

Schedule XLV – Form No.61

(1)

Regis. No.-2220159 - (11) Valid-08.03.2027
GST No. - 10AZSPR5900P2ZT
PAN No. - AZSPR5900P

Dt.-31-5-2022

Rate Approved by S.E R.W.D. Works Circle Samastipur Vide Letter No.699
Rate -0% (Zero) Below

Name of Work- Larjhaghat To Darbhanga Jila ke Samaila Path Under Head FDR,

Name of Agency- Rajesh Kumar Rakesh, At+P.o- Belsandi, Bithar, Samastipur

Old Agreement No.- 23F2/2022-23

Agreement Value-43,66,044/-

Supplementary Agreement due to GST Claim

Supplementary Agreement No - 19 F2/25-26.

Supplementary Agreement Value – 2,08,612/- (Two Lakh Eight Thousand Six Hundred Twelve Only)

Order Received vide Departmental Letter No-RWD/GST CLAIM/25-26/1263-3098 Encl. Dt-06/08/2025

BIHAR PUBLIC WORKS DEPARTMENT

[FORM NO F -2]

ITEM RATE TENDER AND CONTRACT FOR WORKS

RATE-0% (Zero) Below

General rule and Direction for the Guidance of Contractors.

1. All works proposed for execution by contract will be notified in form of invitation to tender passed in a board hung in the office of and signed by the sub-Division office /Executive Engineer. This notice will state the work to be carried out the items and approximate there of as well as the date for submitting and opening also, amount of earnest to be deposited and the amount of the Security deposited by the successful tendered and the percentage if any to be deducted from bills, copies of the specifications, designs and any other documents required in connection with submission of tender signed for the propose of identification by the sub-Division officer/Executive Engineer shall also be open for inspection by the Contractor at the Sub-Divisional office/Executive Engineer during office hours.
2. In the event of the tender being submitted by a firm, it must be signed separately by each member there of or in the event of the absence of any partner, it must on his behalf by a person holding a power authorizing him to do so.
3. Receipt for payments made on account of work when executed by a firm must also be signed by the several partners. Except where the contractors are described in their tender as firm in which case the receipt must be signed in the name of the firm by one of the partners or by some other person having authority to give effectual receipt for the firm

Executive Engineer
Rural Work Department
Work Division

19.08

19/08/25

राजेश कुमार शर्मा

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(2) The memorandum of work tendered or and the memorandum of materials to be supplied by the public work department and their issue rates shall be filled in and completed in the Office of the Sub-divisional office/Executive Engineer before the tender form is issued. If a form is tender without having been so filled in and Completed He Shall request the office to have this done before he complete and delivers his tenders.

5: The amount of earnest money to be deposited will be:

If the amount of the estimate does not exceed Rs. 2,000 50

If the amount of the estimate exceed Rs. 2,000 but does

Not exceed Rs. 5,000 100

If the amount of the estimate exceed Rs. 5,000 but does

Not exceed Rs. 10,000 200
For each additional Rs. 5,000 or portion of Rs. 5,000"
Additional earnest money 100

6. Any person who submits a tender shall fill up the usual printed form stating there at what rate he willing to under take each item of the work incomplete tender and tender which propose any alteration in the work specified in the said form of invitation tenders, or which contain any other conditions of any sort, or omit to note the time within which the work can be finished, or which are not accompanied by the treasury challan for the required earnest money will be liable to rejection. No single tender shall include more than one work. But contractors who will to tender for two or more works shall submit a separate tender for each tender shall bear the name of the work to which they refer written outside the envelop. Cash deposit for the earnest money here in before mentioned shall be made in government treasuries and the challan there of should be enclosed with the tender.

7. The Engineer or his duly authorized assistant will open the tender in the presence of any intending contractors who may be present at time and will enter the amount of the several tender a comparative statements in a suitable form in the event of a tender being rejected the challan for the earnest money for awarded there with Shall there upon be returned to the tenderer with a pay order for the amount of the earnest money.

8. The Engineer shall have the right of rejecting all or any of the tenders.

9. In the event of the tender being selected for acceptance the Engineer who opened the tenders with, If he is competent or accept tender, inform the tenderer or the selected tender who shall there upon sign copies of the specification & other documents mentioned in rule 1 and 4 the purpose of identification and for his acceptance with the tender. The tender or the selected tender shall also deposited the required amount of the security money within the prescribed time .If the tenderer fails to deposited the required amount of the security money within the prescribed time. The Engineer may reject the tender.

If the Engineer is not competent to accept the tender himself. He will inform the tenderer of the tender which he resides to, recommend for acceptance. Such tenderer shall there upon sign forth with copies of the specification and document mentioned in rules 1 & 4 and shall deposit the required amount of the security money within the prescribed time. The tender with specification and other documents signed by the tenderer will then be forwarded for acceptance and be security money deposited shall be refunded to the tenderer.

Executive Engineer
Rural Work Department
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(3)

10. When a tender is selected for acceptance the tender shall deposit the required amount of the security money in cash in the treasury and shall forward the challan to the Executive Engineer securities to the Executive Engineer lien of a cash deposit of the required amount of the security money, No tender shall be annually accepted until the required the security money has been deposited.

11. The amount security money to be deposited by the tender whose tender is selected for acceptance be 10% of the value of the works and towards this amount the earnest shall be deposited by him shall be credited, at least half of this security inclusive of the earnest money shall be deposited by the tenderer within such as may be notified to him in writing by the officer opening tender falling which the tender shall be liable to rejection.

Any balance of the security money outstanding after completion of the tenderer be made up by deductions of 5% of the amount each payment to be made to him under clause 7 of the conditions of contract for work done under the contract.

12. When tender has been selected for acceptance and the required amount of the security money has been deposited the Engineer shall scrutinise all pages of the item, rate tender and contract for works to see that the forms has been properly filled up and signed by the contractor and the signature witnessed. He shall then if he is competent, to accept the tender, sign the acceptance of the tender, or if he is not so competent shall send the form for signature of the acceptance of the officer competent of accept it.

TENDER FOR WORKS

I/We hereby tender for the execution for the Governor for Bihar of the works specified in the underwritten memorandum at the rates specified therein within a period of years month from the date of written order to commence and in accordance in all respects with the specifications designs, drawing and other documents referred to rule here of the Subjects of the annexed conditions of Contract and with such materials as are provided for the and in other respects in accordance with such conditions so far as applicable.

MEMORANDUM

- | | | |
|---|-----|---|
| (a) If several sub-works are they should be detained a separate list. | [a] | Name of works:- Larjhaaghat To Darbhanga Jila ke Samaila Path Under Head FDR. |
| (b) This deposit will be 5% of the | [b] | Estimated cost- 2,08,612/- |
| (c) This percentage deductions from Bills will be credited to the contractor's Security deposit | [c] | Earnest money- NSC. A/c No. - 020110173141 Rs - 30000/- |
| | [d] | Initial security deposits (including earnest money) to be deposited before the commencement of the works- |
| | [e] | Percentage to be deducted from bills Rs. 5% (Rupees five percent) |
| | [f] | Time required for the work from date of written order of commence - Work Has been completed |
| | [g] | Date of written order of commence. |
| | [h] | Total number of items of work tendered- 04 (Work has been completed) |

19/8
Executive Engineer
Rural Work Department
Work Division, Rosera

19.08.88
19/8/88

21/8/88

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

पत्रांक 826 (177) दिनांक 8/8/2025

प्रेषक:-
अधीक्षण अभियंता,
ग्रामीण कार्य विभाग,
कार्य अंचल, रागस्तीपुर।

सेवा में,
कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, रोसड़ा।

विषय:- FDR योजनानुसार एकसरागा संख्या- 23/F2/2022-23 पथ- Construction of Road Larjhaghat to Darbhanga Jila ke samaila path में जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग:- अपर मुख्य कार्यपालक पदाधिकारी-राह-रागिन, ग्राडा का पत्रांक 3098 अनु० दिनांक 06.08.2025

महाशय,

उपर्युक्त विषय प्रासंगिक पत्र के द्वारा पत्र में वर्णित GST राशि 2,08,612/- नात्र का भुगतान करने हेतु संवेदक के दावे को योग्य पाया गया है, से संबंधित निदेश प्राप्त हुआ है।

अतः प्रसंगाधीन पत्र की प्रति संलग्न करते हुए आपको निदेश दिया जाता है कि पत्र में वर्णित उक्त राशि का भुगतान करने हेतु अग्रेतर कार्रवाई की जाय।

अनु०-यथावत।

विश्वासगाजन

अधीक्षण अभियंता
ग्रामीण कार्य विभाग
कार्य अंचल, रागस्तीपुर

ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक- RWD/GST CLAIM/25-26/1263 - 3098 अनु०

पटना/दिनांक- 06.08.2025

प्रेषक,

अभियंता, मण्डल

अपर मुख्य कार्यपालक

पदाधिकारी-राह-सचिव, ब्राह्म

सेवा में,

अधीक्षक अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-समस्तीपुर।

विषय : FDR योजनान्तर्गत एकसरनामा संख्या-23/F2/2022-23 पथ- Construction of road from Larjhaaghat to Darbhanga jila ke samalla path में जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-रोसाड़ा का पत्रांक-2004 अनु०, दिनांक-31.12.2024

महोदय,

उपर्युक्त प्रारंभिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु. 2,40,102/- का दावा की जाँच हेतु अभिलेख समर्पित किया गया है जिसके आधार पर विभागीय GST परामर्शी फर्म M/s SKKSS & Co. द्वारा उक्त दावा की जाँच की गई तथा राशि रु. 2,08,612/- 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 अग्रोत्तर कार्यवाई 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 सविदेक 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 सविदेक को संबंधित योजना में ही किया जा रहा है।
- एकसरनामा से अधिक राशि के भुगतान के लिए अतिरिक्त राशि का पूरक एकसरनामा कर लिया गया है।

अनु०- यथोक्त।

विश्वरामभाजन

अपर मुख्य कार्यपालक

पदाधिकारी-राह-सचिव, ब्राह्म

पत्रांक- RWD/GST CLAIM/25-26/1263 - 3098

पटना/दिनांक- 06.08.2025

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

अपर मुख्य कार्यपालक

पदाधिकारी-राह-सचिव, ब्राह्म

Executive Engineer
Rural Work Department
Work Division, ROSSA

19.08.2025

19/08/25

राजेश कुमार 21/8/25

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 15/12/24 को आहूत बैठक की कार्यवाही

विषय :- FDR योजनान्तर्गत Construction of Road from Larjhaghat To Darbhanga Jila ke Samaila Path एकरारनामा संख्या 23 F2 2022-2023 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, रोसेरा का पत्रांक 2064 दिनांक 31.12.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अनियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, रोसेरा द्वारा विषयांकित पथ में रु० 2,46,162/- 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. 2,08,612/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 23 F2 2022-2023 विषयांकित कार्य Construction of Road from Larjhaghat To Darbhanga Jila ke Samaila Path Under Head FDR के लिए दावे की राशि रु. 2,08,612/- रुपये मात्र संवेदक राजेश कुमार राकेश को भुगतान की अनुरासा की जाती है।



Shweta Singh
विभागीय GST
Consultant

S. Kumar
सहायक वित्त प्रबंधक
ब्रांडा

Prabhu Kumar
वित्त प्रबंधक ब्रांडा

25/12/24
GST नॉडल/मदाधिकारी

19/12/24
Executive Engineer
Rural Work Department
19.08.2024
19/08/24

राजेश कुमार राकेश

SKKSS & Co

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

14.05.2025

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 Rajesh Kumar Rakesh vide agreement no. 23 F2 2022-2023

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EEL RWD, Rosera letter no. 2064 dated 31.12.2024

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 ₹)
23 F2 2022-2023	Construction of Road from Larjhaghat To Darbhanga Jila ke Samaila Path Under Head FDR	2,08,612

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004



Executive Engineer
Rural Work Department

17.02.2025
17/02/25

2 21/02/25 21/02/25

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

- That the above work is a Construction of Road from Larjhaghat To Darbhanga Jila ke Samaila Path Under Head FDR.
- 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.
- The GST claim has been recommended for RA 01 as submitted to us.
- The GST Claim as per the contractor is Rs. 2,46,162/- While as per our observation GST Impact will be Rs. 2,08,612/- thus generating savings of Rs. 37,550/-
- That we have verified the deposit of tax from the GST returns and hence, we recommend the payment of Rs. 2,08,612/-

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

Shweta Singh
14/05/25
Authorized Signatory
Enclosed: -



GST claim computation

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

[Signature]
Executive Engineer
Rural Work Department
Work Division, G.B.E.

19.08.2022

19/8/22

२ शमेश कुमार शर्मा

M/s Rajesh Kumar Rakesh

Agreement No. : 23 F2 2022-2023

Construction of Road from Larjighat to Darbhanga Jila ke Samaila Path

Sl. No.	RA Bill NO.	Date of payment	Payment as per Payment Certificate / MB (A)	Embedded GST (B)	GST paid as per GSTR 3B (C)	Actual GST to be paid D=(A-B)X18%	Claim [E=C or D whichever is lower - (B)]
1	1	21.03.2023	1,363,553	157,014	665,627	703,177	208,612
		TOTAL	4,363,553	457,014	665,627	703,177	208,612

Computation of Embedded taxes

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 01)	3,808,454	
GST at 12%	457,014	10.4731%
LWC at 1%	38,085	
SF	60,000	
Work Done Value including taxes, cess	4,363,553	
Total Payment made	4,363,553	
Embedded tax for RA Bill 01	457,014	

Note 1:

Computation of tax paid as per GSTR 3B

Name of Division	Taxable value as per GSTR 7A	Exempt Value as per GSTR 3B	CGST at 9%	SGST at 9%	Total Tax
March 2023 - REO Works Division Rosera - (Larjighat to Darbhanga Jila ke Samaila Path)	4,363,553	3,697,926	332,813.36	332,813.36	665,626.73
May 2023 - REO Works Division Rosera	125,306	106,192	9,557.24	9,557.24	19,114.47
Total	4,488,859	3,804,117.80	342,370.60	342,370.60	684,741.20

Note : Payment for Rs. 43,63,553 was made in the month of March 2023, TDS for the same was also filed in the month of March 2023 but GSTR 3B for the same was filed in the month of August 2023.

Disclaimer :

The above statement has been prepared on the basis of documents submitted by the Contractor



Executive Engineer
Rural Work Department
Vill. Division Rosera
19/08/2023