बिहार BIHAR
27 Feb 2024
मधुबनी

AV 913038
मदन मोहन झा
मु० बि० मधुबनी
ला० नं०-11/77

Supplementary Agreement of original Agreement No- 48MBD/2020-21 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 M/S Maa Construction, At-Kashipur, Ward No-05, Near West of Tirhut Academy, Samastipur-848101 (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. Dhansu Chowk to Jagatpur road, 2.Rahika Madsuda to Dahiwat Road, & 3. Lakhanpatti to Chouri 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. 13,20,475.00 (Rupees Thirteen lakhs twenty thousand four hundred seventy five) only

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

M/s Maa Construction
Partner

Executive Engineer
R.W.D. Works Division
Madhubani

NOW THIS AGREEMENT WITHNESSETH 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 partied 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 .....

M/s Maa Construction
Ramesh Kumar
Partner

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

11/7/24

Executive Engineer
R.W.D. Works Division
Madhubani
11/7/24

अधीक्षण अभियंता का कार्यालय
ग्रामीण कार्य विभाग, कार्य अंचल, दरभंगा।

पत्रांकः–809-814/दरभंगा। दिनांकः– 15.3.24

प्रेषक,

ई0 दीप नारायण प्रसाद,
अधीक्षण अभियंता।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग
कार्य अंचल, मधुबनी।

विषयः– **MR-3054** योजनान्तर्गत में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंगः– विभागीय GST समिति की अनुशंसा, विभागीय पत्रांक–742 अनु0, दिनांक–05.03.2024

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र मे अंकित मामला कार्य प्रमंडल, मधुबनी से संबंधित है, जो वर्तमान में आपके क्षेत्राधीन है।

अतः प्रासंगिक पत्र, इस पत्र के साथ संलग्न कर आपके आवश्यक कार्रवाई हेतु प्रेषित की जा रही है।

अनु0–यथोक्त।

विश्वासभाजन,

15/03/24

(ई0 दीपनारायण प्रसाद)
अधीक्षण अभियन्ता,
ग्रामीण कार्य विभाग, कार्य अंचल, दरभंगा।
15-3-24

M/s Maa Construction
Ramesh Kumar
Partner

11/7/24

11/7/2024
Executive Engineer
R.W.D. Works Division
Madhubani
11/7/24

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांकः– RWD Claim/23-24/156 742 पटना/दिनांकः–05/03/2024

प्रेषक,

उज्ज्वल कुमार सिंह, भा0प्र0से0
अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ग्राडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल–दरभंगा।

विषय : MR 3054 योजनान्तर्गत 1. Dhansu Chowk to Jagatpur 2. Rahika Madsuda to Dahiwat Road 3. Lakhnpatti to Chouri में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग– कार्य प्रमण्डल–मधुबनी का पत्रांक–1112 अनु0, दिनांक–07.07.2023.

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 दावो की जाँच की गई तथा ₹ 13,20,475/– 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, ग्राडा

ज्ञापांक– RWD Claim/23-24/156 742 पटना/दिनांकः 05/03/2024

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

अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ग्राडा

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M/s Maa Construction
Ramesh Kumar
Partner

11/7/24

11/7/2024
Executive Engineer
R.W.D. Works Division
Madhubani

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की दिनांक – 01.03.24 ... को आहूत बैठक की कार्यवाही

विषय :– **3054 M/R योजनान्तर्गत Construction of Road from 1. Dhansu Chowk to Jagatpur 2. Rahika Madsuda to Dahiwat road 3. Lakhnpatti to Chouri (Package number: - MR-N/2020-21 Madhubani/08) एकरारनामा संख्या 48/MBD/2020-21 में जी.एस.टी. दावा की स्वीकृति के संबंध में।**

प्रसंग :– कार्य प्रमंडल, मधुबनी का पत्रांक 1112 अनु० दिनांक 07.07.2023

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, मधुबनी द्वारा विषयांकित पथ में रु० 15,12,779 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. 13,20,475/- मात्र की राशि के दावे के योग्य पाया गया है।

तद्आलोक में एकरारनामा 48/MBD/2020-21 विषयांकित कार्य Construction of Road from 1. Dhansu Chowk to Jagatpur 2. Rahika Madsuda to Dahiwat road 3. Lakhnpatti to Chouri (Package number: - MR-N/2020-21 Madhubani/08) के लिए दावे की राशि रु. 13,20,475/– रुपये मात्र संवेदक मां कंस्ट्रक्शन को भुगतान की अनुशंसा की जाती है।

SKKSS & Co. PATNA

Shweta Singh 01.03.24
विभागीय GST Consultant

01.03.24
वित्त प्रबंधक (Taxation)

Prabhat Kumar 01.03.24
वित्त प्रबंधक

01/3/24
GST नोडल पदाधिकारी

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M/s Maa Construction
Ravitesh Kumar
Partner

11/3/2024

11/3/2024
Executive Engineer
R.W.D. Works Division
Madhubani

SKKSS & Co

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

22.02.2024

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 Maa Construction vide Agreement No. 48 /MBD/2021-22.

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. 1112 dated 07.07.2023

Respected Sir,

We are appointed to recommend payment of GST Impact by analysing claim of contractors as per Scope of Work.

GST Impact Summary		
Agreement No.	Type of Supply	GST Impact (in ₹)
48/MBD/2021-22	Construction of Road from Dhansu Chowk to Jagatpur, (Package number-: MR-N/2020-21 Madhubani/08)	2,64,394

SKKSS & Co. Chartered Accountants PATNA

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

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M/s Maa Construction
Ramesh Kumar
Partner

11/7/24

Executive Engineer
R.W.D. Works Division
Madhubani
11/7/24

SKKSS & Co

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

48/MBD/2021-22	Construction of Road from Rahika Madsuda to Dahiwat road (Package number-: MR-N/2020-21 Madhubani/08)	4,50,209
48/MBD/2021-22	Construction of Road from Lakhnpatti to Chouri (Package number-:MR-N/2020-21 Madhubani/08)	6,05,872

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

a) That the above works are –

i. Construction of Road from from Dhansu Chowk to Jagatpur.

ii. Construction of Road from Rahika Madsuda to Dahiwat road.

iii. Construction of Road from Lakhnpatti to Chouri.

b) 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 18/07/2022 GST@18% is payable.

c) The GST Claim as per the contractor is **Rs.15,12,779/-** While as per our calculation GST Impact is **Rs. 13,20,475/-** thus generating savings of **Rs.1,92,304/-**

SKKSS & Co. PATNA Chartered Accountants

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M/s Maa Construction
Ramesh Kumar
Partner

4/7/24

Executive Engineer
R.W.D. Works Division
Madhubani
4/7/24

SKKSS & Co

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

d) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment.

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

SKKSS & Co. CA PATNA Chartered Accountants

Authorized Signatory
Enclosed: -

1) *GST claim computation*

DARIYAPUR GOLA ROAD,

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M/s Maa Construction
Ramesh Kumar
Partner

11/7/24

11/7/2024
Executive Engineer
R. W. D. Works Division
Gopalganj

M/s Maa Construction

Agreement No. : 48/MBD/2021-22

Construction of road from Dhansu Chowk To Jagatpur (Package number :- MR-N/2020-21 Madhubani/08)

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) [Note 1]	GST paid as per GSTR 3B (C)	Actual GST to be Paid (D = (A - B) x 18%	Claim (E = (C or D, which is lower) - B)
1	1	13.08.2022	57,04,582	6,05,796	3,70,190	9,17,781	2,64,394

Computation of Embedded taxes [Note 1]

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA 01) (Pg-129)	50,60,956	
GST @ 12%	6,07,315	10.619%
LWC @ 1%	50,610	
Seigniorage Fees	-	
Work Done Value Including taxes, cess & S.Fees	57,18,880	
Work done value after 0.25 % below	57,04,582	
Payment made as per RA 01 (Pg-129)	57,04,582	
Embedded tax @ 10.619%	6,05,796	

Note-2

GSTR-3B MONTHLY BREAKUP (August 22)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT Madhubani (RA-1) (Pg-184)	* 48,34,392	4,35,095	4,35,095	8,70,190
RURAL WORKS DEPARTMENT Madhubani (Others road) (Pg-184)	1,93,10,238	17,37,921	17,37,921	34,75,843
Total (Pg-183)	2,41,44,629	21,73,017	21,73,017	43,46,033

Name of Road
Dhansu Chowk to J.

* 48,34,392 = (57,04,582/118 X100)

* 1,93,10,238 = (19,13,754 / 18% X 100)

SKKSS & Co. Chartered Accountants PATNA

M/s Maa Construction
Partner

4/7/24

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11/7/2024
Executive Engineer
R.W.D. Works Division
Madhubani

M/s Maa Construction

Agreement No. : 48/MBD/2021-22

Construction of road from Rahika Madsuda to Dahiwat road (Package number :- MR-N/2020-21 Madhubani/08)

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) [Note 1]	GST paid as per GSTR 3B (C)	Actual GST to be Paid (D = (A - B) x 18%	Claim (E = (C or D, which is lower) - B)
1	1	13.08.2022	97,13,754	10,31,550	14,81,759	15,62,797	5,50,209

Computation of Embedded taxes [Note 1]

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA 01) (Pg-137 of file no-152 A)	86,17,793	
GST @ 12%	10,34,135	10.619%
LWC @ 1%	86,171	
Seigniorage Fees	-	
Work Done Value Including taxes, cess & S.Fees	97,38,099	
Work done value after 0.25 % below	97,13,754	
Payment made as per RA 01 (Pg-137 of file no-152 A)	97,13,754	
Embedded tax @ 10.619%	10,31,550	

Note-2

GSTR-3B MONTHLY BREAKUP (August 22)

Name of Division		Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT Madhubani (RA-1) (Pg-184)	*	82,31,995	7,40,880	7,40,880	14,81,759
RURAL WORKS DEPARTMENT Madhubani (others road) (Pg-185)	**	1,59,12,635	14,32,137	14,32,137	28,64,274
Total (Pg-182)		2,41,44,630	21,73,017	21,73,017	43,46,033

* 82,31,995 = (97,13,754 × 100/118)

** 15912635 = (57,04,582 + 13,072,327) Vide 118

SKKSS & Co. Chartered Accountants

M/s Maa Construction

Ramesh Kuarer

Partner

11/7/24

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11/7/2024

Executive Engineer

R.W.D. Works Division

Madhubani

M/s Maa Construction

Agreement No. : 48/MBD/2021-22

Construction of road from Lakhnpatti To Chouri (Package number :- MR-N/2020-21 Madhubani/08)

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) [Note 1]	GST paid as per GSTR 3B (C)	Actual GST to be Paid (D = (A - B) x 18%	Claim (E = (C or D, which is lower) - B)
1	1	13.08.2022	1,30,72,327	13,88,212	19,94,084	21,03,141	6,05,872

Computation of Embedded taxes [Note 1]

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA 01) (Pg-142 of file No. 156(B))	1,15,97,425	
GST @ 12%	13,91,691	10.619%
LWC @ 1%	1,15,974	
Seigniorage Fees	-	
Work Done Value Including taxes, cess & S.Fees	1,31,05,090	
Work done value after 0.25 % below	1,30,72,327	
Payment made as per RA 01 (Pg-142 of file No. 156(B))	1,30,72,327	
Embedded tax @ 10.619%	13,88,212	

Note-2

GSTR-3B MONTHLY BREAKUP (August 22)

Name of Division	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT Madhubani (RA-1) (Pg-184)	* 1,10,78,243	9,97,042	9,97,042	19,94,084
RURAL WORKS DEPARTMENT Madhubani (Others road) (**)	** 1,30,66,387	11,75,975	11,75,975	23,51,950
Total	2,41,44,630	21,73,017	21,73,017	43,46,033

* 1,10,78,243.00 = (130,72,327 x 100/118)

** 1,30,66,387.00 = (57,43,582 + 57,13,754) x 100/118

SKKSS & Co. Chartered Accountants PATNA

M/s Maa Construction

Ramesh Kumar

Partner

11/7/2022

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Executive Engineer

R.W.D. Works Division

Madhubani