

Yojana Under MMGSY (SC)

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



original copy

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

Supplementary GST Claim Agreement Construction & Five Years Maintenance of road Binayakapali PMGSY Sahapur to Mahuwabag in Dhanarua Block (Tender ID-73911) Under MMGSY(SC)

Agreement No.- SBD 98/SBD/2018-19
Accepted Rate:- 0.27% Below
Agreement Value:- $8932525 + 395502 =$
 $= 9328027 = ₹$
Start Date:- 09/03/2019
Intended Date of Completion:- 09/3/2020

09/04/25
Executive Engineer
Rural Works Department,
Work Division, Masaurhi

Rus
09/04/25

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

mmr
09/04/25

Sanjay Kumar

Supplementary Agreement

Sanjay
09/04/25

09/04/25
Executive Engineer

R.W.D. Winks Div. Masaurhi

mmh
09/04/25

Sanjay Kumar

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

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

Mobile No.-8986915076

पत्रांक.....514(अम०)

/मसौड़ी, दिनांक 07/04/25

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।

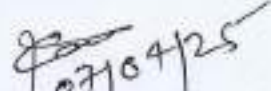
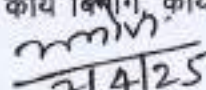
महोदय,


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 जाये 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- 00000043983003413	07.04.2025	25.06.2026	Rs. 10,000/-	Mr. Sanjay Kumar, S/o- Sahendra Singh, At-Satisthan, 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

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

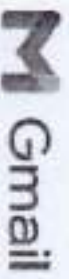
in the presence of :

Binding Signature of Employee

Binding Signature of Contractor

Sanjay Kumar

Sanjay Kumar
09/04/25
Executive Engineer
R.W.D. 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 MASAU RH(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
52/10/25
Executive Engineer
R.W.D. Works Div. Masaurhi
52/10/25

FD Number
00000043983003413

MASAURHI(04700)

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-STD Account No.	Tenure	Fixed Rate Interest @	Principal Amt	Value Date	Maturity Date	Maturity Value
00000043983003413	0 Year(s) 0 Month(s) 444 Day(s)	07.25%	INR 10000.00	07/04/2025	25/06/2026	INR 10914.00

Terms and Conditions for TDR / STD

- 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 YONOINB 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 until the maturity of the account holder.

Pledge to EERWD WORKS DIVISION,
MASAURHI



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

अधीक्षक
26/03/25

पत्रांक :- 438

पटना / दिनांक :- 21/03/25

प्रेषक,

ई0 संजीव कुमार,
अधीक्षण अभियंता,
ग्रामीण कार्य विभाग,
कार्य अंचल, पटना।

431
26/03/25

सेवा में,

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

विषय :- शीर्ष MMGSY (SC) योजनान्तर्गत Construction & Five Year Maintenance of Road from Binayakapali PMGSY Sahopur to Mahuwabag in Dhanarua Block में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

Cashier
26/03/25

प्रसंग :- अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्रांडा का पत्रांक-RWD/GST Claim/ 2024-25/833-1036 (अनु0) पटना, दिनांक-17.03.2025

उपर्युक्त विषयांकित कार्य में जी0एस0टी0 की राशि की प्रतिपूर्ति जो जॉचोपरांत रु0 3,95,502/- 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/अग्रघन से समायोजित कर ली जाय।

विश्वासभाजन

W/O
21/03/25
(ई0 संजीव कुमार)
अधीक्षण अभियंता

ग्रामीण कार्य विभाग, कार्य अंचल, पटना

20.3.25

Encl/Cont
24/03/25

20/04/25

Executive Engineer
R.W.D. Works Div. Masaurhi
20/04/25

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

E-mail ID-patnacirclearwd@gmail.com

Mob.-8986915241

Anet Kumar
26/03/25

पत्रांक :- 438

पटना / दिनांक :- 21/03/25

प्रेषक,

ई0 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 Binayakapali PMGSY Sahapur to Mahuwabag in Dhanarua Block में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग :- अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्रांडा का पत्रांक-RWD/GST Claim/2024-25/833-1036 (अनु0) पटना, दिनांक-17.03.2025

महोदय,

उपर्युक्त विषयांकित कार्य में जी0एस0टी0 की राशि की प्रतिपूर्ति जो जॉचोपरांत रु0 3,95,502/- 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 विपन्न/अग्रधन से समायोजित कर ली जाय।

विश्वासभाजन

Wan
21/03/25
(ई0 संजीव कुमार)

अधीक्षण अभियंता

ग्रामीण कार्य विभाग, कार्य अंचल, पटना

do
20.3.25

Sanjay Kumar
09/04/25

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

Agony Kin
20/03/2025

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2024-25/833-1036 (अनु०)
प्रेषक,

पटना/दिनांक:- 17.03.2025

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

सेवा में,
अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल-पटना।

374
20/3/25

विषय : MMGSY(SC) योजनान्तर्गत Construction and five year Maintenance of road Binayakapali PMGSY Sahopur to Mahuwabag in Dhanarua Block में जी०एस०टी० दावा की स्वीकृति के संबंध में।

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

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 4,84,358.82 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 3,95,502/- 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

ज्ञापक:- RWD/GST CLAIM/2024-25/833 - 1036

पटना/दिनांक:- 17.03.2025

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

09/04/25

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

Santjay Kumar

09/04/25

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 - 24.3.25 को आहूत बैठक की कार्यवाही

विषय :-MMGSY(SC) योजनान्तर्गत Construction and Five years Maintenance of Road Binayakapali PMGSY Sahopur to Mahuwabag in Dhanarua Block (Tender ID- 73911) Under MMGSY(SC) में जी.एस.टी. दावा की स्वीकृति के संबंध में। एकरारनामा संख्या 98/SBD/2018-19 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, मसौड़ी का 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 4,84,358.82/- 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. 3,95,502/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 98/SBD/2018-19 विषयांकित कार्य Construction and Five years Maintenance of Road Binayakapali PMGSY Sahopur to Mahuwabag in Dhanarua Block (Tender ID- 73911) Under MMGSY(SC) के लिए दावे की राशि रु. 3,95,502/- रुपये मात्र रावेदक संजय कुमार को भुगतान की अनुशंसा की जाती है।



Shivendra Singh
09/03/25
विभागीय GST Consultant

Suparna Singh
09/03/25
सहायक वित्त प्रबंधक

Rashmi
09/03/25
वित्त प्रबंधक

09/03/25
GST नोडल पदाधिकारी

Sanjay Kumar

Sanjay Kumar
09/04/25

09/04/25
Executive Engineer

R.W.D. Works Div. Patna

09/04/25

To,
The Additional Chief Executive Officer,
Bihar Rural Road Development Agency
Rural Works Department
Government of Bihar

24.02.2025

Re: Submission of GST Impact Report of M/s Sanjay Kumar vide agreement number 98/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)
98/SBD/2018-19	Construction and Five years Maintenance of Road Binayakapali PMGSY Sahopur to Mahuwabag in Dhanarua Block (Tender ID- 73911) Under MMGSY(SC).	3,95,502/-	0.00

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 A ROAD.

Sanjay Kumar

09/04/25

Executive Engineer

R.W.D. Works Div. Masaurhi

09/04/25

KKSS & Co

Maintenance of Road Binayakapali PMGSY Sahapur to Mahuwabag in Dhanarua Block
(Tender ID- 73911) 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 09.03.2019, 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. 4,84,358.82/- 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 03. 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

Sanjay Kumar



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

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 Binayakapali PMGSY Sahopur to Mahuwabag in Dhanarua Block (Tender ID- 73911) 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;

(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,
NALA ROAD, PATNA - 800004



Executive Engineer

R.W.D. Works Div. Patna

Sanjay Kumar

09/11/25

- 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. 4,84,358.82/- while as per our calculation the GST claim amount shall be Rs 3,95,502 /- which result in savings of Rs. 88,856/-
- 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
SKKSS & Co.

Shweta Singh
24/02/25
Authorized Signatory



Enclosed: -

1. GST claim computation

ANNEXURE-I
GST Impact Assessment of M/S SANJAY KUMAR
Agreement No: 98/SBD/2018-19

**PROJECT NAME: CONSTRUCTION & FIVE YEAR MAINTENANCE OF ROAD BINAYAKAPALI
PMGSY SAHOPUR TO MAHUWABAG IN DHANARUA BLOCK**

Particulars	Amount
Work done till date (RA 3)	80,73,026
Work done in Pre-GST period	80,73,026
Work done in GST period (RA 03)	8,87,822
Less: Rate Analysis incomplete	71,85,204
Work Value on which GST is assessed (A)	1,61,302
Less: Embedded GST(ANNEXURE-II)	2,55,415
Less: GST in OH (ANNEXURE-III)	67,68,488
Taxable Value	8,12,218.54
Add: i) GST @ 12%	9,68,763.12
ii) GST Paid as per GSTR-3B	8,12,219
Lower of (i) and (ii) of above	3,95,502
GST Claim (B - A)	

Sanjay Kumar



09/04/25

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

ANNEXURE-II
M/S SANJAY KUMAR
Agreement No.98/SBD/2018-19

**DETAILS OF GST COMPONENT CONSIDERED FOR THE CONSTRUCTION & FIVE YEAR MAINTENANCE OF ROAD
BINAYAKAPALI PMGSY SAHOPUR TO MAHUWABAG IN DHANARUA BLOCK UNDER NIMGSY**

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA 01 to RA 03	Basic Value of Material Incl. GST	GST RATE (as per rate analysis)	GST $H = 6/100 \times 7) \times 7$
1	2	3	4	5	6 (4X5)	7	
1	GSB 26.5mm to 9.5mm	cum	561.89	446.49	2,50,881	1%	2,484
2	GSB 9.5mm to 2.36mm	cum	419.88	318.92	1,33,910	1%	1,326
3	GSB 2.36mm below	cum	118.84	511.06	60,734	1%	601
4	Aggregate 53mm to 22.4mm	cum	467.20	431.12	2,01,421	1%	1,994
5	Stone screening	cum	351.99	85.51	30,099	1%	298
6	Bitumen emulsion	tonne	50,014.65	3.89	1,94,483	14%	23,884
7	Bitumen emulsion	tonne	48,025.35	1.26	60,513	14%	7,431
8	Bitumen	tonne	44,864.13	8.73	3,91,587	14%	48,090
9	Stone	cum	479.28	124.03	59,447	1%	589
10	Stone	cum	538.67	23.26	12,529	1%	124
11	Sand	cum	162.30	11.63	1,887	1%	19
12	Cement	tonne	6,138.00	8.01	49,173	24%	9,517
13	Polythene sheet	sqm	16.25	142.13	2,310	14%	284
14	Mild steel dowel bar	kg	52.03	40.52	2,108	1%	21
15	Bituminous sealant	litre	26.29	6.55	172	14%	21
16	Auto rope	metre	40.22	31.01	1,247	1%	12
17	Plasticizer	litre	188.65	42.04	7,930	24%	1,535
18	Joint filler board	sqm	1,117.12	1.03	1,155	24%	224
19	Brick	No.	5.35	1,265.53	6,771	1%	67
20	Paint	litres	135.57	14.39	1,951	24%	378
21	Hot applied thermoplastic	litre	212.93	750.63	1,59,831	14%	19,628
22	Reflectorsing glass beads	kg	69.48	75.06	5,215	14%	640
23	Sand at site	cum	157.12	0.25	39	1%	0
24	Cement at site	tonne	6,508.38	0.19	1,211	24%	234
25	RCC pipe	metre	650.57	40.00	26,023	14%	3,196
26	RCC Pipe NP4	metre	3,050.04	22.50	68,626	14%	8,428
27	Paint	litre	266.38	25.60	6,818	24%	1,320
Total							1,32,345
Total (after OII and CP & LWC)							1,61,738
Total (after 0.27% below)							1,61,302

SANJAY KUMAR



09/04/25

Executive Engineer

R.W.D. No:

09/04/25

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: 98/SBD/2018-19

PROJECT NAME: CONSTRUCTION & FIVE YEAR MAINTENANCE OF ROAD
BINAYAKAPALI PMGSY SAHOPUR TO MAHUWABAG IN DHANARUA BLOCK UNDER
MMGSY

Particulars	Amount
Total Work done till date (RA 03) [after 0.27% below]	80,73,026
Less: Pre-GST work done value	-
Balance work to be in GST period	80,73,026
Less: Work value for which rate analysis not found/Incomplete	8,87,822
Work value for which GST impact is calculated	71,85,204
Less: GST added in rate analysis	1,61,302
Work Value without taxes (A)	70,23,903
Less: LWC @ 1%	69,544
Work Value without taxes and LWC & Seigniorage (B)	69,54,359
Less: OH and CP @ 21% (B)/1.21 x 0.21	12,06,955
Work Value without taxes, OH and CP (C)	57,47,404
Embedded Taxes @ 4% on above (C) x 4% (D)	2,29,896
Contractor Profit on above embedded taxes computed (E)	22,990
LWC @ 1% on embedded taxes in CP and OH (F)	2,529
Total Embedded taxes on OH & CP & LWC (D + E + F)	2,55,415

Sanjay Kumar



09/04/25

Executive Engineer

R.W.D. Works Div. Masaurhi

09/4/25

RECONCILIATION STATEMENT

RA Bill No	Month	Payment As per Memo	Filing month	Taxable value of payment received from RWD, Masaurhi	Taxable value as per GSTR-JB	CGST as per GSTR-JB for payment received from RWD, Masaurhi	SGST as per GSTR-JB for payment received from RWD, Masaurhi	Tax Paid
1st	31.08.2019	10,78,981.00	Jan 20					
2nd	31.07.2020	29,99,823.00	Feb 20	10,78,981.00	1,33,58,402.00	64,738.86	64,738.86	1,29,477.72
3rd	31.08.2020	39,94,222.00	Aug 20	29,99,823.00	50,70,800.00	1,79,989.38	1,79,989.38	3,59,978.76
				39,94,222.00	47,96,408.00	2,39,653.32	2,39,653.32	4,79,306.64
Total		80,73,026.00		80,73,026.00	2,32,25,610.00	4,84,381.56	4,84,381.56	9,68,763.12

Sanjay Kumar



09/04/25

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

09/04/25

Contractor copy

Yojana Under MMGSY (SC)

Sanjay Kumar, Add- Sati Asthan, Ward-21,
PO+P5-Masaurhi, Dist-Patna,
Mob-9835630580,
email sanjaykumar1178@gmail.com
GST No.- 108EDPK1178M17M
Pan No.- BEDPK1178M



Certified copy

Agreement

57.3.19
Executive Engineer

30.3 Works Div. Masaurhi

Construction & Five Years Maintenance of Road

Binayakapali PMGSY Sahopur to Mahuwabag in Dhanarua

Block under (Tender ID-73911) Under MMGSY(SC)

Agreement No.- SBD 98/SBD/2018-19.

Accepted Rate:- 0.274 below

Agreement Value:- 893252500

Start Date:- 2-3-19

Intended Date of Completion:- 08-3-2020

(12-month)

511
Executive Engineer
Rural Works Department,
Work Division, Masaurhi

Sanjay Kumar
Sanjay Kumar
- Proprietor

09/04/25

09/04/25
Executive Engineer

B.W.D. Works Div. Masaurhi

09/04/25

Sanjay Kumar

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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

San
09/04/25

Executive Engineer

R.W.D. Works Div. Masamhi

09/04/25

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