



बिहार BIHAR

03 MAR 2024

मधुबनी

ह ४४ गांधी नगर विधानसभा क्षेत्र में सड़क मरम्मत कार्य के लिए निम्नलिखित कार्यवाही की जा रही है -
१. ४/२४ मार्च २०२४ को बिहार सरकार द्वारा जारी की गई अधिसूचना क्र. ४४/२४/२०२४ के अन्तर्गत निम्नलिखित कार्यवाही की जा रही है -
२. २०२४-२५ के लिए सड़क मरम्मत कार्य के लिए निम्नलिखित कार्यवाही की जा रही है -
नीचे शर्तें -

नुमांक विक्रेता
मधुबनी
ला० सं०-२/१७

**Supplementary Agreement of original Agreement No- 10MBD/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. L021-T02 to NORTH NARAR (VR21), 2. L035-NH 105 to JHADA (VR35), 3. L044-T01 to KHIRKHIRIYA NAVTOLI (VR44), & 4. Rwd Road To Majrahi Road under MR-3054 head, (Length-2.00 K.M.) 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. 5,20,427.00 (Rupees Five lakhs twenty thousand four hundred twenty seven) only

Lalu Hitech Works Pvt. Ltd.

सुदर्शन माहो

Director

Executive Engineer

R.W.D (W) Division, Madhubani

15/03/24

15/03/24

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 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] 15/05/24
Executive Engineer
Executive Engineer
R.W.D. Works Division
Madhubani

[Signature] 15/05/24

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:- RWD Claim/23-24/145 - 675 अ/20

पटना / दिनांक:- 29/02/2024

प्रेषक,

उज्ज्वल कुमार सिंह, भा.प्र.रो.
अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल-दरभंगा।

विषय : MR योजनान्तर्गत 1) T02 to North Narar Road. 2) T01 to Khirkhiriya Navtali 3) NH 105 to Jahba 4) PWD Road to Majrahi 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 ₹ 5,20,427/- 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/23-24/145

675

पटना / दिनांक:- 29/02/2024

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

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

Lalu Hitech Works Pvt. Ltd.

27/02/24
Director

Executive Engineer
R.W.D. Works Division

मधुबनी

15/03/24

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 Output & Performance Based Maintenance of Road & CD Work
1) T02 to North Narar Road 2) T01 to Khirkhiriya Navtali 3) NH 105 to Jahda 4) Pwd Road to Majrahi Road. एकरारनामा संख्या 10 MBD/2022-23
जी.एस.टी. दावा की स्वीकृति के संबंध में।

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

महाराय,

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, मधुबनी द्वारा विषयांकित पथ में रु० 8,68,722/- 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. 5,20,427 मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 10 MBD/2022-23 विषयांकित कार्य Output & Performance Based Maintenance of Road & CD Work Output & Performance Based Maintenance of Road & CD Work 1) T02 to North Narar Road 2) T01 to Khirkhiriya Navtali 3) NH 105 to Jahda 4) Pwd Road to Majrahi Road के लिए दावे की राशि रु. 5,20,427/- रुपये मात्र संवेदक लालू हाईटेक वर्क प्राइवेट लिमिटेड को भुगतान की अनुशंसा की जाती है।



Shivendra Singh
22.02.24

विभागीय GST Consultant

Sh. Babul Singh
22.02.24

वित्त प्रबंधक
(Taxation)

Babul Singh
22.02.24

वित्त प्रबंधक GST नोडल पदाधिकारी

Lalu Hitech Works Pvt. Ltd.

Subash Chandra
Director

Subash Chandra
Executive Engineer
Road Works Division
Mithunshubani

KKSS & Co

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

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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 10 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)
10 MBD/2022-23	Output & Performance Based Maintenance of Road & CD Work 1) T02 to North Narar Road 2) T01 to Khirkhriya Navtali 3) NH 105 to Jahda 4) Pwd Road to Majrahl Road	5,20,427 Annexure-I	0.00

DARIYAPUR GOLA ROAD.

Lalu Hitech Works Pvt. Ltd.

21.02.2024
Director

KKSS & Co
Taxation Engineer
R. W. D. Division
Madhubani
13/03/24

SKKSS & Co

(232)
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 Output & Performance Based Maintenance of Road & CD Work 1) T02 to North Narar Road 2) T01 to Khirkhiriya Navtali 3) NH 105 to Jahda 4) Pwd Road to Majrahi 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.8,68,722/-while as per our calculation it is Rs. 5,20,427 which results in savings of Rs. 3,48,295/-
- 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
06/02/24
Authorized Signatory
Enclosed:-

1) GST claim computation

DARIYAPUR GOLA ROAD,

Lalu Hitech Works Pvt. Ltd.
2/25/24
Director

15/08/24
Executive Engineer
R.W.D. Works Division
15/08/24

Annexure-I

LALU HITECH WORK PVT LTD

Agreement No. : 10 MBD/2022-23

Output & Performance Based Maintenance of Road & CD Work from NH 105 to Jahda

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	06.02.2023	20,10,379	2,09,143	3,24,223	3,51,103	1,15,080
		Total	20,10,379	2,09,143	3,24,223	3,51,103	1,15,080

ole -1

Details of GST paid as per (RA Bill-01) of RWD, Madhubani - NH 105 to Jahda

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (upto RA Bill -01)	23,01,218	
GST @ 12%	2,76,146	10.4031%
LWC @ 1%	23,012	
Seigniorage Fees	54,074	
Work Done Value Including taxes, cess & S.Fees (Ref Pg No....)	26,54,450	
Work done value after below @ 13.29%	23,01,674	
Total Payments made	20,10,379	
Embedded tax @ 10.4031% in RA 01	2,09,143	

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 - NH 105 to Jahda	19,50,571	1,75,551	1,75,551	3,51,103
	Others	1,24,93,818	11,24,444	11,24,444	22,48,887
	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
Madhubani

Annexure-I

LALU HITECH WORK PVT LTD

Agreement No. : 10 MBD/2022-23

Output & Performance Based Maintenance of Road & CD Work from Pwd Road to Majrahi Road

L No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax as per RA Bill 01 & 02 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	14.12.22	22,35,172	2,35,229	3,59,990	3,97,579	1,23,287
2	2	23.12.22	3,71,176	39,063	59,780	3,97,579	1,23,287
Total			26,06,348	2,74,292	4,19,770	3,97,579	1,23,287

Note -1

Details of GST paid as per (RA Bill-02) of RWD, Madhubani - Pwd Road to Majrahi Road

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (upto RA Bill -02)	26,36,102	
GST @ 12%	3,16,332	10.5240%
LWC @ 1%	26,361	
Seigniorage Fees	27,027	
Work Done Value Including taxes, cess & S.Fees (Ref Pg No....)	30,05,822	
Work done value after below @ 13.29%	26,06,348	
Total Payments made	26,06,348	
Embedded tax @ 10.5240% in RA 02	2,74,292	

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

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Dec - 2022 (Ref Page no....)	RWD, Madhubani - Pwd Road to Majrahi Road	22,08,769	1,98,789	1,98,789	3,97,579
	Others	50,72,924	4,56,563	4,56,563	9,13,126
	Total	72,81,693	6,55,352	6,55,352	13,10,705

Lalu Hitech Works Pvt. Ltd.

Director

Executive Engineer
R.W.D. Works Division

LALU HITECH WORK PVT LTD

Agreement No. : 10 MBD/2022-23

Output & Performance Based Maintenance of Road & CD Work from T01 to Khirkhriya Navtali

Sl. 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)	Claim E=((C or D which is lower)-B)
1	1	14.12.22	18,24,442	1,92,562	2,93,738	2,78,305	85,743
		Total	18,24,442	1,92,562	2,93,738	2,78,305	85,743

Note -1

Details of GST paid as per (RA Bill-01) of RWD, Madhubani - T01 to Khirkhriya Navtali

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (upto RA Bill -01)	18,50,629	
GST @ 12%	2,22,075	10.5545%
LWC @ 1%	18,506	
Seigniorage Fees	12,863	
Work Done Value Including taxes, cess & S.Fees (Ref Pg No....)	21,04,074	
Work done value after below @ 13.29%	18,24,442	
Total Payments made	18,24,442	
Embedded tax @ 10.5545% in RA 01	1,92,562	

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

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Dec - 2022 (Ref Page no....)	RWD, Madhubani - T01 to Khirkhriya Navtali	15,46,137	1,39,152	1,39,152	2,78,305
	Others	57,35,556	5,16,200	5,16,200	10,32,400
	Total	72,81,693	6,55,352	6,55,352	13,10,705

Lalu Hitech Works Pvt. Ltd.

Lalu Hitech Works Pvt. Ltd.

Director

Executive Engineer

R.W.D. Works Division



Annexure-I

LALU HITECH WORK PVT LTD

Agreement No. : 10 MBD/2022-23

Output & Performance Based Maintenance of Road & CD Work from T02 to North Narar 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	14.12.22	41,61,608	4,38,505	6,70,159	6,34,822	1,96,317
Total			41,61,608	4,38,505	6,70,159	6,34,822	1,96,317

Note -1

Details of GST paid as per (RA Bill-01) of RWD, Madhubani - T02 to North Narar Road

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (upto RA Bill -01)	42,14,286	
GST @ 12%	5,05,714	10.5369%
LWC @ 1%	42,143	
Seigniorage Fees	37,313	
Work Done Value Including taxes, cess & S.Fees (Ref Pg No....)	47,99,456	
Work done value after below @ 13.29%	41,61,608	
Total Payments made	41,61,608	
Embedded tax @ 10.5369% in RA 01	4,38,505	

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

Date	Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
Dec - 2022 (Ref Page no....)	RWD, Madhubani - T02 to North Narar Road	35,26,786	3,17,411	3,17,411	6,34,822
	Others	37,54,907	3,37,942	3,37,942	6,75,883
	Total	72,81,693	6,55,352	6,55,352	13,10,705

Lalu Hitech Works Pvt. Ltd.

22/12/22
Director

Executive Engineer

RWD Works Division

