Registration Department, Government of Bihar

INDIA NON JUDICIAL

Other

First Party Name *	: Not Applicable
Second Party Name *	: M/S SUBHAM BUILDERS
Purchased By *	: M/S SUBHAM BUILDERS
Certificate Number	: BR038161421729497455186
Consideration Price	: ₹0.00/-
Stamp Duty Paid	: ₹1000.00/-
Registration Fee & Other Fees	: ₹0.00/-
LLR & Proc Fee	: ₹0.00/-
Miscellaneous Fees	: ₹0.00/-
Discore SC	: ₹0.00/-
Total Amount	: ₹1000.00/- (One Thousand)

------- This stamp paper will only be valid if embossed below with special RED ink impression -------

Phone No:
Sold To/Issued To:
M/S SUBHAM BUILDERS
For Whom/ID Proof:
M/S SUBHAM BUILDERS

भारत INDIA
INDIA NON JUDICIAL
D S R OFFICE
MOTIHARI
848401
BIHAR
बिहार
सत्यमेव जयते
भारतीय गैर न्यायिक

OCT-21-2024 13:33:27

₹ 0001000/-
ZERO ZERO ZERO ONE ZERO ZERO ZERO
Other
38161421729517607236-00029741
3816142 1156

FORM OF SUPPLEMENTARY AGREEMENT

This Agreement made this day the ....11/11/20.24...... between .... hereinafter called the First Party which expression shall include his heirs, executors and administrators/their successors and assigns and the President of India, hereinafter called the Second Party, which expression shall include his successors and assigns, shown as under :

Name Of Road- Prabhu Das Math To Haridas Math Dudhai tola (MMGSY-SC)

1) That this Agreement shall be called as Supplementary Agreement to the Agreement No 50SBD/2018-19 relating to the construction of .... entered into by the parties to this Agreement.
2) That WHEREAS the First Party has substantially completed the execution of the work described in and covered by the Agreement No. .... except the items mentioned in the Schedule annexed to this Agreement and whereas the items of the work mentioned in the Schedule annexed to this agreement cannot now be executed on account of non completion of the sanitary work, electric installation and some other work; and whereas both the parties are desirous that the items mentioned in the Schedule annexed to this Agreement should be executed by the First Party after the completion of the sanitary work, electric installation and some other work, it is hereby further agreed as under :
   a) That First Party shall and will execute the work covered by the items mentioned in the Schedule annexed to this Agreement at the rates and as per the terms and conditions of the original Agreement No. .... whatsoever called upon to do so by the Engineer-in-Charge, within a period of one year from the date hereof.
   b) That the First Party shall have absolutely no claim of whatsoever nature against the Second Party for doing the work mentioned in the Schedule annexed to this Agreement as required under clause (a) above, except that which he would be entitled to under the original Agreement No. ....
   c) That the First Party shall have to execute all the items which the Engineer-in-charge consider necessary.
   d) That the First Party shall start with the work of the remaining items mentioned in the Schedule annexed to this Agreement within .... days from .... on the receipt of a letter to the effect from the Engineer-in-Charge or from any date fixed in the said letter and shall complete

M/s SUBHAM BUILDERS
संजीव कुमार सिंह
Partner

11/11/24
Executive Engineer
R.W.D. (W.D.)
[illegible]

of the ... amount ... to retain such ... ork mentioned ... with the ... reement ... ll be ... of the

अधीक्षण अभियंता का कार्यालय
ग्रामीण कार्य विभाग,कार्य अंचल, मोतिहारी

पत्रांक 1563 (अ0प्र0) मोतिहारी, दिनांक 25/10/2024

प्रेषक:—

अधीक्षण अभियंता
ग्रामीण कार्य विभाग
कार्य अंचल मोतिहारी

सेवा में,

कार्यपालक अभियंता
ग्रामीण कार्य विभाग
कार्य प्रमंडल अरेराज

विषय :— कार्य प्रमंडल अरेराज के अधीन MMGSY(SC) अन्तर्गत Construction of Road From Prabhu Das Math to Haridas Math Dubhi tola में जी0एस0टी0 की प्रतिपूर्ति हेतु संवेदक द्वारा समर्पित दावा विपत्र की स्वीकृति के सम्बन्ध में।

प्रसंग :— अपर मुख्य कार्यपालक पदाधिकारी—सह—सचिव, ब्राडा, के पत्रांक—3036 दिनांक—18.10.2024

महाशय,

उपर्युक्त विषयांकित कार्य में जी0एस0टी0 की राशि की प्रतिपूर्ति जो जाँचोपरान्त रु0—6,57,731/— (छः लाख, सनतावन हजार, सात सौ इकतीस रुपये) मात्र होती है, के भुगतान हेतु निम्न शर्त्तों के साथ अनुमति प्रदान की जाती है :—

3. किसी भी परिस्थिति में व्यय को प्रशासनिक स्वीकृति के अनुक्षेत्र सीमा के अंतर्गत रखा जाए।
4. यदि भविष्य में दावा नियमानुकूल नहीं पाया गया तो सम्पूर्ण राशि एक मुस्त संवेदक के अगले विपत्र/अग्रधन में समयोजित कर ली जाय।

अनु0—यथोक्त।

विश्वासभाजन

25/10/2024

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल, मोतिहारी

25/10/24

M/s SUBHAM BUILDERS
Partner

11/11/2024

Executive Engineer
R.W.D. (W.D.)
Areraj

11/11/2024

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांकः– RWD/GST CLAIM/2024-25/365 3036 अ0उ0 पटना / दिनांकः– 18/10/2024

प्रेषक,

मनोज कुमार, भा0प्र0से0
अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल–मोतिहारी।

विषय : **MMGSY(SC)** योजनान्तर्गत **Construction of Road from Prabhu Das Math to Haridas Math Dudhi Tola.** में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग– कार्य प्रमंडल–अरेराज का पत्रांक–2278 अनु0, दिनांक–19.12.2023

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि का दावा की जॉच हेतु संवेदक द्वारा अभिलेख समर्पित किया गया है जिसके आधार पर विभागीय GST परामर्शी फर्म M/s SKKSS & Co. द्वारा उक्त दावो की जॉच की गई तथा राशि रू 6,57,731/– मात्र 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
17/10/24
अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा

ज्ञापांक– RWD/GST CLAIM/2024-25/365 3036 पटना / दिनांकः– 18/10/2024

प्रतिलिपिः– कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल–अरेराज को सूचनार्थ।

17/10
अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा

M/s SUBHAM BUILDERS
राजीव कुमार सिंह
Partner

11/11/2024
Executive Engineer
R.W.D. (W.D.)
Areraj
11/11/24

<u>ग्रामीण कार्य विभाग, बिहार, पटना।</u>

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की दिनांक - 03/10/24 को आहूत बैठक की कार्यवाही

विषय :- MMGSY(SC) योजनान्तर्गत Construction of road from Prabhu Das Math to Haridas Math Dudhi Tola . एकरारनामा संख्या 50 SBD/2018-19 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, अरेराज का पत्रांक 2278 अनु० दिनांक 19.12.2023

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, अरेराज द्वारा विषयांकित पथ में रु० 8,25,274 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. 6,57,731/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 50 SBD /2018-19 विषयांकित कार्य Prabhu Das Math to Haridas Math Dudhi Tola के लिए दावे की राशि रु. 6,57,731/– रुपये मात्र संवेदक सुभम बिल्डर्स को भुगतान की अनुशंसा की जाती है।

Shweta Singh 03/10/24 — विभागीय GST Consultant पदाधिकारी

03.10.24 — वित्त प्रबंधक (Taxation)

03/10/24 — वित्त प्रबंधक

03/10/24 — GST नोडल

M/s SUBHAM BUILDERS
Partner

Executive Engineer
R.W.D. (W.D.)
Areraj

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(272)

SKKSS & Co

Tel : +91 9263874200
Email- rwdgst@gmail.com

18.09.2024

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 Subham Builders vide agreement number 50 SBD/2018-19

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Areraj, RWD letter no. 2278 dated 19.12.2023

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.	**Name of Project**	**GST Impact In Rupees (Construction + Maintenance)**	**GST Impact In Rupees (Escalation)**
50 SBD/2018-19	Construction of road from Prabhu Das Math to Haridas Math Dudhi Tola	6,57,731 (ANNEXURE – I)	0.00

We are therefore pleased to make our submission of GST Impact Report of M/s Subham Builders for the following project with reference to the Construction of road from Prabhu Das Math to Haridas Math Dudhi Tola.

SKKSS & Co. PATNA Chartered Accountants

Executive Engineer
R.W.D. (W.D.)
[illegible]

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

M/s SUBHAM BUILDERS
सत्येन्द्र कुमार
Partner

(272)

ANNEXURE-I

M/s SUBHAM BUILDERS

AGREEMENT NO - ~~49~~ 50 SBD/2018-19

DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM ~~BANCHHIULI TO GADI~~ Prabhu Das Math to Hari das Math ~~TOLA~~ Dudhai Tola

Particulars	Amount (in Rs.)
Claim Amount Pre 18% Calculation	2,37,786.00
Claim Amount Post 18% Calculation	4,19,945.00
TOTAL CLAIM AMOUNT	6,57,731.00

GS & Co. Chartered Accountants

M/s SUBHAM BUILDERS
संजीव कुमार सिंह
Partner

Executive Engineer
R.W.D. (W.D.).
Araria

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M/s SHUBHAM BUILDERS	
AGREEMENT NO - 50 SBD/2018-19	
DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM PARBHU DAS MATH TO HARIDAS MATH DUDHI TOLA	
Particulars	**Amount (in Rs.)**
Total Work done till date (RA 01)	42,72,589
Less: Pre-GST work done value	-
Balance work to be in GST period	42,72,589
Less: Work value for which rate analysis not found	17,203
Total Work value for which GST impact is calculated	42,55,386
Less: Extra GST added in rate analysis	67,713
Less: VAT added in OH component -10%	1,52,279
Taxable Value	40,35,394
Add: GST @ 12%	4,84,247

Actual GST to be Paid [A]	GST paid as per GSTR 3B [B]	Embedded Tax [C]	Claim [(Lower of A & B)-C]
4,84,247	4,57,777	2,19,992	2,37,786

Note 1 : Computation of tax paid as per GSTR 3B

RA Bill no.	Period	Payment as per MB	Taxable value	CGST	SGST	Total Tax
1	Feb-22	42,72,589	38,14,812	2,28,888.70	2,28,888.70	4,57,777
TOTAL		32,82,879	38,14,811.61	2,28,888.70	2,28,888.70	4,57,777

SKKSS & Co. Chartered Accountants PATNA

M/s SUBHAM BUILDERS
संदीप कुमार राय
Partner

Executive Engineer
R.W.D. (W.D.)
Araria

M/S SHUBHAM BUILDERS							
AGREEMENT NO - 50 SBD/2018-19							
DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM PARBHU DAS MATH TO HARIDAS MATH DUDHI TOLA							
Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity as per RA 01	Basic Value of Material Incl. GST	GST RATE (as per rate analysis)	GST
					6 (4X5)	7	8 = 6/(100% + 7) x 7
1	2	3	4	5			
1	53 mm to 9.5 mm	cum	488.83	539.21	2,63,583	1%	2,610
2	9.5 mm to 2.36 mm	cum	378.69	216.25	81,890	1%	811
3	2.36 mm below	cum	92.55	322.97	29,890	1%	296
4	Cement	tonne	5917.78	25.38	1,50,211	24%	29,073
5	Sand (Coarse)	cum	227.79	94.78	21,590	1%	214
6	40 mm aggregate	cum	357.48	7.94	2,837	1%	28
7	20 mm aggregate	cum	472.52	3.97	1,875	1%	19
8	10 mm aggregate	cum	538.89	1.32	713	1%	7
9	Bricks	nos.	5.83	83,475.00	4,86,659	1%	4,818
10	RCC NP3 pipe(1000 mm dia)	m	2977.69	45.00	1,33,996	14%	16,456
						Total	54,331
						Total (after OH, CP, LWC and S.F)	67,713

SKKSS & Co. Chartered Accountants PATNA CA

M/s SUBHAM BUILDERS
संतोष कुमार सिंह
Partner

11/11/04
Executive Engineer
R.W.D. (W.D.)
Araria

Computation of Embedded Tax in Overhead as per RCD Guideline	
Agreement No: 50 SBD/2018-19	
Project Name:Parbhu Das Math to Haridas Math Dudhi Tola	
Particulars	Amount
Total Work done till date (RA 01)	42,72,589
Less: Pre-GST work done value	-
Balance work to be in GST period	42,72,589
Less: Work value for which rate analysis not found	17,203
Work value for which GST impact is calculated	42,55,386
Less: Extra GST added in rate analysis	67,713
Work Value without taxes	41,87,673
Less: LWC & SF @ 3%	1,21,971
Work Value without taxes and LWC (A)	40,65,702
Less: OH and CP @ 21% (A)/1.21 x 0.21	7,05,618
Work Value without taxes, OH,CP & LWC (B)	33,60,084
Embedded Taxes @ 4% on above (B) x 4%	1,34,403
Contractor Profit on above embedded taxes computed	13,440
LWC & SF@ 3% on embedded taxes in CP and OH	4,435
Total Embedded taxes on OH & CP	**1,52,279**

SKKSS & Co. Chartered Accountants PATNA

Executive Engineer,
R.W.D. (W.D.)
Areraj

M/s SUBHAM BUILDERS
Partner

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M/s SHUBHAM BUILDERS

AGREEMENT NO - 50 SBD/2018-19

DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM PARBHU DAS MATH TO HARIDAS MATH DUDHI TOLA

Particulars	Amount (in Rs.)
Total Work done till date (10% below) - RA 05	1,09,82,854
Less: Work done in GST @ 12% tax period	42,72,590
Balance work done in GST @ 18% tax period	67,10,264
Less: Work value for which rate analysis not found	81,187
Total Work value for which GST impact is calculated	66,29,077
Less: Extra GST added in rate analysis	3,76,280
Less: VAT added in OH component	2,27,374
Taxable Value	60,25,422
Add: GST @ 18%	10,84,576

Actual GST to be Paid [A]	GST paid as per GSTR 3B [B]	Embedded Tax [C]	Claim [(Lower of A & B)-C]
10,84,576	10,23,600	6,03,654	4,19,945

Note 1 : Computation of tax paid as per GSTR 3B

RA Bill no.	Period	Payment as per MB	Taxable value	CGST	SGST	Total Tax
4	Aug-23	2368340	2007067.797	180636.1017	180636.1017	361272.2
5	Sep-23	4341925	3679597.458	331163.7712	331163.7712	662327.5
TOTAL		67,10,265	56,86,665	5,11,800	5,11,800	10,23,600

Executive Engineer,
R.W.D. (W.D.)
Areraj

SKKSS & Co.
Chartered Accountants
PATNA

M/s SUBHAM BUILDERS
Partner

M/S SHUBHAM BUILDERS

AGREEMENT NO - 50 SBD/2018-19

ILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM PARBHU DAS MATH TO HARIDAS MATH DUDHI TOLA

No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity as per RA 02-RA 04	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	53 mm to 9.5 mm	cum	488.83	-0.85	-416	1%	-4
2	9.5 mm to 2.36 mm	cum	378.69	-0.34	-129	1%	-1
3	2.36 mm below	cum	92.55	-0.51	-47	1%	-0.47
4	53 mm to 22.4 mm	cum	375.43	695.39	2,61,069	1%	2,585
5	11.2 mm for grading 3	cum	257.32	137.93	35,492	1%	351
6	Crushed stone	cum	448.71	477.62	2,14,312	1%	2,122
7	Sand Coarse	cum	227.79	249.64	56,867	1%	563
8	Cement	tonne	5917.78	187.63	11,10,331	24%	2,14,903
9	40 mm aggregate	cum	357.48	1.31	468	1%	5
10	20 mm aggregate	cum	472.52	0.65	309	1%	3
11	10 mm aggregate	cum	538.89	0.22	117	1%	1
12	Polythene sheet	sqm	15.88	2918.78	46,350	14%	5,692
13	Bitumen primer/Emulsion	tonne	42819.44	3.86	1,65,224	14%	20,291
14	Bituminous sealant	ltr	25.08	134.44	3,372	14%	414
15	Jute rope	m	40.22	636.82	25,613	1%	254
16	Joint filler	sqm	1090.88	21.23	23,157	24%	4,482
17	Bitumen emulsion	tonne	40476.74	1.24	50,190	14%	6,164
18	Bitumen S-90	tonne	35973.05	8.59	3,08,987	14%	37,946
19	13.2 mm to 5.6 mm	cum	387.82	122.06	47,337	1%	469
20	Hot applied thermoplastic comp	ltr	206.67	1284.44	2,65,455	14%	32,600
21	Reflectorising glass beads	kg	67.16	128.44	8,626	14%	1,059
22	Bricks	nos.	5.83	13917.75	81,140	1%	803
23	RCC NP3 pipe 1000mm dia	m	2977.69	7.50	22,330	14%	2,742
24	Sand at site	cum	2016.62	0.08	161	1%	2
25	Cement at site	tonne	6447.5	0.04	258	24%	50
26	RCC pipe NP3 300mm dia	m	534.78	30.00	16,043	14%	1,970
						Total	3,35,464
						Total (after OH, CP, LWC and S.F)	4,18,089
						TOTAL (after 10% below)	3,76,280

SKKSS & Co. PATNA Chartered Accountants CA

M/s SUBHAM BUILDERS

Partner

Executive Engineer
R.W.D. (W.D.)
Araria

Computation of Embedded Tax in Overhead as per RCD Guideline

Agreement No: 50 SBD/2018-19

Project Name: Parbhu Das Math to Haridas Math Dudhi Tola

Particulars	Amount
Total Work done till date (RA 04) [after 5% below]	1,09,82,854
Less: Pre-GST work done value	42,72,590
Balance work to be in GST period	67,10,264
Less: Work value for which rate analysis not found	65,705
Work value for which GST impact is calculated	66,44,559
Less: Extra GST added in rate analysis	3,76,280
Work Value without taxes	62,68,279
Less: LWC & SF@ 3%	1,82,571
Work Value without taxes and LWC (A)	60,85,708
Less: OH and CP @ 21% (A)/1.21 x 0.21	10,56,197
Work Value without taxes, OH,CP & LWC (B)	50,29,511
Embedded Taxes @ 4% on above (B) x 4%	2,01,180
Contractor Profit on above embedded taxes computed	20,118
LWC & SF @ 3% on embedded taxes in CP and OH	6,639
Total Embedded taxes on OH & CP	**2,27,937**

SKKSS & Co. Chartered Accountants PATNA

M/s SUBHAM BUILDERS
Partner

Executive Engineer
R.W.D. (W.D.)
Araria

कार्यपालक अभियंता का कार्यालय
ग्रामीण कार्य विभाग, कार्य प्रमण्डल, अरेराज

Email- rwdwdareraj1@gmail.com

पत्रांक– 2401 (अनु०) अरेराज–/दिनांक:– 25.10.024

प्रेषक,

कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल अरेराज,

सेवा में,

शाखा प्रबंधक,
State Bank of india,
Gyatri Nagar Motihari
845401.

विषय :– संवेदक **Subham Buildrs** के द्वारा दिये गये FD के सत्यापन के संबंध में।

महाशय ,

उपर्युक्त विषय के संबंध में कहना है कि संवेदक Subham Buildrs को आपके द्वारा निर्गत FD एकरारनामा हेतु समर्पित किया गया है जिसकी छाया प्रति इस पत्र के साथ संलग्न कर भेजा जा रहा है।

अतः उक्त FD को सत्यापन करने की कृपा की जाए।

अनु०– 1. FD No-43458300538, date-21-10-2024
Amount-19500.00
2- FD No-43458272805, date-21-10-2024
Amount-13200.00

विश्वासभाजन

25/10/024

कार्यपालक अभियन्ता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल–अरेराज।

25/10/24

The mentioned FD is mentioned and these are in force for RERA to ... check

25/10

11/11/024

Executive Engineer
R.W.D. (W.D.)
Areraj

M/s SUBHAM BUILDERS
Partner

Scanned by CamScanner

GYATRI NAGAR MOTIHARI STATION ROAD
DIST:CHAMPARAN (E), BIHAR 845401
Tel: 9771404450

SUBHAM BUILDERS
AT AGARWA NEAR SHIV MANDIR
PO MOTIHARI DIST EAST CHAMPARAN
BIHAR
Purba Champaran

21/10/2024

SUBHAM BUILDERS 8557541710-9 ABNFS5466N

SINGLE STD-PUB OTH UNI 181D-10YRS

43458272805	1 Y	6.8 %	INR 13,200.00	21.10.2024	21.10.2025

INR 14,121.00
Annualised Yield (%): 6.98

Printed 1 Times

This FD is pledge for
"EERWD-WD-Areraj"

भारतीय स्टेट बैंक गयत्री नगर, मोतिहारी
01763
State Bank of India, Gyatri Nagar, Motihari

भारतीय स्टेट बैंक
गयत्री नगर, मोतिहारी
01763
GYATRINAGAR, MOTIHARI
STATE BANK

11/11/2024

Executive Engineer
R.W.D. (W.D.)
Areraj

M/s SUBHAM BUILDERS
संजीव कुमार सिंह
Partner