भारतीय गैर न्यायिक INDIA NON JUDICIAL

भारत

एक हजार रुपये ONE THOUSAND RUPEES

रु.1000 Rs.1000

सत्यमेव जयते

INDIA

बिहार BIHAR

AY 441591

कोषागार कार्यालय मुद्रांक शाखा 5 JUN 2025 गया

सतीश कुमार लाइ नं०– 124/2001 मुद्रांक विक्रेता, गया

Supplementary Agreement
(GST Claim)

Rate Approved by S.E., RWD, Works Circle, Gaya Letter No:-1336 (Anu) Dt.:-30.06.2025 on

Rate below (-) :- 0.11% (Zero Point One One Percent Below)

Agreement Value Rs. :- 14,03,482.00 (GST Claim)

Agreement No. 14 MBD/NMP-18/3054/22-23

This agreement, made the 27th Day of Dec. 2022 between **Executive Engineer., RW.D., Works Division, Tekari.("The E/I")** of the one part and **Satyendra Kumar Yadvendu, Village-Karma, PO- Guraru Mills, PS- Konch, Dist. Gaya** [Name and address of Contractor] ("The Contractor") of the other Part. Whereas the Employer is desirous that the Contractor execute Output and performance based Rural Road Contact for the **Maintenance of Roads MR-N/22-23 Tekari/03. [(i) Gaya Rafiganj road to Sonbarsha (ii) Gaya Rafiganj Road to Maharajganj] Total Length 7.072 km. (Under NMP-18)** (Hereinafter called **"The Works"**) and the Employer has accepted the Bid by the **contractor** for the execution of such work and the remedying of any defects therein, at a contract price of **Rs. 14,03,482.00 (Fourteen Lakh Three Thousand Four Hundred Eighty Two Only).** The Commencement of work is 27.12.2022 and Completion of date up to i.e. 26.09.2023

Satyanarayan Yadvendu

Executive Engineer
Rural Works Department
Work Division, Tekari
07.8.25

Work Details

Sl. No.	Name of Road	Length (in Km)	Construction Cost	Maintanance Cost	Total
1	Gaya Rafiganj Road to Sonbarsha	3.092	105.16919	33.81576	138.98495
2	Gaya Rafiganj Road to Maharajganj	3.980	144.52085	43.00162	187.52247
Total-----		7.072	249.69004	76.81738	326.50742

983
982

Agreement Amounts :- 326.50742

NOW THIS AGREEMENT WITNESSETH and the Parties hereto agree as follows :

1. In this Agreement, words and expressions shall have the same meanings as are respectively assigned to them in the General conditions hereinafter referred to, and they shall be deemed to form and be read and construed as part of this Agreement.
2. In consideration of the payments to be made by the Employer to the Contractor as hereinafter mentioned, the Contractor hereby covenants with the Employer to execute and complete the works and remedy any defects therein in conformity in all aspects with the provisions of the Contract.
3. The Employer hereby covenants to pay the Contractor in consideration of he execution and completion of the Works and the remedying the defects wherein the Contract Price or such other sum as may become payable under the provisions of the contract at the times and in the manner prescribed by the contract.
4. The following documents shall be deemed to form and be read and construed as part of this Agreement, viz :
   - (i) Letter of Acceptance;
   - (ii) Contractor's Bid;
   - (iii) Section VI- General Conditions,
   - (iv) Section VII- Particular Conditions
   - (v) Section V- Technical Specifications, (General and Supplementary Technical Specifications)
   - (vi) Appendix A- Drawings
   - (vii) Section IV- Works Schedule
   - (viii) Quality Plan for output and Performance Based Road Contract as per Clause A14.1 of the Technical Specifications.
   - (ix) Appendices to the Contract .
   - (x) Addenda issued during bid period.
   - (xi) All the Clauses of Applicable SBD/MBD is Applicable on this Agreement on All Forum

27/12/22

कार्यपालक अभियंता का कार्यालय
ग्रामीण कार्य विभाग, कार्य प्रमण्डल, टिकारी

Email ID- eerwdtikari@gmail.com Mob. No 8986915867

पत्रांक :– 1617 (अनु0) /टिकारी, दिनांक :– 03/07/2025

प्रेषक,

कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमण्डल, टिकारी।

सेवा में

अपर मुख्य कार्यपालक पदाधिकारी–सह–सचिव
बिहार ग्रामीण पथ विकास अभिकरण,पटना।

विषयः– MR-3054 योजनान्तर्गत एकरारनामा संख्या–14/MBD/NMP/3054/2022-23 पथ Construction & Maintenance of road from (i) Gaya Rafiganj Road to Sonbarsha (ii) Gaya Rafiganj road to Maharajganj में जी0एस0टी0 की प्रतिपूर्ति (Reimbursement) हेतु संवेदक द्वारा दावा विपत्र की स्वीकृति हेतु आवंटन उपलब्ध कराने के संबंध में।

प्रसंगः– अपर मुख्य कार्यपालक पदाधिकारी–सह–सचिव, ब्राडा, ग्रामीण कार्य विभाग, बिहार, पटना का पत्रांक–RWD /GST Claim/2025-26/1183- 2330 अनु0 दिनांकः–20.06.2025 एवं अधीक्षण अभियंता, ग्रामीण कार्य विभाग, कार्य अंचल, गया के पत्रांकः–1336 अनु0 दिनांकः–30.06.2025

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के आलोक में कहना है कि MR-3054 योजनान्तर्गत एकरारनामा संख्या–14/MBD/NMP/3054/2022-23 पथ Construction & Maintenance of road from (i) Gaya Rafiganj Road to Sonbarsha (ii) Gaya Rafiganj road to Maharajganj में VAT/GST में अंतर राशि की प्रतिपूर्ति हेतु रू.14,03,482.00 (चौदह लाख तीन हजार चार सौ बयासी रूपये) मात्र का आवंटन उपलब्ध कराने की कृपा की जाय।

अनु0– यथोक्त्।

विश्वासभाजन

3/07/25

कार्यपालक अभियंता
ग्रामीण कार्य विभाग,कार्य प्रमंडल, टिकारी।

3.7.25

3.7.25

GST Demand Letter(17)

अधीक्षण अभियंता का कार्यालय,
ग्रामीण कार्य विभाग, कार्य अंचल, गया।
Email ID- segayacircle@gmail.com WhatsAppNo- 8986915208

पत्रांकः—1336 अनु0
गया / दिनांक :— 30/06/2025

प्रेषक,
अधीक्षण अभियंता,
ग्रामीण कार्य विभाग,
कार्य अंचल, **गया।**

सेवा में,
कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, **टिकारी।**

विषयः— **MR-3054** योजनान्तर्गत एकरारनामा संख्या—14/MBD/NMP/3054/2022-23 पथ **Construction & Maintenance of Road from (i) Gaya Rafiganj Road To Sonbarsha (ii) Gaya Rafiganj road to Maharajganj** में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंगः— अपर मुख्य कार्यपालक पदाधिकारी—सह—सचिव, ब्राडा, ग्रामीण कार्य विभाग, बिहार, पटना का पत्रांक—**RWD /GST CLAIM/2025-26/1183 —2330 अनु0** दिनांक—**20.06.2025**

महाशय,

उपर्युक्त विषयांकित कार्य में जी0एस0टी0 की राशि की प्रतिपूर्ति जो जाँचोपरान्त रू—14,03,482/— **(चौदह लाख तीन हजार चार सौ बयासी रूपये)** मात्र होती है, के भुगतान हेतु संवेदक **सत्येंद्र कुमार यादवेन्दु** को निम्न शर्तो के साथ अनुमति प्रदान की जाती हैः—

1. किसी भी परिस्थिति में व्यय को प्रशासनिक स्वीकृति के अनुक्षेत्र सीमा के अंतर्गत रखा जाए।
2. यदि भविष्य में दावा नियमानुकूल नहीं पाया गया तो सम्पूर्ण राशि एक मुस्त संवेदक के अगले विपत्र/अग्रधन से समायोजित कर ली जाय।

अनु0—यथोक्त।

विश्वासभाजन
20-06-25
अधीक्षण अभियंता,
ग्रामीण कार्य विभाग, कार्य अंचल, गया।

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:– RWD/GST CLAIM/2025-26/1183 – 2330 अनु० पटना / दिनांक:– 20.06.2025

प्रेषक,

अभय झा, भा०प्र०से०
अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल–गया।

विषय : MR-3054 योजनान्तर्गत एकरारनामा संख्या–14 MBD/NMP/3054/2022-23 पथ– Construction & maintenance of road from (i) Gaya Rafiganj road to Sonbarsha (ii) Gaya Rafiganj road to Maharajganj में जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग– कार्य प्रमंडल–टिकारी का पत्रांक–138 अनु0, दिनांक–20.01.2025

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रू 14,03,482/– का दावा की जॉच हेतु अभिलेख समर्पित किया गया है जिसके आधार पर विभागीय GST परामर्शी फर्म M/s SKKSS & Co. द्वारा उक्त दावो की जाँच की गई तथा राशि रू 14,03,482/– 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 शर्तो 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 नही 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

ह०/– 20/6/25

अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा

ज्ञापांक– RWD/GST CLAIM/2025-26/1185 – 2330 पटना / दिनांक:– 20.06.2025

प्रतिलिपि:–कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल–टिकारी को सूचनार्थ।

ह०/– 20/6/25

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 – 13/6/25 को आहूत बैठक की कार्यवाही

विषय :– New Maintenance Policy -2018 योजनान्तर्गत Construction and Maintenance of MR-N/22-23Tekari/03 Road From i. Gaya Rafiganj Road To Sonbarsha ii. Gaya Rafiganj Road To Maharajganj **एकरारनामा संख्या** 14MBD/NMP/3054/22-23 में जी॰एस॰टी॰ दावा की स्वीकृति के संबंध में।

प्रसंग :–कार्य प्रमंडल, टेकारी का पत्रांक 138 दिनांक 20.01.2025

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, टेकारी द्वारा विषयांकित पथ में रु० **14,03,482/-** 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॰ **14,03,482**/- मात्र की राशि के दावे के योग्य पाया गया है।

GST Impact Summary

eement No.	Name of Project	Claim by Contractor	GST Impact in Rupees (Construction)	GST Impact in Rupees (Recommended)
BD/NMP/3054/ 22-23	Construction and Maintenance of Roads MR-N/22-23Tekari/03 From Gaya Rafiganj Road to Sonbarsha	5,93,698	6,13,003	5,93,698

SKKSS & Co. Chartered Accountants

[illegible]	Construction and Maintenance of Roads [illegible] from Gaya Rafiganj Road to [illegible]	[illegible]	[illegible]	[illegible]
	TOTAL	[illegible]	[illegible]	[illegible]

[illegible]

[illegible] GSI Consultant | [illegible] | [illegible] | GSI [illegible]

KKSS & Co

Tel. - +91 [illegible]
Email- [illegible]@gmail.com

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

[illegible]

Re: Submission of GST Impact Report of M/S Satyendra Kumar Yaduvendu vide agreement number 14MBD/NMP/3054/22-23

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01 GST Consultancy dated 24.02.2023 and EE, RWD Tekari, letter no. 138 dated 20.01.2025

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.	**Name of Project**	**GST Impact in Rupees (Construction)**
14MBD/NMP/3054/22-23	Construction and Maintenance of Roads MR-N/22-23Tekari/03 From Gaya Rafiganj Road to Sonbarsha Under MR Policy-2018	6,13,003
14MBD/NMP/3054/22-23	Construction and Maintenance of Roads MR-N/22-23Tekari/03 From Gaya Rafiganj Road to Maharajganj Under MR Policy-2018	8,36,529
TOTAL		14,49,532

ARIYAPUR GOLA ROAD,
ALA ROAD, PATNA - 800004

KKSS & Co

Tel : +91 9263374200
Email- rwdgst@gmail.com

We are therefore pleased to make our submission of GST Impact Report of M/S Satyendra Kumar Yadvendu for the following project with reference to the Construction and Maintenance of MR-N/22-23Tekari/03 Road From i. Gaya Rafiganj Road To Sonbarsha ii. Gaya Rafiganj Road To Maharajganj Under MR Policy-2018

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

1) The impact being given is from-

Name of Road	RA Bill (No.) Construction	RA Bill (No.) Maintenance
Construction and Maintenance of Roads MR-N/22-23Tekari/03 From Gaya Rafiganj Road to Sonbarsha Under MR Policy-2018	RA Bill 01 To RA Bill 02	I Year to III Year
Construction and Maintenance of Roads MR-N/22-23Tekari/03 Gaya From Rafiganj Road to Maharajganj Under MR Policy-2018	RA Bill 01 To RA Bill 02	I Year to II Year

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) That we have analyzed the embedded taxes in the contract provided to us and the differential tax is computed. The contractor has claimed **Rs.14,03,482/-** which is within the differential tax amount to be paid. Therefore, we recommend the payment of **Rs. 14,03,482/-**

c) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment of Rs. **14,03,482**

ARIYAPUR GOLA ROAD,
ALA ROAD, PATNA - 800004

KKSS & Co

Tel : +91 9263374200
Email- rwdgst@gmail.com

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
28/04/25

SKKSS & Co * ICA * PATNA * Chartered Accountants *

Authorized Signatory
Enclosed: -

1) *GST claim computation*

Agreement No. :14/MBD/NMP/3054/22-23

Construction and Maintenance of Road From Gaya Rafiganj Road to Maharajganj MR-N/22-23 Tekari/03 (Under MR Policy-2018)

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%)	Claim (E = (C or D, which is lower) - B)
1	1	23.03.2023	1,05,85,607		19,05,409		
2	2	17.06.2023	38,50,707		6,93,127		
3	1st Quarter	05.01.2024	2,11,401	15,58,673	38,592	23,95,202	8,36,529
4	2nd Quarter	10.06.2024	2,11,637		38,635		
		TOTAL	1,48,65,352		26,75,763		

Computation of Embedded taxes [Note-1]

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess, etc (RA 02 and RA 1st Quarter to 2nd Quarter)	1,30,04,091	
GST @ 12%	15,60,491	10.485%
LWC @ 1%	1,30,041	
SI	1,88,067	
Work Done Value Including taxes, cess and fees	1,48,82,693	
Work Done Value Including taxes, cess and fees (0.11% below)	1,48,66,322	
Total Payment made	1,48,65,352	
Embedded tax from RA Bill 02 and RA 1st Quarter to 2nd Quarter	**15,58,673**	

NOTE-2

GSTR-3B MONTHLY BREAKUP OF Jan-Mar-2022-23

Name of Division	Taxable Value	% of Tax inclusive of	CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
REO WORKS DIVISION SHERGHATI GAYA-March	1,35,15,304.00		12,16,377	12,16,377	24,32,755	1,35,15,304
RURAL WORKS DEPARTMENT WORKS DIVISION NEEMCHAK BATHANI-March	2,00,000.00		18,000	18,000	36,000	2,00,000
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI-(Bela Tekari Road to Sakarpur)	76,080.00		6,817	6,817	13,694	
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI-(Gaya Rafiganj Road to Maharajganj)	1,05,85,607.00		9,52,705	9,52,705	19,05,409	
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI-(L027 to Babhani)	14,62,044.00		1,31,584	1,31,584	2,63,168	1,26,79,113
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI-(Sonpur To Mubarakpur)	5,46,382.00		49,174	49,174	98,349	
REO WORKS DIVISION SHERGHATI GAYA	86,890.00		7,820	7,820	15,640	86,890
TOTAL	**2,64,72,307.00**		**23,82,507.63**	**23,82,507.63**	**47,65,015.26**	**2,64,72,307.00**

NOTE-3

GSTR-3B MONTHLY BREAKUP OF Apr-Jun-2023-24

Name of Division	Taxable Value	% of Tax inclusive of	CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
REO WORKS DIVISION SHERGHATI GAYA-April	51,86,785		4,66,811	4,66,811	9,33,621	51,86,785
RURAL WORKS DIVISION GAYA-April	15,83,685		1,42,532	1,42,532	2,85,063	15,83,685
RURAL WORKS DEPARTMENT WORKS DIVISION NEEMCHAK BATHANI-April	2,07,203		18,648	18,648	37,297	2,07,203
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI(L027 to Babhani)-April	10,96,533		98,688	98,688	1,97,376	10,96,533
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI(Sonpur To Mubarakpur)-May	2,35,820		21,224	21,224	42,448	2,68,288
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI(Others)-May	32,468		2,922	2,922	5,844	
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI(Gaya Rafiganj Road to Maharajganj)June	38,50,707.00		3,46,564	3,46,564	6,93,127	39,51,975
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI(Others)-June	1,01,268.00		9,114	9,114	18,228	
TOTAL	**1,22,94,469.00**		**11,06,502.21**	**11,06,502.21**	**22,13,004.42**	**1,22,94,469.00**

SKSS & Co

GSTR-3B MONTHLY BREAKUP OF Jan-Mar-2023-24

Name of Division	Taxable Value	% of Tax inclusive of	CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
RURAL WORKS DIVISION-GAYA-January	15,22,309.00		1,37,007.81	1,37,007.81	2,74,016	15,22,309
REO WORKS DIVISION SHERGHATI GAYA-January	3,12,619.00		28,135.71	28,135.71	56,271	3,12,619
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI-(Gaya Rafiganj Road to Maharajganj) January	2,14,401.00		19,296.09	19,296.09	38,592	3,82,603
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI-(Gaya Rafiganj to Sonbarsa) January	1,68,202.00		15,138.18	15,138.18	30,276	
PUBLIC HEALTH DIVISION GAYA-jan	8,69,892.00		78,290.28	78,290.28	1,56,581	8,69,892
RURAL DEVELOPMENT SPECIAL DIVISION II VIKAS BHAWAN GAYA-March	6,673.00		600.57	600.57	1,201	6,673
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI-(Bela Tekari Road to Sakarpur)	89,506.00		8,055.54	8,055.54	16,111	
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI-(Sonpur To Mubarakpur)	2,35,820.00		21,223.80	21,223.80	42,448	3,83,242
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI(Others) March	57,916.00		5,212.44	5,212.44	10,425	
REO WORKS DIVISION SHERGHATI GAYA	1,36,21,456.00		12,25,931.04	12,25,931.04	24,51,862	1,36,21,456
Others	58,16,867.00		5,23,518.03	5,23,518.03	10,47,036	
TOTAL	2,29,15,661.00	-	20,62,409.49	20,62,409.49	41,24,818.98	1,70,98,794.00

NOTE-5

GSTR-3B MONTHLY BREAKUP OF Apr-Jun-2024-25

Name of Division	Taxable Value	% of Tax inclusive of	CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI(Gaya Rafiganj Road to Maharajganj)June	2,14,637.00		19,317.33	19,317.33	38,635	6,18,659
Rural Works Department Works Division Tikari(Gaya Rafiganj Road To Sonbarsha)	1,68,202.00		15,138.18	15,138.18	30,276	
Rural Works Department Works Division Tikari(Sonepur To Mubarakpur)	2,35,820.00		21,223.80	21,223.80	42,448	
others	57,38,604.00		5,16,474.36	5,16,474.36	10,32,949	
TOTAL	63,57,263.00	-	5,72,153.67	5,72,153.67	11,44,307.34	6,18,659.00

Disclaimer: The above reconciliation has been prepared based on the documents (GST returns/financial statements/ payment certificate) and clarification submitted and explained to us by the claimant.

SKKSS & Co. Chartered Accountants PATNA

Agreement No. [illegible]
Construction of Road From Gaya Rafiganj Road To Sonbarsha

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%	Claim (E - C or D, which is lower) - B)
1	1	11-07-2023	80,54,725		14,49,851		
2	2	14-09-2023	23,44,878		4,22,078		
3	1st Quarter	05-01-2024	1,68,202		30,276		
4	2nd Quarter	10-06-2024	1,68,202	11,43,860	30,276	17,56,863	6,13,003
5	3rd Quarter	04-07-2024	1,68,202				
	TOTAL		1,09,04,209		19,32,481		

Computation of Embedded taxes [Note-1]

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 02 and RA 1st Quarter to 3rd Quarter)	95,44,980	
GST @ 12%	11,45,398	10.490%
LWC @ 1%	95,450	
SF	1,33,037	
Work Done Value Including taxes, cess and fees	1,09,18,865	
Work Done Value Including taxes, cess and fees (0.11% below)	1,09,06,855	
Total Payment made	1,09,04,209	
Embedded tax from RA Bill 02 and RA 1st Quarter to 3rd Quarter	**11,43,860**	

NOTE-2

GSTR-3B MONTHLY BREAKUP OF Jul-Sep 2023

Name of Division	Taxable Value	% of Tax inclusive of	CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
REO WORKS DIVISION SHERGHATI GAYA-Jul	15,37,339.00		1,38,360.51	1,38,360.51	2,76,721	15,37,339
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI(Gaya Rafiganj Road To Sonbarsha)July	80,54,725.00		7,24,925.25	7,24,925.25	14,49,851	80,54,725
REO WORKS DIVISION SHERGHATI GAYA-Aug	60,35,548.00		5,43,199.32	5,43,199.32	10,86,399	60,35,548
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI(1.027 to Babhani)-Aug	10,96,533.00		98,687.97	98,687.97	1,97,376	
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI(Sonepur To Mubarakpur)-Aug	2,35,820.00		21,223.80	21,223.80	42,448	13,32,353
RURAL WORKS DIVISION-GAYA-Aug	9,50,210.00		85,518.90	85,518.90	1,71,038	9,50,210
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI(1.027 to Babhani) Sept	52,67,703.00		4,74,093.27	4,74,093.27	9,48,187	
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI(Gaya Rafiganj Road To Sonbarsha)-Sept	23,44,878.00		2,11,039.02	2,11,039.02	4,22,078	76,12,581
RURAL WORKS DIVISION-GAYA-Sep	6,33,474.00		57,012.66	57,012.66	1,14,025	6,33,474
TOTAL	2,61,56,230.00		23,54,060.70	23,54,060.70	47,08,121.40	2,61,56,230.00

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GSTR-3B MONTHLY BREAKUP OF Jan-Mar-2023-24

Name of Division	Taxable Value	% of Tax inclusive of	CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
RURAL WORKS DIVISION-GAYA-January	15,22,309.00		1,37,007.81	1,37,007.81	2,74,016	15,22,309
REO WORKS DIVISION SHERGHATI GAYA-January	3,12,619.00		28,135.71	28,135.71	56,271	3,12,619
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI-(Gaya Rafiganj Road to Maharajganj) January	2,14,401.00		19,296.09	19,296.09	38,592	3,82,603
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI-(Gaya Rafiganj to Sonbarsa) January	1,68,202.00		15,138.18	15,138.18	30,276	
PUBLIC HEALTH DIVISION GAYA-jan	8,69,892.00		78,290.28	78,290.28	1,56,581	8,69,892
RURAL DEVELOPMENT SPECIAL DIVISION II VIKAS BHAWAN GAYA-March	6,673.00		600.57	600.57	1,201	6,673
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI-(Bela Tekari Road to Sakarpur)	89,506.00		8,055.54	8,055.54	16,111	
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI-(Sonpur To Mubarakpur)	2,35,820.00		21,223.80	21,223.80	42,448	3,83,242
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI(Others) March	57,916.00		5,212.44	5,212.44	10,425	
REO WORKS DIVISION SHERGHATI GAYA	1,36,21,456.00		12,25,931.04	12,25,931.04	24,51,862	1,36,21,456
Others	58,16,867.00		5,23,518.03	5,23,518.03	10,47,036	
TOTAL	2,29,15,661.00	-	20,62,409.49	20,62,409.49	41,24,818.98	1,70,98,794.00

NOTE-4

GSTR-3B MONTHLY BREAKUP OF Apr-Jun-2024-25

Name of Division	Taxable Value	% of Tax inclusive of	CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
RURAL WORK DEPARTMENT WORKS DIVISION TIKARI(Gaya Rafiganj Road to Maharajganj)June	2,14,637.00		19,317.33	19,317.33	38,635	6,18,659
Rural Works Department Works Division Tikari(Gaya Rafiganj Road To Sonbarsha)	1,68,202.00		15,138.18	15,138.18	30,276	
Rural Works Department Works Division Tikari(Sonepur To Mubarakpur)	2,35,820.00		21,223.80	21,223.80	42,448	
others	57,38,604.00		5,16,474.36	5,16,474.36	10,32,949	
TOTAL	63,57,263.00	-	5,72,153.67	5,72,153.67	11,44,307.34	6,18,659.00

Note-5 For the Payment received in the month of July 2024 , GSTR-3B Filed for the month of July to September 2024 by the assessee is Nil. So we not recommend the payment for 3rd Quarter

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

SKKSS & Co. Chartered Accountants PATNA