

**Office of the Executive Engineer
Rural Works Department, Works Division, Paliganj**

Letter NO. 1214

Date 18/11/2025



Supplementary Agreement-

NAME OF WORK:- Construction & Five Year Maint. Of Road from
Gopalpur to Gopalpur Dusadh Tola (Tender ID-61376)
under MMGSY (SC) ✓

GST Diffrence Amount Approved BY ACEO-Cum-Secretary, BRRDA, Patna
Letter No.-4735 Date-26.09.2025 & SE, RWD ,PATNA VIDE LETTER NO.-1494
DATED- 27.09.2025

SUPPLEMENTARY AGREEMENT AMOUNT- RS. 169893.00

(Rupees One Lakh Sixty Nine Thousand Eight Hundred Ninety Three Only)

NAME OF AGENCY:- Satyam Associates,
Pro- Amit Kumar
MIG-82, Lohia Nagar,
Kankarbagh, Patna.

SATYAM ASSOCIATES

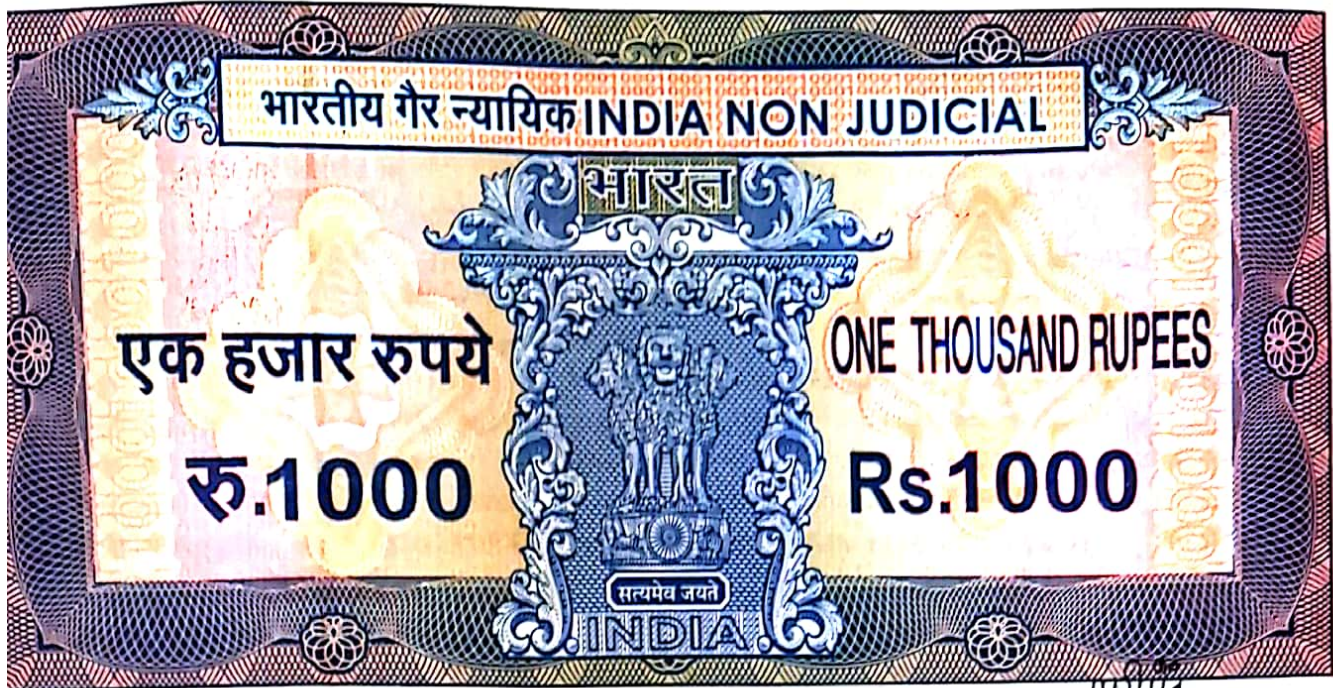
Amit Kumar
Proprietor

CE
18/11/25

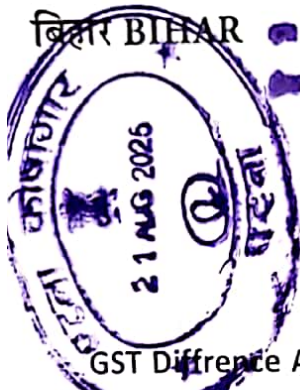
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18/11/25

Executive Engineer
Rural Works Deptt.
Work Division, Paliganj

[Signature]
18-11-25



बिहार BIHAR 3954 4.10.25 1000 BA 711972



सत्यम एसोसिएट्स कंस्ट्रक्शंस प्रा. लि.

शिव कुमार सिन्हा, मुद्रांक विभागा, ए-
ए, ब्लॉक 3/82, अखर निबंधन कार्यालय, बिहार

SUPPLEMENTARY AGREEMENT FORM

GST Difference Amount Approved BY ACEO-Cum-Secretary, BRRDA, Patna Letter No.-4735 Date-26.09.2025 & SE, RWD, PATNA VIDE LETTER NO.-1494 DATED- 27.09.2025

Supplementary Agreement of Original Agreement No.- 04/ SBD/MMGSY (SC)/2018-19

This Supplementary agreement, made the 18th day of November 2025,

Between Executive Engineer, RWD works Division, Paliganj (hereinafter called "the Employer" of the one part) and Satyam Associates, Pro-Amit Kumar, MIG-82, Lohia Nagar, Kankarbagh, Patna. (hereinafter called "the Contractor" of the other part) Whereas the Employer is desirous that the Contractor execute the Work of Construction of road Construction & Five Years Maintenance of road from Gopalpur to Gopalpur Dusadh Tola Block-Naubatpur (hereinafter called "the works") 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 Previous Agr. Rs. - 6346634.00 (Rupees Sixty Three Lakh Forty Six Thousand Six Hundred Thirty Four Only) and New Supplementary Agr. Amount Rs. 169893.00 (Rupees One Lakh Sixty Nine Thousand Eight Hundred Ninety Three Only) and Hence Total Agreement Amount Rs.6516527.00 (Rs. Sixty Five Lakh Sixteen Thousand Five Hundred Twenty Seven Only) vide ACEO-Cum-Secretary, BRRDA, Patna Letter No.-4735 Date-26.09.2025 & Lt. No.1494 date-27.09.2025 of SE, RWD, Works Circle, Patna

SATYAM ASSOCIATES

Amit Kumar
Proprietor

18/11/25

Executive Engineer
Rural Work Department
Work Division, Paliganj

18/11/25

NOW THIS AGREEMENT WITNESSETH as follow:

1. In this agreement, words and expressions shall have the same meanings as are respectively assigned to them in the Condition of Contract hereinafter referred to, and they shall be deemed to form and be read and construed as part of this Agreement.
2. In consideration 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 defects wherein contract Price or such other 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) Special Conditions of Contract and General Conditions of Contract;
 - (vi) Specifications;
 - (vii) Drawings;
 - (viii) Bill of Quantities; and
 - (ix) Any other documents listed in the Contract Data as forming part of the Contract.

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

The Common Seal of-----
Was here unto affixed in the presence of:

Signed, Sealed and Delivered by the said-----
in the presence of:

Binding Signature of Employer-----

Binding Signature of Contractor-----

SATYAM ASSOCIATES

Amrit Kumar
Proprietor

CEY
18/11/25

[Signature]
Executive Engineer
Rural Work Department
Work Division, Paliganj

[Signature]
18-11-25

**OFFICE OF THE EXECUTIVE ENGINEER
RURAL WORKS DEPARTMENT, WORKS DIVISION, PALIGANJ**

**(1) APPROVED BY SUPERINTENDING ENGINEER, RWD, WORKS
CIRCLE, PATNA**

(2) Name of Work :- Construction & Five Year Maint. Of Road from
Gopalpur to Gopalpur Dusadh Tola (Tender ID-61376)
under MMGSY (SC)

(3) Name of Agency :- Satyam Associates,
Pro- Amit Kumar
MIG-82, Lohia Nagar,
Kankarbagh, Patna.

(4) Rate Approved :- 0.01 % Below

(5) Tender Value :- Rs.

(6) Agreement Amount :- 6516527.00

(7) Agreement No. :- 04/ SBD/MMGSY (SC) /2018-19

(8) Date of Commencement :- 12.06.2018

(9) Date of Completion :- 11.06.2019

(10) PAN No. :- AMRPK2352E

(11) GST No. :- 10AMRPK2352E2ZE

SATYAM ASSOCIATES

Amit Kumar
Proprietor

18/11/25

[Signature]
Executive Engineer
Rural Work Department
Work Division, Paliganj

18-11-25

पत्रांक :- 1534

पटना / दिनांक :- 27/9/2025

प्रेषक,

ई० संजीव कुमार,
अधीक्षण अभियंता,
ग्रामीण कार्य विभाग,
कार्य अंचल, पटना।

सेवा में,

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

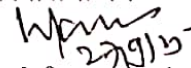
विषय :- MMGSY (SC) योजनान्तर्गत एकरारनामा संख्या-04/SBD/MMGSY-SC/2018-19 पथ
Construction of Five Year Maintenance of Road from Gopalpur to Gopalpur Dusada
Tola में जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग :- अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्रांडा, ग्रामीण कार्य विभाग, बिहार, पटना
का पत्रांक-RWD/GST CLAIM/2025-26/1838-4735 अनु० पटना / दिनांक-26.09.2025
महाशय,

उपर्युक्त विषयांकित कार्य में जी०एस०टी० की राशि की प्रतिपूर्ति जो जाँचोपरांत
रु० 1,69,893/- मात्र होती है, के भुगतान हेतु निम्न शर्तों के साथ अनुमति प्रदान की जाती है।


1. किसी भी परिस्थिति में व्यय की प्रशासनिक स्वीकृति के अनुक्षेत्र सीमा के अंतर्गत रखा जाए।
2. यदि भविष्य में दावा नियमानुकूल नहीं पाया गया तो सम्पूर्ण राशि एक मुस्त संवेदक के अगले विपत्र/अग्रधन से समायोजित कर ली जाय।
3. संवेदकों को भुगतान करने से पूर्व विभागीय प्रासंगिक पत्र में दिये गये निदेशों का अनुपालन करना सुनिश्चित करेंगे।

विश्वासभाजन

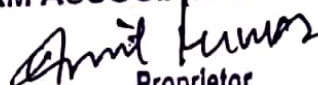

(ई० संजीव कुमार)

अधीक्षण अभियंता,

ग्रामीण कार्य विभाग, कार्य अंचल, पटना


27/09/2025

SATYAM ASSOCIATES


Proprietor


18/11/25

Executive Engineer
Rural Work Department
Work Division, Paliganj


18/11/25

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**ग्रामीण कार्य विभाग
बिहार, पटना**

पत्रांक:- RWD/GST CLAIM/2025-26/1838 - 4735 अनु० पटना/दिनांक:- 26.09.2025

प्रेषक,

अभय झा, भाओपोरो

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-पटना।

विषय : MMGSY-SC योजनान्तर्गत एकरारनामा संख्या-04/SBD/MMGSY-SC/2018-19 पथ- Construction of five year maintenance of road from Gopalpur to Gopalpur dusada tola में जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-पालीगंज का पत्रांक-266 अनु०, दिनांक-09.03.2024 महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 2,22,126/- 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 1,69,893/- 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- RWD/GST CLAIM/2025-26/1838 - 4735 पटना/दिनांक:- 26.09.2025
प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल-पालीगंज को सूचनार्थ।

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

SATYAM ASSOCIATES

Anil Kumar
Proprietor

[Signature]
Executive Engineer
Rural Work Department
Work Division, Paliganj

[Signature]
18/11/25

[Signature]
18/11/25

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 19.11.25 को आहूत बैठक की कार्यवाही

विषय :-MMGSY(SC) योजनान्तर्गत Construction and Five Years Maintenance
of road from Gopalpur to Gopalpur Dusada Tola एकरारनामा संख्या 04 SBD/
MMGSY(SC) /2018-19 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, पालीगंज का पत्रांक 266 दिनांक 09.03.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल,
पालीगंज द्वारा विषयांकित पथ में रु० 2,22,126/- 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. 1,69,893/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 04 SBD/ MMGSY(SC) /2018-19 विषयांकित कार्य
Construction and Five Years Maintenance of road from Gopalpur to Gopalpur
Dusada Tola के लिए दावे की राशि रु. 1,69,893/- रुपये मात्र संवेदक सत्यम एसोसिएट
को भुगतान की अनुशंसा की जाती है।



विभागीय GST
Consultant

Shweta Singh
19/11/25

Signature of P. Prabhakar
19/11/25
सहायक वित्त प्रबंधक, वित्त प्रबंधक, ब्राडा
ब्राडा

19/11/25
GST नोडल पदाधिकारी

Executive Engineer
Rural Work Department
Division, Paligani

SATYAM ASSOCIATES

Signature of Anil Kumar
18/11/25
Proprietor

18/11/25

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

24.07.2025

Re: Submission of GST Impact Report of M/s Satyam Associates vide agreement number 04 SBD/ MMGSY(SC) /2018-19.

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, RWD Paliganj, letter no.266 dated 09.03.2024.

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)
04 SBD/ MMGSY(SC) /2018-19	Construction and Five Years Maintenance of road from Gopalpur to Gopalpur Dusada Tola under MMGSY (SC) (Tender ID- 61376).	1,69,893/-

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004



[Signature]
Executive Engineer
Rural Work Department
Paliganj

SATYAM ASSOCIATES

[Signature]
Proprietor

[Signature]
18/11/25

[Signature]
18-11-28

We are therefore pleased to make our submission of GST Impact Report of M/s Satyam Associates for the following project with reference to the Construction and Five Years Maintenance of road from Gopalpur to Gopalpur Dusada Tola under MMGSY (SC) (Tender ID- 61376).

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 12.06.2018, 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. 2,22,126/- 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 03. GST impact in later RA bills have to be verified and audited on submission of bill by M/s. Satyam Associates 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 exchequer, if the same is paid without proper analysis and auditing of records. Kindly forward all communication with respect to GST for proper analysis and needful action from our end.

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004

SATYAM ASSOCIATES

Amil Kumar
Director

[Signature]
Executive Engineer
Rural Work Division
Work Division, Paliganj

[Signature]
18-11-25

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 and Five Years Maintenance of road from Gopalpur to Gopalpur Dusada Tola under MMGSY (SC) (Tender ID- 61376).

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.

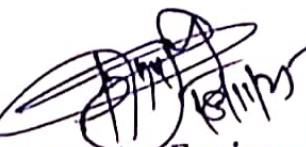
(2) The value of supply shall include—

(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;

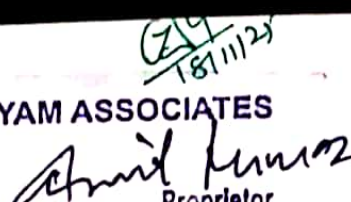
(b) any amount that the supplier is liable to pay in relation to such supply but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods or services or both;

(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;

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004


Executive Engineer,
Rural Work Department
Work Division, Patna

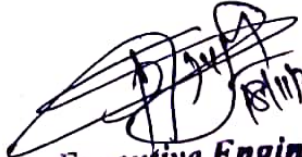



SATYAM ASSOCIATES


Proprietor

- (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
- c) Further, in the BOQ rates of items has been taken from Road Construction department Schedule of rates (mentioned in BOQ). As per guidelines of RCD SOR, there has been inclusion of 4% in the name of VAT in the overhead component, hence in our calculation also 4% in the name of VAT has been reduced and impact has been considered accordingly.
- d) The above said impact is derived by considering the contract as Works Contract as defined U/s 2(119) of the Central Goods and Services Act, 2017 taxable @ 12% (Heading 9954 (iv): Construction service - Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of:-(a) a road, bridge, tunnel, or terminal for road transportation for use by general public:
- e) Therefore, suitable adjustment should be made if there is any amendment in law till the payment is settled under this contract or if there is any departure in the premise mentioned above must be brought to our notice as it may bring deviation in the GST Impact to be passed on to the contractor.
- f) That GST impact is calculated on the basis of all documents and records produced by Contractor and duly verified & audited by us as per our scope of work.

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004


Executive Engineer
Rural Work Department
Work Division, Patna




SATYAM ASSOCIATES
Proprietor

- 4) That the GST Impact amount indicated in the table above is derived on the basis of the RA Bills submitted before us. Therefore, in any case no excess payment can be made over and above the amount mentioned in the Annexure attached with this letter for completing the project.
- 5) That the GST claim amount submitted for approval by the Contractor was Rs. 222,126/- while as per our calculation the GST claim amount shall be Rs 1,69,893/- which result in savings of Rs. 52,233/-
- 6) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment of Rs. 1,69,893/-

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.

Shweta Singh
24/07/2025

Authorized Signatory



Enclosed: -

1. GST claim computation

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004

[Signature]
18/11/25
Executive Engineer,
Rural Work Department
Work Division, Paliganj

SATYAM ASSOCIATES

Amil Kumar
Proprietor