



प्रशांत भास्कर विना साक्षर राय साह नंदपुरी
भगवानपुर शाना धर वार्ड (अभि) 872768

9033
09/01/2024

Supplementary Agreement

कृष्ण नन्द ठाकुर
मुद्रांक विक्रेता
सकरा, मुजफ्फरपुर
0-12/91-92

Supplementary Agreement No :- 40 (S) SBD / 2019-20

Primary Agreement No :- 40 SBD/2019-20

Dated-07.05.2020

Name of Works

:- Construction of CD Works With 5 year maintenance Road from Gadha Dhanushi Path Kundi To Khopi Vidyalaya Tak.. Revised /Supplementary Agreement Under MMGSY Scheme.

Name of Agency

:- M/S Prashant Bhaskar
Vill- Nandpuri Bhagwanpur, P.S- Sadar
Distt- Muzaffarpur

Date of Start

:- 07.03.2020

Date of Completion

:- 06.03.2021

E.M. Deposit

:-

This Agreement Made onbetween 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

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





क्रमांक 9033 रो ग-ह
500

X 872769

कृष्णा नन्द ठाकुर
मुद्रांक विक्रेता
सकरा, मुजफ्फरपुर
ला० नं०-12/91-92

Construction of Road With 5 Year maintenance Road from Gadha Dhanushi Path Kundi To Khopi Vidyalaya Tak 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 -6,43,898.00. (Six Lacs Fourty Three Thousand Eight Hundred Ninety Eight 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

Handwritten signature

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

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

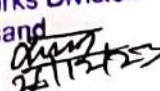
Signed, sealed and Delivered by the said

In the presence of

Binding signature of Employer

Binding signature of contractor.



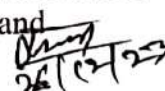

26.12.2023
Executive Engineer
R. W. D. Works Division
Belsand

26.12.2023

Supplementary Agreement

1. Supplementary Agreement No :- 40 (S) SBD / 2019-20
2. Primary Agreement No :- 40 SBD/2019-20 Dated-07.03.2020
3. Name of Work :- Construction of Road With 5 Year maintenance from Gadha Dhanushi Path Kundi To Khopi Vidyalya Tak. 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


26.12.2019
Executive Engineer
R.W.D. Works Division
Belsand

26/12/2019

अधीक्षण अभियंता का कार्यालय

ग्रामीण कार्य विभाग, कार्य अंचल, सीतामढ़ी।

पत्रांक:- 1485/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 Gadha Dhanushi Path Kundi to Khopi Vidyalya Tak में GST दावा की स्वीकृति के संबंध में।

प्रसंग:- अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा, पटना का पत्रांक-RWD Claim/23-24/77- 4396 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 Gadha Dhanushi Path Kundi to Khopi Vidyalya Tak 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- 6,43,898.00 (छः लाख तेतालीस हजार आठ सौ अनठानवे 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/23-24/77 - 4396 3130
प्रेषक,

पटना/दिनांक:- 20/12/2023

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा।

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

विषय : PMGSY योजनान्तर्गत Construction of CD work with Five year maintenance Road from Gadha Dhanushi path Kundi to Khopi Vidyalya tak under MMGSY Scheme में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

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

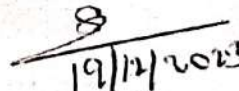
महाशय,

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 ₹ 6,43,898 /- 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


19/12/2023

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापक- RWD Claim/23-24/77 - 4396

पटना/दिनांक:- 20/12/2023

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


19/12/2023

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 Gadha Dhanushi Path Kundi to Khopi Vidyalya Tak under MMGSY Scheme **एकरारनामा संख्या 40 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 8,09,722 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. 6,43,898/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 40 SBD/2019-20 विषयांकित कार्य Construction of CD work with 5 year Maintenance Road from Gadha Dhanushi Path Kundi to Khopi Vidyalya Tak under MMGSY Scheme के लिए दावे की राशि रु. 6,43,898/- रुपये मात्र संवेदक प्रशांत भास्कर को भुगतान की अनुशंसा की जाती है।



Shree Singh
15.12.23

विभागीय GST Consultant

Prasanta Kumar
15.12.23

वित्त प्रबंधक
(Taxation)

15/12/23

GST नोडल पदाधिकारी

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 40 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)
40 SBD/2019-20	Construction of CD work with 5 year Maintenance Road from Gadha Dhanushi Path Kundi to Khopi Vidyalya Tak under MMGSY Scheme	6,43,898 (Annexure -1)	0.00.



DARIYAPUR GOLA ROAD,
NAI A ROAD PTANA - 800004

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 year Maintenance Road from Gadha Dhanushi Path Kundi to Khopi Vidyalaya Tak 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 07 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 Gadha Dhanushi Path Kundi to Khopi Vidyalaya Tak under MMGSY Scheme.

DARIYAPUR GOLA ROAD,
NALA ROAD. PTANA - 800004



a) As per section 15 of the CGST and SGST 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.

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,
NALANDA ROAD, PATNA - 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,
NAI A ROAD, DANA - 800004

SKKSS & Co

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

- 5) That the GST claim as submitted by contractor is Rs. 8,09,722 while as per our calculation it is Rs. 6,43,898 which results in savings of Rs. 1,65,824.
- 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.



Shweta Singh

Authorized Signatory
Enclosed: -

1) GST claim computation

DARIYAPUR GOLA ROAD,
NALA ROAD. PTANA - 800004

Annexure-I
GST Impact Assessment of M/S PRASHANT BHASKAR

Agreement No : 40 SBD/2019-20

**Project Name : Construction of CD work with 5 year Maintenance Road from Gadha
Dhanushi Path Kundi to Khopi Vidyalya Tak Under MMGSY Scheme**

Particulars	Amount
Total Work done till date (RA 07) [after 4.69% below]	1,39,86,694
Less: Pre-GST work done value	-
Balance work to be in GST period	1,39,86,694
Less: Work value for which rate analysis not found	43,223
Work value for which GST impact is calculated - (A)	1,39,43,471
Less: Extra GST added in rate analysis (Annexure-II)	4,27,546
Less: Embedded Tax in OH component (Annexure -III)	4,91,488
Taxable Value	1,30,24,437
Add: GST @ 12%	15,62,932
Revised Work Value - (B)	1,45,87,370
GST reimbursement (B-A)	6,43,898



Annexure-II

M/S PRASHANT BHASKAR

AGREEMENT NO - 40 SBD/2019-20

DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM GADIA DHANUSHI PATH KUNDI TO KHOPI VIDYALYA TAK UNDER MMSY SCHEME

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA 01 to RA 07	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	112.52	6,71,035	24%	1,29,878
2	coarse sand	cum	162.30	148.06	24,029	1%	238
3	40mm agg	cum	449.67	28.11	12,642	1.00%	125
4	20mm agg	cum	561.89	25.51	14,336	1.00%	142
5	10mm agg	cum	626.62	9.14	5,728	1.00%	57
6	bricks	nos	535	871.74	4,664	1.00%	46
7	53mm to 26.5mm	cum	467.20	577.98	2,70,034	1.00%	2,674
8	26.5mm to 4.75mm	cum	509.67	743.12	3,78,748	1.00%	3,750
9	2.36mm below	cum	191.98	330.28	63,407	1.00%	628
10	53mm to 22.4mm	cum	467.20	898.16	4,19,620	1.00%	4,155
11	Stone screening type B	cum	351.99	178.15	62,706	1.00%	621
12	Bitumen emulsion	tonne	47222.79	7.08	3,34,500	14.00%	41,079
13	Bitumen emulsion	tonne	45041.97	2.30	1,03,476	14.00%	12,708
14	Bitumen emulsion	tonne	40609.08	15.91	6,46,246	14.00%	79,364
15	Stone Crushed	cum	479.28	226.14	1,08,386	1.00%	1,073
16	Crushed stone	cum	538.67	226.93	1,22,239	1.00%	1,210
17	Polythene sheet	sqm	16.25	1386.78	22,535	14.00%	2,767
18	Bitumen primer	tonne	45041.97	0.02	757	14.00%	93
19	bitumen sealant	litre	26.29	63.88	1,679	14.00%	206
20	jute rope	m	40.22	302.57	12,169	1.00%	120
21	Plasticizer	litre	188.65	410.15	77,375	24.00%	14,976
22	joint filler	sqm	1117.12	10.09	11,267	24.00%	2,181
23	Epoxy Primer	litre	13.03	1.72	22	14.00%	3
24	Epoxy Paint	litre	570.08	3.58	2,041	14.00%	251
25	Mild steel angel iron	kg	45.79	402.22	18,418	14.00%	2,262
26	Aluminium Sheetting	sqm	9480.06	6.74	63,885	14.00%	7,846
27	600mm circular	sqm	9480.06	1.42	13,414	14.00%	1,647
28	900mm equilateral	sqm	9480.06	2.80	26,544	14.00%	3,260
29	600mm * 450mm	sqm	9480.06	1.62	15,358	14.00%	1,886
30	Hot applied	Litre	212.93	1384.38	2,94,775	14.00%	36,200
31	Thermoplastic compound	kg	69.48	138.44	9,619	14.00%	1,181
32	Water Based Paint	Litre	124.64	40.00	4,986	14.00%	612
33	Farmyard manure	Cum	788.11	9.31	7,334	8.00%	543
34	2 nos ms tube	kg	44.75	378.90	16,956	14.00%	2,082
35	1 no.MS tube	kg	44.75	26.82	1,200	14.00%	147
36	Angel Iron	kg	28.91	12.72	368	14%	45
37	1.6mm thick	sqm	948.48	43.23	41,004	14.00%	5,036
38	RCC NP3 pipe	metre	3050.04	15.00	45,751	14.00%	5,618
39	Sapling	each	24.66	99	2,441	14.00%	300
40	Pesticide	kg	83.52	4.95	413	14.00%	51
					Total		3,67,060
					Total (after OH, CP and LWC)		4,48,584
					Total (after 4.69% below)		4,27,546



Annexure-III

Computation of Embedded Tax in Overhead as per RCD Guideline

Agreement No: 40 SBD/2019-20

Project Name : Construction of CD work with 5 year Maintenance Road from Gadha Dhanushi Path
Kundi to Khopi Vidyalya Tak Under MMGSY Scheme

Particulars	Amount
Total Work done till date (RA 07) [after 4.69% below]	1,39,86,694
Less: Pre-GST work done value	-
Balance work to be in GST period	1,39,86,694
Less: Work value for which rate analysis not found	43,223
Work value for which GST impact is calculated	1,39,43,471
Less: Extra GST added in rate analysis	4,27,546
Work Value without taxes (A)	1,35,15,925
Less: LWC@ 1%	1,33,821
Work Value without taxes and LWC (B)	1,33,82,104
Less: OH and CP @ 21% (B)/1.21 x 0.21	23,22,514
Work Value without taxes, OH and CP (C)	1,10,59,590
Embedded Taxes @ 4% on above (C) x 4% - (D)	4,42,384
Contractor Profit on above embedded taxes computed @ 10% - E	44,238
LWC @ 1% on embedded taxes in CP and OH (F)	4,866
Total Embedded taxes on OH, CP & LWC (D+E+F)	4,91,488

