



प्रशांत भास्कर पिता लालिबु रोम साधनदपुरी  
अगतानपुर भाना सदर ताला एमएस/ X 872766

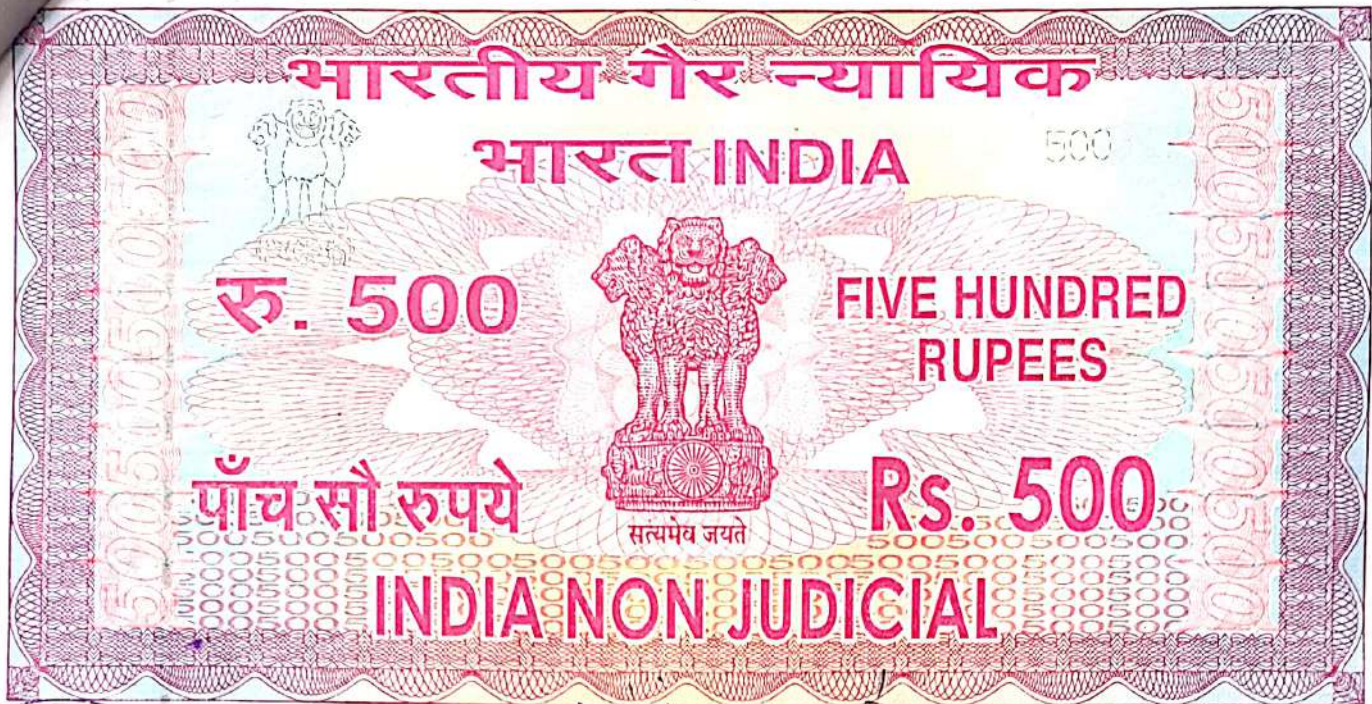
Supplementary Agreement

Supplementary Agreement No :- 39 (S) SBD / 2019-20  
Primary Agreement No :- 39 SBD/2019-20 Dated-07.12.2019-12/91-92  
Name of Works :- Construction of CD Works With 5 year  
maintenance Road from Husainpur Pradhan  
Mantri Path To Balan Tola. Revised  
/Supplementa Agreement Under MMGSY  
Scheme.  
Name of Agency :- M/S Prashant Bhaskar  
Vill- Nandpuri Bhagwanpur, P.S- Sadar  
Distt- Muzaffarpur  
Date of Start :- 04.03.2020  
Date of Completion :- 04.03.2024  
E.M. Deposit :-

This Agreement Made on .....between Executive Engineer, Rural Work Department , Works Division , Belsand of the one part and M/S Prashant Bhaskar, Vill- Nandpuri Bhagwanpur, P.S- Sadar, Distt- Muzaffarpur. Whereas the Employer is desirous that the contractor execute the Works under MMGSY Scheme.

*Prashant*

*Adhikari*  
26.12.2023  
Executive Engineer  
R. W. D. Works Division  
Belsand  
*26/12/23*



क्रमांक 9031 र/1  
र-6 500/-

X 872767

कृष्ण मन्द ठाकुर  
मुद्रांक विक्रेता  
सकरा, मुजफ्फरपुर  
ला० नं०-12/91-92

Construction of Road With 5 Year maintenance Road from Husainpur Pradhan Mantri Path To Balan Tola Revised Supplementary Agreement Under MMGSY scheme And the employer has accepted the bid by The Contractor for the execution and completion of such works and remedying of any defects therein at a cost of rupees -3,41,714.00. (Three Lacs Fourty One Thousand Seven Hundred Fourteen Only)

**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 thereafter referred to, and they shall be form and be read and constructed as part of this agreement.
2. In consideration of the payments to made by the Employer to the Contractor as herein after mentioned, the contractor hereby covenants with Employer to execute and complete the works and remedy any defects therein in conformity I 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

*Trasht*

*Admak*  
26.12.2023  
Executive Engineer  
R. W. D. Works Division  
Belsand  
*26/12/23*



the remedying the defects wherein the contract price or such other sum as may become payable under the provisions of 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 constructed 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) Special condition of contract and general conditions of contract.
- (vi) Specifications
- (vii) Drawings
- (viii) Bill of Quantities and
- (ix) Any other document listed in the contract Data as forming part the contract

In witness, 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.



*Pladimac*  
26.12.2013  
*Agimay* Executive Engineer  
R. W. D. Works Division  
Belsand  
*Sham*  
26/12/2013





## Supplementary Agreement

1. Supplementary Agreement No :- 39 (S) SBD / 2019-20
2. Primary Agreement No :- 39 SBD/2019-20 Dated-07.03.2020
3. Name of Work :- Construction of Road With 5 Year maintenance from Husainpur Pradhan Mantri Path To Balan Tola. Revised /Supplementa Agreement Under MMGSY Scheme.
4. Name of Agency :- M/S Prashant Bhaskar  
Vill- Nandpuri Bhagwanpur, P.S- Sadar  
Distt- Muzaffarpur
5. Primary Agreement Value :-
  - A. Construction Cost :- .....
  - B. Maintenance Cost :- .....
  - Total :- .....
6. Deviation/ Variation Amount :-
  - A. Construction Cost :- .....
  - B. Maintenance Cost :- .....
7. Supplementary Agreement Value :- .....
8. Work Allotted Rate :- (0.69 % Below)
9. Total Agreement Value :-
  - A. Construction Cost :- .....
  - B. Maintenance Cost :- .....
  - Total :- .....
10. Performance Security Deposit :-
11. B.G. No. / Bank :-
12. The Employer shall retain S.D. of ( 8 % ) of the amount from each payment due to the contractor until completion of the whole of the construction work. No security deposit / retention shall be retained from the payment for routine maintenance of work.
13. Date of written order to commence :-
14. Time required for the work from date of written order to commence :-
15. Total No. of Items :-

Note : SBD Rules Terms and condition will be applicable.

  
Contractor

  
26.12.2023  
Executive Engineer  
R.W.D. Works Division  
Belsand  
  
26.12.2023

# अधीक्षण अभियंता का कार्यालय

ग्रामीण कार्य विभाग, कार्य अंचल, सीतामढ़ी।

पत्रांक:- 1487 / सीतामढ़ी।

दिनांक:- 22/12/23

प्रेषक:-

ई० दीपनारायण प्रसाद  
अधीक्षण अभियंता  
ग्रामीण कार्य विभाग  
कार्य अंचल, सीतामढ़ी।

सेवा में,

कार्यपालक अभियंता  
ग्रामीण कार्य विभाग  
कार्य प्रमंडल, बेलसंड।

विषय:- शीर्ष MMGSY योजनान्तर्गत Construction of CD work with Five Year Maintenance Road from Husainpur Pradhan Mantri Path to Balan Tola में GST दावा की स्वीकृति के संबंध में।

प्रसंग:- अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा, पटना का पत्रांक- RWD Claim/23-24/75- 4399 अनु०, दिनांक- 20.12.2023

महाशय,

उपयुक्त विषयक प्रासंगिक पत्र के संबंध में कहना है कि शीर्ष MMGSY योजनान्तर्गत Construction of CD work with Five Year Maintenance Road from Husainpur Pradhan Mantri Path to Balan Tola में संवेदक द्वारा किया गया GST दावा की स्वीकृति GST परामर्शी एवं विभागीय GST समिति के द्वारा दिया गया है।

अतः विभागीय GST समिति की अनुशंसा एवं GST परामर्शी के प्रतिवेदन के आधार पर संवेदक को रू०- 3,41,714.00 (तीन लाख इक्तालीस हजार सात सौ चौदह रुपये) मात्र का भुगतान की स्वीकृति प्रदान की जाती है।

विश्वासभाजन

(ई० दीपनारायण प्रसाद)

अधीक्षण अभियंता

22.12.23

**ग्रामीण कार्य विभाग**

**बिहार, पटना**

पत्रांक:- RWD Claim/23-24/75 - 4399 अड्डा  
प्रेषक,

पटना / दिनांक:- 20/12/2023

अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,  
अधीक्षण अभियंता  
ग्रामीण कार्य विभाग,  
कार्य अंचल-सीतामढ़ी।

**विषय : MMGSY योजनान्तर्गत Construction of CD work with Five year maintenance Road from Husainpur Pradhan Mantri Path to Balan Tola under MMGSY Scheme में जी0एस0टी0 दावा की स्वीकृति के संबंध में।**

प्रसंग- कार्य प्रमण्डल-बेलसंड द्वारा पत्रांक-277 अनु0, दिनांक-23.03.2023.

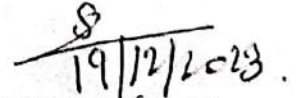
महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि 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 ₹ 3,41,714/- 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 अग्रेतर कार्रवाई हेतु प्रेषित की जा रही है।

अनु0- यथोक्त।

विश्वासभाजन



अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापक- RWD Claim/23-24/75 - 4399 अड्डा

पटना / दिनांक:- 20/12/2023

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल- बेलसंड को सूचनार्थ समर्पित।



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 - 15.12.23 को आहूत बैठक की कार्यवाही**

**विषय :-** MMGSY योजनान्तर्गत Construction of CD work with 5 year Maintenance Road from Husainpur Pradhan Mantri Path to Balan Tola under MMGSY Scheme 'एकरारनामा संख्या 39 SBD/2019-20 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

**प्रसंग :-** कार्य प्रमंडल बेलसैंड का पत्रांक 277 अनु० दिनांक 23.03.2023

महाशय,

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, बेलसैंड द्वारा विषयांकित पथ में रु० 4,53,638 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. 3,41,714/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 39 SBD/2019-20 विषयांकित कार्य Construction of CD work with 5 year Maintenance Road from Husainpur Pradhan Mantri Path to Balan Tola under MMGSY Scheme के लिए दावे की राशि रु. 3,41,714/- रुपये मात्र संवेदक प्रशांत भास्कर को भुगतान की अनुशंसा की जाती है।



*Shiveta Singh*  
15.12.23

विभागीय GST Consultant

*Prabhu Kumar*  
15.12.23

वित्त प्रबंधक

वित्त प्रबंधक

GST नोडल पदाधिकारी

(Taxation)

30.10.2023

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 Prashant Bhaskar vide agreement number 39 SBD/2019-20

**Ref:** Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Belsand, RWD letter no. 277 dated 23.03.2023

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.	Type of Supply	GST Impact in Rupees (Original Contract)	GST Impact in Rupees (Escalation and Bonus, if any)
39 SBD/2019-20	Construction of CD work with 5 year Maintenance Road from Husainpur Pradhan Mantri Path to Balan Tola under MMGSY Scheme	3,41,714 (Annexure -1)	0.00

We are therefore pleased to make our submission of GST Impact Report of M/S Prashant Bhaskar for the following project with reference to the Construction of CD work with 5

DARIYAPUR GOLA ROAD,  
NALA ROAD, PTANA - 800004



year Maintenance Road from Husainpur Pradhan Mantri Path to Balan Tola under MMGSY Scheme.

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

- 1) The impact being given is for **RA Bill 01 to RA Bill 03** that has been approved. GST impact in later RA bills have to be verified and audited on submission of bill by M/S Prashant Bhaskar 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 to us 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 from 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 into 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:**  
That the above work is a for Construction of CD work with 5 year Maintenance Road from Husainpur Pradhan Mantri Path to Balan Tola under MMGSY Scheme.



- a) As per section 15 of the CGST and SGST Act, 2017

**DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004**

(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.

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

DARIYAPUR GOLA ROAD,  
NAI A ROAD PTANA - 800004



component, hence in our calculation also 4% in the name of VAT has been reduced and impact has been considered accordingly.

- b) 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;
- c) It has observed that for certain work rate analysis did not match/incomplete with the approved BOQ. Hence the work items of these type has been removed from our computation.
- d) 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.
- e) 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.

DARIYAPUR GOLA ROAD,  
NALA ROAD. PTANA - 800004



- 5) That the GST claim as submitted by contractor is Rs. 4,53,638 while as per our calculation it is Rs. 3,41,714 which results in savings of Rs. 1,11,924.
- 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/contrary 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.**

*Shruti Singh*



**Authorized Signatory**

**Enclosed: -**

- 1) **GST claim computation**

**Annexure-I**

**GST Impact Assessment of M/S PRASHANT BHASKAR**

**Agreement No : 39 SBD/2019-20**

**Project Name : Construction of CD work with 5 year Maintenance Road  
from Husainpur Pradhan mantri Path to Balan Tola Under MMGSY**

Particulars	Amount
Total Work done till date (RA 03) [after 5.69% below]	1,04,48,809
Less: Pre-GST work done value	-
Balance work to be in GST period	1,04,48,809
Less: Work value for which rate analysis not found	1,38,657
Work value for which GST impact is calculated - (A)	1,03,10,152
Less: Extra GST added in rate analysis (Annexure-II)	4,40,667
Less: Embedded Tax in OH component (Annexure-III)	3,58,890
Taxable Value	95,10,595
Add: GST @ 12%	11,41,271
Revised Work Value - (B)	1,06,51,866
GST reimbursement (B-A)	3,41,714



Annexure-II							
M/S PRASHANT BHASKAR							
AGREEMENT NO - 39 SBD/2019-20							
DETAILS OF GST COMPONENT CONSIDERED FOR CONSTRUCTION OF CD ROAD WORK WITH 5 YEAR MAINTENANCE ROAD FROM HUSAINPUR PRADHAN MANTRI PATH TO BALAN TOLA UNDER MMSY							
Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA 01 to RA 03	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	5963.90	196.91	11,74,342	24%	2,27,292
2	Coarse sand	cum	162.30	256.10	41,565	1%	412
3	40mm agg	cum	449.67	25.17	11,318	1.00%	112
4	20mm agg	cum	561.89	22.94	12,889	1.00%	128
5	10mm agg	cum	626.62	11.10	6,954	1.00%	69
6	Bricks	nos	5.35	627.25	3,356	1.00%	33
7	53mm to 26.5mm	cum	467.20	285.28	1,33,281	1.00%	1,320
8	26.5mm to 4.75mm	cum	509.67	366.78	1,86,939	1.00%	1,851
9	2.36mm below	cum	191.98	163.02	31,296	1.00%	310
10	53mm to 22.4 mm	cum	467.20	641.75	2,99,825	1.00%	2,969
11	stone screening type B 11.2mm	cum	351.99	127.29	44,804	1.00%	444
12	Bitumen emulsion ss-1	t	47222.79	3.45	1,63,093	14.00%	20,029
13	Bitumen emulsion rs-1	t	45041.97	1.12	50,452	14.00%	6,196
14	Bitumen emulsion s-90	t	40609.08	7.76	3,15,091	14.00%	38,695
15	Stone crushhed	cum	479.28	110.26	52,846	1%	523
16	Crushed stone	cum	538.67	450.38	2,42,609	1.00%	2,402
17	Polythin sheet	sqm	16.25	2752.35	44,726	14.00%	5,493
18	Bitumen primer	t	45041.97	0.03	1,503	14.00%	185
19	Bituminous sealent	litre	26.29	126.77	3,333	14.00%	409
20	Jute rope	m	40.22	600.51	24,153	1.00%	239
21	Plasticizer	litre	188.65	814.03	1,53,567	24.00%	29,723
22	Joint filler	sqm	1117.12	20.02	22,362	24.00%	4,328
23	Epoxy Primer	litre	13.03	1.12	15	14.00%	2
24	Epoxy paint	litre	570.08	2.34	1,334	14.00%	164
25	Mild steel angel iron	kg	45.79	419.97	19,230	14.00%	2,362
26	Aluminium sheeting	sqm	9480.06	7.08	67,113	14.00%	8,242
27	600MM CIRCULAR	sqm	9480.06	2.83	26,824	1.00%	266
28	900 mm equilateral triangel	sqm	9480.00	2.10	19,908	1.00%	197
29	600mm * 450mm rectangular	sqm	9480.00	1.08	10,238	1.00%	101
30	Hot applied thermoplastic glass	litre	212.93	675.00	1,43,728	14.00%	17,651
31	Reflectoring glass beads	kg	69.48	67.50	4,690	14.00%	576
32	Sapling	each	24.66	98.00	2,417	14.00%	297
33	farm Yard manure	cum	788.11	9.21	7,260	8.00%	538
34	Pesticide	kg	83.52	4.90	409	14.00%	50
35	RCC pipes	m	3050.04	15.00	45,751	14.00%	5,618
36	Cement primer	litre	135.57	14.67	1,989	24.00%	385
37	paint	litre	266.38	29.34	7,814	24.00%	1,512
38	Water based paint	litre	124.64	79.50	9,909	14.00%	1,217
						Total	3,82,337
						Total (after OH, CP and LWC)	4,67,254
						Total (after 5.69% below)	4,40,667



### Annexure-III

## Computation of Embedded Tax in Overhead as per RCD Guideline

Agreement No: 39 SBD/2019-20

Project Name : Construction of CD work with 5 year Maintenance Road from Husainpur  
Pradhan mantri Path to Balan Tola Under MMGSY

Particulars	Amount
Total Work done till date (RA 03) [after 5.69% below]	1,04,48,809
Less: Pre-GST work done value	-
Balance work to be in GST period	1,04,48,809
Less: Work value for which rate analysis not found	1,38,657
Work value for which GST impact is calculated	1,03,10,152
Less: Extra GST added in rate analysis	4,40,667
Work Value without taxes (A)	98,69,485
Less: LWC@ 1%	97,718
Work Value without taxes and LWC (B)	97,71,767
Less: OH and CP @ 21% (B)/1.21 x 0.21	16,95,927
Work Value without taxes, OH and CP (C)	80,75,841
Embedded Taxes @ 4% on above (C) x 4% - (D)	3,23,034
Contractor Profit on above embedded taxes computed @ 10% - E	32,303
LWC @ 1% on embedded taxes in CP and OH (F)	3,553
Total Embedded taxes on OH, CP & LWC (D+E+F)	3,58,890

