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Certificate No. : IN-BR-2502126157
Certificate Issue Date : 11-Nov-2025 12:46 PM
GRN No. : BHR20251110152722964485E
Unique Doc Reference : EST-BR-1500-2500061707
Party Name : SAVITRI TECHNO CRATES PVT LTD
Purchased by : SAVITRI TECHNO CRATES PVT LTD
Purpose : NA Article no (NA)
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)

GST Claim Sanctioned vide S.E. R.W.D. (w) Circle Letter No. 804 Dt. 15.11.2025

Supplementary Agg No.:-

Original Agreement:- 37/MBD (MMGSY World Bank) 2017-18

GST Claim Sanctioned Amount:- Rs. 15,57,076.00

Revised Agreement Value: $38512478 = ₹ + 1557076 = ₹$
 $= ₹ 40069554 = ₹$

SUPPLEMENTARY AGREEMENT

This Supplementary agreement, made the 18th day of Nov, 2025 Between

Executive Engineer, R.W.D. Works Division, Gopalganj-1 of the one part, and Savitri Technocrates Private Limited At. Kaithwalia Ward No. 07, Post- Gopalganj, District- Gopalganj Where as the Employer is desirous that Contractor execute Construction of Road and C.D. Works from Rajapur Pul to Dhebua via Jangal Dubi (Package No. MMGSY WB-16-Gopalganj-1-25 (Length-4.80 Km) Under MMGSY World Bank and the employer has accepted the bid by the contractor for the execution and completion of such works and the remedying of any defects there in at a cost of Rupees 15,57,076.00 (Rs. Fifteen lakh fifty seven thousand seventy six only.)



Statutory Alert:

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

Savitri Technocrates Pvt. Ltd.

Krishna Kumar

Executive Engineer
R.W.D. Works Division
Gopalganj-1
18-11-25

अधीक्षण अभियंता का कार्यालय
ग्रामीण कार्य विभाग, कार्य अंचल, सिवान ।

पत्रांक :- 804

सिवान, दिनांक :- 15/11/25

प्रेषक,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग, कार्य अंचल, सिवान ।

सेवा में,

कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, गोपालगंज-1

विषय :- जी0एस0टी0 दावा की स्वीकृति के संबंध में ।

प्रसंग - अपर मुख्य कार्यपालक पदाधिकारी, ब्राडा का पत्रांक RWD/GST CLAIM/2025-26/1967-5435 अनु0 पटना दिनांक 05.11.2025

महाशय,

उपरोक्त विषयक प्रासंगिक पत्र द्वारा जी0एस0टी0 दावा की राशि जो कॉलम 04 में अंकित है की स्वीकृति दी जाती है :-

क्रमांक	योजना शीर्ष	योजना का नाम	राशि
1	MMGSY - WB	Rajapur Pul to Dhebua via Jangal Dubi	1557076.00

कार्यपालक अभियंता, कार्य प्रमंडल, गोपालगंज-1 राशि भुगतान के पूर्व निम्नांकित शर्तों / कंडिकाओं की जांचोपरान्त भुगतान की कार्रवाई करना सुनिश्चित करें ।

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 अभियंता

ग्रामीण कार्य विभाग, कार्य अंचल, सिवान ।

On 18/11/25

15/11/25
Executive Engineer
R.W.D. Works Division
Gopalganj-1
18-11-25

Savitri Technocrates Pvt. Ltd.
Krishna Kumar

M.D.

ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2025-26/1967-5435 अंशु पटना/दिनांक:- ०५.११.२०२५
प्रेषक,

अभय झा, भा0प्र0रो0

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-सिवान।

विषय : MMGSY-WB योजनान्तर्गत एकरारनामा संख्या-37/MBD/MMGSY-WB/
2017-18 पथ- Construction of road and C.D works from Rajapur pul to
Dhebua via Jangal Dubi में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-गोपालगंज-1 का पत्रांक-1610 अनु0, दिनांक-17.10.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि
रु 18,08,252/- 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 15,57,076/- 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 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

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापक- RWD/GST CLAIM/2025-26/1967-5435

पटना/दिनांक:- ०५.११.२०२५

प्रतिलिपि:-कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल-गोपालगंज-1 को
सूचनार्थ।

Savitri Technocrats Pvt. Ltd.

Krishna Kumar Sup

18/11/25

Executive Engineer

R.W.D. Works Division

Gopalganj-1

18/11/25

ग्रामीण कार्य विभाग, बिहार, पटना।


GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 18.10.25 को आहूत बैठक की कार्यवाही

विषय :- MMGSY-WB योजनान्तर्गत Construction of Road and C.D Works from Rajapur Pul to Dhebua via Jangal Dubi ,(Package No. MMGSY WB-16-Gopalganj-1-25) एकरारनामा संख्या 37/M.B.D.(MMGSY World Bank)2017-18 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल गोपालगंज-1 का पत्रांक 1610 अनु दिनांक 17.10.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, कार्य प्रमंडल गोपालगंज-1 द्वारा विषयांकित पथ में रु० 18,08,252/- 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. 15,57,076/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 37/M.B.D.(MMGSY World Bank)2017-18 विषयांकित कार्य Construction of Road and C.D Works from Rajapur Pul to Dhebua via Jangal Dubi ,(Package No. MMGSY WB-16-Gopalganj-1-25) के लिए दावे की राशि रु. 15,57,076/- मात्र संवेदक सावित्री टेक्नोक्रेट्स प्राइवेट लिमिटेड को भुगतान की अनुशंसा की जाती है।


Shweta Singh
18/10/25
विभागीय GST
Consultant

S. K. Singh
18/10/25
सहायक वित्त प्रबंधक,
ब्राडा

Prabhat Singh
18/10/25
वित्त प्रबंधक, ब्राडा

[Signature]
18/10/25
GST नोडल पदाधिकारी

Savitri Technocrates Pvt. Ltd.
Krishna Kamesh Singh
M.D

[Signature]
18/11/25

[Signature]
18/11/25
Executive Engineer
R.W.D. Works Division
Gopalganj-1
18.11.25

SKKSS & Co

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

14.08.2025

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

Re: Submission of GST Impact Report of Savitri Technocrates Pvt .Ltd. vide agreement no. 37/M.B.D.(MMGSY World Bank)2017-18

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Gopalganj-1, RWD letter no. 1610 dated 17.10.2024

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)
37/M.B.D.(MMGSY World Bank)2017-18	Construction of Road and C.D Works from Rajapur Pul to Dhebua via Jangal Dubi ,(Package No. MMGSY WB-16-Gopalganj-1-25)	15,57,076 (Annexure-I)

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004

18/11/25

Executive Engineer
R.W.D. Works Division
Gopalganj-1



Savitri Technocrates Pvt. Ltd.
Krishna Kumar Singh

18.11.25

We are therefore pleased to make our submission of GST Impact Report of Savitri Technocrates Pvt .Ltd. for the following project with reference to the:

1. Construction of Road and C.D Works from Rajapur Pul to Dhebua via Jangal Dubi ,(Package No. MMGSY WB-16-Gopalganj-1-25).

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

- 1) The impact being given is from-

Name of Road	RA Bill (No.)
Construction of Road and C.D Works from Rajapur Pul to Dhebua via Jangal Dubi ,(Package No. MMGSY WB-16-Gopalganj-1-25).	RA Bill 01 To RA Bill 05

- 2) That the above impact is determined considering Work Order Value inclusive of Excise Duty & VAT, Entry Tax (as applicable) and all other applicable taxes in force as on 30.06.2017.

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.

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004

[Handwritten Signature]
18/11/25

[Handwritten Signature]
Executive Engineer
R.W.D. Works Division
Gopalganj-1
18/11/25



Savitri Technocrates Pvt. Ltd.
Krishna Kumar Singh

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.

3) 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 on 22.09.2017, when GST was leviable.

From the rate analysis enclosed it has been observed that taxes namely VAT and Excise duty has been considered in the material component only and VAT/GST @ 4% has been considered in overhead component based on the RCD SOR Guidelines.

Now with effect from 01.07.2017, GST was introduced and the said contract was ongoing as on 01.07.2017. Now due to introduction of GST, the taxation structure of works contract underwent a significant change, wherein tax which was previously levied on material component only, now with the introduction of GST, the GST @ 12% has become leviable on the entire value of supply, the payment of which is being made after 01.07.2017.

Hence, the contractor-claimant has raised GST claim of Rs. 18,08,252/- due to such change in taxation structure which has resulted in increase of tax burden on the contractor-claimant.

- 4) That the above GST impact has been prepared (as a reference) based on the guidelines given by different governmental organization such as CPWD in the circular dated 09.03.2020 has laid down principles for computing the GST compensation by eliminating previous erstwhile taxes and adding current taxes

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004

Savitri Technocrats Pvt. Ltd.

Krishna Kumar Singh

M.D.

Executive Engineer
R.W.D. Works Division

18.11.25
18.11.25

in the work order value. The same principle has also been taken up in other governmental department of other states like in the case of Maharashtra, CIDCO vide their letter no. CIDCO/SE(HQ)/EE(NM)/CIR/2018/29 dated 22.11.2018, issued the guidelines for works contract which were ongoing as on 01.07.2017 and their treatment with taxes after enactment of GST.

- 5) Likewise, the Government of Odisha and Telengana, Bihar through RCD, NRRDA and MORTH issued the advisory/circulars in respect of the modus of calculation of GST impact to be included in the work order, if any.
- 6) The Hon'ble High Court, Patna has also ruled in the favour of the contractor seeking GST Impact for ongoing contracts as on 01.07.2017.
- 7) That the impact report is calculated on **analysing data and verification of records and not on an ad-hoc percentage basis**, as arriving a flat percentage will be squarely wrong for giving impact as all cases have **different figures of data**, applicability of taxes and the modus adopted by respective contractor to pay VAT taxes and currently GST and corresponding purchase pattern of inputs required for project at differential prices. The GST impact is only payable on the net tax liability increased on account of implementation of GST. This requires careful investigation of all data and records, so as to arrive at the net increase in tax liability due to new tax structure.
- 8) That the GST Impact calculation is made on the following premise:

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004

Savitri Technocrates Pvt. Ltd.
Krishna Kumar

M.D.

Executive Engineer
R.W.D. Works Division
Gopalganj-1



- a) That the above work is a Construction of Road and C.D Works from Rajapur Pul to Dhebua via Jangal Dubi ,(Package No. MMGSY WB-16-Gopalganj-1-25)
- b) 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 (vi): 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, provided to the Central Government, State Government, Union Territory or a local authority by way of construction, erection, commissioning installation, completion, fitting out, repair, maintenance, renovation or alteration of – (a) civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;
- c) The above calculation has been done considering total impact arising on account of changes in rate awarded at the time of tender.
- d) 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.

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004

Executive Engineer
R.W.D. Works Division
Gopalganj-1

18-11-25

Savitri Technocrates Pvt. Ltd.
Krishna Kumar Singh

M.D.

SKKSS & Co

243

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

- 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.
- g) The effect of anti-profiteering as per sec 171 of GST Act has not been computed and the same has not been passed on to BRRDA, RWD.
- 9) That the GST claim amount submitted for approval by the Contractor was Rs. 18,08,252/- while as per our verification it is Rs. 15,57,076/- Which results in saving of Rs. 2,51,176/-
- 10) That at any later stage if it is brought to our notice that any fact/figures/calculation which was provided to us the basis of which has been our calculation, is misrepresented and which has a material effect on the above GST Claim amount, then the GST claim amount shall be void ab initio.

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
14/08/2025

Authorized Signatory

Enclosed: -

1. GST claim computation

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004



[Signature]
18/11/25

[Signature]
18/11/25
Executive Engineer
R.W.D. Works Division
Gopalganj-1
18-11-25

Savitri Technocrates Pvt. Ltd.
Krishna Kumar Singh

Annexure-I	
GST Impact Assessment of Savitri Technocrates Pvt .Ltd.	
Agreement No : 37/M.B.D.(MMGSY World Bank)2017-18	
Project Name: Construction of Road and C.D Works from Rajapur Pul to Dhebua via Jangal Dubi ,(Package No. MMGSY WB-16-Gopalganj-1-25)	
Particulars	Amount
Total Work done till date (RA 05) [after 0% below] (Annexure-II)	37.014.319
Less: Pre-GST work done value	
Balance work done in GST period	37.014.319
Less: Work value for which rate analysis not found/ incomplete (Annexure-II)	3.533.036
Work value for which GST impact is calculated	33.481.282
Less: VAT - Embedded in material (Annexure-III)	333.684
Less: Excise Duty (Annexure-III)	682.812
Less: VAT in OH (Annexure-IV)	1,180.538
Taxable Value	31.284.249
Add: GST @ 12% (i)	3,754.110
(ii) Tax paid as per GSTR-3B	3,965.820
(i) or (ii) Whichever is lower	3,754.110
Revised Work Value	35.038.358
GST reimbursement recommended	1,557.076



Savitri Technocrates Pvt. Ltd.

Krishna Kumar Singh

M.D.

[Handwritten signature]
18/11/25

[Handwritten signature]
18/11/25
Executive Engineer
R.W.D. Works Division
Gopalganj-1
18-11-25