------------|--|
| | | | | | | CGST | SGST | CGST @ 9% | SGST @ 9% | CGST | SGST | |
| Apr- 23 | 2023-24 | EXECUTIVE ENGINEER REO WORKS DIVISION SITAMARHI | 2,21,414.00 | 1,87,638.98 | | | | | | | | |
| Apr- 23 | 2023-24 | EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI | 47,65,578.00 | 40,38,625.42 | 44,52,671.44 | 2,67,160.29 | 2,67,160.29 | 3,80,363.80 | 3,80,363.80 | 1,13,203.51 | 1,13,203.51 | |
| Jun- 23 | 2023-24 | EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI | 24,16,763.00 | 20,48,104.24 | 18,21,697.20 | 4,35,814.00 | 4,35,814.00 | 1,84,329.38 | 1,84,329.38 | -2,51,484.62 | -2,51,484.62 | All short payment of taxes in the month of December 2022, March 2023 and April 2023 are paid in the month of June 2023 |
| Aug- 23 | 2023-24 | EXECUTIVE ENGINEER REO WORKS DIVISION SITAMARHI | 1,82,42,211.00 | 1,54,59,500.85 | | | | | | | | |
| Aug- 23 | 2023-24 | EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI | 2,42,63,705.00 | 2,05,62,461.86 | 3,60,21,962.70 | 32,41,976.64 | 32,41,976.64 | | | | | |
| Oct- 23 | 2023-24 | EXECUTIVE ENGINEER REO WORKS DIVISION SITAMARHI | 23,736.00 | 20,115.25 | 20,115.26 | 1,810.37 | 1,810.37 | | | | | |
| Nov- 23 | 2023-24 | EXECUTIVE ENGINEER REO WORKS DIVISION SITAMARHI | 1,74,09,742.00 | 1,47,54,018.64 | 1,47,54,018.64 | 13,27,861.68 | 13,27,861.68 | | | | | |
| | | | 15,23,750.00 | 12,91,313.56 | | | | | | | | |
| Jan- 24 | 2023-24 | EXECUTIVE ENGINEER REO WORKS DIVISION SITAMARHI | 1,97,116.00 | 1,67,047.46 | 14,58,361.02 | 1,31,252.49 | 1,31,252.49 | | | | | |
| Feb- 24 | 2023-24 | DISTRICT EDUCATION OFFICE | 30,40,000.00 | 25,76,271.19 | | | | | | | | |
| Feb- 24 | 2023-24 | LOCAL AREA ENGINEERING ORGANISATION WORK DIVISION | 1,86,31,375.00 | 1,57,89,300.85 | 1,83,65,572.02 | 16,52,901.48 | 16,52,901.48 | | | | | |
| Mar- 24 | 2023-24 | DISTRICT EDUCATION OFFICE | 3,69,00,864.00 | 3,12,71,918.64 | | | | | | | | |
| Mar- 24 | 2023-24 | EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI | 1,05,69,671.00 | 89,57,348.31 | | | | | | | | |
| Mar- 24 | 2023-24 | Distric Program Officer Establishment | 1,49,20,155.00 | 1,26,44,199.15 | 5,28,73,466.10 | 47,58,611.95 | 47,58,611.95 | | | | | |
| Total :- | | | 15,31,26,080.00 | 12,97,67,864.41 | 12,97,67,864.38 | 1,18,17,388.90 | 1,18,17,388.90 | | | -1,38,281.11 | -1,38,281.11 | |

Note: Taxes for the month of December 2022, March 2023 and April 2023 are paid on net basis i.e (Taxable Value of GSTR 7/1 18*0.18). However Taxable value as per GSTR 3B is shown on net basis i.e (Taxable value of GSTR 7/1 12)



Reconciliation Statement of Shree Prakash Kumar

| Month | F.Y | Name Of Division | Taxable Amount As Per GSTR 7A / Amount As Per Payment | Basic Amount | Taxable Amount As Per GSTR- 3B | CGST | SGST |
|-----------------|---------|---|---|-----------------------|-----------------------------------|---------------------|---------------------|
| Apr- 24 | 2024-25 | DISTRICT EDUCATION OFFICE | 8,55,000.00 | 7,24,576.27 | 16,93,220.34 | 1,52,389.83 | 1,52,389.83 |
| Apr- 24 | 2024-25 | DISTRICT PROGRAM OFFICER ESTABLISHMENT | 1,43,46,303.00 | 1,21,57,883.90 | | | |
| May- 24 | 2024-25 | DISTRICT EDUCATION OFFICE | 1,83,40,000.00 | 1,55,42,372.88 | 1,43,90,982.50 | 12,95,188.43 | 12,95,188.43 |
| May- 24 | 2024-25 | LOCAL AREA ENGINEERING ORGANISATION WORK DIVISION | 1,26,16,600.00 | 1,06,92,033.90 | | | |
| May- 24 | 2024-25 | EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI | 25,45,783.00 | 21,57,443.22 | | | |
| | | B2C Others | 15,41,505.38 | 15,41,505.38 | | | |
| Jun- 24 | 2024-25 | DISTT PROGRAME OFFICER SAHARSA | 39,73,600.00 | 33,67,457.63 | 1,33,49,625.40 | 12,01,466.29 | 12,01,466.29 |
| Jun- 24 | 2024-25 | LOCAL AREA ENGINEERING ORGANISATION WORK DIVISION | 1,00,74,375.00 | 85,37,605.93 | | | |
| Jul- 24 | 2024-25 | LOCAL AREA ENGINEERING ORGANISATION WORK DIVISION | 1,75,02,050.00 | 1,48,32,245.76 | 2,43,82,245.72 | 21,94,402.11 | 21,94,402.11 |
| Jul- 24 | 2024-25 | EXECUTIVE ENGINEER LAEO SASARAM | 99,94,000.00 | 84,69,491.53 | | | |
| Aug- 24 | 2024-25 | EXECUTIVE ENGINEER RWD WORKS DIVISION BELSAND | 62,11,835.00 | 52,64,266.95 | | | |
| Total :- | | | 9,80,01,051.38 | 8,32,86,883.35 | 5,38,16,073.96 | 48,43,446.66 | 48,43,446.66 |

