

**ग्रामीण कार्य विभाग**

**बिहार, पटना**

पत्रांक:- BRRDA(HQ) GST-01-413/2024 - 4519 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 Koshi bandh  
to Dudhaila Kukurdauda में जी0एस0टी0 दावा की स्वीकृति के संबंध में।**

प्रसंग- कार्य प्रमंडल-फुलपरास का पत्रांक-2295 अनु०, दिनांक-28.11.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि  
रु 4,96,162/- 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 4,36,851/- 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



20/9/25

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापक- BRRDA(HQ) GST-01-413/2024 - 4519

पटना/दिनांक:- 22.09.2025

प्रतिलिपि:-कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल-फुलपरास 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 - 12/09/25 को आहूत बैठक की कार्यवाही**

**विषय :- MMGSY योजनान्तर्गत Construction of the road & CD Works From Koshi Bandh to Dudhaila (Kukurdauda) Block-Laukhi ,Length-1.540KM 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 **4,96,162/-** 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. **4,36,851/-** 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 Koshi Bandh to Dudhaila (Kukurdauda) Block-Laukhi ,Length-1.540KM For Package No- MMGSY-NDB-BRRP-20-Phulparas लिए दावे की राशि रु. **4,36,851/-** रुपये मात्र संवेदक रामानंद सिंह को भुगतान की अनुशंसा की जाती है।



*Shweta Singh*  
12/09/25

*Shyam Sunder*  
12/09/25

*Prabhu Kumar*  
12/09/25

*G*  
12/09/25

विभागीय GST  
Consultant

सहायक वित्त प्रबंधक,  
ब्राडा

वित्त प्रबंधक,  
ब्राडा

GST नोडल पदाधिकारी

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

29.08.2025

**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 Koshi Bandh to Dudhaila (Kukurdauda) Block-Laukhi ,Length-1.540KM For Package No- MMGSY-NDB-BRRP-20-Phulparas (Under MMGSY NDB(Brics))	4,36,851/-



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 Koshi Bandh to Dudhaila (Kukurdauda) Block-Laukhi ,Length-1.540KM 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. **4,96,162/-** 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 06**. 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 Koshi Bandh to Dudhaila (Kukurdauda) Block-Laukhi ,Length-1.540KM 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



- 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.
- 5) That the GST claim amount submitted for approval by the Contractor was **Rs. 4,96,162/-** while as per our calculation the GST claim amount shall be **Rs 4,36,851/-** which result in savings of **Rs. 59,311/-**
- 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 misrepresented 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 Koshi Bandh to Dudhaila (Kukurdauda) Block-Laukhi ,Length-1.540KM 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 04)	7,300,964	805,610	8,106,574
Work done in Pre GST period	-	-	-
Work done in GST period (RA 04)	7,300,964	805,610	8,106,574
Less: Rate Analysis incomplete	150,236	-	150,236
Work Value on which GST is assessed (A)	7,150,728	805,610	7,956,338
Less: Embedded GST (Annexure-II)	159,892	22,202	182,094
Less: GST in OH (Annexure-III)	254,212	26,114	280,326
Taxable Value	6,736,624	757,294	7,493,919
Add: i) GST @ 12%	808,395	90,875	899,270
ii) GST Paid as per GSTR-3B			942,541
Lower of (i) and (ii) of above			899,270
<b>GST Claim (B - A)</b>			<b>436,851</b>





Annexure-II							
M/S. Ramanand Singh							
Agreement No: 37 SBD/2018-19							
PROJECT NAME : Construction of the road & CD Works From Koshi Bandh to Dudhaila (Kukurdauda) Block-Laukhi ,Length-1.540KM 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 04	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	8.25	51,625	24%	9,992
2	Coarse Sand	cum	162.3	13.20	2,142	1%	21
3	40 mm aggregate	cum	449.67	7.31	3,286	1%	33
4	20 mm aggregate	cum	561.89	3.65	2,053	1%	20
5	10 mm aggregate	cum	626.62	1.22	763	1%	8
6	Brick	No	5.35	0.00	-	1%	-
7	Sand at Site	cum	154.73	0.20	31	1%	0
8	Cement at site	ton	6639.7	0.15	996	24%	193
9	RCC Pipe NP 3	m	3050.04	37.50	114,376	14%	14,046
10	Epoxy Primer	lit	13.03	140.30	1,828	14%	225
11	Epoxy Paint	lit	570.08	292.29	166,627	14%	20,463
12	53mm to 26.5mm	cum	467.2	443.25	207,085	1%	2,050
13	26.5mm to 4.75mm	cum	509.67	569.89	290,455	1%	2,876
14	2.36mm below	cum	162.3	253.28	41,108	1%	407
15	53mm to 22.4mm	cum	467.2	443.39	207,153	1%	2,051
16	stone screening	cum	351.99	87.95	30,956	1%	306
17	Bitumen (SS-1)	tonne	43912.23	4.13	181,448	14%	22,283
18	Bitumine emulsion RS-1	t	41545.59	1.34	55,676	14%	6,837
19	Bitumen (S-90)	tonne	36106.08	9.28	335,179	14%	41,162
20	crushed stone Coarse aggregate	cum	479.28	131.92	63,226	1%	626
21	hot applied thermoplastic compound	Litre	212.93	806.25	171,675	14%	21,083
22	Reflectorising Glass Beads	kg	69.48	80.63	5,602	14%	688
	<b>TOTAL</b>				<b>1,933,291</b>		<b>145,371</b>
	<b>TOTAL (after OH and CP,LWC)</b>						<b>177,657</b>
	<b>Total (after 10% below)</b>						<b>159,892</b>



Annexure-II							
M/S Ramanand Singh							
Agreement No: 37 SBD/2018-19							
PROJECT NAME : Construction of the road & CD Works From Koshi Bandh to Dudhaila (Kukurdauda) Block-Laukhi ,Length-1.540KM 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 04	Basic Value of Material incl. GST	GST RATE(as per rate analysis)	GST
1	2	3	4	5	6 (4X5)	7	$8 = \frac{6 \times (100\% + 7)}{7} \times$
1	cement	tonne	6256.54	12.29	76,882	24%	14,880
2	Coarse Sand	cum	162.3	33.95	5,511	1%	55
3	40 mm aggregate	cum	449.67	0.00	-	1%	-
4	20 mm aggregate	cum	561.89	0.00	-	1%	-
5	10 mm aggregate	cum	626.62	0.00	-	1%	-
6	Brick	No	5.35	67370.00	360,430	1%	3,569
7	Sand at Site	cum	154.73	0.00	-	1%	-
8	Cement at site	ton	6639.7	0.00	-	24%	-
9	RCC Pipe NP 3	m	3050.04	0.00	-	14%	-
10	Epoxy Primer	lit	13.03	0.00	-	14%	-
11	Epoxy Paint	lit	570.08	0.00	-	14%	-
12	53mm to 26.5mm	cum	467.2	0.00	-	1%	-
13	26.5mm to 4.75mm	cum	509.67	0.00	-	1%	-
14	2.36mm below	cum	162.3	0.00	-	1%	-
15	53mm to 22.4mm	cum	467.2	0.00	-	1%	-
16	stone screening	cum	351.99	0.00	-	1%	-
17	Bitumen (SS-1)	tonne	43912.23	0.00	-	14%	-
18	Bitumine emulsion RS-1	t	41545.59	0.00	-	14%	-
19	Bitumen (S-90)	tonne	36106.08	0.00	-	14%	-
20	crushed stone Coarse aggregate	cum	479.28	0.00	-	1%	-
21	hot applied thermoplastic compound	Litre	212.93	0.00	-	14%	-
22	Reflectorising Glass Beads	kg	69.48	0.00	-	14%	-
	<b>TOTAL</b>				<b>442,822</b>		<b>18,504</b>
	<b>TOTAL (after OH and CP,LWC)</b>						<b>24,669</b>
	<b>Total (after 10% below)</b>						<b>22,202</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 Koshi Bandh to Dudhaila (Kukurdauda) Block-Laukhi ,Length-1.540KM For Package No- MMGSY-NDB-BRRP-20-Phulparas (Under MMGSY NDB(Brics)) NDB(Brics)) T03-T01 Kalnadih to Khesraha Lathdhar Tola (ODR) in Kusheahwarsthan Block

Particulars	Amount
Total Work done till date (RA 04) [after 10% below]	7,300,964
Less: Pre-GST work done value	-
Balance work to be in GST period	7,300,964
Less: Work value for which rate analysis not found/Incomplete	150,236
Work value for which GST impact is calculated	7,150,728
Less: GST added in rate analysis	159,892
Work Value without taxes (A)	6,990,837
Less: LWC @ 1%	69,216
Work Value without taxes and LWC & SF (B)	6,921,620
Less: OH @10% and CP @ 10% (B)/1.21 x 0.21	1,201,273
Work Value without taxes, OH and CP (C)	5,720,347
Embedded Taxes @ 4% on above (C) x 4% (D)	228,814
Contractor Profit on above embedded taxes computed (E)	22,881
LWC @ 1% on embedded taxes in CP and OH (F)	2,517
<b>Total Embedded taxes on OH, CP, LWC (D + E + F)</b>	<b>254,212</b>



### Annexure-III

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

Agreement No: 37 SBD/2018-19

**PROJECT NAME:** Construction of the road & CD Works From Koshi Bandh to Dudhaila (Kukurdauda) Block-Laukhi ,Length-1.540KM For Package No- MMGSY-NDB-BRRP-20-Phulparas (Under MMGSY NDB(Brics)) NDB(Brics)) T03-T01 Kalnadih to Khesraha Lathdhar Tola (ODR) in Kusheahwarsthan Block

Particulars	Amount
Total Work done till date (RA 04) [after 10% below]	805,610
Less: Pre-GST work done value	-
Balance work to be in GST period	805,610
Less: Work value for which rate analysis not found/Incomplete	-
Work value for which GST impact is calculated	805,610
Less: GST added in rate analysis	22,202
Work Value without taxes (A)	783,408
Less: LWC @ 1%	7,757
Work Value without taxes and LWC & SF (B)	775,651
Less: OH @20% and CP @ 10% (B)/1.32 x 0.32	188,037
Work Value without taxes, OH and CP (C)	587,615
Embedded Taxes @ 4% on above (C) x 4% (D)	23,505
Contractor Profit on above embedded taxes computed (E)	2,350
LWC @ 1% on embedded taxes in CP and OH (F)	259
<b>Total Embedded taxes on OH &amp; CP &amp; LWC &amp; S.FEES (D + E + F)</b>	<b>26,114</b>

