



First Party Name * : Not Applicable
Second Party Name * : DILIP SINGH
Purchased By : DILIP SINGH
Certificate Number : BR038161211731913246466
Consideration Price : ₹0.00/-
Stamp Duty Paid : ₹1000.00/-
Registration Fee & Other Fees : ₹0.00/-
LLR & Proc Fee : ₹0.00/-
Miscellaneous Fees : ₹0.00/-
Discrete SC : ₹0.00/-
Total Amount : ₹1000.00/- (One Thousand)



----- This stamp paper will only be valid if embossed below with special RED ink impression -----

Phone No:
Sold To/Issued To:
For Whom/ID Proof:
DILIP SINGH



NOV-18-2024 13:00:06

₹ 0001000/-
ZERO ZERO ZERO ONE ZERO ZERO ZERO

Agreement
38161211731934806818-00012008
3816121 2846

4.84
exim

Date of work order: 16.01.2021
Date of completion: 15.07.2021
Agreement No. - 95/mmlhdy/sup/21-22
Rate : 11.11 % (Below)

This agreement, made.....day of.....between
Executive Engineer, Rural Work Department, Work Division,
Mahnar, [Hereinafter called "the (DILIP SINGH, Add- At-
Jurawanpur, Raghapur, Vaishali) hereinafter called "the
Contractor of the other part.

Whereas the Employer is desirous that the
Contractor execute Construction of Road From Rambalak Mahto Village
Bijadi se Paswan Tola Tak For GST hereinafter called "the works")
and the Employer has accepted the Bid by the Contractor
for the execution and completion of such works and the
remedying of any defects therein, at a

Total cost of Rs. 3,31,483

Const. Cost- Rs. -

Maintenance Cost- Rs. -

19/11/24

14/12/24

Shankar
14/12/24
Executive Engineer
RWD Works Div. Mahnar
14.12.24

NOW THIS AGREEMENT WITNESSETH as follows:

1. In this agreement, words and expression shall have the same meanings as are respectively assigned to them in the conditions of contract 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 and defects therein conformity in all aspects with the provisions of the contract.
3. The Employer hereby covenant to pay the contractor in consideration of the Execution and completion of the works and the remedying the defects were as 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 form and be ready and construed as part of this Agreement viz.
 - (i) Letter of Acceptance
 - (ii) Notice to proceed with the works
 - (iii) Contractor's Bid
 - (iv) Condition of contract: General and Special
 - (v) Contract Data
 - (vi) Additional Condition
 - (vii) Drawings
 - (viii) Bill of quantities and
 - (ix) Any other documents listed in the Contract data as forming part of the contract.

In witnesseth whereof the parties there to have cause this Agreement to be executed the day and year first before written.

The common seal of.....

was hereunto affixed in the presence of.....

Signed, Sealed and delivered by the said.....

in the presence of.....

Binding Signature of Employer.....

Binding signature of Contractor.....



Shous
14/12/24
Executive Engineer
RWD Works Div. Mahnar
14.12.24

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2024-25/519 3405 अनु०

पटना/दिनांक:-14/11/2024

प्रेषक,

मनोज कुमार, भा०आ०नि०से०

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-मुजफ्फरपुर।

विषय : MMGSY (SC) योजनान्तर्गत Construction of road from Rambalak Mahto village Bijadi se Paswan tola tak. में जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-महनार का पत्रांक-717 अनु०, दिनांक-06.04.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 3,31,483/- 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 3,31,483/- 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

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 - 30/10/24 को आहूत बैठक की कार्यवाही

विषय :- MMGSY (SC) योजनान्तर्गत Construction of Road from
Rambalak Mahto Village Bijadi Se Paswan Tola Tak
एकरारनामा संख्या 95/MMGSY/21-22 में जी.एस.टी. दावा की स्वीकृति
के संबंध में।

प्रसंग :- कार्य प्रमंडल, महनार का पत्रांक 717 अनु० दिनांक 06.04.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग,
कार्य प्रमंडल, महनार द्वारा विषयांकित पथ में रु० 3,31,483/- 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. 3,31,483/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 95/MMGSY/21-22 विषयांकित कार्य
Rambalak Mahto Village Bijadi Se Paswan Tola Tak के लिए दावे की राशि रु.
3,31,483/- रुपये मात्र संवेदक दिलीप सिंह को भुगतान की अनुशंसा की जाती है।



Shweta Singh
30/10/24

विभागीय GST Consultant

वित्त प्रबंधक
(Taxation)

Prabhat Kumar
30/10/24

वित्त प्रबंधक GST नोडल पदाधिकारी

Shweta Singh

AFM

30/10/24

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

- a) That the above work is a Construction of Road from Rambalak Mahto Village Bijadi Se Paswan Tola Tak.
- 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) That we have analysed the embedded taxes in the contract provided to us and the differential tax is computed. The contractor has claimed Rs. 3,31,483/- which is within the differential tax amount to be paid. Therefore, we recommend the payment of Rs. 3,31,483/-
- d) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment of Rs. 3,31,483/-

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

Shivendra Singh
22/10/2024

Authorized Signatory
Enclosed: -



GST claim computation

RA Bill No.	Date of payment	Payment as per Payment Certificate / AIB (A)	Embedded GST (B)	GST paid as per GSTR 3B (C)	Actual GST to be paid [D = (A-B) x 18%]	Claim [D x (B)]
1	06.04.2023	10,25,785		3,23,122	9,49,786	3,31,486
2	26.04.2023	7,69,339	6,18,301	7,37,958		
4	28.08.2023	40,99,768		10,61,081	9,49,786	3,31,486
	TOTAL	58,94,892	6,18,301			

Computation of Embedded taxes

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc	57,96,498	
GST @ 12%	6,95,580	10.489%
LWC @ 1%	57,965	
SF	81,628	
Work Done Value Including taxes, cess and fees	66,31,671	
Work Done Value Including taxes, cess and fees (11.1% below)	58,94,892	
Total Payment made	58,94,892	
Embedded tax RA Bill 01 to RA Bill 03	6,18,301	

Note 1 :

Computation of tax paid as per GSTR 3B

Name of Division	Taxable Value as per GSTR 3B	Taxable Value as per GSTR 7A	IGST @ 18%	CGST @ 9%	SGST @ 9%
April & May 2023 - Rural Works Department, Works Division, Mahanar-Rambalak Mahle Village Bijadi Se Paswan Tola Tak	17,95,124	17,95,124	-	1,61,561.16	1,61,561.16
Total	17,95,124.00	17,95,124.00	-	1,61,561.16	1,61,561.16

Note 2 :

Payment for April 2023 was made Rs.17,95,124 for which TDS was deducted in the month of April 2023 only but GSTR 3B for the same was filed in May 2023.

Name of Division	Taxable Value as per GSTR 7A	Taxable Value as per GSTR 3B	IGST @ 18%	CGST @ 9%	SGST @ 9%
August 2023 & January, 2024 - Rural Works Department, Works Division, Mahanar-Rambalak Mahle Village Bijadi Se Paswan Tola Tak	40,99,768	41,60,007	-	3,68,979.12	3,68,979.12
August 2023 & January, 2024 - Rural Works Division, Laljipur	60,239	41,60,007.00	-	5,421.51	5,421.51
Total	41,60,007.00	41,60,007.00	-	3,74,400.63	3,74,400.63

Note 3 :

Payment for August 2023 was made Rs.40,99,768 for which TDS was deducted in the month of August 2023 only but GSTR 3B for the same was filed in January 2024.

