



54/26

लायू हिल्स वर्क्स प्रा. लि. 1000 रु.

AV 092516

मो० फरीदउद्दीन
मुद्रांक विक्रेता
ला०-1/90

**Supplementary Agreement of original Agreement No- 15MBD/2022-23
for GST Claim**

AGREEMENT Form:

Agreement.

This agreement, made the day of 2024 Between Executive Engineer R.W.D (W) Division, Madhubani of the one part, and Lalu Hitech Works Private Limited, C/O-Sudarshan Mahto, Ward No.-4, Near Mahila College, Jagdishpur, Bhojpur, Bihar-802158 (hereinafter called "contractor" of the other part) Whereas the Employer is desirous that the Contractor execute Construction & Maintenance of Road & CD work's GST Claim 1. L073(BALHA) – HANUMANNAGAR, 2. L110 - L030 TO RAJEGRAM (VR110), 3. NH 57 Sakri Via bhadhi tol to mohan badhiyam phudi sah tol talo, 4 Sakri chowk to jamamajid siboter tola & 5. L025-L027 to MUSHAHARI TOLA (VR25) road under MR-3054 head, 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 cost of Rs. 902517.00 (Rupees Nine lakhs two thousand five hundred seventeen) only

Lalu Hitech Works Pvt. Ltd.

सुदर्शन माहो
Director

Executive Engineer
R.W.D. (W) Division, Madhubani.
फरीदउद्दीन

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 per part of this Agreement.
2. In this Agreement of the payment 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 Contractor at the times and in the manner prescribed by the Contract.
4. Following documents shall be deemed to form and be read and construed as part of this Agreement, viz:
 - (i) Letter of Acceptance
 - (ii) Notice of proceed with the works.
 - (iii) Contractor's Bid
 - (iv) Contract data
 - (v) Special conditions of contract and General conditions of contract.
 - (vi) Specification MORD
 - (vii) Drawings
 - (viii) Bill of Quantities. And comparative statement (Revised B.O.Q.)
 - (ix) Other document listed in the contract data as forming part of 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

Lalu Hitech Works Pvt. Ltd.

Signature
Director

Signature
Executive Engineer
R.W.D. (W) Division, Madhobani.

Signature
15/05/21

**ग्रामीण कार्य विभाग
बिहार, पटना**

पत्रांक:- RWD Claim/23-24/146 - 6713130

पटना/दिनांक:- 29/02/2024

प्रेषक,

उज्ज्वल कुमार सिंह, माओप्रोसेस

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-दरभंगा।

विषय : MR योजनान्तर्गत 1) L027 to Mushari Tola 2) L030 to Rajegram Road 3) L073 to Hanuman Nagar Road 4) NH-57 Sakri via Badhai Tola to Mohan Badhiyam Fuddi Shah Tola Road 5) Sakari Chowk to Jam Maszid Sibbottar Tola Road में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमण्डल-मधुबनी का पत्रांक-2314 अनु0, दिनांक-22.12.2023।

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 ₹9,02,517/- 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/23-24/146 - 671

पटना/दिनांक:- 29/02/2024

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल-मधुबनी को सूचनाएं समर्पित।

Lalu Hitech Works Pvt. Ltd.

23/2/24
Director

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

Executive Engineer
R.W.D. Works Division

मधुबनी

ग्रामीण कार्य विभाग, बिहार, पटना।

**GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - २२.०२.२५ को आहूत बैठक की कार्यवाही**

विषय :- MR-3054 योजनान्तर्गत Output & Performance Based Maintenance of Road & CD Work 1) L027 to Mushari Tola 2) L030 to Rajegram Road 3) L073 to Hanuman Nagar Road 4) NH-57 Sakri via Badhai Tola to Mohan Badhiyam Fuddi Shah Tola Road 5) Sakari chowk to Jam Maszid Sibbottar Tola Road
एकरारनामा संख्या 15 MBD/2022-23 जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, मधुबनी का पत्रांक 2315 अनु० दिनांक 22.12.2023

महाशय,

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, मधुबनी द्वारा विषयांकित पथ में रु० 12,17,450/-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. 9,02,517 मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 15 MBD/2022-23 विषयांकित कार्य Output & Performance Based Maintenance of Road & CD Work 1) L027 to Mushari Tola 2) L030 to Rajegram Road 3) L073 to Hanuman Nagar Road 4) NH-57 Sakri via Badhai Tola to Mohan Badhiyam Fuddi Shah Tola Road 5) Sakari chowk to Jam Maszid Sibbottar Tola Road के लिए दावे की राशि रु. 9,02,517/- रुपये मात्र संवेदक लालू हाईटेक वर्क प्राइवेट लिमिटेड को भुगतान की अनुशंसा की जाती है।

Shree Narayan Singh
22/02/24

Sub-
22.02.24

Rashmi Kumar
22.02.24

विभागीय GST Consultant

वित्त प्रबंधक

वित्त प्रबंधक

GST नोडल पदाधिकारी

(Taxation)

Lalu Hitech Works Pvt. Ltd.

22/02/24
Director

Executive Engineer

R.W.D. Works Division

22/02/24
22/02/24



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

08.02.2024

Re: Submission of GST Impact Report of Lalu Hitech Work Pvt Ltd vide agreement number 15 MBD/2022-23

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Madhubani, RWD letter no. 2314 dated 22.12.2023

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)
15 MBD/2022-23	Output & Performance Based Maintenance of Road & CD Work 1) L027 to Mushari Tola 2) L030 to Rajegram Road 3) L073 to Hanuman Nagar Road 4) NH-57 Sakri via Badhal Tola to Mohan Badhiyam Fuddi Shah Tola Road 5) Sakari chowk to Jam Maszid Sibbottar Tola Road	9,02,517/- Annexure-I	0.00

Lalu Hitech Works Pvt. Ltd.

DARIYAPUR GOLA ROAD,

Director

Executive Engineer
R.W.D. Works Division

15/02/24
15/02/24
15/02/24

SKKSS & Co

208

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

We are therefore pleased to make our submission of GST Impact Report of Lalu Hitech Work Pvt Ltd for the following project with reference to the Output & Performance Based Maintenance of Road & CD Work 1) L027 to Mushari Tola 2) L030 to Rajegram Road 3) L073 to Hanuman Nagar Road 4) NH-57 Sakri via Badhai Tola to Mohan Badhiyam Fuddi Shah Tola Road 5) Sakari chowk to Jam Maszid Sibbottar Tola Road.

- a) 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 18th July, 2022 GST @ 18% is applicable.
- b) The GST claim as submitted by contractor is Rs.12,17,450/-while as per our calculation it is Rs. 9,02,517 which results in savings of Rs. 3,14,933/-
- c) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment

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.



Shivendra Singh
08/02/24
Authorized Signatory
Enclosed: -

1) GST claim computation

Lalu Hitech Works Pvt. Ltd.

21/02/24
Director

15/03/24
Executive Engineer
R.W.D. Works Division
Patna
15/03/24

DARIYAPUR GOLA ROAD,

Annexure-I

LALU HITECH WORK PVT LTD

Agreement No. : 15 MBD/2022-23

Output & Performance Based Maintenance of Road & CD Work from L027 to Mushari Tola

L.No	RA Bill NO.	Date of payment	Payment as per Certificate (A)	Embedded Tax as per RA Bill 01 Note -1 (B)	GST to be paid as per GSTR 3B C = (A-B)*18%	GST paid as per GSTR-3B - (D)	Chasm E=((C or D which is lower)-B)
1	1	06.02.2023	40,68,091	4,27,922	6,55,231	7,00,588	2,27,309
Total			40,68,091	4,27,922	6,55,231	7,00,588	2,27,309

ote -1

Details of GST paid as per (RA Bill-01) of RWD, Madhubani - L027 to Mushari Tola

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (upto RA Bill -01)	46,42,963	
GST @ 12%	5,57,156	10.5190%
LWC @ 1%	46,430	
Selfstorage Fees	50,123	
Work Done Value Including taxes, cess & S.Fees (Ref Pg.No....)	52,96,671	
Work done value after below @ 13.29%	45,92,744	
Total Payments made	40,68,091	
Embedded tax @ 10.5190% in RA 01	4,27,922	

Details of month wise GST payment as per GSTR-3B

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
06.02.2023(Ref Page no....)	RWD, Madhubani - L027 to Mushari Tola	38,92,156	3,50,294	3,50,294	7,00,588
	Others	1,05,52,233	9,49,701	9,49,701	18,99,402
	Total	1,44,44,389	12,99,995	12,99,995	25,99,990

Lalu Hitech Works Pvt. Ltd.

Director

Executive Engineer

R.W.D. Works Division



Annexure-I

LALU HITECH WORK PVT LTD

Agreement No. : 15 MBD/2022-23

Output & Performance Based Maintenance of Road & CD Work from L030 to Rajegram Road

L.No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax as per RA Bill 01 Note-1 (B)	GST to be paid as per GSTR 3B C = (A-B)*18%	GST paid as per GSTR-3B - (D)	Claim E=((C or D which is lower)-B)
1	1	23.02.2023	31,31,552	3,27,897	5,04,658	4,77,694	1,49,798
		Total	31,31,552	3,27,897	5,04,658	4,77,694	1,49,798

Note -1

Details of GST paid as per (RA Bill-01) of RWD, Madhubani - L030 to Rajegram Road

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (upto RA Bill -01)	31,51,277	
GST @ 12%	3,78,153	10.4707%
LWC @ 1%	31,513	
Seigniorage Fees	50,580	
Work Done Value Including taxes, cess & S.Fees (Ref Pg No....)	36,11,523	
Work done value after below @ 13.29%	31,31,552	
Total Payments made	31,31,552	
Embedded tax @ 10.4707% in RA 01	3,27,897	

Details of month wise GST payment as per GSTR-3B

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
23.02.2023(Ref Page no....)	RWD, Madhubani - L030 to Rajegram Road	26,53,857	2,38,847	2,38,847	4,77,694
	Others	1,17,90,532	10,61,148	10,61,148	21,22,296
	Total	1,44,44,389	12,99,995	12,99,995	25,99,990

Lalu Hitech Works Pvt. Ltd.

Director

Executive Engineer

R. Hitech Works Division



Annexure-I

LALU HITECH WORK PVT LTD

Agreement No. : 15 MBD/2022-23

Output & Performance Based Maintenance of Road & CD Work L073 to Hanuman Nagar Road

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax as per RA Bill 01 Note -1 (B)	GST to be paid as per GSTR 3B C = (A-B)*18%	GST paid as per GSTR-3B - (D)	Claim E=((C or D which is lower)-B)
1	1	23.02.2023	29,19,080	3,04,680	4,70,592	4,45,283	1,40,603
2	2	27.03.2023	9,798	1,023	1,580	1,495	472
Total			29,19,080	3,05,703	4,72,172	4,46,778	1,41,075

Note -1

Details of GST paid as per (RA Bill-01) of RWD, Madhubani - L073 to Hanuman Nagar Road

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (upto RA Bill -01)	29,37,981	
GST @ 12%	3,52,558	10.4375%
LWC @ 1%	29,380	
Seigniorage Fees	57,867	
Work Done Value Including taxes, cess & S.Fees (Ref Pg No....)	33,77,786	
Work done value after below @ 13.29%	29,28,878	
Total Payments made	29,19,080	
Embedded tax @ 10.4375% in RA 01	3,04,680	

Details of month wise GST payment as per GSTR-3B

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
23.02.2023(Ref Page no....)	RWD, Madhubani-L073 to Hanuman Nagar Road	24,73,797	2,22,642	2,22,642	4,45,283
	Others	1,19,70,592	10,77,353	10,77,353	21,54,707
	Total	1,44,44,389	12,99,995	12,99,995	25,99,990

Lalu Hitech Works Pvt Ltd.

Director

Executive Engineer
RWD Works Division

Annexure-I

LALU HITECH WORK PVT LTD

Agreement No. : 15 MBD/2022-23

Output & Performance Based Maintenance of Road & CD Work from NH-57 Sakri via Badhai Tola to Mohan Badhiyam Fuddi Shah Tola Road

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax as per RA Bill 01 Note -1 (B)	GST to be paid as per GSTR-3B C = (A-B)*18%	GST paid as per GSTR-3B - (D)	Claim E=((C or D which is lower)-B)
1	1	16.02.2023	40,99,331	4,30,404	6,60,407	6,25,322	1,94,918
Total			40,99,331	4,30,404	6,60,407	6,25,322	1,94,918

note -1

Details of GST paid as per (RA Bill-01) of RWD, Madhubani - NH-57 Sakri via Badhai Tola to Mohan
Badhiyam Fuddi Shah Tola Road

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (upto RA Bill -01)	41,36,433	
GST @ 12%	4,96,372	10.4994%
LWC @ 1%	41,364	
Seigniorage Fees	53,464	
Work Done Value Including taxes, cess & S.Fees (Ref Pg No....)	47,27,633	
Work done value after below @ 13.29%	40,99,331	
Total Payments made	40,99,331	
Embedded tax @ 10.4994% in RA 01	4,30,404	

Details of month wise GST payment as per GSTR-3B

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
23.02.2023(Ref Page no....)	RWD, Madhubani - NH-57 Sakri via Badhai Tola to Mohan Badhiyam Fuddi Shah Tola Road	34,74,009	3,12,661	3,12,661	6,25,322
	Others	1,09,70,380	9,87,334	9,87,334	19,74,668
	Total	1,44,44,389	12,99,995	12,99,995	25,99,990

Lalu Hitech Works Pvt. Ltd.

212213 MEL
Director

Executive Engineer

RWD Works Division

18/5/24



Annexure-I

LALU HITECH WORK PVT LTD

Agreement No. : 15 MBD/2022-23

Output & Performance Based Maintenance of Road & CD Work from Sakari chowk to Jam Masjid Sibbottar Tola Road

Sl No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax as per RA Bill 01 Note -1 (B)	GST to be paid as per GSTR 3B C = (A-B)*18%	GST paid as per GSTR-3B - (D)	Claim E=((C or D which is lower)-B)
1	1	20.03.2023	39,71,142	4,16,350	6,39,863	6,05,767	1,89,417
Total			39,71,142	4,16,350	6,39,863	6,05,767	1,89,417

Note -1

Details of GST paid as per (RA Bill-01) of RWD, Madhubani - Sakari chowk to Jam Masjid Sibbottar Tola Road

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (upto RA Bill -01)	40,01,366	
GST @ 12%	4,80,164	10.4844%
LWC @ 1%	40,014	
Seigniorage Fees	58,253	
Work Done Value Including taxes, cess & S.Fees (Ref Pg No....)	45,79,797	
Work done value after below @ 13.29%	39,71,142	
Total Payments made	39,71,142	
Embedded tax @ 10.4844% in RA 01	4,16,350	

Details of month wise GST payment as per GSTR-3B

Date	Name of Division	Taxable Value	CGST @9%	SGST @9%	Total Tax
20.03.2023(Ref Page no....)	RWD, Madhubani -Sakari chowk to Jam Masjid Sibbottar Tola Road	33,65,375	3,02,884	3,02,884	6,05,767
	Total	33,65,374	3,02,884	3,02,884	6,05,767

Lalu Hitech Works Pvt. Ltd.

Director

S. K. S. & Co.

Chartered Accountants

