कार्यपालक अभियंता का कार्यालय, ग्रामीण कार्य विभाग, कार्य प्रमंडल, सुपौल।

पत्रांक....!3.32.....

सुपौल, दिनांक ... 95./. 10... / 2024

प्रेषक.

कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल, सुपौल।

सेवा में.

नोडल पदाधिकारी, NABARD कोषांग, ग्रामीण कार्य विभाग, बिहार, पटना।

विषय :- Nabard योजना अंतर्गत वित्तीय वर्ष 2017-18 में GST Claim व्यय हेतु आवंटन की मांग।

प्रसंग :- CWJC No-2765/2024 मेसर्स आस्था एण्ड सौम्या कंस0 बनाम बिहार राज्य एवं अन्य मामले में उच्च न्यायालय, पटना द्वारा दिनांक—19.04.2024 को पारित न्यायादेश एवं सरकार के उपसचिव का ज्ञापांक—14/3000—02—38/2024—5202 अनु0 पटना, दिनांक—09.09.2024

महाशय,

उपर्युक्त विषय के संबंध में कहना है कि NABARD योजना अंतर्गत अंतर्गत वित्तीय वर्ष 2017—18 में व्यय हेतु संलग्न विवरणी के अनुसार 3,08,989.00 (तीन लाख आठ हजार नौ सौ नवासी) रूपये का आवंटन उपलब्ध कराने की कृपा की जाए, ताकि किये गयें कार्यों का भुगतान कर माननीय न्यायालय के न्यायादेश का पालन किया जा सके। अनु0 :— (1) CWJC No-2765/2024 पारित न्यायादेश की छायाप्रति।

(2) विहित प्रपत्र में अधियाचना।

3/10

कार्यपालक अभियंता ग्रामीण कार्य विभाग, कार्क प्रमंडल, सुपौल

विश्वासुभाजन

Nabard Allotment Requitision Formate Rural Works Department

4 0	-		0	X N	
2016-17	2			Year	
T02 (Tulniyahi) to Khap Tofir Tak	3			Name Of Road	
1.295		(ln K M)	Length	Administra (In	
117.27000 89.11003	*		Amount	Administrative Sanction (In Lacs)	
8911003		Const.	1	Agreement Amount (in Lacs)	
4.46947	9	Maint		ement Amount (in Lacs)	Mame
MIS AASTHA AND SAUMYA CONSTRUC TION	۰			Name of Contractor	Alibe of District - Water to the Control of the Con
06F2/ NABARD/ 2017-18	S			Agreement	in the state of
06F2/ NABARD/ 21 07 2017 2017-18	۰	0		Agreement Date	***************************************
13.06.2018		•		_	1
Completed.	io		uantite.)	कार्य का इसर (E/W.	=
13.06.2018 Completed 30.10.2018 87.49873			Captile)		
87.49873		12	(manual)	Total Expenditure as per MIS	
90.58862 3.08989		13		Value of GST Masureme Claimed nt (in Lacs) Amount (in	
3.08989		14	takh)	GST Claimed Amount (in	
		15		Remarks	

श्रुवतान प्राधिकार प्राप्त होने पर 05 दिनों के अंदर विपत्रों का मुगतान कर उपयोगति। प्रमाण पत्र समर्पित कर दिया जाएगा।

s संदेदक को Mobilization एवं Machinery अधीन की आवश्यकता नहीं है तथा संदेदक द्वारा भीग नहीं की गई है।

Executive Engineer
Rural Works Department
Works Division Supaul

² कार्य त्यात पर नागरिक सूचना पट्ट एवं स्थल प्रयोगशाला स्थापित किया गया है।

^{3.} प्रपत्र QM-1 एवं उपयोगति। प्रमाण पत्र (19A) संतर्म है।

पद्य निर्माण के लिए पूर्ण लम्बाई उपलब्ध है जिसे संवेदक को Hand Over कर दिया गया है।

FROM GER-19-A (SEE GOVERMENT OF INDIA,S DECISION (1) BELOW -150) FORM OF UTILIZATION CERTIFICATE UPTO THE MONTH October -2024 (NABARD Fund))

SI.	Name of Scheme	Sanction No.& Date with Amount (in lacs Rs.)	Amount Received (in lacs Rs.)	Particulars
1	2	3	4	5
1	Construction of Rural Roads under <u>NABARD</u>	NABARD Total Allotment vide secretary cum Empowered officer BRRDA letter No	Through Bank account Rs. 3207.90008 Lakh Total- 3207.90008Lakh Through CFMS Rs. 817.98133 Lakh	Certified that out of total allotment of CFMS Rs. 817.98133 Lacs from CFMS account Rs. 806.62230 Lacs has been utilized for the purpose of scheme as given in the Margin for wich it was Sanctioned and that the balance of Rs.11.35903 Lacs remaining unutilized the end of the period under report.

Certified that I have satisfied myself that the Conditions on which the grants in aid was sanctioned have been duly fullfilled / are being fullfilled and that I

exerciesed the following Checks to See that the money was actually utilized for the purpose for which it was sanctioned KIND OF CHECKS EXERCISED:-

- 1. Works have been supervised by Executive Engineer/Suprintending Engineer.
 - II. periodical inspection has been conducted by Engineer Suprintending Engineer.
 - III. Construction materials have been tested.
 - IV. Measurments have been recorded in the MBs and Text check Conductet by the Assistent Engineer/Suprintending Engineer
 - V. All other Codal Formalities have been observed.

Phiysical Progress Achieved: 1.Construction for Raod Works. II.Construction of C.D Works.

> Divisional Accounts Officer R.W.D, Works Division, Supaul

Executive Engineer R.W.D Works Division

IN THE HIGH COURT OF JUDICATURE AT PATNA Civil Writ Jurisdiction Case No.2765 of 2024

M/S Astha And Saumya Construction At P.O.- Bhairwar, District- Begusarai, through its Partner Sunil Kumar, male, aged about 47 years, S/O- Chandra Bhushan Prasad Singh, R/O- Bhuirwar, Ward No.- 03, P.O. and P.S.-Bhairwar, District- Begusarai. Petitioner/s

- The State of Bihar through Additional Chief Secretary Rural Works
- The Additional Chief Secretary-cum-Secretary, Rural Works Department, Department, Government of Bihar, Patna. 1.
- The Engineer-in-Chief, Rural Works Department, Government of Bihar, 2.
- The Chief Engineer-2, Rural Works Department, Government of Bihar, 4.
- The Superintending Engineer, Rural Works Department, Work Circle, 5.
- The Executive Engineer, Rural Works Department, Work Division, Supaul. 6.

... ... Respondent/s

Appearance : For the Petitioner/s Mr.Alok Ranjan, Advocate

Mr.Additional Advocate General 13

For the Respondent/s CORAM: HONOURABLE MR. JUSTICE A. ABHISHEK REDDY ORAL ORDER

19-04-2024 2

Learned counsel appearing on behalf of the petitioner is permitted to change the nomenclature of Respondent No. 2 as "the Additional Chief Secretary-cum-Secretary, Rural Works Department, Government of Bihar, Patna" in place of "the Department, Works Secretary, Rural Chief Additional Government of Bihar, Patna.

2. Learned counsel appearing on behalf of the petitioner has stated that after completion of the works entrusted



to the petitioner, the petitioner has submitted the bills but till date the same has not been paid. Learned counsel has stated that the petitioner has given representations dated 26.10.2023, 01.12.2023 and 18.12.2023 and a direction may be given to the authority concerned to consider the same and make the

necessary payments in accordance with law. 3. Learned counsel appearing on behalf of the

respondents has stated that he has no objection if a direction is given to the concerned authority to consider the representation made by the petitioner strictly in accordance with law.

4. Having regard to the above made submissions, the

present CWJC is disposed of directing the Respondent No. 2 herein to consider the representations made by the petitioner as expeditiously as possible preferably within a period of eight weeks from the date of receipt of a copy of this order. In case the claim of the petitioner is found to be genuine, the Respondent No. 2 shall take necessary steps for making the payment of the amount due to the petitioner. In case the authority concerned rejects the claim of the petitioner, he shall pass a reasoned order, giving reasons for the same.

5. It is needless to mention that before passing any orders, the petitioner shall be given an opportunity of hearing.

Patria High Court CW3C No. 2765 of 2024(2) dt 19-04-2024 3/3

Any order passed shall be communicated to the petitioner.

6. With the above directions, the present CWJC is disposed of.

(A. Abhishek Reddy, J)

Bhardwaj/-

111	- 1	- 1	- (1)

ग्रामीण कार्य विभाग बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2024-25/490 - 2693 2130 प्रेषक,

पटना / दिनांक:-27/09/2029

मनोज कुमार, भाठआविकतेव अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में

अधीक्षण अभियंता ग्रामीण कार्य विभाग. कार्य अंचल-मधेपुरा।

विषय : NABARD योजनान्तर्गत Construction for the following project with reference to Construction of road from T02 (Tulniyahi) to Khap tophir tak with 5 years maintenance.में जी०एस०टी० दाया की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-सुपौल का पत्रांक-86 अनु0, दिनांक-15.01.2024

उपर्युक्त विषयक प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि का महाशय, दावा की जॉच हेतु संवेदक द्वारा अभिलेख समर्पित किया गया है जिसके आघार पर विभागीय GST परामर्शी फर्न M/s SKKSS & Co. द्वारा उक्त दावो की जाँच की गई तथा राशि क्त 3,08,989 / – मात्र दाये 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।

अनु०- यथोक्त।

विश्वासभाजन पदाधिकारी–सह–सचिव, ब्राडा

पटना / दिनांक:-27/09/2027 ज्ञापाक-RWD/GST CLAIM/2024-25/490 2693 प्रतिलिपि:-कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल-सुपौल को सूच्यार्थी

> अपर मुख्य कार्यपालक पदाधिकारी—सह—सचिव, ब्राडा

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विमाग द्वारा गठित समिति की दिनांक - 120014... को आहूत बैठक की कार्यवाही

NABARD योजनान्तर्गत Construction for the following project with विषय :-reference to Construction of road from T02 (Tulniyahi) to Khap tophir tak with 5 years maintenance. एकरारनामा संख्या 06 F2/2017-18 में जी एस टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, सुपौल का पत्रांक 66 अनु० दिनांक 15.01.2024

ं उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, सुपौल द्वारा विषयांकित पथ में 💗 7,34,919/- 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 विमागीय जी.एस.टी. Consultant M/s SKKSS & Co. हारा दावे की जाँच की गई तथा 😿 3,08,989/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 06 F2/2017-18 विषयांकित कार्य Construction of road from T02 (Tulniyahi) to Khap tophir tak with 5 years maintenance के लिए दावे की राशि रू. 3,08,989/- रुपये मात्र संवेदक आस्था और सौम्या कन्स्ट्रक्शन को भुगतान की अनुशंसा की जाती है।

(Taxation)

Name of Agency :	Astha & Saumya Construction	
Name of Project :	Construction of road from TO2 (Tulniyahi) to Khap tophir tak with 5 years maintenance	
Agreement No. :	06 62/2017-18	
Agreement Date :	14-06-2017	
Scheme	MABARD	
Name of Division :	pardns	
Name of Grote :	Madhepura	
Package no./Tender tb/ Block:	Maraura	
Date of Start of Project :	14-06-2017	
Date of Completion of Project:	13-46-201R	
	Index/Ch	Page no.
SI. no.	Description	266 - 471
-	Copy of 631 impact Report	154 - 354
	Copy of GST Claim Computation	214
	Forwarding from Division/Orde	212
	A Chair Beaument	
1	Copy of Carry December 1	202
\$	Copy of Agreement	195-200
٠	Certified topy of BOQ	19
,	Copy of Measurement Bonk, na one	141-150
-	Copy of Rate Analysis	153
	Copy of Payment certificate	151
	Statement showing payment or tax	154
10	Cost declaration for payment of taxes for Parime	五
п	Copy of GSTR 38 : I) June, 2018	151
ST.	ii) November, 2018	
M		

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

SKKSS & CO

09.09.2024

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 Astha & Saumya Construction vide agreement number 06 F2/2017-18

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Supaul, RWD letter no. 66 dated 15.01.2024.

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.

Agreement No.	Name of Project	GST Impact in Rupees (Construction)	GST Impact in Rupees (Maintenance)
06 F2/2017-18	Construction of road from T02 (Tulniyahi) to Khap tophir tak with 5 years maintenance	3,08,989/ (ANNEXURE- I)	0.00

We are therefore pleased to make our submission of GST Impact Report of M/s. Astha & Saumya Construction for the following project with reference to Construction of road from T02 (Tulniyahi) to Khap tophir tak with 5 years maintenance.



KKSS & Co

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With this letter, we would like to draw your attention towards the following facts: -

- That the above impact is determined considering Work Order Value inclusive of Excise Duty & VAT, Entry Tax (as applicable) and all other applicable taxes in force as on 30.06.2017.
- The impact being given is for RA Bill 02 of Construction. GST impact in later RA bills
 have to be verified and audited on submission of bill by M/s. Astha & Saumya
 Construction.

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 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 for proper analysis and needful action from our end.

3) That the above GST impact has been prepared (as a reference) based on the guidelines given by different governmental organization such as CPWD in the circular dated 09.03.2020 has laid down principles for computing the GST compensation by eliminating previous erstwhile taxes and adding current taxes in the work order value. The same principle has also been taken up in other governmental department of other states like in the case of Maharashtra, CIDCO vide their letter no. CIDCO/SE(HQ)/EE(NM)/CIR/2018/29 dated 22.11.2018, issued the guidelines for works contract which were ongoing as on 01.07.2017 and their treatment with taxes after enactment of GST.



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JKKSS & Co

- 4) Likewise, the Government of Odisha and Telangana, Bihar through RCD, NRRDA and MORTH issued the advisory/circulars in respect of the modus of calculation of GST impact to be included in the work order, if any.
- The Hon'ble High Court, Patna has also ruled in the favor of the contractor seeking GST Impact for ongoing contracts as on 01.07.2017.
- 6) That the impact report is calculated on analysing data and verification of records and not on an ad-hoc percentage basis, as arriving a flat percentage will be squarely wrong for giving impact as all cases have different figures of data, applicability of taxes and the modus adopted by respective contractor to pay VAT taxes and currently GST and corresponding purchase pattern of inputs required for project at differential prices. The GST impact is only payable on the net tax liability increased on account of implementation of GST. This requires careful investigation of all data and records, so as to arrive at the net increase in tax liability due to new tax structure.
- 7) We have gone through the submission made by the Contractor-claimant, and have observed that the contractor has been awarded the contract for construction on 14-06-2017, wherein taxes such as VAT and Excise duty was leviable and has been accordingly considered at the time of preparation of estimates for which agreement has been signed between the contractor-claimant and the department.

From the rate analysis enclosed it has been observed that taxes namely VAT and Excise duty has been considered in the material component only, and VAT @ 4% has been considered in overhead component based on the RCD SOR Guidelines.

Now with effect from 01.07.2017, GST was introduced and the said contract was ongoing as on 01.07.2017. Now due to introduction of GST, the taxation structure of works contract underwent a significant change, wherein tax which was previously levied on material component only, now with the introduction of GST, the GST @

DARIYAPUR GOLA ROAD, NALA ROAD, PATNA - 800004



Tel: +91 9263374200

12% has become leviable on the entire value of supply, the payment of which is being made after 01.07.2017.

Hence, the contractor-claimant has raised GST claim of Rs.7,34,919, due to such change in taxation structure which has resulted in increase of tax burden on the contractor-claimant.

8) That the GST Impact calculation is made on the following premise:

- a) That the above work is Construction of road from T02 (Tulniyahi) to Khap tophir tak with 5 years maintenance.
- 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 (vi): 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. provided to the Central Government, State Government, Union Territory or a local authority by way of construction, erection, commissioning installation, completion, fitting out, repair, maintenance, renovation or alteration of - (a) civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;
- e) The above calculation has been done considering total impact arising on account of changes in rate awarded at the time of tender.
- 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.



DARIYAPUR GOLA ROAD, NALA ROAD, PATNA - 800004



KKSS & Co

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- 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.
- f) The effect of anti-profiteering as per sec 171 of GST Act has not been computed and the same has not been passed on to BRRDA, RWD.
- 9) 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.
- 10) That the GST claim amount submitted for approval by the Contractor was Rs. 7,34,919/-, while as per our calculation the GST claim amount shall be Rs. 3,08,989/--which result in savings of Rs. 4,25,930/-.
- 11) 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 mis-represented and which has a material effect on the above GST Claim amount, then the GST claim amount shall be void ab initio.



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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.

Enclosed: -

1. GST claim computation

विहार सरकार ग्रामीण कार्य विभाग

सी0डब्लू0जे0सी0 संख्या-2765/2024 M/S Aastha and Saumya Construction Through its Partner Sunil Kumar बनाम बनाम बिहार राज्य एवं अन्य मामले में माननीय उच्च न्यायालय, पटना द्वारा दिनांक 19.04.2024 को पारित न्यायादेश के आलोक में याचिकाकर्त्ता द्वारा दिनांक 18.07.2024 को समर्पित अभ्यावेदन के सापेक्ष सुनवाई के संबंध में।

03.09.2024

आदेश

संवेदक आस्था एण्ड सौम्या कन्स0 के पार्टनर सुनील कुमार, पता— ग्राम+पो0-भैरवार, जिला—बेगूसराय, कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, सुपौल एवं Finance Manager (Taxation), BRRDA पटना उपस्थित।

प्रस्तुत मामले में दिनांक 13.08.2024 को की गयी सुनवाई में पारित आदेश के तहत कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, सुपौल के पत्रांक 66 दिनांक 15.01.2024 द्वारा Finance Manager (Taxation), BRRDA पटना को GST Claim की राशि के Approval के लिए भेजे गये प्रस्ताव पर दिनांक 30.05.2024 तक नियमानुसार की गयी कार्रवाई का प्रतिवेदन उपलब्ध कराने हेतु निदेश दिया गया था।

जन्त मामले में Finance Manager (Taxation), BRRDA पटना द्वारा बताया गया कि कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, सुपौल के पत्रांक 66 दिनांक 15.01.2024 एवं पत्रांक 3776 दिनांक 30.05.2024 के माध्यम से संवेदक M/S Aastha and Saumya Construction का GST Claim के रूप में पथ T02 Khap Tophir Tak में राशि 7,34,918 / – के भुगतान हेतु दावा भेजा गया तथा उक्त दावे के अभिलेख को GST परामर्शी के कार्यालय में जॉच हेतु दिनांक 31.05.2024 को समर्पित किया गया।

GST परामर्शी द्वारा उक्त दावों के निष्पादन हेतु दिनांक 24.06.2024 को Email के माध्यम से कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, सुपौल को 1. Copy of Agreement 2. Annexure अभिलेख संलग्न नहीं होने की सूचना दी गई एवं उक्त अभिलेखों को उपलब्ध कराने का अनुरोध किया गया है।

उक्त मामले में कार्यपालक अभियंता, ग्रामीण कार्य विमाग, कार्य प्रमंडल, सुपौल द्वारा बताया गया कि संवेदक के GST Claim की राशि से संबंधित एकरारनामा की प्रति कार्यालय में उपलब्ध नहीं रहने (गुम हो जाने) के कारण दिनांक 22.08.2024 को S.D.E.N 1350/24 दिनांक 22.08.2024 द्वारा सनहा (Information Case) स्थानीय थाना में दर्ज करा दिया गया है। GST Claim की राशि से संबंधित अन्य अभिलेख के रूप में यथा Certified copy of BOQ, Certified copy of GST Claim reimbursement, Certified copy of Claim of construction & CD Work, Certified copy of Detail of VAT/Excise Compnent पुनः Email के माध्यम से Finance Manager (Taxation), BRRDA पटना को उपलब्ध कराया गया है।

Finance Manager (Taxation), BRRDA पटना को निदेश दिया जाता है कि कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, सुपौल द्वारा उपलब्ध कराये गये अभिलेखों की जॉच कर संवेदक के GST Claim की राशि का नियमानुसार निष्पादन करें।

कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, सुपौल द्वारा उपस्थित हाकर अपने पत्रांक 1173 अनु0 दिनांक 03.09.2024 द्वारा उपलब्ध कराये ग्रये प्रतिवेदन के आधार पर इन्हें निदेश दिया जाता है कि संदर्भित मामले में दिनांक 13.08.2024 को की गयी सुनवाई में दिये गये निदेश का अक्षरशः अनुपालन कर अनुपालन प्रतिवेदन उपलब्ध कराना सुनिश्चित किया जाय।

तदनुसार उक्त मामले की अगली सुनवाई दिनांक 24.09.2024 को अपराह्न 4.00 बजे निर्धारित की जाती है।

इससे संबंधित पक्षों को संसूचित किया जाय।

(दीपक कुमार सिंह) अपर मुख्य सचिव

निबंधित

ज्ञापांकः—14/अ0प्र0—02—38/2024 52.02 /पटना, दिनांक भी पि. पटना, दिनांक भी पटिना प्रतिलिपि:— संवेदक आस्था एण्ड सौम्या कन्स० के पार्टनर सुनील कुमार, पता—ग्राम+पो0—भैरवार, जिला—बंगूसराय, बिहार, पिन कोड— 851129 को सूचनार्थ प्रेषित।

(इपतेखार अहमद) सरकार के उप सचिव

ज्ञापांक-14/अं०प्र०-०२-३८/२०२४ ५२-०२ /पटना.

/पटना, दिनांक-अ1912-प

प्रतिलिपि— नोडल पदाधिकरी, नाबार्ड, ग्रामीण कार्य विभाग, पटना / कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, सुपौल / Finance Manager (Taxation), BRRDA, ग्रामीण कार्य विभाग, बिहार, पटना को सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित।

सरकार के उप सचिव

ज्ञापांक-14/अ0प्र0-02-38/2024 52-02 /पटना, दिनांक-91912-9 प्रतिलिपि- सचिव के प्रधान आप्त सचिव, ग्रामीण कार्य विभाग, बिहार, पटना एवं अभियंता प्रमुख के निजी सहायक, ग्रामीण कार्य विभाग, बिहार, पटना को सादर सूचनार्थ प्रेषित।

सरकार के उँव सचिव

ज्ञापांक-14/अ0प्र0-02-38/2024 52-02

/पटना, दिनांक-6919124

प्रतिलिपि— आई0टी0 मैनेजर, ग्रामीण कार्य विभाग, पटना को सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित।

सरकार के उप सचिव