

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
09/04/25

Supplementary GST Claim Agreement Construction & Five Years Maintenance of Nadaual Bhagwanj Road to Kadirganj Nadauna In Masaurhi Block (Tender ID-73900) Under MMGSY(SC)

Agreement No.- SBD 93/SBD/2018-19.

Accepted Rate:- 0.27% Below

Agreement Value:- 14190578 + 263315 = 14453893 = ₹

Start Date:- 09/3/2019

Intended Date of Completion:- 08/3/2020

Sanjay Kumar

09/04/25

Executive Engineer
Rural Works Department,
Work Division, Masaurhi

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

09/04/25

Supplementary Agreement

Sanjay Kumar

09/04/25

Executive Engineer

R.W.D. Works Div. Masaurhi

09/4/25



First Party Name * : Not Applicable
Second Party Name * : SANJAY KUMAR
Purchased By * : SANJAY KUMAR
Certificate Number : BR038163911742460851043
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 :
Sole To/Issued To :
SANJAY KUMAR
For Show/ID Proof :
SANJAY KUMAR

SHON
Masaurhi
804452



MAR-20-2025 14:28:58
₹ 0001000/-
250 250 250 250 250 250
25162811742460718202-0043366
2516281 PATN

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 Road from Nasaul Bhagwanj Road to Kadirchak Nadauan in Masaurhi Block (Tender ID-73900) Under MMGSY(SC) (herein after called the work and the employer has accepted the bid by the contractor for rupees 1,41,90,578=00, (Rs One Crore Forty One Lakh, Ninety Thousand Five Hundred Seventy Eight Rupees only) rupees with is substituted with 1,44,53,893 (One Crore Forty Four Lakh Fifty Three Thousand Eight Hundred & Ninety Three Only) as per the sanctioned revised GST Claim. Sanctioned by Additional Secretary-cum-ACEO, BRRDA Patna, Letter no. RWD/GST CLAIM/2024-25/838 -1034 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.

Sanjay Kumar

Sanjay Kumar
09/04/25

Executive Engineer

R.W.D. Works Div. Masaurhi

09/04/25

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 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

Rm
09/04/25

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



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

D Verification of Sanjay Kumar

messages

WD 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
809K
- 📎 Lt-512, Dt-07-04-2025, Sanjay Kumar, FD No-6588.pdf
1016K

Re: BI MASAU RH(04708) <sbi.04708@sbi.co.in>
Cc: RWD Masaurhi <ee.masaurhi.rwd@gmail.com>

Dear Sir,

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

With regards,

Chief Manager

Executive Engineer
RWD, Works Div. Masaurhi

Tue, Apr 8, 2025 at 6:15 PM

5/9/10/4/25

5/9/10/4/25

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

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

Mobile No.-8986915076

पत्रांक 512 (अ.ग.०)

/मसौड़ी, दिनांक ०७/५/२५

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।

महोदय,

उपर्युक्त विषय से संबंध में कहना है कि श्री संजय कुमार द्वारा दिये बैंक गारंटी/सावधि (BG/FD) आदि जो अद्योहस्ताक्षरी के पदनाम से प्रतिष्ठित है, का सत्यापन कर शीघ्रताशीघ्र अद्योहस्ताक्षरी को लौटाने की कृपा की जाए 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- 00000043982856588	07.04.2025	25.06.2026	Rs. 6,000/-	Mr. Sanjay Kumar, S/o- Sahendra Singh, At-Satisthan, Ward No-21, PO+PS- Masaurhi

अनु०:- यथोक्त।

विश्वासभाजन

(Signature)

(ई० राकेश कुमार)
कार्यपालक अभियंता

ग्रामीण कार्य विभाग, कार्य प्रमण्डल, मसौड़ी।

(Signature)
०७/५/२५

(Signature)
०७/०५/२५

(Signature)
Executive Engineer
R.W.D. Works Div. Masaurhi
(Signature)
०७/५/२५

STATE BANK OF INDIA



FD Number

00000043982856588

MASAURHI(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) : SULEKHA KUMARI

e-TDR/e-STDR Account No.	Tenure	Fixed Rate Interest @	Principal Amt	Value Date	Maturity Date	Maturity Value
00000043982856588	0 Year(s) 0 Month(s) 444 Day(s)	07.25%	INR 6000.00	07/04/2025	25/06/2026	INR 6548.00

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 15H/G 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/SBI platform (online.sbi.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 term maturity of the holder.

Pledge to E.E. RWD DIVISION

MASAURHI
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- 517(3770) / 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 Nadaual Bhagwanj Road to Kadirchak nadauna 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 का 'दावा' की स्वीकृति अधीक्षण अभियन्ता, ग्रामीण कार्य विभाग, कार्य अंचल पटना के पत्रांक - 441 दिनांक- 21.03.2025 के द्वारा अनुमोदनोपरांत पूरक-एकरारनामा हेतु प्राप्त हुआ है। पूरक एकरारनामा के लिए अग्रधन के रूप में जमा राशि 5,266/- 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।

अनु0-कथीका।

विश्वासभाजन

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

mmh
04/04/25

o/c

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

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

E-mail ID-patnacirclearwd@gmail.com

Mob.-8986915241

पत्रांक :- ५५१

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 Nadaual Bhagwanj Road to Kadirchak nadauna in Masaurhi में जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग :- अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राड का पत्रांक-RWD/GST Claim/2024-25/838-1034 (अनु०) पटना, दिनांक-17.03.2025

महाशय,

उपर्युक्त विषयांकित कार्य में जी०एस०टी० की राशि की प्रतिपूर्ति जो जॉचोपरांत रु० 2,63,315/- 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

Executive Engineer

R.W.D. Works Div. Masaurhi

09/04/25

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

E-mail ID-patnacirclearwd@gmail.com

Mob.-8986915241

पत्रांक :- ५५१

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, मसौढ़ी।

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

प्रसंग :- अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्रांडा का पत्रांक-RWD/GST Claim/2024-25/838-1034 (अनु०) पटना, दिनांक-17.03.2025

महाराज,

उपर्युक्त विषयांकित कार्य में जी०एस०टी० की राशि की प्रतिपूर्ति जो जाँचोपरांत ₹० 2,63,315/- 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

Sanjay Kumar

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

20/03/2025

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2024-25/838-1034(अनु०)
प्रेषक,

पटना/दिनांक:-17.03.2025

उज्ज्वल कुमार सिंह, मंडल
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 Nadaual Bhagwanj road to Kadirchak Nadauna in Masaurhi Block में जी०एस०टी० दावा की स्वीकृति के संबंध में।

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

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 5,34,587.94 का दावा की जाँच हेतु अनिलेख 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 2,63,315/- 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 हैं।
- 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/2024-25/838 1034

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

Sanjay Kumar

Executive Engineer

RWD. Works Div. Masaurhi

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 21.03.25 को आहूत बैठक की कार्यवाही

विषय :-MMGSY(SC) योजनान्तर्गत Construction and Five year Maintenance of Road
From Nadaual Bhagwanj Road to Kadirchak Nadauna in Masaurhi Block
एकरारनामा संख्या 93/SBD/2018-19 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, मसौड़ी पत्रांक 1694 दिनांक 20.12.2023

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, मसौड़ी द्वारा विषयांकित पथ में रु० 5,34,587.94 -/ 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. 2,63,315 -/ मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 93/SBD/2018-19 विषयांकित कार्य Construction and Five year Maintenance of Road From Nadaual Bhagwanj Road to Kadirchak Nadauna in Masaurhi Block के लिए दावे की राशि रु. 2,63,315/- रुपये मात्र संवेदक संजय कुमार को भुगतान की अनुशंसा की जाती है।



Shiveta Singh
विभागीय GST Consultant

Shyamsunder Singh
सहायक वित्त प्रबंधक

Pratibha Singh
वित्त प्रबंधक

[Signature]
GST नोडल पदाधिकारी

Sanjay Kumar

[Signature]
09/04/25 Executive Engineer
R.M.D. Works Div. Masaurhi
09/04/25

24.09.2025

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 93/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 (Construction Part)	GST Impact in Rupees (Maintenance Part)
93/SBD/2018-19	Construction and Five year Maintenance of Road From Nadaual Bhagwanj Road to Kadirchak Nadauna in Masaurhi Block Under MMGSY(SC)	2,37,332/- (ANNEXURE-I)	25,983/- (ANNEXURE-IV)

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 year

CONSTRUCTION OF A ROAD.

Sanjay Kumar



24/09/25
Executive Engineer
R.W.D. Masaurhi
09/09/25

(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;

(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.

DARIYAPUR GOLA ROAD,
PATNA - 800004

Sanjay Kumar

Executive Engineer
R.O.D. Works Div. Masnubi
09/09/25



- 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.
- 4) 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.
- 5) That the GST claim amount submitted for approval by the Contractor was Rs. 5,34,587.94/- while as per our calculation the GST claim amount shall be Rs 2,63,315/- which result in savings of Rs. 2,71,272.94/-
- 6) 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 misrepresented and which has a material effect on the above GST Claim amount, then the GST claim amount shall be void ab initio.

For any query or clarification, please contact the undersigned at earliest.

Therefore, kindly do the needful in this regard.

For and on behalf of
SKSS & Co.

Shweta Singh
24/04/25
Authorized Signatory



Enclosed: -

1. GST claim computation

Dev
09/04/25

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

m/v
09/04/25

Annexure-I

GST Impact Assessment of M/S SANJAY KUMAR

Agreement No: 93/SBD/2018-19

PROJECT NAME: CONSTRUCTION & FIVE YEARS MAINTENANCE OF ROAD NADAUAL
BHAGWANJ ROAD TO KADIRCHAK NADAUNA IN MASAUHI BLOCK

Particulars	Amount
Work done till date (RA 3)	1,26,53,654
Work done in Pre-GST period	-
Work done in GST period	1,26,53,654
Less: Rate Analysis incomplete	2,44,848
Work Value on which GST is assessed (A)	1,24,08,806
Less: Embedded GST (Annexure-II)	4,89,312
Less: GST in OH (Annexure-III)	4,33,436
Taxable Value	1,14,86,057
Add: i) GST @ 12%	13,78,326.89
ii) GST Paid as per GSTR-3B	11,60,079.99
Lower of (i) and (ii) of above	11,60,079.99
GST Claim (B - A)	2,37,332

Sanjay Kumar



Executive Engineer

R.W.D. Works Div. Masaurhi

Sanjay Kumar
09/04/25

Executive Engineer

R.W.D. Works Div. Masaurhi

09/04/25

ANNEXURE-IV
GST Impact Assessment of M/S SANJAY KUMAR
Agreement No: 93/SBD/2018-19

PROJECT NAME: CONSTRUCTION & FIVE YEARS MAINTENANCE OF ROAD NADAUAL BHAGWANJ ROAD TO KADIRCHAK NADAUNA IN MASAUHRI BLOCK

Particulars	Amount [RA 01 - 02] - 12%	Amount [RA 03] - 18%	Total
Work done till date (RA 3)	2,41,397	4,93,767	7,35,164
Work done in Pre-GST period	-	-	-
Work done in GST period	2,41,397	4,93,767	7,35,164
Less: Rate Analysis incomplete	73,265	3,90,026	4,63,291
Work Value on which GST is assessed (A)	1,68,132	1,03,741	2,71,873
Less: Embedded GST (Annexure-V, Annexure-VII)	2,765	1,428	4,193
Less: GST in OH (Annexure-VI, Annexure-VII)	6,013	3,720	9,734
Taxable Value	1,59,353	98,592	2,57,946
Embedded Taxes as % of total work done	3.64%	1.04%	
Total payment received till RA 3	2,41,397	2,02,055	4,43,403
Embedded taxes in above payment	8,779	2,107	10,886
Payment excluding Embedded taxes	2,32,618	1,99,948	4,32,566
Add: IGST @ 12% / 18%	19,122	17,747	36,869
(i) GST Paid as per GSTR-3B	28,962	36,370	65,332
Lower of (i) and (ii) of above	19,122	17,747	36,869
GST Claim (B - A)	10,344	15,640	25,983

SANJAY KUMAR



09/04/25

Executive Engineer
R.W.D. Works Div. Masaurhi

09/04/25

CONSTRUCTION & FIVE YEARS MAINTENANCE OF RINGU VALUABLE WASHING ROAD TO RINGU VALUABLE IN VALUABLE R.C.C. ROAD													
Qm	Remarks	Pg No.	S.No.	Total Qty is per (M, H, S, and R)	Rate	Amount	No	Return excess kg	Transport load kg	Pyramid kg	Sealant kg	Concrete kg	Scaffolding etc.
10	10 no material	20	1	134.080	860.580	87.322							
20	20 no material	20	2	585.000	58.171	40.200							
30	30 no material	20	3	78.680	393.415	32.209	22.209						
40	40 no material	20	4	78.680	382.620	22.426	22.426						
50	50 no material	20	5	2000.000	4.870	30.274		149.2	0.048				
60	60 no material	20	6	49.200	28.8.110	34.148	34.148						
70	70 no material	20	7	1.885.800	24.44	34.415							
80	80 no material	20	8	12.000	1117.00	33.494							
90	90 no material	20	9	3.720	3674.51	8.992							
100	100 no material	20	10	5.700	857.21	2.447							
110	110 no material	20	11	15.000	506.52	3.595							
120	120 no material	20	12	2000.000	6.54	34.388	34.388						
130	130 no material	20	13	3034.000	2.88	30.978							
140	140 no material	20	14	252.000	35.46	4.148							
150	150 no material	20	15	0.000	35445.42	-							
160	160 no material	20	16	0.000	821.00	-							
170	170 no material	20	17	0.000	868.00	-							
TOTAL				24,090,315	29,462.85			145.30	0.09	34.50	136.59	12.04	5.72
												3.72	1.26
												3.20	2.8
													0.344
													0.36



SANJAY KUMAR

09/10/25

Executive Engineer

R.W.D. Works Div. Masaurhi

09/10/25

ANNEXURE-V

M/S SANJAY KUMAR

Agreement No.93/SDD/2018-19

DETAILS OF GST COMPONENT CONSIDERED FOR THE CONSTRUCTION & FIVE YEARS MAINTENANCE OF ROAD NADAUAL
BILAGWANJ ROAD TO KADHICHIK NADAUNA IN MASAUHIT BLOCK UNDER MMGSY

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA 01 to RA 02	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	Bitumen emulsion	kg	49.68	145.20	7,214	14%	886
2	Stone, crushed dust	cum	187.85	0.09	17	1%	0
3	Primer	kg	34.97	34.92	523	14%	64
4	Sealant	kg	36.07	139.69	5,039	14%	619
5	Cement, sand, Brick, Boulder	LS	200.00	12.00	2,400	24%	465
6	Synthetic Enamel paint, Engineer	LS	300.00	3.72	1,116	14%	137
7	Cement, sand, aggregates etc	LS	100.00	3.72	372	14%	46
8	Lime	quintal	353.32	1.26	445	1%	4
9	Fevicol adhesive	kg	140.56	2.80	394	14%	48
10	Indigo	kg	416.00	0.36	151	0%	0
Total							2,269
Total (after OII and CP& LWC)							2,773
Total (after 0.27% below)							2,765

Sanjay Kumar



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

ANNEXURE-VI

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: 93/SBD/2018-19

PROJECT NAME: CONSTRUCTION & FIVE YEARS MAINTENANCE OF ROAD NADAUAL BHAGWANJ ROAD TO KADIRCHAK NADAUNA IN MASAUHI BLOCK

Particulars	Amount
Total Work done till date (RA 02) [after 0.27% below]	2,41,397
Less: Pre-GST work done value	2,41,397
Balance work to be in GST period	73,265
Less: Work value for which rate analysis not found/Incomplete	1,68,132
Work value for which GST impact is calculated	2,765
Less: GST added in rate analysis	1,65,367
Work Value without taxes (A)	1,637
Less: LWC @ 1%	1,63,729
Work Value without taxes and LWC & Seigniorage (B)	28,416
Less: OH and CP @ 21% (B)/1.21 x 0.21	1,35,313
Work Value without taxes, OH and CP (C)	5,413
Embedded Taxes @ 4% on above (C) x 4% (D)	541
Contractor Profit on above embedded taxes computed (E)	60
LWC @ 1% on embedded taxes in CP and OH (F)	6,013
Total Embedded taxes on OH & CP & LWC (D + E + F)	

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, Ward-21,
PO+PS-Masaurhi, Dist-Patna,
Mob-9835630590,
email_sanjaykumar1178@gmail.com
GST No.- 10BEDPK1178M1ZM
Pan No.- BEDPK1178M



EMBS
043058089 PS-150000 =
03668740653 PS-150000 =
038146878661 PS- 4000 =
03814687865 PS- 16000 =
Total 3,20,000
(Three Lakh Twenty Thousand only)

Agreement 93 SBD
18-19.

Construction & Five Years Maintenance of Road
Nadaual Bhagwanji Road to Kadirchak Nadauna in
Masaurhi Block (Tender ID-73900) Under MMGSY(SC)

Agreement No.- SBD 93/SBD/2018-19
Accepted Rate:- Below + 0-27%
Agreement Value:- RS- 14190578 = 00
Start Date:- 09-03-2019 (LGA)
Intended Date of Completion:- 08-03-2020
(one year)

Certified copy

17-03-19
Executive Engineer
R.W.D. Works Div. Masaurhi
S.K.
09-03-19

Sd/-
Executive Engineer
Rural Works Department,
Work Division, Masaurhi

Sanjay Kumar
Sanjay Kumar
Proprietor
Sanjay Kumar

Recd
09/04/25

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

Scanned with CamScanner



बिहार BIHAR

Agreement

This agreement, made the 09 day of 03 2019

between Executive Engineer, Rural Works Department, Work Division, Masaurhi for BRRDA, 5th Floor, Vishweshwarajya Bhawan, Jawaharlal Nehru Marg, Patna-15. (Name and address of Employer) (hereinafter called "the Employer") of part, and Sanjay Kumar, Add- Sati, Asthan, Ward-21, PO+PS-Masaurhi, Dist-Patna, Mob-9835630580, email sanjaykumar1178@gmail.com

Where as the Employer is desirous that the Contractor execute Construction & Five Years Maintenance of Road Nadaul Bhagwanj Road to Kadirchak Nadauna in Masaurhi Block (Tender ID-73900) 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 1,41,90,578-00, (Rs One Crore Fourty One Lakh, Ninety Thousand Five Hundred & Seventy Eight Rupees only) i.e 0.27% Below on the B.O.Q. Rate the intended completion date for the whole of the works 12 months from the date of issue of LOA.

Sanjay Kumar

Sanjay Kumar

09/04/19

Executive Engineer

R.W.D. Works Div. Masaurhi

Scanned with CamScanner

09/04/19

Executive Engineer
R.W.D. Works Div. Masaurhi

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.

Sanjay Kumar

Sanjay Kumar

09/04/25

Executive Engineer

B.W.D. Works Div. Masaurhi

09/04/25

Executive Engineer
B.W.D. Works Div. Masaurhi

Scanned with CamScanner