



INDIA NON JUDICIAL Government of Bihar

e-Stamp

Certificate No.: IN-BR-2502151476

Certificate Issue Date: 15-Nov-2025 12:55 PM

GRN No.: BHR20251114113139064702E

Unique Doc Reference: EST-BR-4700-2500040720

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. Fec. (Rs.): 0 (Zero Only)

LLR & P Fec. (Rs.): 0 (Zero Only)

Miscellaneous Fee (Rs.): 0 (Zero Only)

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

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

Supplementary Agreement no: 38/ GST/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. 4,27,258.00 (Rs. Four Lac Twenty Seven Thousand Two Hundred Fifty Eight Only) For the payment/reimbursement of GST amount already Paid to GST Department by the contractor for the work Gamahariya to T03 in Nautan Block Under MMGSY(GEN) path already executed.

Previous Agreement For Construction and maintenance was of amount Rs. 2,07,53,089.00 (Rs. Two Crore Seven Lac Fifty Three Thousand Eighty Nine only) and Supplementary Agreement For Rs. 4,27,258.00 (Rs. Four Lac Twenty Seven Thousand Two Hundred Fifty Eight Only) for only GST reimbursement approved amount Rs. 4,27,258.00 (Rs. Four Lac Twenty Seven Thousand Two Hundred Fifty Eight Only) Vide ACEO-cum-Secretary BRRDA, Patna Lt. No. 5190we, Dated- 21.10.2025 and S.E., RWD, Works Circle Bettiah Lt. No. 1338 Dated- 13.11.2025. Total Agreement Amount Rs. 2,11,80,347.00 (Rs. Two Crore Eleven Lac Eighty Thousand Three Hundred Forty Seven 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 2502159580



Statutory Alert:

1. The authenticity of this Stamp certificate should be verified at <https://enibandhan.bihar.gov.in> or using enibandhan Mobile App.
2. Any discrepancy in the details on this Certificate and as available on the website/Mobile App renders it void.
3. The onus of checking the legitimacy is on the users of the certificate.
3. In case of any discrepancy, please refer to the Competent Authority.

M/S RAJ CONSTRUCTION

RAJ CONSTRUCTION DHUMNAGAR CHAURIYA TOLA

Proprietor

EXECUTIVE ENGINEER

R.W.D. WORKS DIVISION

BETTIAH, W. CHAMPARAN

28/11/25

26-11-25



अधीक्षण अभियन्ता का कार्यालय

ग्रामीण कार्य विभाग, कार्य अंचल, बेतिया

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

पत्रांक-1338

/बेतिया, दिनांक-13/11/2025

प्रेषक,

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

सेवा में,

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

विषय :-

शीर्ष MMGSY योजनान्तर्गत एकरारनामा संख्या-59/SBD/MMGSY/2021-22 पथ-
Construction of road from Gamahariya to T03 in Nautan block में जी0एस0टी0
दावा की स्वीकृति के संबंध में।

प्रसंग :-

अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा के पत्रांक-BRRDA (HQ) GST-
01-98/2024-5190 पटना/ दिनांक-21.10.2025।

महाशय,

उपरोक्त विषयांकित कार्य में जी0एस0टी0 की राशि की प्रतिपूर्ति जो जांचोपरान्त रु0
4,27,258/- 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

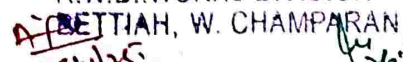
अधीक्षण अभियन्ता,

ग्रामीण कार्य विभाग, कार्य अंचल, बेतिया।

M/S RAJ CONSTRUCTION


Proprietor

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION


A. BETTIAH, W. CHAMPARAN
22/11/25

**ग्रामीण कार्य विभाग
बिहार, पटना**

पत्रांक:- BRRDA(HQ) GST-01-98/2024 - 5190

पटना/दिनांक:- 21.10.2025

प्रेषक,

अभय झा, भागलपुर

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षक अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-बेतिया।

**विषय : MMGSY योजनान्तर्गत एकरारनामा संख्या-59/SBD/MMGSY/2021-22 पथ-
Construction of road from Gamahariya to T03 in Nautan block में
जी0एस0टी0 दावा की स्वीकृति के संबंध 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
रु 4,27,973/- 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 4,27,258/- 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।

विश्वसभाजन

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापक:- BRRDA(HQ) GST-01-98/2024 5190

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

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

M/S RAJ CONSTRUCTION

Proprietor

EXECUTIVE ENGINEER

R.W.D. WORKS DIVISION

ATTN: W. CHAMBERLAIN

26/11/25

ग्रामीण कार्य विभाग, बिहार, पटना।

**GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 10.10.25.... को आहूत बैठक की कार्यवाही**

विषय :- MMGSY योजनान्तर्गत Construction of Road from Gamahariya to T03 in Nautan Block (Tender ID-103562) एकरारनामा संख्या 59-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 4,27,973/- 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. 4,27,258/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 59-SBD/MMGSY/2021-22 विषयांकित कार्य Construction of Road from Gamahariya to T03 in Nautan Block (Tender ID-103562) Under MMGSY के लिए दावे की राशि रु. 4,27,258/- रुपये मात्र संवेदक राज कंस्ट्रक्शन को भुगतान की अनुशंसा की जाती है।



Shwet Singh
10.10.25
विभागीय GST
Consultant

Sham Singh
10.10.25
सहायक वित्त प्रबंधक,
ब्राडा

Prabhu Kumar
10.10.25
वित्त प्रबंधक, ब्राडा

C
10/11/25
GST नोडल पदाधिकारी

M/S RAJ CONSTRUCTION

Proprietor

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

14.08.2025

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. 59-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
59-SBD/MMGSY/2021-22	Construction of Road from Gamahariya to T03 in Nautan Block (Tender ID- 103562) Under MMGSY	4,19,713 (ANNEXURE - I)	7,545 (ANNEXURE - II)



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

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

- a) Construction of Road from Gamahariya to T03 in Nautan Block (Tender ID-103562) 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.	RA Bill No.
		(Construction Part)	(Maintenance Part)
1	Gamahariya to T03 in Nautan Block	RA 02 – RA 05	01

- d) The GST Claim as per the contractor is Rs. 4,27,973/- While as per our observation GST Impact will be Rs. 4,27,258/- thus generating savings of Rs. 7,15/-.
- e) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment of Rs. 4,27,258/-.

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

Shweta Singh
14/08/2025
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

4/26/25
26/11/25
126.11.25

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ANNEXURE - I

M/s Raj Construction

Agreement No. 159/SDD/MVCSY/2021-22

(Construction of Road from Gannabady to TDI in Nandan Block (Tender ID-102562) under MVCSY

Sl. No.	RA Bill NO.	Date of payment	Payment as per Payment Certificate / NID (A)	Embedded GST (B)	GST paid as per GSTR JH (C)	Actual GST to be paid D=(A-B)18%	Claim I E= C or D whichever is lower -(B)1
1	2	11/10/2022	2,627,365		372,926		
2	3	24/03/2023	1,451,808	783,303	261,325	1,203,016	419,713
3	4	17/04/2023	967,872		174,217		
4	5	01/06/2023	2,419,678		433,542		
		TOTAL	7,466,723	783,303	1,344,010	1,203,016	419,713

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 05 - RA 01)	6,534,709	
GST @ 12%	784,165	10.4666%
LWC @ 1%	65,342	
SF	90,724	
Work Done Value including taxes, cess and SF	7,474,945	
Work Done Value including taxes, cess and SF (0.11% below)	7,466,723	
Total Payment made	7,466,723	
Embedded tax from RA Bill 02 to RA 05	783,303	

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

M/S RAJ CON.

[Signature]
Proprietor



EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
CHETTIAR, W. CHAMPARAN
[Signature]
26/11/23

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EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
N. CHANDRAN
26/11/24

ANNEXURE - II

M/s Raj Construction

Agreement No. : 59-SECMW/2021-22

(Construction of Road from Gashabari to T3) to Newer Road (Tender ID: 103542) under NHENY

SL. No.	RA Bill NO.	Date of payment	Payment as per Payment Certificate/ MR (A)	Embedded GST (B)	GST paid as per INTR 38 (C)	Actual GST to be paid D = A-B*18%	(B less B - C or D whichever is lower - (B))
1	1st yr main	30.03.2024	133,713	14,673	24,081	21,519	7,545
	TOTAL		133,713	14,673	24,081	21,519	7,545

Particulars	Amount	GST embedded in total work done (%)
Computation of Embedded taxes		
Total Work Done Value excluding taxes, cess etc (1st yr main)	131,982	10.8746%
GST @ 12%	15,518	
LWC @ 1%	2,029	
SF	144,529	
Work Done Value including taxes/cess and SF	146,414	
Work Done Value including taxes/cess and SF (0.11% below)	132,703	
Total Payment made	146,713	
Embedded tax for 1st yr main		

Note: Difference of Rs.12,675/- is due to limit payment in 1st yr maintenance bill

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

M/S RAJ CONSTRUCTION

Proprietor



Name of Contractor: M/s RAJ CONSTRUCTION

(CST Reconciliation statement)

MONTH	Division	GST TDS	Received from All Departments	Total Tax	Payable	GST 18	Total Tax	Remarks
		CST	GST			CST		
April	EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION FLOOD CONTROL DIVISION BAGAYA Rural Works Department Works Division Bagaya-1	15,181,600.00 10,000,000.00 11,278,770.00	151,816.00 100,000.00 111,787.70	151,816.00 100,000.00 112,787.70	303,632.00 300,000.00 365,535.40	18,587,537.00	1,115,351.22	2,230,504.64
May	RURAL WORKS DEPARTMENT WORKS DIVISION NARAYATTAGAN EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION Location Officer NAGAI NIGAI BATTAN RURAL WORKS DEPARTMENT WORKS DIVISION NARAYATTAGAN	8,368,278.00 48,960.00 13,820,600.00 7,387,947.00	83,682.00 500.00 138,206.00 73,879.47	83,682.00 500.00 138,206.00 73,879.47	167,386.00 1,000.00 278,410.00 147,758.94	51,854,495.00	3,171,269.70	6,342,539.40
June	FLOOD CONTROL DIVISION BAGAYA	6,600,000.00	66,000.00	66,000.00	131,000.00	7,081,133.00	437,819.72	875,639.44
July	EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION RURAL WORKS DEPARTMENT WORKS DIVISION NARAYATTAGAN ROAD CONSTRUCTION DEPARTMENT DIVISION	67,280.00 4,133,431.00 679,142.00 478,418.94	673.00 41,334.74 6,791.00 4,764.17	673.00 41,334.74 6,791.00 4,764.17	1,346.00 82,669.46 13,584.00 9,518.34	4,700,754.00	378,067.86	756,135.72
August	BIRAH MEDICAL SERVICES AND INFRASTRUCTURE CONSTRUCTION LIMITED EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION FLOOD CONTROL DIVISION BAGAYA Rural Works Department Works Division	5,735,547.00 6,000,000.00 1,821,832.00	57,360.00 60,000.00 18,218.32	57,360.00 60,000.00 18,218.32	114,720.00 132,000.00 37,432.64	23,053,179.84	2,254,966.19	4,509,932.38
September	ROAD CONSTRUCTION DEPARTMENT DIVISION RURAL WORKS DEPARTMENT WORKS DIVISION NARAYATTAGAN RURAL WORKS DEPARTMENT WORK DIVISION NO 2 BAGAYA AT RAMNAGALA WEST CHAMPARAN	587,597.00 4,946,550.00 1,837,015.00	5,875.97 49,465.50 18,370.15	5,875.97 49,465.50 18,370.15	94,311.00 98,231.00 36,740.50			
October	BIRAH STATE EDUCATIONAL INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION Rural Works Department Works Division Bagaya-1 ROAD CONSTRUCTION DEPARTMENT DIVISION RURAL WORKS DEPARTMENT WORK DIVISION NO 2 BAGAYA AT RAMNAGALA WEST CHAMPARAN	3,510,600.00 14,471,413.00 599,501.00 6,603,337.00 418,735.00	35,106.00 144,714.00 5,995.01 66,035.00 4,187.35	35,106.00 144,714.00 5,995.01 66,035.00 4,187.35	70,212.00 288,482.00 10,790.02 131,070.00 8,354.70	23,551,578.00	2,279,641.84	4,559,283.68



M/S RAJ CONSTRUCTION

Proprietor

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

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26/11/25

26/11/25

Proprietor

41,518,575.08

4-~~1~~21114H.
26/11/5.

26.11.25