



3282 रायगंगा मार्ग सारन जिला रागा नन्दा सिंह मु 15/12/2019
बिहार BIHAR का 15/12/2019 12:14:11 नरि पुरा नमरा 12/12/2019
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कमल कुमार यादव
मुद्रांक विक्रेता
मधुबनी
ला० नं०-2/97

Supplementary Agreement of original Agreement No-54SBD/2019-20 for GST Claim

AGREEMENT Form:

Agreement. 54/SBD/13-2020,

This agreement, made the day of 2025 Between
Executive Engineer R.W.D (W) Division, Phulparas (hereinafter called "employer" of the
one part) and Ramanand Singh, At-Ward No-12, Maranchi, Patna, Bihar-803301
(hereinafter called "contractor" of the other part) Whereas the Employer is desirous that
the Contractor execute Construction and maintenance of road & CD work from GST
Claim PMGSY road path to Tengrar, Khutauna road under MMGSY-Gen head
(hereinafter called "work") 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 Rs. 09,57,525.00 (Rupees nine lakhs fifty seven thousand five hundred twenty five)
only

Ramanand Singh
24/11/2023

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

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 the conditions of contract hereinafter referred to and they shall be deemed to form and be read and construed as part of this Agreement.
2. In this Agreement 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 conformity in all aspects with the provisions of the Contract.
3. The Employer hereby covenants to pay the Contractor in consideration of the execution and completion of the works and the remedying the defect wherein the Contract Price or such sum as may become payable under the provisions of the Contract at the times and in the manner prescribed by the Contract.
4. The Following documents shall be deemed to form and be 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) Conditions of contract :- Special and General.
 - (vi) Specification of MORD
 - (vii) Drawings
 - (viii) Bill of Quantities. And
 - (ix) Other document listed in the contract data as forming part of the contract.

In witnessed where of the parties there to have caused this Agreement to be executed the day and year first before written.

The common seal of

Was hereunto affixed in the presence of

Signed, Sealed and delivered by the said

In the presence of:

Binding Signature of Employer

Binding Signature of Contractor

Ramanand Singh

24/11/2025

EXECUTIVE ENGINEER
R. W. D. Works Department
Phulparas

24/11/25

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:- BRRDA(HQ) GST-01-412/2024 -4677(अनु०)

पटना / दिनांक:- 23.07.2025

प्रेषक,

अभय झा, भा0प्र0से0

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-मधुबनी।

विषय : MMGSY-Gen योजनान्तर्गत एकरारनामा संख्या-54/SBD/2019-20 पथ-Construction and maintenance of road and CD work for PMGSY road path to Tengrar, Khutauna में जी0एस0टी0 दावा की स्वीकृति के संबंध में।
प्रसंग- कार्य प्रमंडल-फुलपरास का पत्रांक-2295 अनु0, दिनांक-28.11.2024

महाशय,


उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 10,31,491/- का दावा की जाँच हेतु अभिलेख समर्पित किया गया है जिसके आधार पर विभागीय GST परामर्शी फर्म M/s SKKSS & Co. द्वारा उक्त दावो की जाँच की गई तथा राशि रु 9,57,525/- 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।

अनु0- यथोक्त।

विश्वासभाजन

 20/07/25

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा


पटना / दिनांक:-


ज्ञापांक- BRRDA(HQ) GST-01-412/2024 -4677

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

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा






EXECUTIVE ENGINEER
Rural Works Department
Works Division Phulparas
24/11/25

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 10/09/25 को आहूत बैठक की कार्यवाही

विषय :-MMGSY(Gen) योजनान्तर्गत Construction and Maintenance of Road and C.D work for PMGSY Road Path To Tengrar, Khutauna (TID-76994) एकरारनामा संख्या 54 SBD/2019-20 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, फुलपारस का पत्रांक 2295 दिनांक 28.11.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, फुलपारस द्वारा विषयांकित पथ में रु० 10,31,491/- 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. 9,57,525/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 54 SBD/2019-20 विषयांकित कार्य Construction and Maintenance of Road and C.D work for PMGSY Road Path To Tengrar, Khutauna Under MMGSY(Gen) (TID-76994) के लिए दावे की राशि रु. 9,57,525/- रुपये मात्र संवेदक श्री रामानंद सिंह को भुगतान की अनुशंसा की जाती है।

Shweto Singh
10/09/25
विभागीय GST
Consultant

Shyam Sunder
10/09/25
सहायक वित्त प्रबंधक, ब्राडा

Prabhat Kumar
10/09/25
वित्त प्रबंधक, ब्राडा

10/09/25
GST नोडल पदाधिकारी

Ramanand Singh

24/11/2024

24/11/25
EXECUTIVE ENGINEER
Rural Works Department
Works Division Phulparas

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

29.08.2025

Re: Submission of GST Impact Report of M/s Ramanand Singh vide agreement number 54 SBD/2019-20.

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE. Phulparas, RWD letter no.2295 dated 28.11.2024.

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)
54 SBD/2019-20	Construction of Road & CD Work for PMGSY Path to Tengrar Khatauna Road Package No- MMGSY-NDB-(Brics))	9,57,525/-



DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

Ramanand Singh

SKKSS & Co

(37.7)
Tel : +91 9263374200
Email- rwdgst@gmail.com

We are therefore pleased to make our submission of GST Impact Report of Shree Ramanand Singh for the following project with reference to the Construction of Road & CD Work For PMGSY Path to Tengrar Khatauna Package No- MMGSY-NDB-(Bries)).

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 07.03.2020, 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. 10,31,491 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 06**. GST impact in later RA bills have to be verified and audited on submission of bill by Shree Ramanand Singh 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

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

Ramanand Singh

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 of Road & CD Work For PMGSY Path to Tengrar Khatauna Road Package No- MMGSY-NDB-(Brics))

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

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NALA ROAD, PATNA-800004

Ramanand Singh

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- 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 mis-represented and which has a material effect on the above GST Claim amount, then the GST claim amount shall be void ab initio.

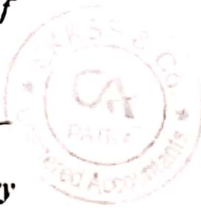
For any query or clarification, please contact the undersigned at earliest.

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

Museta Singh
29/08/2025

Authorized Signatory



Enclosed: -

1. GST claim computation

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004

Ramanand Singh