INDIA NON JUDICIAL

Government of Bihar

e-Stamp

Certificate No.	:	IN-BR-2502151458
Certificate Issue Date	:	15-Nov-2025 12:54 PM
GRN No.	:	BHR2025111411313139064702E
Unique Doc Reference	:	EST-BR-4700-2500040717
Party Name	:	M/S RAJ CONSTRUCTION DHUMNAGAR CHAURIYA TOLA
Purchased by	:	RAKESH KUMAR
Purpose	:	Agreement Article no (05)
Stamp Duty Paid (Rs.)	:	1000 (One Thousand Only)
Reg. Fee (Rs.)	:	0 (Zero Only)
LLR & P Fee (Rs.)	:	0 (Zero Only)
Miscellaneous Fee (Rs.)	:	0 (Zero Only)
Discore SC (Rs.)	:	0 (Zero Only)
Total Amount (Rs.)	:	1000 (One Thousand Only)

Supplementary Agreement no:-........36/GST/25-26.

Old Agreement No. ....

This Agreement made the ....day of .... **2025** between **The Executive Engineer R.W.D. Works Division, Bettiah** of the one part, and **M/s Raj Construction, At.- Chauriya Tola Po- Dhumnagar, Ps- Jagdishpur, West Champaran** of the other part.

This Agreement is for the payment of **Rs. 3,61,445.00 (Rs. Three Lac Sixty One Thousand Four Hundred Forty Five Only)** For the payment/reimbursement of GST amount already Paid to GST Department by the contractor for the work **Barahia Tola PMGSY to Garwa Chauk in Majhulia Block Under MMGSY (SC)** path already executed.

Previous Agreement For Construction and maintenance was of amount **Rs. 77,05,664.00 (Rs. Seventy Seven Lac Five Thousand Six hundred Sixty Four only)** and Supplementary Agreement For **Rs. 3,61,445.00 (Rs. Three Lac Sixty One Thousand Four Hundred Forty Five Only)** for only GST reimbursement approved amount **Rs. 3,61,445.00 (Rs. Three Lac Sixty One Thousand Four Hundred Forty Five Only)** Vide ACEO-cum-Secretary BRRDA, Patna Lt. No. 5343we, Dated- 03.11.2025 and S.E., RWD, Works Circle Bettiah Lt. No. 1341 Dated- 13.11.2025. Total Agreement Amount **Rs. 80,67,109.00 (Rs. Eighty Lac Sixty Seven Thousand One Hundred Nine only).**

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

IN 2502159562

....

Binding Signature of Contractor

....

M/S RAJ CONSTRUCTION

Proprietor

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETTIAH, W. CHAMPARAN

26/11/25

26/11/25

26.11.25

अधीक्षण अभियन्ता का कार्यालय
ग्रामीण कार्य विभाग, कार्य अंचल, बेतिया

बिहार सरकार

Email ID- se.betia.rwd@gmail.com

पत्रांक—1341 /बेतिया, दिनांक—13.11.2025।

प्रेषक,

अधीक्षण अभियंता,
ग्रामीण कार्य विभाग,
कार्य अंचल, बेतिया।

सेवा में,

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

विषय :— शीर्ष MMGSY योजनान्तर्गत एकरारनामा संख्या—225/SBD/MMGSY/2021-22 पथ— Construction of road form Barahia tola PMGSY to Garwa Chauk में जी0एस0टी0 दावा की स्वीकृति के संबंध में ।

प्रसंगः — अपर मुख्य कार्यपालक पदाधिकारी—सह—सचिव, ब्राडा के पत्रांक—BRRDA(HQ) GST-01-100/2024- 5343 अनु0 पटना/ दिनांक—03.11.2025।

महाशय,

उपरोक्त विषयांकित कार्य में जी0एस0टी0 की राशि की प्रतिपूर्ति जो जांचोपरान्त रू0 3,61,445/— मात्र होती है, के भुगतान हेतु निम्न शर्तो के साथ अनुमति प्रदान की जाती हैः—

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

विश्वासभाजन

13/11/25

अधीक्षण अभियन्ता,
ग्रामीण कार्य विभाग,कार्य अंचल,बेतिया।

13/11

M/S RAJ CONSTRUCTION

Proprietor

26/11/25

EXECUTIVE ENGINEER
R.W.D..WORKS DIVISION
BETTIAH, W. CHAMPARAN

26/11/25

26.11.25

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांकः– BRRDA(HQ) GST-01-100/2024 - 5343 अनु० पटना/दिनांकः– 03.11.2025

प्रेषक,

अभय झा, भा०प्र०से०
अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल–बेतिया।

विषय : MMGSY योजनान्तर्गत एकरारनामा संख्या–225/SBD/MMGSY/2021-22 पथ– Construction of road from Barahia tola PMGSY to Garwa chauk में जी०एस०टी० दावा की स्वीकृति के संवंध में।

प्रसंग– कार्य प्रमंडल–बेतिया का पत्रांक–2067 अनु0, दिनांक–13.11.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रू 3,61,798/– का दावा की जॉच 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 रू 3,61,445/– 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 शर्तो 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 नही 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।

अनु0– यथोक्त।

विश्वासभाजन
01.11.25
अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा

ज्ञापांक– BRRDA(HQ) GST-01-100/2024 - 5343 पटना/दिनांकः– 03.11.2025

प्रतिलिपिः–कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल–बेतिया को सूचनार्थ।

01.11.25
अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा

M/S RAJ CONSTRUCTION
Proprietor

26.11.25
EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETTIAH, W. CHAMPARAN
26.11.25
26/11/25

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की दिनांक – 24/10/25 को आहूत बैठक की कार्यवाही

विषय :– MMGSY योजनान्तर्गत Construction of Road from Barahia Tola PMGSY to Garwa Chauk in Majhulia Block (Tender ID – 94727) **एकरारनामा संख्या** 225-SBD\MMGSY\2021-22 **में जी.एस.टी. दावा की स्वीकृति के संबंध में।**

प्रसंग :– कार्य प्रमंडल, बेतिया का पत्रांक 2067 अनु० दिनांक 13.11.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, बेतिया द्वारा विषयांकित पथ में रु० **3,61,798/-** 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. 3,61,445/-** मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा **225-SBD\MMGSY\2021-22** विषयांकित कार्य Construction of Road from Barahia Tola PMGSY to Garwa Chauk in Majhulia Block (Tender ID – 94727) Under MMGSY के लिए दावे की राशि **रु. 3,61,445/-** रुपये मात्र संवेदक राज कंस्ट्रक्शन को भुगतान की अनुशंसा की जाती है।

SKKSS & Co. CA PATNA Chartered Accountants

Shweta Singh 24/10/25 — विभागीय GST Consultant

24/10/25 — सहायक वित्त प्रबंधक, ब्राडा

Prabhat Kumar 24/10/25 — वित्त प्रबंधक, ब्राडा

24/10/25 — GST नोडल पदाधिकारी

M/S RAJ CONSTRUCTION
Proprietor

26/11/25
EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETTIAH, W. CHAMPARAN
26.11.25
26/11/25

KKSS & Co

Tel : +91 9263374200333
Email- rwdgst@gmail.com

18.08.2025

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 Raj Construction vide agreement no. 225-SBD/MMGSY/2021-22.

Ref: Our appointment as GST Consultant by Rural Works Department. vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE. RWD. Bettiah. letter no. 2067 dated 13.11.2024.

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 ₹) Construction Part**	**GST Impact (in ₹) Maintenance Part**
225-SBD/MMGSY/2021-22	Construction of Road from Barahia Tola PMGSY to Garwa Chauk in Majhulia Block (Tender ID – 94727) Under MMGSY	3,59,132 (ANNEXURE – I)	2,313 (ANNEXURE - II)

SKKSS & Co. PATNA Chartered Accountants

26/11/25

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETTIAH, W. CHAMPARAN
26.11.25

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004

M/S RAJ CONSTRUCTION

Proprietor

26/11/25

KKSS & Co

Tel : +91 9263374200

Email- rwdgst@gmail.com

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

a) Construction of Road from Barahia Tola PMGSY to Garwa Chauk in Majhulia Block (Tender ID – 94727) Under MMGSY.

b) 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 on or after 18/07/2022 GST@18% is payable.

c) The GST claim has been recommended for:

S.No.	Road Name	RA Bill No. (Construction Part)	RA Bill No. (Maintenance Part)
1	Barahia Tola PMGSY to Garwa Chauk	RA 01 – RA 03	RA 01

d) The GST Claim as per the contractor is **Rs. 3,61,798/-** While as per our observation GST Impact will be **Rs. 3,61,445/-** thus generating savings of **Rs. 353/-**.

e) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment of **Rs. 3,61,445/-**.

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

SKKSS & Co. Chartered Accountants PATNA

Shweta Singh
18/08/2025

Authorized Signatory
Enclosed: -

GST claim computation

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004

26/11/25
EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETTIAH, W. CHAMPARAN
26.11.25
20/11/25

M/S RAJ CONSTRUCTION
Proprietor

ANNEXURE - I

M/s Raj Construction

Agreement No. : 225-SBD/MMGSY/2021-22

Construction of Road from Barahia Tola PMGSY to Garwa Chauk in Majhulia Block (Tender ID-94727) Under MMGSY

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	24 03 2023	981,963		176,753		
2	2	24.04 2023	736,473	671,319	132,565	1,030,451	359,132
3	3	15 08.2023	4,677,610		841,970		
		TOTAL	6,396,046	671,319	1,151,288	1,030,451	359,132

Computation of Embedded taxes

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 03)	5,714,909	
GST @ 12%	685,789	10.4958%
LWC @ 1%	57,149	
SF	76,064	
Work Done Value Including taxes,cess and SF	6,533,911	
Work Done Value Including taxes,cess and SF (2.11% below)	6,396,046	
Total Payment made	6,396,046	
Embedded tax from RA Bill 01 to RA 03	671,319	

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

SKKSS & Co. PATNA Chartered Accountants

M/S RAJ CONSTRUCTION
Proprietor

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETTIAH, W. CHAMPARAN

26/11/25
26.11.25
26/11/25

ANNEXURE - II

M/s Raj Construction

Agreement No. : 225-SBD/MMGSY/2021-22

Construction of Road from Barahia Tola PMGSY to Garwa Chauk in Majhulia Block (Tender ID-94727) Under MMGSY

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)
1	1st yr maint	16.08.2024	42,150	4,470	7,587
		TOTAL	42,150	4,470	7,587

Computation of Embedded taxes

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (1st yr maint)		
GST @ 12%	38,054	
LWC @ 1%	4,566	10.6042%
SF	381	
Work Done Value Including taxes,cess and SF	62	
Work Done Value Including taxes,cess and SF (2.11% below)	43,063	
Total Payment made	42,150	
Embedded tax for 1st yr maint.	42,150 4,470	

Disclaimer :

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

SKKSS & Co.
PATNA
Chartered Accountants

M/S RAJ CONSTRUCTION

Proprietor

26/11/25

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETTIAH, W. CHAMPARAN

26.11.25

26/11/25

)

Name of Contractor: M/s RAJ CONSTRUCTION

GST Reconcilliation statement

F.Y	MONTH	Division	GST TDS-Received From All Departments: Gross Taxable Value	CGST	SGST	Total Tax	GSTR-3B: Taxable	CGST	SGST	Total Tax	Remarks
2022-23	April	EXECUTIVE ENGINEER RURALENGINEERING ORGANISATION	15,181,600.00	151,816.00	151,816.00	303,632.00	18,587,537.00	1,115,252.22	1,115,252.22	2,230,504.44	
		FLOOD CONTROL DIVISION BAGAHA	10,000,000.00	100,000.00	100,000.00	200,000.00					
		Rural Works Department Works Division Bagaha-1	13,276,770.00	132,767.70	132,767.70	265,535.40					
		RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ	3,405,937.00	34,059.37	34,059.37	68,118.74					
	May	EXECUTIVE ENGINEER RURALENGINEERING ORGANISATION	8,369,278.00	83,693.00	83,693.00	167,386.00	52,854,495.00	3,171,269.70	3,171,269.70	6,347,539.40	Payment of Rs. 49,980/- was made month of May 2022 However, TDS I same was amended in the month of 2022 and accordingly GSTR 3B was the month of June 2022
		Excutive Officer	49,980.00	500.00	500.00	1,000.00					
		NAGAR NIGAM BETTIAH	13,820,500.00	138,205.00	138,205.00	276,410.00					
		RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ	7,387,947.00	73,879.47	73,879.47	147,758.94					
	June	FLOOD CONTROL DIVISION BAGAHA	6,600,000.00	66,000.00	66,000.00	132,000.00	7,081,323.60	437,819.72	437,819.72	875,639.44	Difference of Rs.3,92,000/- is due to sales & Rs. 39344 is due to B2C sale
	July	EXECUTIVE ENGINEER RURALENGINEERING ORGANISATION	67,280.00	673.00	673.00	1,346.00	4,200,754.00	378,067.86	378,067.86	756,135.72	
		RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ	4,133,474.00	41,334.74	41,334.74	82,669.48					
	August	ROAD CONSTRUCTION DEPARTMENT DIVISION	679,142.00	6,792.00	6,792.00	13,584.00	679,142.00	61,122.78	61,122.78	122,245.56	
	September	MINISTRY OF RAILWAYS	476,416.94	4,764.17	4,764.17	9,528.34	25,055,179.94	2,254,966.19	2,254,966.19	4,509,932.38	
		BIHAR MEDICAL SERVICES AND INFRASTRUCTURE CORORATION LIMITED	3,450,422.00	34,504.00	34,504.00	69,008.00					
		EXECUTIVE ENGINEER RURALENGINEERING ORGANISATION	5,735,547.00	57,360.00	57,360.00	114,720.00					
		FLOOD CONTROL DIVISION BAGAHA	6,600,000.00	66,000.00	66,000.00	132,000.00					
		Rural Works Department Works Division Bagaha-1	1,621,632.00	16,216.32	16,216.32	32,432.64					
		ROAD CONSTRUCTION DEPARTMENT DIVISION	387,597.00	3,876.00	3,876.00	7,752.00					
		RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ	4,946,550.00	49,465.50	49,465.50	98,931.00					
		RURAL WORKS DIPARTMENT WORK DIVISION NO-2 BAGHA AT RAMNAGAR WEST CHAMPARAN	1,837,015.00	18,370.15	18,370.15	36,740.30					
	October	BIHAR STATE EDUCATIONAL INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED	3,510,600.00	35,106.00	35,106.00	70,212.00	25,551,576.00	2,299,641.84	2,299,641.84	4,599,283.68	
		EXECUTIVE ENGINEER RURALENGINEERING ORGANISATION	14,471,413.00	144,716.00	144,716.00	289,432.00					
		Rural Works Department Works Division Bagaha-1	539,501.00	5,395.01	5,395.01	10,790.02					
		ROAD CONSTRUCTION DEPARTMENT DIVISION	6,603,327.00	66,035.00	66,035.00	132,070.00					
		RURAL WORKS DIPARTMENT WORK DIVISION NO-2 BAGHA AT RAMNAGAR WEST CHAMPARAN	426,735.00	4,267.35	4,267.35	8,534.70					

M/S RAJ CONSTRUCTION

Proprietor

SKKSS & Co. Chartered Accountants PATNA

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETTIAH, W. CHAMPARAN

26-11-25

14 26/11/25