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	BR0381614217294974B1976
Consideration Price	₹0.00/-
Stamp Duty Paid	₹1000.00/-
Registration Fee & Other Fees	₹0.00/-
LLR & Proc Fee	₹0.00/-
Miscellaneous Fees	₹0.00/-
Discom SC	₹0.00/-
Total Amount	₹1000.00/- (One Thousand)

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

Sold To/Issued To M/S SUBHAM BUILDERS For whom ID Proof M/S SUBHAM BUILDERS

₹ 0001000/-

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- Banchhiuli to Gadi Tola (MMGSY-SC)

1) That this Agreement shall be called as Supplementary Agreement to the Agreement No. 495SBD/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

11/11/024
Executive Engineer
R.W.D. (W.D.)
Araraj

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

पत्रांक ...1564(अ-नि0)   मोतिहारी, दिनांक ...25/10/2024

प्रेषकः–

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 Banchhiuli to Gadi 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–3038 दिनांक–18.10.2024

महाशय,

उपर्युक्त विषयांकित कार्य में जी0एस0टी0 की राशि की प्रतिपूर्ति जो जाँचोपरान्त रु0–9,69,140/– (नौ लाख, उनहत्तर हजार, एक सौ चालीस रुपये) मात्र होती है, के भुगतान हेतु निम्न शर्त्तों के साथ अनुमति प्रदान की जाती है :–

5. किसी भी परिस्थिति में व्यय को प्रशासनिक स्वीकृति के अनुक्षेत्र सीमा के अंतर्गत रखा जाए।
6. 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

M/s SUBHAM BUILDERS
Partner

11/11/2024

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

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांकः– RWD/GST CLAIM/2024-25/364 3038 अनु0 पटना/दिनांकः–18/10/2024

प्रेषक,

मनोज कुमार, भा0आ0नि0से0
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 Banchhiuli to Gadi Tola.** में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग– कार्य प्रमंडल–अरेराज का पत्रांक–2279 अनु0, दिनांक–19.12.2023

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि का दावा की जाँच हेतु संवेदक द्वारा अभिलेख समर्पित किया गया है जिसके आधार पर विभागीय GST परामर्शी फर्म M/s SKKSS & Co. द्वारा उक्त दावो की जाँच की गई तथा राशि रू 9,69,140/– 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

अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा

ज्ञापांक– RWD/GST CLAIM/2024-25/364 3038 पटना/दिनांकः–18/10/2024

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

अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा

M/s SUBHAM BUILDERS
संजीव कुमार सिंह
Partner

11/11/024
Executive Engineer
R.W.D. (W.D.)
Areraj

295

ग्रामीण कार्य विभाग, बिहार, पटना।

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 Banchhiuli to Gadi Tola , एकरारनामा संख्या 49 SBD/2018-19 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :– कार्य प्रमंडल, अरेराज का पत्रांक 2279 अनु० दिनांक 19.12.2023

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, अरेराज द्वारा विषयांकित पथ में रु० 11,99,337 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. 9,69,140/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 49 SBD /2018-19 विषयांकित कार्य Banchhiuli to Gadi Tola के लिए दावे की राशि रु. 9,69,140/– रुपये मात्र संवेदक सुभम बिल्डर्स को भुगतान की अनुशंसा की जाती है।

SKKSS & Co. CA PATNA Chartered Accountants

Shweta Singh 03/10/24 — 03.10.24 — Prabhat Kumar 03/10/24 — 03/10/24

विभागीय GST Consultant पदाधिकारी	वित्त प्रबंधक (Taxation)	वित्त प्रबंधक	GST नोडल

M/s SUBHAM BUILDERS
सतीश कुमार सिंह
Partner

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

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(293)

SKKSS & Co

Tel : +91 9263374200
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 49 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. 2279 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)
49 SBD/2018-19	Construction of road from Banchhiuli to Gadi Tola	9,69,140 (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 Banchhiuli to Gadi Tola.

SKKSS & Co. PATNA Chartered Accountants

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

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

M/s SUBHAM BUILDERS
Partner

(283)

ANNEXURE-I

M/s SUBHAM BUILDERS

AGREEMENT NO - 49 SBD/2018-19

DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM BANCHHIULI TO GADI TOLA

Particulars	Amount (in Rs.)
Claim Amount Pre 18% Calculation	2,09,031
Claim Amount Post 18% Calculation	7,60,109
TOTAL CLAIM AMOUNT	9,69,140

SKKSS & Co. Chartered Accountants PATNA

M/s SUBHAM BUILDERS
Partner

11/11/2024
Executive Engineer
R.W.D. (W.D.)
Araria

(29.2)

M/s SUBHAM BUILDERS	
AGREEMENT NO - 49 SBD/2018-19	
DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM BANCHHULI TO GADI TOLA	
Particulars	Amount (in Rs.)
Total Work done till date (RA 01)	32,82,879
Less: Pre-GST work done value	-
Balance work to be in GST period	32,82,879
Less: Work value for which rate analysis not found	18,087
Total Work value for which GST impact is calculated	32,64,792
Less: Extra GST added in rate analysis	24,891
Less: VAT added in OH component - 10%	1,17,815
Taxable Value	31,22,086
Add: GST @ 12%	3,74,650

Actual GST to be Paid [A]	GST paid as per GSTR 3B [B]	Embedded Tax [C]	Claim [(Lower of A & B)-C]
3,74,650	3,51,737	1,42,706	2,09,031

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	32,82,879	29,31,142	1,75,868.52	1,75,868.52	3,51,737
TOTAL		32,82,879	29,31,141.96	1,75,868.52	1,75,868.52	3,51,737

SKKSS & Co. Chartered Accountants PATNA

M/s SUBHAM BUILDERS
Partner

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

M/S SUBHAM BUILDERS

AGREEMENT NO - 49 SBD/2018-19

DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM BANCHIHULI TO GADI 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
1	2	3	4	5	6 (4X5)	7	8 = 6/(100% + 7) x 7
1	53 mm to 9.5 mm	cum	488.83	515.40	2,51,945	1%	2,495
2	9.5 mm to 2.36 mm	cum	278.69	206.70	78,275	1%	775
3	2.36 mm below	cum	92.55	308.71	28,571	1%	283
4	Cement	tonne	5917.78	8.13	48,140	24%	9,317
5	Sand	cum	227.79	30.77	7,010	1%	69
6	40 mm aggregate	cum	357.48	2.64	944	1%	9
7	20 mm aggregate	cum	472.52	1.32	624	1%	6
8	10 mm aggregate	cum	538.89	0.44	237	1%	2
9	Bricks	nos.	5.83	26,499.95	1,54,495	1%	1,530
10	RCC NP3 pipe	m	2977.69	15.00	44,665	14%	5,485
						Total	19,972
						Total (after OH, CP, LWC and S.F)	24,891

SKKSS & Co. PATNA Chartered Accountants

M/s SUBHAM BUILDERS
Partner

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

Computation of Embedded Tax in Overhead as per RCD Guideline	
Agreement No: 49 SBD/2018-19	
DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM BANCHHIULI TO GADI TOLA	
Particulars	Amount
Total Work done till date (RA 01)	32,82,879
Less: Pre-GST work done value	-
Balance work to be in GST period	32,82,879
Less: Work value for which rate analysis not found	18,087
Work value for which GST impact is calculated	32,64,792
Less: Extra GST added in rate analysis	24,891
Work Value without taxes	32,39,901
Less: LWC & SF @ 3%	94,366
Work Value without taxes and LWC (A)	31,45,535
Less: OH and CP @ 21% (A)/1.21 x 0.21	5,45,919
Work Value without taxes, OH,CP & LWC (B)	25,99,615
Embedded Taxes @ 4% on above (B) x 4%	1,03,985
Contractor Profit on above embedded taxes computed	10,398
LWC & SF@ 3% on embedded taxes in CP and OH	3,431
Total Embedded taxes on OH & CP	**1,17,815**

SKKSS & Co. Chartered Accountants PATNA

M/s SUBHAM BUILDERS
Partner

Executive Engineer
R.W.D. (W.D.)
11/11/21

M/s SUBHAM BUILDERS	
AGREEMENT NO - 49 SBD/2018-19	
DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM BANCHHULI TO GADI TOLA	
Particulars	Amount (in Rs.)
Total Work done till date (10% below) - RA 04	1,47,78,802
Less: Work done in GST @ 12% tax period	32,82,881
Balance work done in GST @ 18% tax period	1,14,95,920
Less: Work value for which rate analysis not found	73,289
Total Work value for which GST impact is calculated	1,14,22,631
Less: Extra GST added in rate analysis	5,99,955
Less: VAT added in OH component	3,93,552
Taxable Value	1,04,29,125
Add: GST @ 18%	18,77,242

Actual GST to be Paid [A]	GST paid as per GSTR 3B [B]	Embedded Tax [C]	Claim [(Lower of A & B)-C]
18,77,242	17,53,615	9,93,507	7,60,109

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

RA Bill no.	Period	Payment as per MB	Taxable value	CGST	SGST	Total Tax
2	Nov-22	18,64,387.00	15,79,988.98	1,42,199.01	1,42,199.01	2,84,398.02
2	Mar-23	5,85,953.00	4,96,570.34	44,691.33	44,691.33	89,382.66
3	Apr-23	4,39,465.00	3,72,427.97	33,518.52	33,518.52	67,037.03
4	Jun-23	86,06,118	72,93,320	6,56,398.83	6,56,398.83	13,12,798
TOTAL		1,14,95,923	97,42,307.63	8,76,807.69	8,76,807.69	17,53,615

M/s SUBHAM BUILDERS
Partner

SKKSS & Co.
PATNA
Chartered Acc...

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

M/S SUBHAM BUILDERS

AGREEMENT NO - 49 SBD/2018-19

DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM BANCHHULI TO GADI 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	215.95	1,03,562	1%	1,045
2	9.5 mm to 2.36 mm	cum	378.69	86.60	32,796	1%	325
3	2.36 mm below	cum	92.55	129.34	11,971	1%	119
4	53 mm to 22.4 mm	cum	375.43	1013.88	3,80,642	1%	3,769
5	11.2 mm for grading 3	cum	257.32	201.10	51,747	1%	512
6	Crushed stone	cum	448.71	841.04	3,77,383	1%	3,736
7	Sand	cum	227.79	423.57	96,484	24%	955
8	Cement	tonne	5917.78	327.07	19,35,533	14%	3,74,619
9	Polythene sheet	sqm	15.88	5139.68	81,618	14%	10,023
10	Bitumen primer/Emulsion	tonne	42819.44	4.75	2,03,384	14%	24,977
11	Bituminous sealant	ltr	25.08	236.74	5,937	1%	729
12	Jute rope	m	40.22	1121.39	45,102	24%	447
13	Joint filler	sqm	1090.88	37.38	40,777	14%	7,892
14	Bitumen emulsion	tonne	40476.74	1.52	61,536	14%	7,557
15	Bitumen S-90	tonne	35973.05	10.53	3,78,835	1%	46,524
16	13.2 mm to 5.6 mm	cum	387.82	149.65	58,038		575
17	Hot applied thermoplastic comp	ltr	206.67	1852.50	3,82,856	14%	47,017
18	Reflectorising glass beads	kg	67.16	185.25	12,441	14%	1,528
19	Sand at site	cum	2005.3352	0.10	201	1%	2
20	RCC Np3 pipe	meter	534.78	37.5	20,054	14%	2,463
21	Cement at site	ton	6419.3447	0.05	321	24%	62
						Total	5,34,876
						Total (after OH, CP, LWC and S.F)	6,66,616
						TOTAL (after 10% below)	5,99,955

SKKSS & Co.
PATNA
Chartered Accountants

M/s SUBHAM BUILDERS
Partner

Executive Engineer
RWD (W.D.)
Araria

mputation of Embedded Tax in Overhead as per RCD Guideline

Agreement No: 49 SBD/2018-19

DETAILS OF GST COMPONENT CONSIDERED FOR THE ROAD FROM BANCHHIULI TO GADI TOLA

Particulars	Amount
Total Work done till date (RA 04) (pg - 187)	1,47,78,802
Less: Pre-GST work done value (up to RA 01)	32,82,881
Balance work to be in GST period	1,14,95,920
Less: Work value for which rate analysis not found	73,289
Work value for which GST impact is calculated	1,14,22,631
Less: Extra GST added in rate analysis	5,99,955
Work Value without taxes	1,08,22,676
Less: LWC & SF@ 3%	3,15,224
Work Value without taxes and LWC (A)	1,05,07,453
Less: OH and CP @ 21% (A)/1.21 x 0.21	18,23,608
Work Value without taxes, OH,CP & LWC (B)	86,83,845
Embedded Taxes @ 4% on above (B) x 4%	3,47,354
Contractor Profit on above embedded taxes computed	34,735
LWC & SF @ 3% on embedded taxes in CP and OH	11,463
Total Embedded taxes on OH & CP	**3,93,552**

SKKSS & Co.
Chartered Accountants
PATNA

M/s SUBHAM BUILDERS
Partner

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

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

Email- rwdwdareraj1@gmail.com

पत्रांक– 2401 (अनु0) 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।

अनु0– 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।

The mentioned FD is mentioned and genuine ... for RERW

25/10/24

25/10/24

11/11/024

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

M/s SUBHAM BUILDERS
संजीव कुमार सिंह
Partner

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 ABNFS5486N

SINGLE STD-PUB OTH UNI 181D-10YRS

43456300536	1 Y	6.8 %	INR 19,500.00	21.10.2024	21.10.2025

INR 20,860.00
Annualised Yield (%): 6.97

Printed 1 Times

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

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

21/11/024

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

M/s SUBHAM BUILDERS
संजीव कुमार सिंह
Partner

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