



INDIA NON JUDICIAL Government of Bihar

e-Stamp

Certificate No. : IN-BR-2502151516

Certificate Issue Date : 15-Nov-2025 12:57 PM

GRN No. : BHR20251114113139064702E

Unique Doc Reference : EST-BR-4700-2500040721

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)

Discre SC (Rs.) : 0 (Zero Only)

Total Amount (Rs.) : 1000 (One Thousand Only)

Supplementary Agreement no: 40/05/25-26

Old Agreement No.

This Agreement made the 26 day of Nov 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. 1,40,395.00 (Rs. one Lac Forty Thousand Three Hundred Ninety Five Only) For the payment/reimbursement of GST amount already Paid to GST Department by the contractor for the work Mushar Toli to L029 in Nautan Block Under MMGSY(SC) path already executed.

Previous Agreement For Construction and maintenance was of amount Rs. 1,12,15,450.00 (Rs. One Crore Twelve lac Fifteen Thousand Four Hundred Fifty only) and Supplementary Agreement For Rs. 1,40,395.00 (Rs. one Lac Forty Thousand Three Hundred Ninety Five Only) for only GST reimbursement approved amount Rs. 1,40,395.00 (Rs. one Lac Forty Thousand Three Hundred Ninety Five Only) Vide ACEO-cum-Secretary BRRDA, Patna Lt. No. 5436we, Dated- 05.11.2025 and S.E., RWD, Works Circle Bettiah Lt. No. 1336 Dated- 13.11.2025. Total Agreement Amount Rs. 1,13,55,845.00 (Rs. One Crore Thirteen Lac Fifty Five Thousand Eight Hundred Forty Five 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

Binding Signature of Contractor

IN 2502159620



Statutory Alert:

- The authenticity of this Stamp certificate should be verified at <https://enibandhan.bihar.gov.in> or any other official website of the Government of Bihar.
- Any discrepancy in the details on this Certificate and as available on the website/Mobile App renders it invalid.
- The onus of checking the legitimacy is on the users of the certificate.
- In case of any discrepancy, please inform the Competent Authority.

M/S RAJ CONSTRUCTION

राज कृष्ण

Proprietor

EXECUTIVE ENGINEER

R.W.D. WORKS DIVISION

BETTIAH, W. CHAMPARAN

26/11/25

26.11.25

अधीक्षण अभियन्ता का कार्यालय

ग्रामीण कार्य विभाग, कार्य अंचल, बेतिया

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

पत्रांक-1336

/बेतिया, दिनांक-13.11.2024

प्रपक,

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

सेवा में,

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

विषय :- शीर्ष MMGSY योजनान्तर्गत एकरारनामा संख्या-99/SBD/MMGSY/2021-22 पथ-
Construction of road from Mushar toli to L029 में जी0एस0टी0 दावा की स्वीकृति
के संबंध में।

प्रसंग: - अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा के पत्रांक-BRRDA(HQ) GST-
01-101/2024- 5436 अनु0 पटना/ दिनांक-05.11.2025।

महाशय,

उपरोक्त विषयांकित कार्य में जी0एस0टी0 की राशि की प्रतिपूर्ति जो जांचोपरान्त रु0
1,40,395/- मात्र होती है, के भुगतान हेतु निम्न शर्तों के साथ अनुमति प्रदान की जाती है:-

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

अधीक्षण अभियन्ता,

ग्रामीण कार्य विभाग, कार्य अंचल, बेतिया।

M/S RAJ CONSTRUCTION

राज कंस्ट्रक्शन

Propriete

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION

4/11/25
26/11/25

13/11/25

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:- BRRDA(HQ) GST-01-101/2024 - 5436 अनु० पटना/दिनांक:- 05.11.2025
प्रेषक,

अभय झा, माओपरासो
अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा।

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

विषय : MMGSY योजनान्तर्गत एकरारनामा संख्या-99/SBD/MMGSY/2021-22 पथ-
Construction of road from Mushar toli to L029 में जी0एस0टी0 दावा की
स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-बेतिया का पत्रांक-2067 अनु०, दिनांक-13.11.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि
रु 1,55,421/- 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 1,40,395/- 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- BRRDA(HQ) GST-01-101/2024 - 5436

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

पटना/दिनांक:- 05.11.2025

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

M/S RAJ CONSTRUCTION

Proprietor

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION

BETTIAH, W. CHAMPARAN

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 22/11/25 को आहूत बैठक की कार्यवाही

विषय :- MMGSY योजनान्तर्गत Construction of Road from Mushar Toli to L029 in Nautan Block (Tender ID- 94785) एकरारनामा संख्या 99-SBD/MMGSY/2021-22 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, बेतिया का पत्रांक 2067 दिनांक 13.11.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, बेतिया द्वारा विषयांकित पथ में रु० 1,55,421/- 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. 1,40,395/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 99-SBD/MMGSY/2021-22 विषयांकित कार्य Construction of Road from Mushar Toli to L029 in Nautan Block (Tender ID- 94785) Under MMGSY के लिए दावे की राशि रु. 1,40,395/- रुपये मात्र संवेदक राज कंस्ट्रक्शन को भुगतान की अनुशंसा की जाती है।



Mhweta Singh
विभागीय GST

Consultant

रु.वित्त प्रबंधक
रु.वित्त प्रबंधक

ब्राडा

वित्त प्रबंधक
वित्त प्रबंधक

ब्राडा

GST नोडल पदाधिकारी
GST नोडल पदाधिकारी

M/S RAJ CONSTRUCTION

Proprietor

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

SS & Co

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

03.08.2025

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.
99-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 ₹)
99-SBD/MMGSY/2021-22	Construction of Road from Mushar Toli to L029 in Nautan Block (Tender ID- 94785) Under MMGSY	1.40,395



DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004

M/S RAJ CONSTRUCTION

Proprietor

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

26/11/25

26.11.25

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

- Construction of Road from Mushar Toli to L029 in Nautan Block (Tender ID- 94785) Under MMGSY.
- 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.
- The GST claim has been recommended for RA 03 - RA 06 as submitted to us.
- The GST Claim as per the contractor is Rs. 1,55,421/- While as per our observation GST Impact will be Rs. 1,40,395/- thus generating savings of Rs. 15,026/-.
- That we have verified the deposit of tax from the GST returns and hence, we recommend the payment of Rs. 1,40,395/-.

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

Shweta Singh
08/08/2025

Authorized Signatory
Enclosed: -



GST claim computation

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004

M/S RAJ CONSTRUCTION

[Signature]

Proprietor

[Signature]
EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETTIAH, W. CHAMPARAN

[Signature]
26/11/25

[Signature]
26.11.25

M/s Raj Construction

Agreement No.: 99-SBD/MMGSY/2021-22

Construction of Road from Mushar Toll to L029 in Nautian Block (Tender ID- 94785) Under MMGSY

Sr No	RA Bill No.	Date of payment	Payment as per Payment Certificate / MIB (A)	Embedded GST (B)	GST paid as per GSTR 3B (C)	Actual GST to be paid D=(A-B)*18%	(Claim E=C or D whichever is lower - (B))
1	3	29.11.2022	1,404,218		252,759		
2	4	24.03.2023	441,353	263,526	79,444	403,921	140,395
3	5	24.04.2023	331,015		59,583		
4	6	10.08.2023	330,916		59,570		
		TOTAL	2,507,532	263,526	451,356	403,921	140,395

Computation of Embedded taxes

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 06 - RA 02)	2,243,389	
GST @ 12%	269,207	10.5094%
LWC @ 1%	22,434	
SF	26,553	
Work Done Value Including taxes, cess and SF	2,561,583	
Work Done Value Including taxes, cess and SF (2.11% below)	2,507,532	
Total Payment made	2,507,532	
Embedded tax from RA Bill 03 to RA Bill 06	263,526	

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

M/S RAJ CONSTRUCTION

26/11/23



EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION

A. BETTIAH, W. CHAMPARAN
26/11/23

2022-23

Name of Contractor: MIS RAJ CONSTRUCTION
(NST Reconciliation Statement)

MONTH	DIVISION	Gross Trouble Value	Net Trouble Value	GST TDS Received from All Departments	CGST	SGST	Total Tax	Trouble	CGST	SGST	Total Tax
April	EXECUTIVE ENGINEER RURAL ENGINEERING ORGANIZATION FLOOD CONTROL DIVISION BAGGAHA Rural Works Department West Champaran Bagha	15,181,600 10,000,000 11,718,170	13,333,000 8,918,311 11,834,339	131,816 100,000 112,764	131,816 100,000 112,764	101,617 200,000 265,335	18,588,517	1,115,352	1,115,352	2,230,704	
May	RURAL WORKS DEPARTMENT WORKS DIVISION NARAYATTAGANI EXECUTIVE ENGINEER RURAL ENGINEERING ORGANIZATION EXECUTIVE OFFICE NAGAR NIGAM BETTAHA NARAYATTAGANI	1,605,937 8,189,278 43,980 11,820,500 7,187,947	3,041,015 7,402,570 44,675 12,379,732 6,596,381	34,059 83,693 500 118,005 73,879	34,059 83,693 500 118,005 73,879	64,119 167,106 1,000 276,610 146,159	57,854,495	1,111,270	1,111,270	2,222,540	
June	RURAL WORKS DEPARTMENT WORKS DIVISION NARAYATTAGANI FLOOD CONTROL DIVISION BAGGAHA EXECUTIVE ENGINEER RURAL ENGINEERING ORGANIZATION	6,160,000 67,280	5,891,857 57,017	66,000 673	66,000 673	132,000 1,346	7,081,324	417,820	417,820	835,640	
July	RURAL WORKS DEPARTMENT WORKS DIVISION NARAYATTAGANI ROAD CONSTRUCTION DEPARTMENT DIVISION MINISTRY OF RAILWAYS BUREAU MEDICAL SERVICES AND INFRASTRUCTURE CONSTRUCTION LIMITED	4,131,474 679,142 476,417 3,450,422	3,501,944 575,544 403,743 2,946,066	41,335 6,792 4,764 34,504	41,335 6,792 4,764 34,504	82,669 13,584 9,528 69,008	67,142	61,173	61,173	122,346	
August	RURAL WORKS DEPARTMENT WORKS DIVISION NARAYATTAGANI FLOOD CONTROL DIVISION BAGGAHA EXECUTIVE ENGINEER RURAL ENGINEERING ORGANIZATION	6,600,000 1,621,632	5,591,370 1,374,264	66,000 16,216	66,000 16,216	132,000 32,432	7,013,632	417,820	417,820	835,640	
September	RURAL WORKS DEPARTMENT WORKS DIVISION NARAYATTAGANI ROAD CONSTRUCTION DEPARTMENT DIVISION RURAL WORKS DEPARTMENT WORKS DIVISION NARAYATTAGANI RURAL WORKS DEPARTMENT WORKS DIVISION NO. 2 BAGGAHA AT RAJNAGARAH WEST CHAMPARAN BIHAR STATE EDUCATIONAL INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED EXECUTIVE ENGINEER RURAL ENGINEERING ORGANIZATION	1,837,015 4,946,550 3,510,600 14,471,413 539,501 6,601,327	1,556,792 4,191,992 2,975,085 12,263,909 457,204 5,596,040	18,370 49,466 35,106 144,716 5,395 66,035	18,370 49,466 35,106 144,716 5,395 66,035	36,740 98,931 70,212 289,432 10,790 132,070	25,551,576	2,299,642	2,299,642	4,599,284	
October	Rural Works Department West Champaran Bagha ROAD CONSTRUCTION DEPARTMENT DIVISION RURAL WORKS DEPARTMENT WORKS DIVISION NO. 2 BAGGAHA AT RAJNAGARAH WEST CHAMPARAN EXECUTIVE ENGINEER RURAL ENGINEERING ORGANIZATION RURAL WORKS DEPARTMENT WORKS DIVISION NARAYATTAGANI RURAL WORKS DEPARTMENT WORKS DIVISION NO. 2 BAGGAHA AT RAJNAGARAH WEST CHAMPARAN RURAL WORKS DEPARTMENT WORKS DIVISION NARAYATTAGANI	426,735 3,028,265 531,865 5,001,655 13,823,104	361,640 2,566,376 450,732 4,218,691 11,714,495	4,367 30,283 5,319 50,017 132,231	4,367 30,283 5,319 50,017 132,231	8,734 60,566 10,638 100,033 264,463	27,164,885	2,214,640	2,214,640	4,429,280	
November	RURAL WORKS DEPARTMENT WORKS DIVISION NO. 2 BAGGAHA AT RAJNAGARAH WEST CHAMPARAN RURAL WORKS DEPARTMENT WORKS DIVISION NARAYATTAGANI ROAD CONSTRUCTION DEPARTMENT DIVISION R.W.D. DIV.	7,454,349 9,518,112 6,910,017	2,079,991 8,167,892 5,844,471	24,544 96,381 69,201	24,544 96,381 69,201	49,088 192,762 138,402	25,317,913	2,230,417	2,230,417	4,460,834	

MIS RAJ CONSTRUCTION

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETTAHA, W. CHAMPARAN
26/11/23



2022-23

MONTH		Division	Name of Contractor: M/s RAJ CONSTRUCTION GST Reconciliation statement GST TDS Received from All Departments									
			Gross Taxable Value	Net Taxable Value	CGST	SGST	Total Tax	Taxable	CGST	SGST	Total Tax	
JANUARY		RURAL WORKS DEPARTMENT WORKS DIVISION NO 2 BACHUA AT RAJNAGAR WEST CHAMPARAN	1,118,600	967,964	11,186	11,186	22,372					
		BACHUA MCDON BETHIAH	5,740,795	4,441,352	52,408	52,408	104,816					
		RURAL WORKS DEPARTMENT WORKS DIVISION BACHUA	14,245,206	12,072,204	142,432	142,432	284,864					
		RURAL WORKS DEPARTMENT WORKS DIVISION NO 2 BACHUA AT RAJNAGAR WEST CHAMPARAN	354,030	305,354	3,540	3,540	7,080					
		RTO WORKS DIVISION NO 24	459,834	387,520	4,598	4,598	9,196					
		RURAL CONSTRUCTION DEPARTMENT WORKS DIVISION	15,937,547	13,506,396	159,376	159,376	318,752					
		RURAL WORKS DEPARTMENT WORKS DIVISION BACHUA	5,048,981	4,111,001	50,489	50,489	100,978					
		for entire year Development Authority	897,385	764,479	8,973	8,973	17,946					
		for entire year Development Authority	1,762,100	1,491,305	17,621	17,621	35,242					
		for entire year Development Authority	2,700,000	2,284,136	27,000	27,000	54,000					
FEBRUARY		RURAL WORKS DEPARTMENT WORKS DIVISION NO 2 BACHUA AT RAJNAGAR WEST CHAMPARAN	433,479	368,764	4,334	4,334	8,668					
		RTO WORKS DIVISION	5,591,910	4,718,907	55,919	55,919	111,838					
		Rural at Works Department Works Division Bagaha	359,970	304,734	3,599	3,599	7,198					
		RURAL WORKS DEPARTMENT WORKS DIVISION NO 2 BACHUA AT RAJNAGAR WEST CHAMPARAN	1,055,787	894,734	10,560	10,560	21,120					
		RURAL WORKS DEPARTMENT WORKS DIVISION BACHUA	531,845	450,733	5,319	5,319	10,638					
		RURAL WORKS DEPARTMENT WORKS DIVISION BACHUA	21,176,585	17,946,354	211,767	211,767	423,534					
		RURAL WORKS DEPARTMENT WORKS DIVISION BACHUA	22,718,200	19,252,797	227,183	227,183	454,366					
		for entire year Development Authority	316,044	267,834	3,160	3,160	6,320					
		Rural at Works Department Works Division Bagaha	14,605,216	12,394,251	146,251	146,251	292,506					
		RTO WORKS DIVISION	289,591,286.94	248,561,769.14	2,889,921.45	2,889,921.45	5,779,842.90	290,022,754.54	23,759,287.54	23,759,287.54	47,518,575.08	



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

28/11/23

26.11.23

M/S RAJ CONSTRUCTION

28/11/23

CST Recession statement

MUS-RAU-CONSTRUC

26.11.25



IST Branch/Division statement:

IST Branch/Division statement:

A. 15VAD3 Differences of Rg:
J.S. Sudo: in case to Rg's values for
Sagami Infiltration Part Ltd

Proprietor

