

**ग्रामीण कार्य विभाग**

**बिहार, पटना**

पत्रांक:- BRRDA(HQ) GST-01-473/2024 - 2464 (अनु०)

पटना / दिनांक:- 03.07.2025

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-22/SBD/2021-22 पथ- Construction of road and CD works with maintainence form Phekan Ram house bone Basudebpur to PMGSY road boha chimni में जी०एस०टी० दावा की स्वीकृति के संबंध में।**

प्रसंग- कार्य प्रमंडल-पुपरी का पत्रांक-2880 अनु०, दिनांक-03.12.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 3,89,912/- 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 3,89,912/- 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।

अनु०- यथोक्त।

विश्वासभाजन



03/07/25

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापांक- BRRDA(HQ) GST-01-473/2024 - 2464

पटना / दिनांक:- 03.07.2025

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल-पुपरी 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 - 12.06.25 को आहूत बैठक की कार्यवाही

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

**प्रसंग :-** कार्य प्रमंडल, पुपरी का पत्रांक 2880 दिनांक 03.12.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, पुपरी द्वारा विषयांकित पथ में **रु० 3,89,912/-** 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. 3,89,912/-** मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा **22- S.B.D. of 2021-22** विषयांकित कार्य Construction of Road and CD works with maintainence for Phekan Ram House Bone Basudebpur to PMGSY Road Boha Chimni Under MMGSY के लिए दावे की राशि **रु. 3,89,912/-** रुपये मात्र संवेदक श्री प्रकाश कुमार को भुगतान की अनुशंसा की जाती है।



विभागीय GST  
Consultant

सहायक वित्त प्रबंधक  
ब्राडा

वित्त प्रबंधक  
ब्राडा

GST मॉडल पदाधिकारी

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. 22- 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. 2880 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 ₹)
22- S.B.D. of 2021-22	Construction of Road and CD works with maintainence for Phekan Ram House Bone Basudebpur to PMGSY Road Boha Chimni Under MMGSY	3,89,913 ✓

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

- a) Construction of Road and CD works with maintainence for Phekan Ram House Bone Basudebpur to PMGSY Road Boha Chimni 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 04** as submitted to us.
- d) That we have analyzed the embedded taxes in the contract provided to us and the differential tax is computed. The contractor has claimed **Rs. 3,89,912/-** which is within the differential tax amount to be paid. Therefore, we recommend the payment of **Rs. 3,89,912/-**.
- e) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment of **Rs. 3,89,912/-**.

Therefore, kindly do the needful in this regard.

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

*Shweta Singh*  
29/04/25



*Authorized Signatory*  
**Enclosed: -**

*GST claim computation*

**Shree Prakash Kumar**

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

Construction of Road and CD works with maintenance for Phekan Ram House Bone Basudebpur to PMGSY Road Boha Chinni Under NMGSY

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	01.08.2022	31,44,615		4,79,687		3,89,913
2	2	27.03.2023	20,11,894		3,06,899		
3	3	27.04.2023	15,08,920	8,57,022	2,30,174	13,17,119	
4	4	10.08.2023	15,08,919		2,30,174		
TOTAL			81,74,348	8,57,022	12,46,934	13,17,119	3,89,913

**Computation of Embedded taxes**

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 04)	71,41,847	
GST @ 12%	8,57,022	10.4843%
LWC @ 1%	71,418	
SF	1,04,062	
Work Done Value including taxes, cess and SF	81,74,348	
Total Payment made	81,74,348	
Embedded tax from RA Bill 01 to RA Bill 04	8,57,022	

**Disclaimer :**

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



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### 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	
						CGST	SGST	CGST @ 9%	SGST@ 9%	CGST	SGST
Aug- 22	2022-23	EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI	31,44,615.00	26,64,927.97	26,64,927.96	2,39,843.52	2,39,843.52				
Sep- 22	2022-23	EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI	1,95,000.00	1,65,254.24	1,65,254.24	14,872.88	14,872.88				
Nov- 22	2022-23	LOCAL AREA ENGINEERING ORGANISATION WORKS DIV-1 SITAMARHI	31,80,909.00	26,95,685.59	26,95,685.60	2,42,611.70	2,42,611.70				
Dec- 22	2022-23	EXECUTIVE ENGINEER REO WORKS DIVISION SITAMARHI	9,39,331.00	8,38,688.39	8,38,688.40	50,321.30	50,321.30	71643 88983	71643 88983	21,322.59	21,322.59
Mar- 23	2022-23	EXECUTIVE ENGINEER REO WORKS DIVISION SITAMARHI	2,95,218.00	2,63,587.50							
Mar- 23	2022-23	EXECUTIVE ENGINEER RURAL WORKS DEPARTMENT WORKS DIVISION PUPRI	48,57,194.00	43,36,780.36	46,00,367.86	2,76,022.07	2,76,022.07	392980 5763	392980 5763	1,16,958.50	1,16,958.50
<b>Total :-</b>			<b>1,26,12,267.00</b>	<b>1,09,64,924.05</b>	<b>1,09,64,924.06</b>	<b>8,23,671.48</b>	<b>8,23,671.48</b>	<b>4,64,624.47</b>	<b>4,64,624.47</b>	<b>1,38,281.09</b>	<b>1,38,281.09</b>



## 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	District 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					
<b>Total :-</b>			<b>15,31,26,080.00</b>	<b>12,97,67,864.41</b>	<b>12,97,67,864.38</b>	<b>1,18,17,388.90</b>	<b>1,18,17,388.90</b>			<b>-1,38,281.11</b>	<b>-1,38,281.11</b>	

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)

