

# Yojana Under MMGSY (SC)

Sanjay Kumar,  
Add- Satisthan ward no. 21  
PO- Masaurhi, Patna pin code- 804452



original copy

09/04/25  
Executive Engineer  
R.W.D. Works Div. Masaurhi  
09/4/25

## Supplementary GST Claim Agreement Construction & Five Years Maintenance of road from L022 to Bandarachak in Masaurhi Block (Tender ID-69365) Under MMGSY(SC)

Agreement No.- SBD 57/SBD/2018-19.

Accepted Rate:- 10% Below  
5077140 + 158077 = 5235217

Agreement Value:- 5235217

Start Date:- 22/11/2018

Intended Date of Completion:- 21/11/2019

Executive Engineer  
Rural Works Department,  
Work Division, Masaurhi

09/04/25

09/04/25  
Executive Engineer  
R.W.D. Works Div. Masaurhi  
09/4/25

Sanjay Kumar

## Supplementary Agreement

*Sanjay*  
09/04/25

*09/04/25*  
**Executive Engineer**  
R.W.D. Works Div. Masaurhi  
*09/04/25*

Sanjay Kumar



भारतीय गैर न्यायिक INDIA NON JUDICIAL

एक हजार रुपये

रु.1000

ONE THOUSAND RUPEES

Rs.1000

बिहार BIHAR

99983 रु. 2  
जिसका नाम एवं पता  
आता गंगा नगर  
मुजफ्फरगढ़, मुजफ्फरगढ़ जिला  
म. सं. 5/79, सारन निबंधन कार्यालय, पटना।  
AZ 827988

This Supplementary Agreement made the day ..... between Executive Engineer, R.W.D. Work Division, Masaurhi (hereinafter called "The employer (First Part) and Sanjay Kumar, Add- Sati Asthan, Ward-21, PO+PS- Masaurhi, Dist- Patna Herein after the contractor of the contractor of the other part)

Where the employer is desirous that the contractor execute Construction & Five Years Maintenance of L022 to Bandarchak in Masaurhi Block Under MMGSY(SC) (herein after called the work and the employer has accepted the bid by the contractor for rupees 50,77,140=00. ( Rs Fifty Lakh, Seventy Seven Thousand One Hundred & Forty Rupees only) rupees with is substituted with 52,35,217 (Fifty Two Lakh Thirty Five Thousand Two Hundred & Seventeen Only) as per the sanctioned revised GST Claim. Sanctioned by Additional Secretary-cum-ACEO, BRRDA Patna, Letter no. RWD/GST CLAIM/2024-25/835 -1040 we Patna dated 17-03-2025

NOW THIS SUPPLEMENTARY AGREEMENT WITNESSETH AS FOLLOW:-

1. In this supplementary Agreement, work and expression shall have the same Meaning as are respectively assigned to them in the conditions of contract hereinafter referred to and they shall be deemed to from and be read and construed as part of this Supplementary Agreement.

09/04/25

03/04/25  
Executive Engineer  
R.W.D. Works Div. Masaurhi  
09/04/25

Sanjay Kumar

2. In consideration of the payment to be made by the Employer to the Contractor as hereinafter mentioned, the contractor hereby covenants with the Employer to all aspects with the provisions of the contract.
3. The Employer hereby covenants to pay the contractor in consideration of the Executive and completion of the works and the remedying the defects wherein contract price or such other sum as may become payable under the provision of the contract as the time and in the manner prescribed by the Contract.

In witness whereof the parties thereto have caused this Supplementary 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 Employee

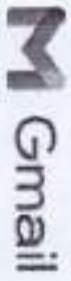
\_\_\_\_\_

Binding Signature of Contractor

Sanjay Kumar

09/04/25  
Executive Engineer  
B. V. K. Works Div. Masaurhi  
09/04/25





RWD Masaurhi <ee.masaurhi.rwd@gmail.com>

## FD Verification of Sanjay Kumar

2 messages

RWD Masaurhi <ee.masaurhi.rwd@gmail.com>

To: sbi.04708@sbi.co.in

Tue, Apr 8, 2025 at 5:04 PM

Dear Sir

Please See the Attachment  
RWD Masaurhi

### 5 attachments

- 📎 Lt-513, Dt-07-04-2025, Sanjay Kumar, FD No-3837.pdf  
600K
- 📎 Lt-515, Dt-07-04-2025, Sanjay Kumar, FD No-0728.pdf  
950K
- 📎 Lt-516, Dt-07-04-2025, Sanjay Kumar FD-10205,.pdf  
1041K
- 📎 Lt-514, Dt-07-04-2025, Sanjay Kumar, FD No-3413.pdf  
909K
- 📎 Lt-512, Dt-07-04-2025, Sanjay Kumar, FD No-6588.pdf  
1016K

SBI MASAUH(04708) <sbi.04708@sbi.co.in>  
To: RWD Masaurhi <ee.masaurhi.rwd@gmail.com>

Tue, Apr 8, 2025 at 6:15 PM

Dear Sir,

We confirm that the said STDR issued in the name of Mr Sanjay Kumar are genuine in nature and best of Knowledge.

With regards,

Chief Manager

52/10/25  
Executive Engineer  
RWD Works Div. Masaurhi  
52/10/25

कार्यपालक अभियंता का कार्यालय  
ग्रामीण कार्य विभाग, कार्य प्रमण्डल, मसौड़ी।

Email ID- ee.masaurhi.rwd@gmail.com

Mobile No.-8986915076

/मसौड़ी, दिनांक 07/04/25

पत्रांक 516 (अनु०)

प्रेषक,

ई० राकेश कुमार  
कार्यपालक अभियंता,  
ग्रामीण कार्य विभाग,  
कार्य प्रमण्डल, मसौड़ी।

सेवा में,

Branch Manager,  
State Bank of India  
Masaurhi.

विषय:- FD का सत्यापन करने के संबंध में।

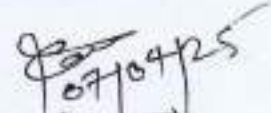
महाराय,

उपर्युक्त विषय से संबंध में कहना है कि श्री संजय कुमार द्वारा दिये बैंक गारंटी/सावधि (BG/FD) आदि जो अधोहस्ताक्षरी के पदनाम से प्रतिष्ठित है, का सत्यापन कर शीघ्रताशीघ्र अधोहस्ताक्षरी को लौटाने की कृपा की जा ताकि ससमय एकरारनामा का निष्पादन किया जा सके। विवरण निम्नवत् है।


Sl. No	FD Details	Date of Issue	Date of Maturity	Amount	Remarks
1	A/C No- 00000043983010205	07.04.2025	25.06.2026	Rs. 4,000/-	Mr. Sanjay Kumar, S/o- Sahendra Singh, At-Satishan Ward No-21, PO+PS- Masaurhi

अनु०:- यथोक्त।

विश्वासभाजन

  
(ई० राकेश कुमार)  
कार्यपालक अभियंता  
ग्रामीण कार्य विभाग, कार्य प्रमण्डल, मसौड़ी  
07/04/25

  
09/04/25

  
Executive Engineer  
R.W.D. Works Div. Masaurhi  
09/04/25



## STATE BANK OF INDIA



FD Number  
00000043983010205

MASAURIH(04708)

e-Special Term Deposit Advice  
(In lieu of term deposit receipt)  
Date : 07-Apr-2025

Dear Sir/Madam

We have pleasure in confirming details of the following amount held in deposit with us. Please quote the Account Number in all correspondence. Thank you for Banking with us.

Name  
SANJAY KUMAR

Customer Number  
85897327885

Scheme : STD-PUB IND UNI 181D-10YRS

Mode of operation : SINGLE

Maturity Instruction : Auto Renewal

Nominee(s) :

e-TDR/e-STDR Account No.	Tenure	Fixed Rate Interest @	Principal Amt	Value Date	Maturity Date	Maturity Value
00000043983010205	0 Year(s) 0 Month(s) 444 Day(s)	07.25%	INR 4000.00	07/04/2025	25/06/2026	INR 4365.00

## Terms and Conditions for TDR / STDR

- The mode of Operation of the Fixed Deposit account created in INR would be single only and would be generated in the name that would be same as that of the CIF of the user making the request.
- The interest proceeds on the FD will be credited by default to the account from which the FD was funded.
- The maturity proceeds of principal and interest in case of FD will be credited by default to the account from which the FD was funded.
- In case of pre-mature closure, depositor will be able to select the account from where she wishes the pre-mature closure proceeds to be credited.
- Bank will deduct the income tax as per the law applicable and in case no tax is to be deducted, form 15HG has to be submitted by the depositor to the branch just after opening the FD and at the beginning of the Financial Year in the subsequent Financial Years. The facility for online submission of form 15 G/H is also available in the YONO/INB platform (onlinesbi.com) of the bank.
- FD with additional rate of interest for senior citizens will be issued if option for "Senior Citizen" is selected by the customer and age of customer is 60 yrs. or above, on the date of creating the fixed deposit, as per date of birth recorded with the Bank. The minimum days and minimum amount applicable for additional rate of interest for senior citizen will be as per Bank's policy.
- If you choose the Senior Citizen option, then you must ensure that your age as on the date of making the deposit is 60 years or more. If at any time the Bank discovers that you did not qualify for the Senior Citizen benefit, the Bank reserves the right to recover from you any additional amount of interest that the Bank might have paid to you and take any other action as permitted by law.
- In case of joint accounts, the Senior Citizen benefit can be availed only if the first account holder qualifies for this benefit.
- FD will be disposed of according to the Maturity Instruction given at the time of opening the deposit. In case of auto renewal, the deposit will be renewed for the same duration for which it was originally kept, at the rate of interest prevailing on the date of renewal for that duration. If auto renewal instructions are given, the instructions will continue to be executed till terminated by the account holder.

Pledge to EE RWD WORKS DIVISION,  
MASAURIH



Executive Engineer

R.W.D. Works Div. Masauri

09/04/25  
09/4/25

**कार्यपालक अभियन्ता का कार्यालय,  
ग्रामीण कार्य विभाग, कार्य प्रमण्डल, मसौढ़ी।**

पत्रांक- 519 (अनु०) / मसौढ़ी, दिनांक 07/04/25

प्रेषक,

ई० राकेश कुमार,  
कार्यपालक अभियन्ता  
ग्रामीण कार्य विभाग, कार्य प्रमण्डल, मसौढ़ी।

सेवा में,

Sanjay Kumar,  
Moh- Satiashthan, Ward No. 21 Patna,  
Pin Code- 804452

विषय:- MMGSY(SC) योजनान्तर्गत Construction & Five Year Maintenance of Road from L022 to  
Bandarachak in Masaurhi निर्माण कार्य के पूरक-एकरारनामा करने के संबंध में।

महाशय,

उपर्युक्त विषयक संबंध में सूचित करते हुए कहना है कि उक्त योजना में किये गये  
निर्माण कार्य GST दावा की स्वीकृति अधीक्षण अभियन्ता, ग्रामीण कार्य विभाग, कार्य अंचल पटना  
के पत्रांक - 436 दिनांक- 21.03.2025 के द्वारा अनुमोदनोपरांत पूरक-एकरारनामा हेतु प्राप्त  
हुआ है। पूरक एकरारनामा के लिए अग्रधन के रूप में जमा राशि 3,162/- जमा किया जाए।

अतः अनुरोध करना है कि उक्त योजना के अविलम्ब पूर्ण करने हेतु पूरक एकरारनामा  
पूर्ण कर कार्यों को अविलम्ब पूर्ण करने की कार्रवाई की जाए।

कृपया इसे सर्वोच्च प्राथमिकता दी जाय।

अनु०-संश्लेषक।

विश्वासभाजन

07/04/25

कार्यपालक अभियन्ता  
ग्रामीण कार्य विभाग, कार्य प्रमण्डल, मसौढ़ी।

07/04/25

07/04/25

07/04/25  
Executive Engineer  
R.M.D. Blocks Gov. Masaurhi  
07/04/25



**कार्यपालक अभियन्ता का कार्यालय,  
ग्रामीण कार्य विभाग, कार्य प्रमण्डल, मसौड़ी।**

पत्रांक- 519(3778) / मसौड़ी, दिनांक 07/04/25

प्रेषक,

ई० राकेश कुमार,  
कार्यपालक अभियन्ता  
ग्रामीण कार्य विभाग, कार्य प्रमण्डल, मसौड़ी।

सेवा में,

Sanjay Kumar,  
Moh- Satiashthan, Ward No. 21 Patna,  
Pin Code- 804452

विषय- MMGSY(SC) योजनान्तर्गत Construction & Five Year Maintenance of Road from L022 to  
Bandarachak in Masaurhi निर्माण कार्य के पूरक-एकरारनामा करने के संबंध में।

महाशय,

उपर्युक्त विषयक संबंध में सूचित करते हुए कहना है कि उक्त योजना में किये गये  
निर्माण कार्य GST दावा की स्वीकृति अधीक्षण अभियन्ता, ग्रामीण कार्य विभाग, कार्य अंचल पटना  
के पत्रांक - 436 दिनांक- 21.03.2025 के द्वारा अनुमोदनोपरांत पूरक-एकरारनामा हेतु प्राप्त  
हुआ है। पूरक एकरारनामा के लिए अग्रधन के रूप में जमा राशि 3,162/- जमा किया जाए।

अतः अनुरोध करना है कि उक्त योजना के अविलम्ब पूर्ण करने हेतु पूरक एकरारनामा  
पूर्ण कर कार्यों को अविलम्ब पूर्ण करने की कार्यवाही की जाए।  
कृपया इसे सर्वोच्च प्राथमिकता दी जाय।

अनु०-यशोका।

विश्वासभाजन

09/04/25  
कार्यपालक अभियन्ता  
ग्रामीण कार्य विभाग, कार्य प्रमण्डल, मसौड़ी।  
04/4/25

09/04/25

Executive Engineer  
R.W.D. Works Div. Masaurhi  
09/4/25

**कार्यपालक अभियन्ता का कार्यालय,  
ग्रामीण कार्य विभाग, कार्य प्रमण्डल, मसौड़ी।**

पत्रांक- 519(3178) / मसौड़ी, दिनांक 07/04/25

प्रेषक,

ई0 राकेश कुमार,  
कार्यपालक अभियन्ता  
ग्रामीण कार्य विभाग, कार्य प्रमण्डल, मसौड़ी।

सेवा में,

Sanjay Kumar,  
Moh- Satiashthan, Ward No. 21 Patna,  
Pin Code- 804452

विषय:- MMGSY(SC) योजनान्तर्गत Construction & Five Year Maintenance of Road from L022 to  
Bandarachak in Masaurhi निर्माण कार्य के पूरक-एकरासनामा करने के संबंध में।

महाशय,

उपर्युक्त विषयक संबंध में सूचित करते हुए कहना है कि उक्त योजना में किये गये निर्माण कार्य GST दावा की स्वीकृति अधीक्षण अभियंता, ग्रामीण कार्य विभाग, कार्य अंचल पटना के पत्रांक - 436 दिनांक- 21.03.2025 के द्वारा अनुमोदनोपरांत पूरक-एकरासनामा हेतु प्राप्त हुआ है। पूरक एकरासनामा के लिए अग्रधन के रूप में जमा राशि 3,162/- जमा किया जाए। अतः अनुरोध करना है कि उक्त योजना के अविलम्ब पूर्ण करने हेतु पूरक एकरासनामा पूर्ण कर कार्य को अविलम्ब पूर्ण करने की कार्रवाई की जाए। कृपया इसे सर्वोच्च प्राथमिकता दी जाय।

अनु०-यथोक्त।

विश्वासभाजन

04/04/25  
कार्यपालक अभियन्ता  
ग्रामीण कार्य विभाग, कार्य प्रमण्डल, मसौड़ी।  
04/04/25

09/04/25

**Executive Engineer**

R.W.D. Works Div. Masaurhi

09/04/25



**कार्यपालक अभियन्ता का कार्यालय,  
ग्रामीण कार्य विभाग, कार्य प्रमण्डल, मसौड़ी।**

पत्रांक- 519(3778) / मसौड़ी, दिनांक 07/04/25

प्रेषक,

ई० राकेश कुमार,  
कार्यपालक अभियन्ता  
ग्रामीण कार्य विभाग, कार्य प्रमण्डल, मसौड़ी।

सेवा में,

Sanjay Kumar,  
Moh- Satiashthan, Ward No. 21 Patna,  
Pin Code- 804452

विषय- MMGSY(SC) योजनान्तर्गत Construction & Five Year Maintenance of Road from L022 to  
Bandarachak in Masaurhi निर्माण कार्य के पूरक-एकरारनामा करने के संबंध में।

महाराज,

उपर्युक्त विषयक संबंध में सूचित करते हुए कहना है कि उक्त योजना में किये गये  
निर्माण कार्य GST दावा की स्वीकृति अधीक्षण अभियन्ता, ग्रामीण कार्य विभाग, कार्य अंचल पटना  
के पत्रांक - 436 दिनांक- 21.03.2025 के द्वारा अनुमोदनोपरांत पूरक-एकरारनामा हेतु प्राप्त  
हुआ है। पूरक एकरारनामा के लिए अग्रधन के रूप में जमा राशि 3,162/- जमा किया जाए।  
अतः अनुरोध करना है कि उक्त योजना के अविलम्ब पूर्ण करने हेतु पूरक एकरारनामा  
पूर्ण कर कार्यों को अविलम्ब पूर्ण करने की कार्रवाई की जाए।  
कृपया इसे सर्वोच्च प्राथमिकता दी जाय।

अनुष्ठान-यथोक्त।

विश्वासभाजन

कार्यपालक अभियन्ता  
ग्रामीण कार्य विभाग, कार्य प्रमण्डल, मसौड़ी।

07/04/25  
Executive Engineer  
H.W.D. Works Div. Masaurhi  
07/04/25

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

E-mail ID-patnacirclearwd@gmail.com

Mob.-8986915241

पत्रांक :- 436

पटना/दिनांक :- 21/03/2025

प्रेषक,

ई० संजीव कुमार,  
अधीक्षण अभियंता,  
ग्रामीण कार्य विभाग,  
कार्य अंचल, पटना।

सेवा में,

कार्यपालक अभियंता,  
ग्रामीण कार्य विभाग,  
कार्य प्रमंडल, मसौड़ी।

विषय :- शीर्ष MMGSY (SC) योजनान्तर्गत Construction & Five Year Maintenance of Road from L022 to Bandarachak in Masaurhi Block में जी०एस०टी० दावा की स्वीकृति के संबंध में।

संदर्भ :- अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्रांडा का पत्रांक-RWD/GST Claim/2024-25/836-1040 (अनु०) पटना, दिनांक-17.03.2025

महोदय,

उपर्युक्त विषयांकित कार्य में जी०एस०टी० की राशि की प्रतिपूर्ति जो जॉचोपरांत रु० 1,58,077/- मात्र होती है, के भुगतान हेतु निम्न शर्तों के साथ अनुमति प्रदान की जाती है :-

1. किसी भी परिस्थिति में व्यय की प्रशासनिक स्वीकृति के अनुक्षेत्र सीमा के अंतर्गत रखा जाए।
2. यदि भविष्य में दावा नियमानुकूल नहीं पाया गया तो सम्पूर्ण राशि एक मुस्त संवेदक के अगले विपत्र/अग्रधन से समायोजित कर ली जाय।

विश्वासभाजन

(ई० संजीव कुमार)  
अधीक्षण अभियंता

ग्रामीण कार्य विभाग, कार्य अंचल, पटना

20.3.25

Executive Engineer

R.W.D. Works Div. Masaurhi

09/04/25

Sanjay Kumar



पत्रांक:- RWD/GST CLAIM/2024-25/836-1040(अनु०)

प्रेषक,

उज्ज्वल कुमार सिंह, माओवादी  
अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता  
ग्रामीण कार्य विभाग,  
कार्य अंचल-पटना।

विषय : MMGSY(SC) योजनान्तर्गत Construction and five year Maintenance of road from L022 to Bandarachak in Masaurhi Block में जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-मसौढ़ी का पत्रांक-1694 अनु०, दिनांक-20.12.2023  
महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 2,31,140.62 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 राशि रु 1,58,077/- 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 निम्न शर्तों के साथ अग्रेतर कार्रवाई हेतु प्रेषित की जा रही है:-

- कार्यपालक अभियंता GST Claim के भुगतान के पूर्व यह सुनिश्चित हो लेंगे कि संबंधित योजनान्तर्गत GST Claim का भुगतान पूर्व में न हुआ हो।
- भुगतान से पूर्व State MIS पर भुगतान की राशि को अपलोड कर दिया गया है।
- जिस संवेदक को भुगतान किया जा रहा है, वह कालीसूची में नहीं है।
- संबंधित योजना में ATR लम्बित नहीं है।
- कार्यपालक अभियंता पूर्ण रूप से यह सुनिश्चित कर लेंगे कि GST Claim की अनुशंसित राशि का भुगतान संबंधित संवेदक को संबंधित योजना में ही किया जा रहा है।
- एकरारनामा से अधिक राशि के भुगतान के लिए अतिरिक्त राशि का पूरक एकरारनामा कर लिया गया है।

अनु०- यथोक्त।

विश्वासभाजन

अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा

पटना/दिनांक:- 17.03.2025

ज्ञापक- RWD/GST CLAIM/2024-25/836-1040

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल-मसौढ़ी को सूचनार्थ।

अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा

Sanjay Kumar

09/04/25

Executive Engineer

R.W.D. Works Div. Masaurhi

09/04/25

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की  
दिनांक - 11/01/25 को आहूत बैठक की कार्यवाही

विषय :-MMGSY(SC) योजनागत Construction and Five Years Maintenance of Road  
from L022 to Bandarachak in Masaurhi Block एकरासनामा संख्या 57/SBD/2018-19  
में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, मसौढ़ी का पत्रांक 1694 दिनांक 20.12.2023

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, मसौढ़ी  
द्वारा विषयांकित पथ में रु० 2,31,140.62/- की जी.एस.टी. अंतर राशि का दावा जाँच हेतु सनार्पित  
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. 1,58,077  
/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरासनामा 57/SBD/2018-19 विषयांकित कार्य Construction and Five Years  
Maintenance of Road from L022 to Bandarachak in Masaurhi Block के लिए दावे की  
राशि रु. 1,58,077/- रुपये मात्र संवेदक संजय कुमार की भुगतान की अनुशंसा की जाती है।



विभागीय GST Consultant सहायक वित्त प्रबंधक वित्त प्रबंधक GST नोडल पदाधिकारी

Sanjay Kumar

Sanjay Kumar  
09/04/25

Executive Engineer  
B.W.D. Works Div. Masaurhi  
09/04/25



24.02.2025

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 Sanjay Kumar vide agreement number 57/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, Masaurhi, RWD letter no.1694 dated 20.12.2023.

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 (Annexure-I)	GST Impact in Rupees (Maintenance Part)
57/SBD/2018-19	Construction and Five Years Maintenance of Road from L022 to Bandarachak in Masaurhi Block	1,58,077 (Annexure-I)	-



DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004

Sanjay Kumar  
09/04/25

09/04/25  
Executive Engineer  
R.W.D. Works Div, Masaurhi

Sanjay Kumar

09/4/25

We are therefore pleased to make our submission of GST Impact Report of M/s Sanjay Kumar for the following project with reference to the Construction and Five Years Maintenance of Road from L022 to Bandarachak in Masaurhi Block Under MMGSY(SC).

**Observation on GST claim as submitted by contractor-claimant:**

We have gone through the submission made by the Contractor-claimant, and have observed that the contractor has been awarded the contract for construction and maintenance on 28.11.2018, wherein GST was in force.

From the rate analysis enclosed it has been observed that GST has been considered in the material component only at different applicable rates, and VAT/GST @ 4% has been considered in overhead component based on the RCD SOR Guidelines.

As per the GST law, GST is to be paid on the entire value of contract, however from the rate analysis enclosed it is observed that the GST has been provided only on material component and a provision of 4% has been made in overhead component by the department.

Hence, the contractor-claimant has raised GST claim of Rs. 2,31,140.62/- due to non-provisioning of GST by the department on the entire value of contract, whereas the contractor submits that the GST has been paid on the entire value of contract as executed by him.

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

- 1) The impact being given is from RA Bill 01 to RA Bill 02. GST impact in later RA bills have to be verified and audited on submission of bill by M/s Sanjay Kumar in future period.

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

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004



*[Signature]*  
Executive Engineer

0 H.D. Works Div. Masaurhi

*[Signature]*  
07/11/25

*Sanjay Kumar*



forward all communication with respect to GST for proper analysis and needful action from our end.

- 2) That the above impact has taken into cognizance that any additional benefit that the contractor is being entitled to due to enactment of GST is passed onto Rural Works Department in terms of anti-profiteering clause in the GST law;

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

- a) That the above work is a Construction and Five Years Maintenance of Road from L022 to Bandarachak in Masaurhi Block Under MMGSY(SC).

- b) As per section 15 of the CGST and BGST Act, 2017

(1) The value of a supply of goods or services or both shall be the transaction value, which is the price actually paid or payable for the said supply of goods or services or both where the supplier and the recipient of the supply are not related and the price is the sole consideration for the supply.

(2) The value of supply shall include—

(a) any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this Act, the State Goods and Services Tax Act, the Union Territory Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, if charged separately by the supplier;

(b) any amount that the supplier is liable to pay in relation to such supply but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods or services or both;

(c) incidental expenses, including commission and packing, charged by the supplier to the recipient of a supply and any amount charged for anything done by the supplier in respect of the supply of goods or services or both at the time of, or before delivery of goods or supply of services;

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004



09/04/25  
Executive Engineer  
R.W.D. Works Div. Masaurhi

Sanjay Kumar

09/04/25

- (d) interest or late fee or penalty for delayed payment of any consideration for any supply; and
- (e) subsidies directly linked to the price excluding subsidies provided by the Central Government and State Governments
- c) Further, in the BOQ rates of items has been taken from Road Construction department Schedule of rates (mentioned in BOQ). As per guidelines of RCD SOR, there has been inclusion of 4% in the name of VAT in the overhead component, hence in our calculation also 4% in the name of VAT has been reduced and impact has been considered accordingly.
- d) 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 (iv): 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, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, (a) a road, bridge, tunnel, or terminal for road transportation for use by general public;
- e) 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.
- f) 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.



DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004

Sanjay Kumar

Sanjay Kumar

Executive Engineer

R.W.D. Works Div. Masaurhi

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# ANNEXURE-III

Computation of Embedded Tax in Overhead as per RCD Guideline for work value in which OH @ 10% and CP @ 10% has been considered.

Agreement No: 57/SBD/2018-19

PROJECT NAME: CONSTRUCTION & FIVE YEAR MAINTENANCE OF ROAD FROM L022 TO BANDARACHAK IN MASOURHI BLOCK UNDER MMGSY

Particulars	Amount
Total Work done till date (RA 02) [after 10% below]	46,07,109
Less: Pre-GST work done value	46,07,109
Balance work to be in GST period	46,856
Less: Work value for which rate analysis not found/Incomplete	45,60,253
Work value for which GST impact is calculated	1,25,992
Less: GST added in rate analysis	44,34,262
Work Value without taxes (A)	1,29,153
Less: LWC & Seigniorage @ 3%	43,05,108
Work Value without taxes and LWC & Seigniorage (B)	7,47,168
Less: OH and CP @ 21% (B)/1.21 x 0.21	35,57,941
Work Value without taxes, OH and CP (C)	1,42,318
Embedded Taxes @ 4% on above (C) x 4% (D)	14,232
Contractor Profit on above embedded taxes computed (E)	4,696
LWC & Seigniorage @ 3% on embedded taxes in CP and OH (F)	1,61,246
Total Embedded taxes on OH & CP & LWC & Fees (D + E + F)	

SANJAY KUMAR



09/04/25  
 Executive Engineer  
 R.W.D. Works Div. Masaurhi  
 09/04/25

RECONCILIATION STATEMENT

RA Bill No.	Month	Payments As per Month	Taxable value of payments received from RWD, Masaurhi	Taxable value as per GSTR-3B	CGST as per GSTR-3B for payment received from RWD, Masaurhi	SGST as per GSTR-3B for payment received from RWD, Masaurhi	Tax Paid	TDS Received
1st	03.03.2020	46,07,109.00	46,07,109.00	1,56,98,440.00	2,22,657.44	2,22,657.44	4,45,314.87	1,94,89,417.00
	Total	46,07,109.00	46,07,109.00	1,56,98,440.00	2,22,657.44	2,22,657.44	4,45,314.87	

Note: There is a short payment of tax hence the proportionate tax paid in relation to the payment received against the said RA has been calculated as :  
 Total Tax paid as per GSTR 3B of March 2020/ TDS taxable value x Payment received for the said RA.

Sanjay Kumar



09/04/25  
 Executive Engineer  
 R.W.D. Works Div. Masaurhi  
 09/04/25



(Certified copy)

# Yojana Under MMGSY (SC)

Sanjay Kumar Add- Sati Asthan, Post-  
Masaurhi, Dist- Patna, Pin Code-804452,  
Mob-9835630580,  
Email-sanjaykumar1178@gmail.com  
Pan No.- BEDPK1178M  
GST no.- 10BEDPK1178M12M



Agreement 57 SBD  
18-19

Construction & Five Years Maintenance of Road from  
L022 to Bandarachak in Block Masaurhi Under MMGSY(SC)  
(Tender 69365)

Agreement No.- SBD 57/SBD/2018-19

Accepted Rate:- Below 10%

Agreement Value:- RS - 5077140 = 00

Start Date:- 22-11-2018 (L022)

Intended Date of Completion:- 21-11-2019

(with margin)  
one year

sd -  
Executive Engineer  
Rural Works Department,  
Work Division, Masaurhi

09/04/25  
Executive Engineer  
R.W.D. Works Div. Masaurhi

09/04/25  
Scanned with CamScanner

Sanjay Kumar

Sanjay Kumar



भारतीय गैर न्यायिक INDIA NON JUDICIAL

एक हजार रुपये

रु.1000

ONE THOUSAND RUPEES

Rs.1000

INDIA

बिहार BIHAR

28-11-2018

Agreement

This agreement, made the 28 day of 11 2018

between Executive Engineer, Rural Works Department, Work Division, Masaurhi for BRRDA, 5th Floor, Vishweshwaraiya Bhawan, Jawaharlal Nehru Marg, Patna-15. (Name and address of Employer) (hereinafter called "the Employer") of part, and Sanjay Kumar Add-Safi Asthan, Post- Masaurhi, Dist- Patna, Pin Code-804452, Mob-9835630580, Email-sanjavkumar1178@gmail.com, Pan No.- BEDPK1178M, GST no.- 10BEDPK1178M1ZM

Where as the Employer is desirous that the Contractor execute Construction & Five Years Maintenance of Road From L022 to Bandarachuk in Masaurhi Block (Tender ID-69365) Under MMGSY(SC) [name and identification number of Contract] (hereinafter called "the works") 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 a cost of Rupees 50,77,140-00, (Rs. Fifty Lakh, Seventy Seven Thousand One Hundred & Forty Rupees only) i.e 10.00% Below the B.O.O. Rate with the intended completion date for the whole of the works 12 months from the date of issue of LOA.

Sanjay Kumar

28-11-18  
Executive Engineer

R.W.D. Works Div. Masaurhi

28-11-18

28-11-18

Sanjay Kumar

28/11/18

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Executive Engineer

R.W.D. Works Div. Masaurhi

28/11/18



**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 Conditions of Contract hereinafter referred to, and they shall be deemed to form and read and construed as part of this Agreement.
2. In consideration of the payments 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 conform 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 defects wherein the Contract Price or such other sum as may become payable under the provisions of the Contract at the times and in the manner prescribed by the Contract.
4. The following documents shall be deemed to form and read and construed as part of this Agreement, Viz:

- (i) Letter of Acceptance:
- (ii) Notice to proceed with the works:
- (iii) Contractor's Bid:
- (iv) Contract Data:
- (v) Special Conditions of contract and General Conditions of Contract:
- (vi) Specifications:
- (vii) Drawings:
- (viii) Bill of Quantities and
- (ix) Any other document listed in the Contract Data as forming part of the contract.

In witness whereof the parties thereto have caused this Agreement to be executed the day and year first before written.

Sansay Kumar

Sansay Kumar

*Sd/-*  
Executive Engineer  
R.W.D. Works Div. Masaurhi

*Sd/-*  
28-11-18

*28/10/18*  
Executive Engineer  
R.W.D. Works Div. Masaurhi

*Rw*  
09/04/25

*mm*  
09/4/25

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