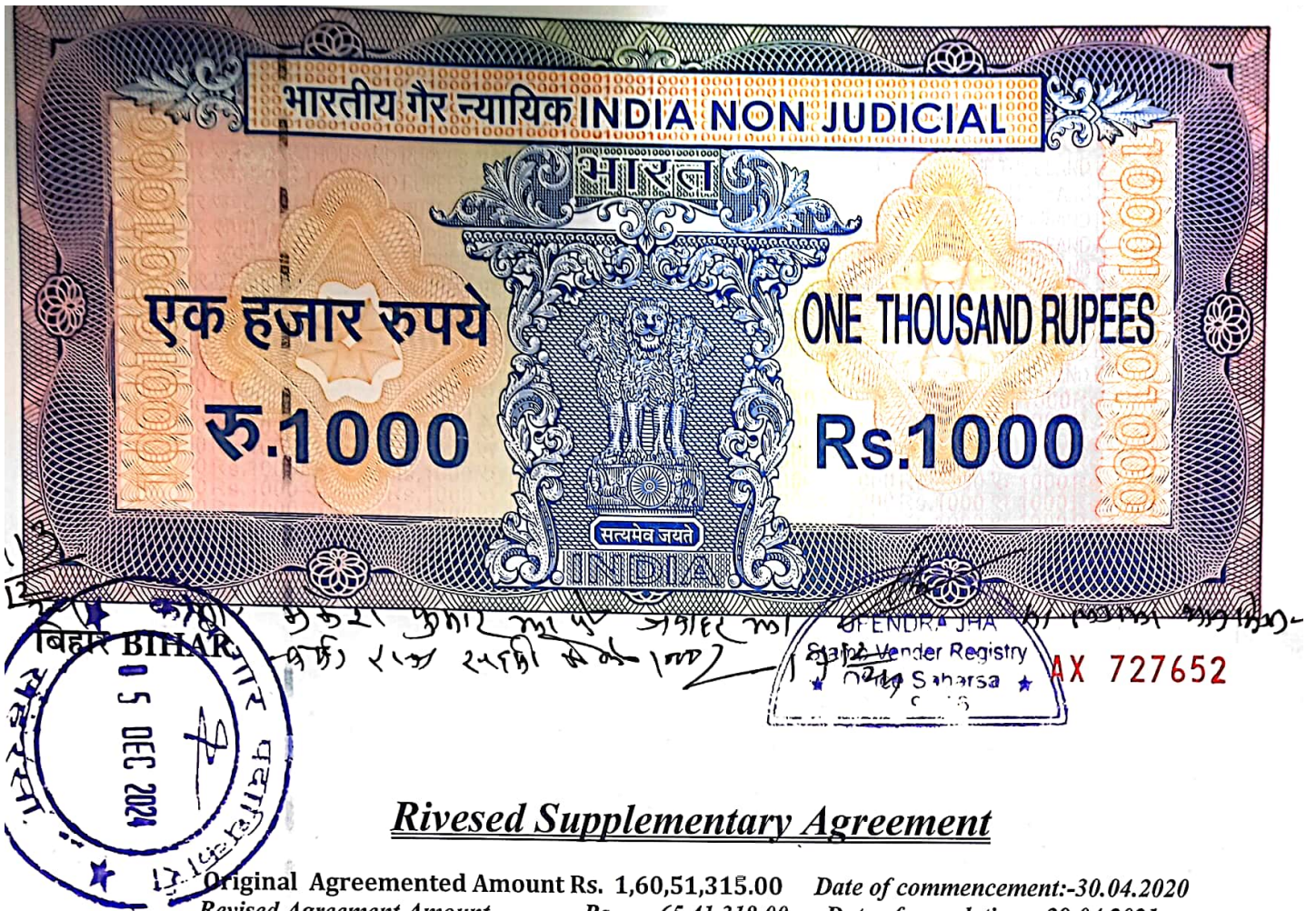




Rivised Supplementary Agreement

Original Agreemented Amount	Rs. 1,60,51,315.00	Date of commencement:-	30.04.2020
Revised Agreement Amount	Rs. 65,41,318.00	Date of completion :-	29.04.2021
GST Claim Sanctioned By S.E.	Rs. 5,36,499.00		
Total	Rs. 2,31,29,132.00		
Cancelled GST Claim Amount (-)	Rs. 5,36,499.00		
Total	Rs. 2,25,92,633.00		
GST Sanctioned by Department .	Rs. 4,64,134.00		
Grand Total	Rs. 2,30,56,767.00		

Supplementary Agreement of :- 148 SBD/MMGSY/2020-21

This agreement, made the 23rd day of Dec.-2024. between Rural Works Department (Govt. of Bihar) Works Division Simri Bakhtiyarpur (hereinafter called "the Employer") of the one part, and Mukesh Kumar Jha, Add-At-Lagma, PS-Sonbarsa Raj, Dist-Saharsa, Mob-9801931900 (Registration No.-1180165, Class-I st) (hereinafter called "the contractor" of the other part) Whereas the employer is desirous that the Contractor execute the **construction and maintenance of road from Sarauni Pardhan Mantri Sadak to Balaitha Tak** In Saharsa District, (Tender ID- 86041) and (Bid ID-385385) (hereinafter called "the Works") and the employer has accepted the Bid by the Contractor for the execution and completion of such Works and the Routine maintenance of the work for 5 years of the contract price and remedying of any defects therein at a revised GST Claim cost of (3.77% below), Rs-4,64,134.00 (Rupees-Four lakh sixty four thousand one hundred thirty four Only) as per above calculation.

Executive Engineer

R.W.D. (W) Division, Simri Bakhtiyarpur

(Signature)
23/12/24

(Signature)
23/12/24

NOW THIS AGREEMENT WITNESSETH AS FOLLOWS :-

1. In this agreement, words and expressions 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 this Agreement 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 the execution and completion of the works and the remedying the defect wherein the Contract Price or such 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) Notice to proceed with the works.
- (iii) Contractor's Bid
- (iv) Contract data
- (v) Conditions of contract :- Special and General.
- (vi) Specification of MORD
- (vii) Drawings
- (viii) Bill of Quantities. And
- (ix) Other document listed in the contract data as forming part of the contract.

In witnessed where of the parties there to have caused 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



8/3
22/12/24

Executive Engineer
R.W.D. (W) Division, Simri Bakhtiyarpur

8/3
22/12/24

8/3
22/12

8/3
22/12

बिहार सरकार
ग्रामीण कार्य विभाग

पत्रांक- BRRDA (HQ) MMGSY (N)-270/13 Part-IV 920

/पटना, दिनांक-2.9.19

प्रेषक,

संजय दूबे, भा०प्र०से०
अपर सचिव,
ग्रामीण कार्य विभाग, पटना।

सेवा में,

अभियंता प्रमुख,
सभी मुख्य अभियंता,
सभी अधीक्षण अभियंता,
सभी नोडल पदाधिकारी,
सभी कार्यपालक अभियंता,
ग्रामीण कार्य विभाग।

विषय:-SBD (Standard Bidding Document) को Contract Clause-25 को विभागीय
SBD/NIT Agreements में प्रतिस्थापित करने के संबंध में।

महाशय,

निदेशानुसार उपर्युक्त विषय के संबंध में कहना है कि पथ निर्माण विभाग की अधिसूचना संख्या-7435
(S) दिनांक 14.08.2019 SBD (Standard Bidding Document) के द्वारा Contract Clause-
25 को निम्नलिखित रूप से प्रतिस्थापित किया गया है -

"Contract Clause-25 Settlement of Disputes and Arbitration- The Settlement
of Disputes and Arbitration Shall be done in accordance with the Provisions Made
in Bihar Public Works Contracts Disputes Arbitration Tribunal Act, 2008."
उक्त के क्रम में यह निदेश दिया जाता है कि -

- (1) ग्रामीण कार्य विभाग अंतर्गत PMGSY को छोड़कर भविष्य की सभी निर्माण
योजनाओं में Standard Bidding Document, NIT तथा एकरारनामा आदि
दस्तावेजों में उक्त आशय का संशोधन तुरत अनिवार्यतः किया जाए।
- (2) पूर्व के सभी Standard Bidding Document के आलोक में चल रहे कार्यों में
संवेदक की लिखित सहमति प्राप्त कर वर्तमान एकरारनामा में उक्त आशय का
संशोधन किया जाए।

विश्वासभाजन

30/8/19.
सरकार के अपर सचिव

[Handwritten signature]

8/9
23/12

8/9
23/12/24
Executive Engineer
R.R.D. Works Division
Sambarbakhtiyapur
23/12/24

**Office of The Executive Engineer
R.W.D., Works Division, Simri Bakhtiyarpur**

AGREEMENT NO :-

Financial Year

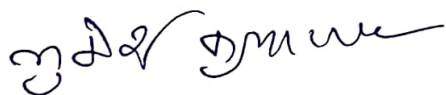
सरकार के अपर सचिव का पत्रांक—BRRDA(HQ)MMGSY(N)-270/13 Part-IV -920 /

पटना, दिनांक—02.09.2019

पथ निर्माण विभाग की अधिसूचना संख्या—7435 (S) दिनांक—14.08.2019 SBD
(Standard Bidding Document) के द्वारा Contract Clause-25 को निम्नलिखित रूप
से प्रतिस्थापित किया गया है :-

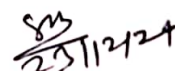
**“ Contract Clause-25 Settlement of Disputes and Arbitration- The
Settlement of Dispute and Arbitration Shall be done in accordance with
the Provisions Made in Bihar Public Works Contracts Disputes
Arbitration Tribunal Act, 2008”**

मैं उपर्युक्त शर्त से सहमत
होकर हस्ताक्षर किया हूँ।

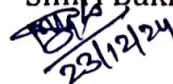


Contractor





Executive Engineer
Rural Works Division
Simri Bakhtiyarpur





ग्रामीण कार्य विभाग
बिहार, पटना

पटना/दिनांक:-16/12/2024

पत्रांक:- RWD/GST CLAIM/2024-25/590 3861 अंक

प्रेषक,

मनोज कुमार, भा0आ0वि0से0
अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल-सहरसा।

विषय : MMGSY योजनान्तर्गत Construction of Road from 1) Sarauni Pradhan Mantri Sadak to Balaitha Tak under MMGSY 2) RCC Bridge at CH-1500 mtr of Sarauni Pradhan Mantri Sadak to Balaitha tak Under MMGSY में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-सिमरी बख्तियारपुर का पत्रांक-1654 अनु0, दिनांक-24.07.2024 महाशय,

उपर्युक्त प्रारंभिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 5,36,499/- 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 4,64,134/- 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 पूर्ण 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 लगित 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।
 - एकराशनामा से अधिक राशि के भुगतान के लिए अतिरिक्त राशि का पूरक एकराशनामा कर लिया गया है।

अनु0- यथोक्त।

विश्वासभाजन

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

पटना/दिनांक:-16/12/2024

ज्ञापक- RWD/GST CLAIM/2024-25/590 3861

प्रतिलिपि:-कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल-सिमरी बख्तियारपुर को सूचनाार्थ।

Executive Engineer
R.W.D. Works Division
Simarbhakhtiyapur

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 - ०९/०५/२०२३ को आहूत बैठक की कार्यवाही

विषय :- MMGSY योजनान्तर्गत (i) Construction of Road from Sarauni Pradhan Mantri Sadak To Balaitha Tak Under MMGSY (Bid Id - 385385)(Tender Id-86041) (ii) Construction of RCC Bridge at CH-1500 mtr of Sarauni Pradhan Mantri Sadak to Balaitha Tak Under MMGSY(Bid Id -385385)(Tender Id-86041) एकरारनामा संख्या 148 SBD/2020-21 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, सिमरी बख्तियारपुर का पत्रांक 1654 अनु० दिनांक 24.07.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, सिमरी बख्तियारपुर द्वारा विषयांकित पथ में रु० 5,36,499/- 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. 4,64,134/- मात्र की राशि के दावे के योग्य पाया गया है।

GST Impact Summary				
Agreement No.	Name of Project	Claim by Contractor	GST Impact in Rupees (Construction)	GST Impact in Rupees (Recommended)
148 SBD/2020-21	Construction of Road from Sarauni Pradhan Mantri Sadak To Balaitha Tak Under MMGSY (Bid Id - 385385)(Tender Id-86041)	1,88,467	1,63,046	1,63,046

Executive Engineer
R.W.D. Works Division
Simarbakhtiyapur



12 SBD 2022-23 (148SBD/2020-21)	Construction of RCC Bridge at CH-1500 mtr of Sarauni Pradhan Mantri Sadak to Balaitha Tak Under MMGSY(Bid Id - 385385)(Tender Id-86041)	3,48,032	3,01,088	3,01,088
	Total	5,36,499	4,64,134	4,64,134

तदालोक में एकरारनामा 148 SBD/2020-21 विषयांकित कार्य (i) Construction of Road from Sarauni Pradhan Mantri Sadak To Balaitha Tak Under MMGSY (Bid Id - 385385)(Tender Id-86041) (ii) Construction of RCC Bridge at CH-1500 mtr of Sarauni Pradhan Mantri Sadak to Balaitha Tak Under MMGSY(Bid Id - 385385)(Tender Id-86041) के लिए दावे की राशि रु. 4,64,134/- रुपये मात्र संवेदक मुकेश कुमार झा राय को भुगतान की अनुशंसा की जाती है।



Shweta Singh
05/11/24
विभागीय GST Consultant सहायक वित्त प्रबंधक

Pratibha
05/11/24
वित्त प्रबंधक

05/11/24
GST नोडल पदाधिकारी

8/11/24
Executive Engineer
R.W.D. Works Division
Simarbakhtiyapur
8/11/24

8/11/24

मु. 2/11/24

SKKSS & Co

Tel: +91 9200 123456
Email: rwdgst@gmail.com



27.11.2024

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

Re. Submission of GST Impact Report of M/S Mukesh Kumar Jha vide agreement no. 148 SBD/2021-22.

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and E.E. Simri Bakhtiyarpur, RWD letter no. 1654 dated 24.07.2024.

Respected Sir,

We are appointed to recommend payment of GST Impact by analysing claim of contractors as per Scope of Work.

GST Impact Summary		
Agreement No.	Type of Supply	GST Impact (in ₹)
148 SBD/2020-21	Construction of Road from Sarauni Pradhan Mantri Sadak To Balaitha Tak Under MMGSY (Bid Id - 385385)(Tender Id-86041)	Rs 1,63,046

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

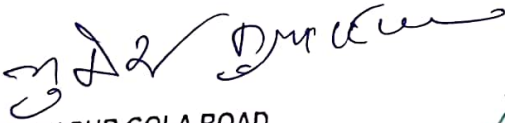
Executive Engineer
R.W.D. Works Division
Simri Bakhtiyarpur



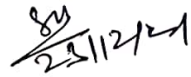
12 SBD/2022-23 (148 SBD/2020-21)	Construction of RCC Bridge at CH- 1500 mtr of Sarauni Pradhan Mantri Sadak to Balaitha Tak Under MMGSY(Bid Id -385385)(Tender Id-86041)	Rs 3,01,088
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That the GST Impact calculation is made on the following premise:

- a) That the above work is a:
- (i) Construction of Road from Sarauni Pradhan Mantri Sadak To Balaitha Tak Under MMGSY (Bid Id -385385) (Tender Id-86041).
 - (ii) Construction of RCC Bridge at CH-1500 mtr of Sarauni Pradhan Mantri Sadak to Balaitha Tak Under MMGSY(Bid Id -385385) (Tender Id-86041).
- 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.5,36,499/- while as per our calculation GST Rs. 4,64,134/-, which results into savings of Rs.72,365/-


DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004


23/12/24


Executive Engineer
R.W.D. Works Divlon
Simgabakhtiyapur
23/12/24



SKKSS & Co

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

209

- d) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment of Rs. 4,64,134/-

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

Shivendra Singh
23/11/24
Authorized Signatory
Enclosed: -



GST claim computation

Bid Id-385385	
	Ac

	G
9-04)	1
5,137	
3,216	
,351	
705	
185	
34	
11	

SN
23/11/24
Executive Engineer
R.W.D. Works Division
Simarbhakhyapur
23/12/24

84
23.12

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RIYAPUR GOLA ROAD,
A ROAD, PATNA - 800004

Mukesh Kumar Jha

Agreement No. : 148 SIB/VI/NGSV/2020-21

Construction and maintenance of road from sarani pradhanmurti sadak to bahalita tak (Tender Id-86041) and (Bid Id-385385)

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate / NIB (A)	Embedded GST (B)	GST paid as per GSTIR 3B (C)	Actual GST to be paid D=(A-B)x18%	Claim (C)-(B) 1
1	5	28-11-2022	24,62,520		3,75,639	N/1.18*0.18	
2	6	28-03-2023	4,22,146		64,395	N/1.18*0.18	
3	7	15-04-2023	3,16,610	3,73,581	48,296	N/1.18*0.18	
4	8	04-08-2023	3,16,608		48,296	N/1.18*0.18	
		TOTAL	35,17,884	3,73,581	5,36,626		1,63,046

Computation of Embedded taxes

Particulars	Amount(RA 08)	Amount(RA 04)	Amount(RA 08-04)	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 08-04)	1,33,36,935	1,01,01,798	32,35,137	
GST @ 12%	16,00,432	12,12,216	3,88,216	10.619%
LWC @ 1%	1,33,369	1,01,018	32,351	
Work Done Value Including taxes, cess and fees	1,50,70,737	1,14,15,032	36,55,705	
Work Done Value Including taxes, cess and fees (3.77% below)	1,45,02,570	1,09,84,685	35,17,885	
Total Payment made			35,17,884	
Embedded tax from RA Bill 01 to 06			3,73,581	

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Executive Engineer
F.W.D. Works Division
Patna



Mukesh kumar Jha

Agreement No. : 12 SHD/2022-23 (148 SHD/2020-21)

Construction of RCC Box bridge at Ch-1500 mtr of surauni pradhan mantri sadak to bahalith taluk

Sl No	RA Bill NO.	Date of payment	Payment as per Certificate / MB (A)	Embedded GST (B)	GST paid as per GSTR 3B (C)	Actual GST to be paid D=(A-B)x18%	Claim I (C)-(B) I
1	1	02-08-2023	27,53,595	6,89,872	4,20,040	10,45,156	3,01,088
2	2	22-09-2023	37,42,698	6,89,872	5,70,920	10,45,156	3,01,088
		TOTAL	64,96,293	6,89,872	9,90,960		

Computation of Embedded taxes

Particulars	Amount(RA 08)	GST embedded in total work done (%)
Total Work Done Value exclding taxes, cess etc (RA 02)	59,74,159	10.619%
GST @ 12%	7,16,899	
LWC @ 1%	59,742	
S/fces		
Work Done Value Including taxes, cess and fees	67,50,800	
Work Done Value Including taxes, cess and fees (3.77% below)	64,96,295	
Total Payment made	64,96,293	
Embedded tax from RA Bill 01 to 02	6,89,872	

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Handwritten signature

28/11/24
Executive Engineer
R.W.D. Works Division
Simarbhakhiyapur



GST RECONCILIATION STATEMENT

PARTICULARS		FY	GST RECONCILIATION STATEMENT						Remarks
		MONTH	2022-23		2023-24		2023-24		
edge Sarani to Balakha lak and Sarani to Balakha lak		Nov	Mar	Apr	Aug	Sep			
MRLLI-NIL-107 Sonbursa bazar to Alilakha Via Sahsaul Namanu Bridge at C11-0+610		24,62,520	4,22,146		3,16,610	27,53,595	3,16,608	9,82,100	Payment certificate attached
MRLLI-NIL-107 Sonbursa bazar to Alilakha Via Sahsaul Namanu Bridge at C11-1+070					28,24,435				
MRLLI-NIL-107 Sonbursa bazar to Alilakha Via Sahsaul Namanu Bridge at C11-3+120			69,96,919		18,36,972				
MRLLI-NIL-107 Sonbursa bazar to Alilakha Via Sahsaul Namanu Bridge at C11-3+190			23,50,988			26,11,050		84,39,114	
Part A- Bandha (Maharaj Pradhamantri sadak to Ramswarup ke Char Tak)									
Part B-III. Bridge Ch-90m in Bandh (Maharaj)									
Grand Total		24,62,520		56,38,014	23,10,183	55,30,849	1,12,12,102	1,31,63,912	
Above roads		24,62,520		1,45,08,097	72,88,200	72,88,200	1,12,12,102	1,31,63,912	
others				1,59,475	2,80,090				
Total as per GSTR 7A		24,62,520	1,46,67,572		75,68,290	1,12,12,102		1,31,63,912	Returns attached
P II DIVISION, SAHARSVA			9,59,164					10,31,400	
RWID, Saharsa			3,05,600						
RWID, Madhepura			1,92,87,553			36,30,057			
Total		24,62,520	3,52,19,889		75,68,290	1,48,42,159		1,41,95,312	
Net taxable value		20,86,881	2,98,47,364		64,13,805	1,25,78,101		1,20,29,925	
Taxable value as per GSTR 3B		20,86,882	2,98,47,364		64,13,805	1,25,78,101		1,20,29,925	
CGST		1,87,819	26,86,263		5,77,242	11,32,029		10,82,693	Copy of Returns & Bifurcation Attached
SGST		1,87,819	26,86,263		5,77,242	11,32,029		10,82,693	
GST		3,75,638	53,72,526		11,54,485	22,64,058		21,65,387	
Rate of tax		18%	18%		18%	18%		18%	
Period of Tax Remittance		2022-23	2022-23	Mar	2023-24	2023-24	Aug	2023-24	Sep
		Nov	Mar	Apr	Aug	Sep		Sep	

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