

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 20/08/23 को आहूत बैठक की कार्यवाही

विषय :- MMGSY SC योजनान्तर्गत Construction and Maintenance of Road and C.D work for BARHI TO MANGARHATHHA (BHAGARHATHHA) in Harlakhi Block **एकरारनामा संख्या 48 SBD/19-20** में जी.एस.टी. दावा की स्वीकृति के संबंध में

प्रसंग :- कार्य प्रमंडल बेनीपट्टी का पत्रांक 2341 अनु० दिनांक 28.11.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, कार्य प्रमंडल, बेनीपट्टी द्वारा विषयांकित पथ में रु० **5,78,478/-** 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. **4,09,642/-** मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा **48 SBD/19-20** विषयांकित कार्य Construction and Maintenance of Road and C.D work for BARHI TO MANGARHATHHA (BHAGARHATHHA) in Harlakhi Block के लिए दावे की राशि रु. **4,09,642/-** रुपये मात्र संवेदक श्री देवेन्द्र प्रसाद को भुगतान की अनुशंसा की जाती है।



Shweta Singh
20/08/23
विभागीय GST
Consultant

Shankar Singh
20/08/23
सहायक वित्त प्रबंधक,
ब्रांडा

Prabhu Kumar
20/08/23
वित्त प्रबंधक, ब्रांडा

20/08/23
GST नोडल पदाधिकारी

30.06.2025

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

Re: Submission of GST Impact Report of Sri. Devendra Prasad vide agreement no. 48 SBD/19-20

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, RWD Benipatti letter no. 2341 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)
48 SBD/19-20	Construction and Maintenance of Road and C.D work for BARHI TO MANGARHATHHA (BHAGARHATHHA) in Harlakhi Block	4,09,642 (Annexure-I)



We are therefore pleased to make our submission of GST Impact Report of Sri. Devendra Prasad for the following project with reference to Construction and Maintenance of Road and C.D work for BARHI TO MANGARHATHHA (BHAGARHATHHA) in Harlakhi Block.

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 04**. GST impact in later RA bills have to be verified and audited on submission of bill by Sri. Devendra Prasad 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) Observation on GST claim as submitted by contractor-claimant:

We have gone through the submission made by the contractor claimant, and we have observed that the contractor has been awarded the contract for construction on 27/11/2019, 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 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. 5,78,478/-** 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.

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

- a) That the above work is Construction and Maintenance of Road and C.D work for BARHI TO MANGARHATHHA (BHAGARHATHHA) in Harlakhi Block.



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) The Tax rates of Angle Iron was not mentioned in the Rate Analysis of similar Items. However, we have assumed embedded Tax as mentioned in rate analysis of similar items.
- f) 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.
- g) 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.



- 2) 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.
- 3) That the GST claim amount submitted for approval by the Contractor was **Rs. 5,78,478/-** while as per our calculation the GST claim amount shall be **Rs. 4,09,642/-** which result in savings of **Rs. 1,68,836/-**
- 4) 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
30/6/25

Authorized Signatory



Enclosed: -

- 1. GST claim computation**

Annexure -I	
GST Impact Assessment of Sri. Devendra Prasad	
Agreement No: 48 SBD/19-20	
Project Name: Construction and Maintenance of Road and C.D work for BARHI TO MANGARHATHHA (BHAGARHATHHA) in Harlakhi Block	
Particulars	Amount
Total Work done till date (RA 04) [after 0.66% below] (Annexure-II)	12,382,861
Less: Pre-GST work done value	-
Balance work done in GST period	12,382,861
Less: Work value for which rate analysis not found/Incomplete (Annexure-II)	148,975
Work value for which GST impact is calculated	12,233,886
Less: Extra GST added in rate analysis (Annexure-III)	490,044
Less: GST added in OH component (Annexure-IV)	427,049
Taxable Value	11,316,793
Add: (i) GST @ 12%	1,358,015
(ii) Tax Paid as per GSTR-3B	1,326,735
(i) or (ii), Whichever is lower	1,326,735
Revised Work Value	12,643,528
GST reimbursement recommended	409,642

Disclaimer: The Above Workings have been prepared on the basis of documents provided by the contractor



ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:- BRRDA(HQ) GST-01-294/2024 - 4158 (अनु०)

पटना / दिनांक:- 01-09-2025

प्रेषक,

अभय झा, भा०प्र०से०

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-मधुबनी।

**विषय : MMGSY-SC योजनान्तर्गत एकरारनामा संख्या-48/SBD/2019-20 पथ-
Construction of maintenance of road and CD work for Barhi to
Mangarhathha (Bhagarhathha) में जी०एस०टी० दावा की स्वीकृति के संबंध
में।**

प्रसंग- कार्य प्रमंडल-बेनीपट्टी का पत्रांक-2341 अनु०, दिनांक-28.11.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि
रु 5,78,478/- 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 4,09,642/- 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



30/11/25

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

पटना / दिनांक:- 01-09-2025

ज्ञापक- BRRDA(HQ) GST-01-294/2024 - 4158

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



30/11/25

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा