

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

RATE APPROVED BY SUPERINTENDING ENGINEER, R.W.D., WORKS
CIRCLE, ARA VIDE HIS LETTER NO. 832 Dated - 12.09.2025

Supplementary Agreement

HEAD - MMGSY (SC)

NAME OF WORK :- Const. & Five Year Maint. Of Road from
Nenua Pathak Toli to Sarondha Bharkhra
Road.

Name of agency:-

**मेसर्स विनोद कुमार मिश्रा
हरि जी के हत्ता, आरा
जिला- भोजपुर, आरा
Mob. No. - 9431452709**

Agreement Value Rs. 548718.00

SUPPLEMENTARY Agreement of A.O. No. 313BD/20-21

Agreement No. 15 SBD (Supp) of 25-26

विनोद कुमार मिश्रा
Signature of the Contractor.

Executive Engineer
R.W.D. Works Division, Dumraon

23/09/25

23/09/25



Handwritten text in Hindi: *रवि कुमार शुक्ल मिश्रा*
रु. 1000 का नया कागज
रु. 1000 का नया कागज
AY 721254
ला. नं-104/73
मो. नं-.....
रवि. न. 22

Supplementary Agreement

This agreement, made theday of/...../2025

Between Executive Engineer R.W.D Work Division Dumraon of the one Part
and

M/s Vinod Kumar Mishra, Address- Hari Jee Ke Hata, Anchal-Ara,
Distt.- Bhojpur

Whereas the Employer is desirous that the contractor execute **Const. & Five Year Maint. Of Road from Nenua Pathak Toli to Sarondha Bharkhra Road.** (Under Head- MMGSY (SC))

The Employer has accepted the Bid by the contractor for the execution and completion if such Works and the remedying of any defects therein at a cost of

Rupees -

.....

..... only

विनोद कुमार मिश्रा

23/09/25
Executive Engineer
R.W.D. Division, Dumraon
23/09/25

NOW THIS AGREEMENT WITNESSETH as follows:

1. In this Agreement, words and expressions shall have same meanings as are respectively assigned to them in the Conditions of contract hereinafter referred to, they shall be deemed to form and be read and construed as part of this Agreement.
2. In consideration of 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 the contract price or such other sum as may become payable under 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 the General conditions of contract;
 - (vi) General Conditions of Contract;
 - (vii) Specifications;
 - (viii) Drawings;
 - (ix) Bill of Quantities ;and
 - (x) Any other document listed in the contract Data as forming part of the contract.

In witness where of the parties thereto have caused this Agreement to be executed the day and year first bore 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

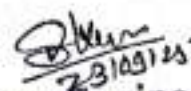
Earnest Money - Rs.

I.S.D. Rs.

Date of Commencement -

Date of Completion -

90175 3111/10/21


23/09/21
Executive Engineer
R.W.D (W) Division, Dumraon
23/09/21

अधीक्षण अभियंता का कार्यालय
ग्रामीण कार्य विभाग, कार्य अंचल, आरा

पत्रांक 832 अनु0/आरा, दिनांक 12/09/2025

प्रेषक :- ई0 प्रवीण कुमार सिन्हा
अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल, आरा ।

सेवा में,
कार्यपालक अभियंता
ग्रामीण कार्य विभाग
कार्य प्रमंडल, डुमराँव ।

विषय :- शीर्ष MMGSY(SC) योजनान्तर्गत एकरारनामा संख्या-31/SBD/2021-22 पथ-
Construction & five year maintenance of Road From Nenua Pathak Toli To
Sarondha Bharakhra Road में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग :- अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा का पत्रांक-RWD/GST
CLAIM /2025-26/1426- 3241 अनु0, दिनांक-18.08.2025

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के संबंध में कहना है कि ग्रामीण कार्य विभाग,
कार्य प्रमंडल, डुमराँव के अधीन शीर्ष MMGSY(SC) योजनान्तर्गत विषयांकित पथ का GST
परामर्शी फर्म M/S SKKSS & Co. के प्रतिवेदन के आधार पर विभागीय GST समिति की अनुशंसा
एवं परामर्शी के प्रतिवेदन एवं अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा का पत्रांक-
RWD/GST CLAIM /2025-26/1426- 3241 अनु0, दिनांक-18.08.2025 के आधार पर कुल
5,48,718/- रुपये मात्र की राशि दावे के योग्य पाया गया है।

उक्त प्रासंगिक पत्र के आधार पर संवेदक विनोद कुमार मिश्रा को कुल
5,48,718/- (पाँच लाख अड़तालीस हजार सात सौ अठारह) रुपये मात्र की भुगतान की
स्वीकृति दी जाती है। कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, डुमराँव को
निदेशित किया जाता है कि प्रासंगिक पत्र में वर्णित सभी बिन्दुओं का अक्षरशः अनुपालन करते
हुए संवेदक को GST दावों का भुगतान करना सुनिश्चित करें।

अनु0 :- प्रासंगिक पत्र (अनुलग्नक सहित) की छाया प्रति।

विश्वासभाजन
अधीक्षण अभियंता
ग्रामीण कार्य विभाग
कार्य अंचल, आरा
12/09/25

निदेश डुमराँव

Executive Engineer
R.W.D. Division, Dumraon
23/09/25

ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:- RWD/GST Clami/25-26/1426 -3241/370

पटना/दिनांक:-18.8.2025

प्रेषक,

अभय झा, पटना

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ग्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-आरा।

विषय : MMGSY-SC योजनान्तर्गत एकरारनामा संख्या-31/SBD/2020-21 पथ-
Construction and five years maintenance of road from Nenua Pathak toll
to Sarondha Bharakhra road में जी0एस0टी0 दावा की स्वीकृति के संबंध
में।

प्रसंग- कार्य प्रमंडल-डुमराँव का पत्रांक-751 अनु0, दिनांक-20.06.2024

महोदय,
उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि
रु. 5,48,718/- 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. 5,48,718/- 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

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ग्राडा

पटना/दिनांक:-18.8.2025

ज्ञापांक- RWD/GST Clami/25-26/1426 -3241

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

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ग्राडा

Executive Engineer

RWD Division, Dumraon



ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 11/08/25 को आहूत बैठक की कार्यवाही

विषय :- MMGSY(SC) योजनान्तर्गत Construction and Five Years Maintenance of Road
From Nenua Pathak Toli To Sarondha Bharakhra Road एकरारनामा संख्या 31 SBD of
2020-2021 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, दुमरांव का पत्रांक 751 दिनांक 20.06.2024.

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, दुमरांव द्वारा विषयांकित पथ में रु० 5,48,718/- 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. 5,48,718/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 31 SBD of 2020-2021 विषयांकित कार्य Construction and Five Years Maintenance of Road From Nenua Pathak Toli To Sarondha Bharakhra Road के लिए दावे की राशि रु. 5,48,718/- रुपये मात्र संवेदक विनोद कुमार मिश्रा को भुगतान की अनुमति दी जाती है।



Aneta Singh
 01/08/25
 विभागीय GST
 Consultant

Shreenu Singh
 01/08/25
 सहायक वित्त प्रबंधक,
 ग्राडा

Prabhat Kumar
 01/08/25
 वित्त प्रबंधक, GST नोडल प्रदाधिकारी
 ग्राडा

विनोद कुमार मिश्रा

[Signature]
 23/08/25
 Executive Engineer
 R.W.D (W) Division, Dumraon

[Signature]
 23/08/25

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

29.05.2025

Re: Submission of GST Impact Report of M/s Vinod Kumar Mishra vide agreement number 31 SBD of 2020-2021

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, RWD, Dumraon letter no. 751 dated 20.06.2024.

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.	Type of Supply	GST Impact in Rupees (Original Contract)
31 SBD of 2020-2021	Construction and Five Years Maintenance of Road From Nenua Pathak Toli To Sarondha Bharakhra Road Under MMGSY (SC).	5,54,372

We are therefore pleased to make our submission of GST Impact Report of M/s Vinod Kumar Mishra for the following project with reference to the Construction and Five Years Maintenance of Road From Nenua Pathak Toli To Sarondha Bharakhra Road Under MMGSY (SC).

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004



Executive Engineer
RWD (W) Division, Dumraon

With this letter, we would like to draw your attention towards the following facts: -

The impact being given is from RA Bill 01 to RA Bill 05. GST impact in later RA bills have to be verified and audited on submission of bill by M/s Vinod Kumar Mishra in future period.

- 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 after 18th July, 2022 GST @ 18% is applicable.
- That we have analysed the embedded taxes in the contract provided to us and the differential tax is computed. The contractor has claimed Rs.5,48,718/- which is within the differential tax amount to be paid. Therefore, we recommend the payment of Rs. 5,48,718/-
- That we have verified the deposit of tax from the GST returns and hence, we recommend the payment Rs. 5,48,718/-

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
23/5/25

Authorized Signatory

Enclosed: -

1) GST claim computation



DARIYAPUR GOLA ROAD,
ITALA ROAD, PATNA - 800004

23/09/25
Executive Engineer
R.W.D. Division, Dumraon

	RA		
SL No.	RUN	NOL	
1	1	1	25-11-2022
2	2	2	24-03-2023
3	3	3	17-04-2023
4	4	4	28-04-2023
5	5	5	26-05-2023

विनोद कुमार झा

Executive Engineer
R.W.D. Division, Dumraon



	RA	
SL No.	Rm	No.
1	1	25-11-2022
2	2	24-03-2023
3	3	17-04-2023
4	4	28-04-2023
5	5	26-05-2023

[illegible]

TOTAL		
Computation of Embedded taxes [Note-1]		
Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 05)	1,13,28,806	
Work Done Value including taxes, cess and fees (24.18% below)	85,91,766	10.47%
	10,31,012	
	85,918	
GST @ 12%	1,10,004	
LWC @ 1%	98,31,700	
ST	98,31,700	
Work Done Value including taxes, cess and fees	10,31,012	
Total Payment made		

NOTE-2	65	Name of District
		RURAL W.
		DUMRAON
		RURAL W.
		MUHARRA
		RURAL W.
		RURAL W.
		ROHTAS S
		RURAL W.
		RURAL W.
		RURAL W.
		MOHANTIA
		RURAL W.
		RWD WCD

NOTE-2		ESTR-28 MONTHLY BREAKUP OF December 2022	
Name of Division	Taxable Value	% of Tax Inclusive of	
RURAL WORKS DEPARTMENT WORKS DIVISION	17,81,481.00		
DUMRAON			
RURAL WORKS DEPARTMENT WORKS DIVISION	2,68,597.00		
MUHARRA			
RURAL WORKS DIVISION TRIVENIGANGI	1,15,99,785.00		
RURAL WORKS DEPARTMENT WORKS DIVISION-2	9,53,316.00		
ROKITAS SASARAM			
RURAL WORKS DEPARTMENT WORKS DIVISION PATNA	80,13,191.00		
RURAL WORKS DEPARTMENT TRIVENIGANGI			
RURAL WORKS DEPARTMENT WORKS DIVISION	70,40,845.00		
MOHANIYA	2,68,597.00		
RURAL WORKS DEPARTMENT WORKS DIVISION-BUXAR	1,03,815.00		
RWD WORKS DIVISION PIRO	2,24,976.00		
TOTAL	3,23,34,904.00		

CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
1,60,333.20	1,60,333.20	3,20,667	17,31,381
24,173.73	24,173.73	48,347	2,68,997
12,23,980.65	12,23,980.65	24,47,961	1,35,09,785
85,978.44	85,978.44	1,71,957	9,35,316
7,21,187.19	7,21,187.19	14,42,373	90,13,191
6,33,676.14	6,33,676.14	12,67,352	70,40,869
24,173.73	24,173.73	48,347	2,68,997
14,671.35	14,671.35	29,343	1,63,015
20,166.84	20,166.84	40,334	2,51,078
29,08,331.26	29,08,331.26	58,16,662.52	3,23,34,906.00

NOTE-3 GSTR-3B MONTHLY BREAKUP OF MARCH-2023

Name of Division	Taxable Value	% of Tax Inclusive of	CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
RURAL WORKS DEPARTMENT Works Division Dumraon-Feb	9,08,889		89,900	89,900	1,79,800	9,98,889
RURAL WORKS DEPARTMENT Works Division Triveniganj-Feb	73,90,503		6,65,145	6,65,145	13,30,291	73,90,503
RURAL WORKS DEPARTMENT Works Division-2 Robhas	5,11,286		46,061	46,061	92,121	5,11,786
RURAL WORKS DEPARTMENT Works Division-2 Feb	2,91,282		26,215	26,215	52,431	2,91,282
RURAL WORKS DEPARTMENT Works Division Triveniganj-March	41,89,411.00		3,77,047	3,77,047	7,54,094	41,89,411
RURAL WORKS DEPARTMENT Works Division Dumraon - March	32,22,888.00		2,90,060	2,90,060	5,80,120	32,22,888
RURAL WORKS DEPARTMENT Works Division Dumraon - March	1,45,08,163.00		13,05,735	13,05,735	26,11,469	1,45,08,163
RURAL WORKS DEPARTMENT Works Division Dumraon-March	1,48,16,637.00		13,36,531	13,36,531	26,73,062	1,48,16,637
Others	4,59,63,267.00		41,36,694.03	41,36,694.03	82,73,388.06	4,59,63,267
TOTAL						

NOTE-4 GSTR-3B MONTHLY BREAKUP OF APRIL-2023

Name of Division	Taxable Value	% of Tax Inclusive of	CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
RURAL WORKS DEPARTMENT Works Division Dumraon	34,34,056.00		3,09,065.04	3,09,065.04	6,18,130	34,34,056
RURAL WORKS DEPARTMENT Works Division Triveniganj	4,47,075.00		40,236.75	40,236.75	80,474	4,47,075
RURAL WORKS DEPARTMENT Works Division Buxar	1,48,16,637.00		13,33,497.33	13,33,497.33	26,66,995	1,48,16,637
Executive Engineer and his Office	1,00,73,827.00		9,06,644.83	9,06,644.83	18,13,289	1,00,73,827
TOTAL	2,87,71,595.00		25,89,443.55	25,89,443.55	51,78,887.10	2,87,71,595.00

NOTE-5 GSTR-3B MONTHLY BREAKUP OF MAY-2023

Name of Division	Taxable Value	% of Tax Inclusive of	CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
RURAL WORKS DEPARTMENT Works Division Dumraon	14,00,275.00		1,26,024.75	1,26,024.75	2,52,050	14,00,275
RURAL WORKS DEPARTMENT Works Division-2 Robhas	9,57,207.60		86,156.73	86,156.73	1,72,313	9,57,297
RURAL WORKS DEPARTMENT Works Division Triveniganj	93,47,715.00		8,41,294.35	8,41,294.35	16,82,589	93,47,715
RURAL WORKS DEPARTMENT Works Division Buxar	1,49,57,716.00		13,46,194.44	13,46,194.44	26,92,389	1,49,57,716
RURAL WORKS DEPARTMENT Works Division Patna	4,47,491.00		40,274.19	40,274.19	80,548	4,47,491
TOTAL	2,71,10,494.00		24,39,944.46	24,39,944.46	48,79,888.92	2,71,10,494.00

Disclaimer: The above reconciliation has been prepared based on the documents (GSTR returns/financial statements/ payment certificate) and clarification submitted and explained to us by the claimant.



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