

**ग्रामीण कार्य विभाग**

**बिहार, पटना**

पत्रांक:- BRRDA(HQ) GST-01-414/2024 - 4553 अनु० पटना / दिनांक:- 22.09.2025  
प्रेषक,

अभय झा, भा0प्र0से0

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-मधुबनी।

**विषय : MMGSY योजनान्तर्गत एकरारनामा संख्या-37/SBD/2018-19 पथ-  
Construction and maintenance of road and CD work from L062 to  
Kamat tola via primary school में जी0एस0टी0 दावा की स्वीकृति के संबंध  
में।**

प्रसंग- कार्य प्रमंडल-फुलपरास का पत्रांक-2295 अनु0, दिनांक-28.11.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि  
रु 3,91,951/- 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 2,19,825/- 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



20/09/25

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापांक- BRRDA(HQ) GST-01-414/2024 - 4553

पटना / दिनांक:- 22.09.2025

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल-फुलपरास को सूचनार्थ।

20/09/25

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 - 12/01/25 को आहूत बैठक की कार्यवाही

**विषय :-**MMGSY योजनान्तर्गत Construction of the road & CD Works From L062 to Kamat Tola Via Primary School Block-Khutauna (Laukha) Length-1.400KM For Package No- MMGSY-NDB-BRRP-20-Phulparas **एकरारनामा संख्या 37** SBD/2018-19 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

**प्रसंग :-** कार्य प्रमंडल, फुलपरास का पत्रांक 2295 दिनांक 28.11.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, फुलपरास द्वारा विषयांकित पथ में रु० **3,91,951/-** 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. **2,19,825/-** मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा **37 SBD/2018-19** विषयांकित कार्य Construction of the road & CD Works From L062 to Kamat Tola Via Primary School Block-Khutauna (Laukha) Length-1.400KM For Package No- MMGSY-NDB-BRRP-20-Phulparas के लिए दावे की राशि रु. **2,19,825/-** रुपये मात्र संवेदक रामानंद सिंह को भुगतान की अनुशंसा की जाती है।



विभागीय GST  
Consultant

*Shweta Singh*  
12/01/25

*Shyam Singh*  
12/01/25

सहायक वित्त प्रबंधक,  
ब्राडा

*Rabindra Kumar*  
12/01/25

वित्त प्रबंधक, ब्राडा

GST नोडल पदाधिकारी

*12/01/25*



29.08.2025

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

**Re:** Submission of GST Impact Report of M/s Ramanand Singh vide agreement number 37 SBD/2018-19.

**Ref:** Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, RWD Phulparas, letter no. 2295 dated 28.11.2024.

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 Part)
37 SBD/2018-19	Construction of the road & CD Works From L062 to Kamat Tola Via Primary School Block-Khutauna (Laukha) Length-1.400KM For Package No-MMGSY-NDB-BRRP-20-Phulparas (Under MMGSY NDB(Brics))	2,19,825/-

We are therefore pleased to make our submission of GST Impact Report of M/s Ramanand Singh for the following project with reference to the Construction of the road & CD Works From L062 to Kamat Tola Via Primary School Block-Khutauna (Laukha) Length-1.400KM For Package No- MMGSY-NDB-BRRP-20-Phulparas (Under MMGSY NDB(Brics)).

## **Observation on GST claim as submitted by contractor-claimant:**

We have gone through the submission made by the Contractor-claimant, and have observed that the contractor has been awarded the contract for construction and maintenance on 18.12.2018, 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 the 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. **3,91,951/-** 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.

## **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 02**. GST impact in later RA bills have to be verified and audited on submission of bill by M/s. Ramanand Singh 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) **That the GST Impact calculation is made on the following premise:**

a) That the above work is a Construction of the road & CD Works From L062 to Kamat Tola Via Primary School Block-Khutauna (Laukha) Length-1.400KM For Package No- MMGSY-NDB-BRRP-20-Phulparas (Under MMGSY NDB(Brics)).

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

- 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.
- 4) 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.



# SKKSS & Co

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- 5) That the GST claim amount submitted for approval by the Contractor was **Rs. 2,19,825/-** while as per our calculation the GST claim amount shall be **Rs 3,91,951/-** which result in savings of **Rs. 1,72,126/-**
- 6) 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 mis-represented 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*  
*29/08/2025*

**Authorized Signatory**



**Enclosed: -**

- 1. GST claim computation**

ANNEXURE-I

M/S Ramanand Singh

Agreement No: 37 SBD/2018-19

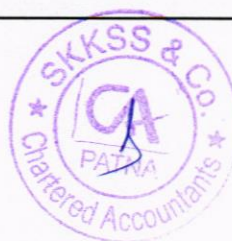
PROJECT NAME: Construction of the road & CD Works From L062 to Kamat Tola Via Primary School Block-Khutana (Launkha) Length-1.400KM For Package No- MMGSY-NDB-BRRP-20-Phulparas (Under MMGSY NDB(Brics))

Particulars	work value in which OH @10% and CP @ 10% has been considered (after 10% below)	work value in which OH @20% and CP @ 10% has been considered (after 10% below)	Total
Work done till date (RA 02)	6,907,034	328,306	7,235,340
Work done in Pre GST period	-	-	-
Work done in GST period (RA 02)	6,907,034	328,306	7,235,340
Less: Rate Analysis incomplete	126,045	-	126,045
Work Value on which GST is assessed (A)	6,780,988	328,306	7,109,295
Less: Embedded GST (Annexure-II)	299,980	9,096	309,076
Less: GST in OH (Annexure-III)	235,673	10,640	246,313
Taxable Value	6,245,335	308,570	6,553,905
Add: i) GST @ 12%	749,440	37,028	786,469
ii) GST Paid as per GSTR-3B			775,215
Lower of (i) and (ii) of above			775,215
<b>GST Claim (B - A)</b>			<b>219,825</b>





Annexure- II							
M/S. Ramanand Singh							
Agreement No: 37 SBD/2018-19							
PROJECT NAME : Construction of the road & CD Works From L062 to Kamat Tola Via Primary School Block-Khutauna (Laukha) Length-1.400KM For Package No- MMGSY-NDB-BRRP-20-Phulparas (Under MMGSY NDB(Brics)) for work value in which OH 10% and CP @10% has been considered							
Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per rate analysis	Quantity RA 01 to RA 02	Basic Value of Material incl. GST	GST RATE(as per rate analysis)	GST
1	2	3	4	5	6 (4X5)	7	8 = 6/(100% + 7) x 7
1	cement	tonne	6256.54	125.12	782,801	24%	151,510
2	Coarse Sand	cum	112.3	172.75	19,400	1%	192
3	40 mm aggregate	cum	349.67	3.45	1,206	1%	12
4	20 mm aggregate	cum	461.89	1.72	797	1%	8
5	10 mm aggregate	cum	526.62	0.57	303	1%	3
6	Brick	No	5.321	0.00	-	1%	-
7	Sand at Site	cum	154.73	0.08	12	1%	0
8	Cement at site	ton	6639.7	0.06	398	24%	77
9	RCC Pipe NP 3	m	3050.04	15.00	45,751	14%	5,618
10	53mm to 26.5mm	cum	367.2	209.80	77,040	1%	763
11	26.5mm to 4.75mm	cum	409.67	269.75	110,507	1%	1,094
12	2.36mm below	cum	62.3	119.89	7,469	1%	74
13	53mm to 22.4mm	cum	367.2	455.43	167,235	1%	1,656
14	stone screening	cum	251.99	90.33	22,763	1%	225
15	Crushed Stone	cum	438.67	297.11	130,334	1%	1,290
16	polythene sheet	sqm	16.25	3945.00	64,106	14%	7,873
17	Mild steel	kg	51.6	517.64	26,710	14%	3,280
18	Bitumen primer	tonne	43912.23	2.58	113,492	14%	13,938
19	Bitumen sealant	liter	26.29	83.63	2,199	14%	270
20	jute rope	meter	40.22	396.15	15,933	1%	158
21	Debonding Stripp	m	51.3	396.15	20,323	14%	2,496
22	plasticizer	litre	188.65	537.00	101,306	24%	19,608
23	Curing Compound	liter	94.07	577.72	54,346	14%	6,674
24	joint filler	sqm	1117.12	13.21	14,752	24%	2,855
25	Bitumine emulsion RS-1	t	41545.59	0.83	34,528	14%	4,240
26	Bitumen (S-90)	tonne	36106.08	5.76	207,863	14%	25,527
27	crushed stone Coarse aggregate	cum	379.28	81.81	31,029	1%	307
28	hot applied thermoplastic compound	Litre	212.93	824.38	175,534	14%	21,557
29	Reflectorising Glass Beads	kg	69.48	82.44	5,728	14%	703
30	Epoxy Primer	lit	13.03	4.94	64	14%	8
31	Epoxy Paint	lit	570.08	10.29	5,866	14%	720
	<b>TOTAL</b>				<b>2,239,793</b>		<b>272,737</b>
	<b>TOTAL (after OH and CP,LWC)</b>						<b>333,312</b>
	<b>Total (after 10% below)</b>						<b>299,980</b>



Annexure- II							
M/S Ramanand Singh							
Agreement No: 37 SBD/2018-19							
PROJECT NAME : Construction of the road & CD Works From L062 to Kamat Tola Via Primary School Block-Khutauna (Laukha) Length-1.400KM For Package No- MMGSY-NDB-BRRP-20-Phulparas (Under MMGSY NDB(Brics)) for work value in which OH 20% and CP @10% has been considered							
Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per rate analysis	Quantity RA 01 to RA 02	Basic Value of Material incl. GST	GST RATE(as per rate analysis)	GST
1	2	3	4	5	6 (4X5)	7	8 = 6/(100% + 7) x 7
1	cement	tonne	6256.54	5.04	31,560	24%	6,108
2	Coarse Sand	cum	112.30	13.94	1,565	1%	15
3	40 mm aggregate	cum	349.67	0.00	-	1%	-
4	20 mm aggregate	cum	461.89	0.00	-	1%	-
5	10 mm aggregate	cum	526.62	0.00	-	1%	-
6	Brick	No	5.32	27655.00	147,152	1%	1,457
7	Sand at Site	cum	154.73	0.00	-	1%	-
8	Cement at site	ton	6639.70	0.00	-	24%	-
9	RCC Pipe NP 3	m	3050.04	0.00	-	14%	-
10	53mm to 26.5mm	cum	367.20	0.00	-	1%	-
11	26.5mm to 4.75mm	cum	409.67	0.00	-	1%	-
12	2.36mm below	cum	62.30	0.00	-	1%	-
13	53mm to 22.4mm	cum	367.20	0.00	-	1%	-
14	stone screening	cum	251.99	0.00	-	1%	-
15	Crushed Stone	cum	438.67	0.00	-	1%	-
16	polythene sheet	sqm	16.25	0.00	-	14%	-
17	Mild steel	kg	51.60	0.00	-	14%	-
18	Bitumen primer	tonne	43912.23	0.00	-	14%	-
19	Bitumen sealant	liter	26.29	0.00	-	14%	-
20	jute rope	meter	40.22	0.00	-	1%	-
21	Debonding Stripp	m	51.30	0.00	-	14%	-
22	plasticizer	litre	188.65	0.00	-	24%	-
23	Curing Compound	liter	94.07	0.00	-	14%	-
24	joint filler	sqm	1117.12	0.00	-	24%	-
25	Bitumine emulsion RS-1	t	41545.59	0.00	-	14%	-
26	Bitumen (S-90)	tonne	36106.08	0.00	-	14%	-
27	crushed stone Coarse aggregate	cum	379.28	0.00	-	1%	-
28	hot applied thermoplastic compound	Litre	212.93	0.00	-	14%	-
29	Reflectorising Glass Beads	kg	69.48	0.00	-	14%	-
30	Epoxy Primer	lit	13.03	0.00	-	14%	-
31	Epoxy Paint	lit	570.08	0.00	-	14%	-
	<b>TOTAL</b>				<b>180,277</b>		<b>7,581</b>
	<b>TOTAL (after OH and CPLWC)</b>						<b>10,107</b>
	<b>Total (after 10% below)</b>						<b>9,096</b>





### Annexure-III

**Computation of Embedded Tax in Overhead as per RCD Guideline for work value in which OH @ 10% and CP @ 10% has been considered**

**Agreement No: 37 SBD/2018-19**

**PROJECT NAME: Construction of the road & CD Works From L062 to Kamat Tola Via Primary School Block-Khutauna (Laukha) Length-1.400KM For Package No- MMGSY-NDB-BRRP-20-Phulparas (Under MMGSY NDB(Brics))**

Particulars	Amount
Total Work done till date (RA 02) [after 10% below]	6,907,034
Less: Pre-GST work done value	-
Balance work to be in GST period	6,907,034
Less: Work value for which rate analysis not found/Incomplete	126,045
Work value for which GST impact is calculated	6,780,988
Less: GST added in rate analysis	299,980
Work Value without taxes (A)	6,481,008
Less: LWC @ 1%	64,168
Work Value without taxes and LWC & SF (B)	6,416,840
Less: OH @10% and CP @ 10% (B)/1.21 x 0.21	1,113,666
Work Value without taxes, OH and CP (C)	5,303,173
Embedded Taxes @ 4% on above (C) x 4% (D)	212,127
Contractor Profit on above embedded taxes computed (E)	21,213
LWC @ 1% on embedded taxes in CP and OH (F)	2,333
<b>Total Embedded taxes on OH, CP, LWC (D + E + F)</b>	<b>235,673</b>



### Annexure-III

**Computation of Embedded Tax in Overhead as per RCD Guideline for work value in which OH @ 20% and CP @ 10% has been considered**

**Agreement No: 37 SBD/2018-19**

**PROJECT NAME: Construction of the road & CD Works From L062 to Kamat Tola Via Primary School Block-Khutauna (Laukha) Length-1.400KM For Package No- MMGSY-NDB-BRRP-20-Phulparas (Under MMGSY NDB(Brics))**

Particulars	Amount
Total Work done till date (RA 02) [after 10% below]	328,306
Less: Pre-GST work done value	-
Balance work to be in GST period	328,306
Less: Work value for which rate analysis not found/Incomplete	-
Work value for which GST impact is calculated	328,306
Less: GST added in rate analysis	9,096
Work Value without taxes (A)	319,210
Less: LWC @ 1%	3,160
Work Value without taxes and LWC & SF (B)	316,050
Less: OH @20% and CP @ 10% (B)/1.32 x 0.32	76,618
Work Value without taxes, OH and CP (C)	239,432
Embedded Taxes @ 4% on above (C) x 4% (D)	9,577
Contractor Profit on above embedded taxes computed (E)	958
LWC @ 1% on embedded taxes in CP and OH (F)	105
<b>Total Embedded taxes on OH &amp; CP &amp; LWC &amp; S.FEES (D + E + F)</b>	<b>10,640</b>

