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AY 996382

जति का नाम..... सा.....
 रु. 1000/-
 मुद्रांक नं. 08/73278 जिला निबंधन कार्यालय, मुज. 12/09/2024
 अरुण कुमार

SUPPLEMENTARY AGREEMENT FORM

This supplementary agreement is done in pursuance of departmental letter no. 5612 dt. 17.11.2025 of ACEO, BRRDA, Patna for an amount Rs. 21,94,234.00 is covered under the A.A. given to the original agreement No.17MBD/2022-23, for the "Construction of Road & CD Works works with Maintenance for Package No. MR-N/22-23 Muzaffarpur East1/07 (i) L051-T05 to Malpur Agrail (ii) Piar-Piar (iii) Bargaon Chouk to Athar (iv) Sakhaura Chowk to Sakhaura Village PMGSY Road (v) Bargaon Karaila" caused by sanctioned of GST between Patsra Construction Pvt.Ltd., C/o Anupurna Devi, Hanuman Nagar, Ganhipur, Ward No. 31, P.O. - Ramna, Distt. - Muzaffarpur on the one part and Executive Engineer RWD Works Division Muzaffarpur East-1 on the other part. The work will be charged under MR 3054 Other terms and condition of original Agreement No. 17 MBD/2022-23 will remain same and prevail. The terms and conditions will be as per pwd codes departmental orders.

PATSARA CONSTRUCTION PVT. LTD.

Yashant Kumar

Executive Engineer
 RWD Works Division
 Muzaffarpur East-1

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:- RWD/GST CLAIM/25-26/2174 - 5612 अनु०
प्रेषक,

पटना/दिनांक:- 17.11.2025

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

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

विषय : MR-3054 योजना अन्तर्गत एकरारनामा संख्या-17/MBD/2022-23 पथ Construction of Road from (i) L051- T05 to Malpur Agrail (ii) Piar-Piar (iii) Bargaon chouk to Athar (iv) Sakhaura chowk to sakhaura village PMGSY road (v) Bargaon Karaila में जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-मुजफ्फरपुर पूर्वी-1 का पत्रांक-185 अनु०, दिनांक-29.01.2025

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 21,94,234/- 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 21,94,234/- 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/2025-26/2174 - 5612

पटना/दिनांक:- 17.11.2025

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल- मुजफ्फरपुर पूर्वी-1 को सूचनार्थ।

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

ग्रामीण कार्य विभाग, बिहार, पटना।

**GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 31.01.2025 को आहूत बैठक की कार्यवाही**

विषय :- New Maint. Policy 2018 योजनान्तर्गत Construction of Road & CD Works with Maintenance for Package No.- MR-N/22-23 Muzaffarpur East1/ Under New Maint. Policy 2018 एकरारनामा संख्या 17/MBD/2022-23 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, मुजफ्फरपुर पूर्व - 1 का पत्रांक 185 अनु० दिनांक 29.01.2025

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, मुजफ्फरपुर पूर्व - 1 द्वारा विषयांकित पथ में रु० 21,94,234/- 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. 21,94,234/- मात्र की राशि के दावे के योग्य पाया गया है।

GST Impact Summary				
Agreement No.	Name of Project	Claim by Contractor	GST Impact in Rupees	GST Impact in Rupees (Recommended)
17/MBD/2022-23	Construction of Road & CD Works with Maintenance for Package No.- MR-N/22-23 Muzaffarpur East1/07 [L051-T05 to Malpur Agrail (VR8)] Under New Maint. Policy 2018	9,21,363	9,56,815	9,21,363



Yasbant Kumar

17/MBD/2022-23	Construction of Road & CD Works with Maintenance for Package No.- MR-N/22-23 Muzaffarpur East1/07 (Piar - Piar) Under New Maint. Policy 2018	3,28,114	3,40,450	3,28,114
17/MBD/2022-23	Construction of Road & CD Works with Maintenance for Package No.- MR-N/22-23 Muzaffarpur East1/07 (Bargaon Chouk to Athar) Under New Maint. Policy 2018	4,02,502	4,13,970	4,02,502
17/MBD/2022-23	Construction of Road & CD Works with Maintenance for Package No.- MR-N/22-23 Muzaffarpur East1/07 (Sakhaura Chowk to sakhaura Village PMGSY Road) Under New Maint. Policy 2018	2,25,708	2,34,867	2,25,708
17/MBD/2022-23	Construction of Road & CD Works with Maintenance for Package No.- MR-N/22-23 Muzaffarpur East1/(Bargaon - Karaila) Under New Maint. Policy 2018	3,16,547	3,28,178	3,16,547
TOTAL		21,94,234	22,74,280	21,94,234



Yasbant Kumar

तदालोक में एकरारनामा 17/MBD/2022-23 विषयांकित कार्य Construction of Road & CD Works with Maintenance for Package No.- MR-N/22-23 Muzaffarpur East1/ Under New Maint. Policy 2018 के लिए दावे की राशि रु. 21,94,234/- रुपये मात्र संवेदक पटसारा कंस्ट्रक्शन कंपनी को भुगतान की अनुशंसा की जाती है।



Shweta Singh
03/11/23

विभागीय GST
Consultant

Shyam Singh
03/11/23

सहायक वित्त प्रबंधक
ब्राडा

Prabhat Kumar
03/11/23

वित्त प्रबंधक
ब्राडा

03/11/23
GST नोडल पदाधिकारी

Yashant Kumar

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

16.09.2025

Re. Submission of GST Impact Report of M/s Patsara Construction vide agreement no. 17/MBD/2022-23.

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, RWD, Muzaffarpur East - 1, letter no. 185 dated 29.01.2025.

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 ₹)
17/MBD/2022-23	Construction of Road & CD Works with Maintenance for Package No.- MR-N/22-23 Muzaffarpur East1/07 [L051-T05 to Malpur Agrail (VR8)] Under New Maint. Policy 2018	9,56,815 (ANNEXURE - I)
17/MBD/2022-23	Construction of Road & CD Works with Maintenance for Package No.- MR-N/22-23 Muzaffarpur East1/07 (Piar - Piar) Under New Maint. Policy 2018	3,40,450 (ANNEXURE - II)

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004



Yasbant Kumar

17/MBD/2022-23	Construction of Road & CD Works with Maintenance for Package No.- MR-N/22-23 Muzaffarpur East1/07 (Bargaon Chouk to Athar) Under New Maint. Policy 2018	4,13,970 (ANNEXURE – III)
17/MBD/2022-23	Construction of Road & CD Works with Maintenance for Package No.- MR-N/22-23 Muzaffarpur East1/07 (Sakhaura Chowk to sakhaura Village PMGSY Road) Under New Maint. Policy 2018	2,34,867 (ANNEXURE – IV)
17/MBD/2022-23	Construction of Road & CD Works with Maintenance for Package No.- MR-N/22-23 Muzaffarpur East1/(Bargaon – Karaila) Under New Maint. Policy 2018	3,28,178 (ANNEXURE – V)
Total		22,74,280

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

- Construction of Road & CD Works with Maintenance for Package No.- MR-N/22-23 Muzaffarpur East1/ Under New Maint. Policy 2018.
- 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.

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004



Yasbant Kumar

c) The GST claim has been recommended for MMGSY NDB-BRRP-223-Madhubani:

S No.	Name of Road	RA Bill
1	L051-T05 to Malpur Agrail	01
2	Piar - Piar	01
3	Bargaon Chouk to Athar	01 - 02
4	Sakhaura Chowk to sakhaura Village PMGSY Road	01
5	Bargaon - Karaila	01

- d) That we have analysed the embedded taxes in the contract provided to us and the differential tax is computed. The contractor has claimed Rs. 21,94,234/- which is within the differential tax amount to be paid. Therefore, we recommend the payment of Rs. 21,94,234/-.
- e) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment of Rs. 21,94,234/-.

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

Shweta Singh
16/09/2025

Authorized Signatory
Enclosed: -



GST claim computation

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004

Yashant Kumar

ANNEXURE - I

M/s Palsara Construction Pvt. Ltd.

Agreement No. : 17/MBD/2022-23

Construction of Road & CD Works with Maintenance from L051-T05 to Malpur Agrali (VR8)

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate / MB (A)	Embedded GST (B)	GST paid as per GSTR 3B (C)	Actual GST to be paid D=(A-B)18%	Claim Ex-C or D whichever is lower - (B)
1	1	25.02.2023	20,294,557	2,138,965	3,095,780	3,268,007	956,815
TOTAL			20,294,557	2,138,965	3,095,780	3,268,007	956,815

Computation of Embedded taxes

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 01)	17,916,080	
GST @ 12%	2,149,930	10.3906%
LWC @ 1%	179,161	
SF	153,420	
Work Done Value including taxes, cess and fees (0.51% below)	20,398,590	19.50784
Total Payment made	20,294,557	
Embedded tax for RA Bill 01	2,138,965	

Computation of tax paid as per GSTR 3B

Name of Division	Taxable value as per GSTR 7A	Taxable Value as per GSTR 3B	CGST @ 9%	SGST @ 9%	Total Tax
January 2023 - RURAL ENGINEERING ORGANISATION (Muzaffarpur East- 1)	7,227,249	6,124,787	551,231	551,231	1,102,462
March 2023 - RURAL ENGINEERING ORGANISATION (Muzaffarpur East- 1) (L051-T05 to Malpur Agrali) (RA 01)	20,294,557	17,198,777	1,547,890	1,547,890	3,095,780
March 2023 - RURAL ENGINEERING ORGANISATION (Muzaffarpur East- 1) (Others)	11,944,058	10,122,083	910,987	910,987	1,821,975
Total	39,465,864	33,445,649.46	3,010,108.27	3,010,108.27	6,020,216.54

NOTE 1 : Payment of Rs.20,294,557/- was made in the month of February 2023 and TDS for the same was filed in the month of March 2023 and However, GSTR 3B for the same was Quarterly filed

NOTE 2 : Payment of 39,465,864/- was filed quarterly for the period January 2023 - March 2023

Disclaimer :

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

Yashant Kumar



ANNEXURE - II

M/s Patara Construction Pvt. Ltd.

Agreement No. : 17/MBD/2022-23

Construction of Road & CD Works with Maintenance from Pier - Pier					
Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate / MB (A)	Embedded GST (B)	GST paid as per GSTR 3B (C)
1	1	16.01.2023	7,227,249	762,011	1,102,462
TOTAL			7,227,249	762,011	1,102,462
					1,163,743
					340,450
					340,450

Computation of Embedded taxes		
Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 01)	6,382,647	
GST @ 12%	765,918	10.5436%
LWC @ 1%	63,826	
SF	51,906	
Work Done Value including taxes, cess and fees (0.51% below)	7,227,249	
Total Payment made	7,227,249	
Embedded tax for RA Bill 01	762,011	

Computation of tax paid as per GSTR 3B					
Name of Division	Taxable value as per GSTR 7A	Taxable Value as per GSTR 3B	CGST @ 9%	SGST @ 9%	Total Tax
January 2023 - RURAL ENGINEERING ORGANISATION (Muzaffarpur East- 1) (Pier to Pier) (RA 01)	7,227,249	6,124,787	551,231	551,231	1,102,462
March 2023 - RURAL ENGINEERING ORGANISATION (Muzaffarpur East- 1)	32,238,615	27,320,860	2,458,877	2,458,877	4,917,755
Total	39,465,864.00	33,445,649.46	3,010,108.27	3,010,108.27	6,020,216.54

NOTE 2 : Payment of 39,465,864/- was filed quarterly for the period January 2023 - March 2023

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

Yasbant Kumar



ANNEXURE- III

M/s Patara Construction Pvt. Ltd.

Agreement No : 17/NIBD/2022-23

Construction of Road & CD Works with Maintenance Bargaon Chank to Athar

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate/ MIB (A)	Embedded GST (B)	GST paid as per GSTR JB (C)	Actual GST to be paid D=(A-B)x18%	Claim [E=C or D whichever is lower - (B)]
1	1	28.06.2023	8,406,130	938,436	1,282,291	1,426,920	413,970
2	2	22.08.2023	459,641		70,115		
TOTAL			8,865,771	938,436	1,352,406	1,426,920	413,970

Computation of Embedded taxes

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 02)	7,860,388	
GST @ 12%	943,247	10.5849%
LWC @ 1%	78,604	
SF	28,979	
Work Done Value Including taxes, cess and fees (0.51% below)	8,911,217	
Work Done Value Including taxes, cess and fees (0.51% below)	8,865,771	
Total Payment made	8,865,771	
Embedded tax from RA Bill 01 to RA 02	938,436	

Computation of tax paid as per GSTR JB

Name of Division	Taxable value as per GSTR 7A	Taxable Value as per GSTR JB	CGST @ 9%	SGST @ 9%	Total Tax
July 2023 - RURAL ENGINEERING ORGANISATION (Muzaffarpur East - 1) (Bargaon Chank to Athar) (RA 01)	8,406,130	7,123,839	641,146	641,146	1,282,291
July 2023 - RURAL ENGINEERING ORGANISATION (Muzaffarpur East - 1)	327,544	277,580	24,982	24,982	49,964
August 2023 - RURAL ENGINEERING ORGANISATION (Muzaffarpur East - 1) (Bargaon Chank to Athar) (RA 02)	459,641	389,526	35,057	35,057	70,115
August 2023 - RURAL ENGINEERING ORGANISATION (Muzaffarpur East - 1) (Others)	81,019	68,660	6,179	6,179	12,359
September 2023 - RURAL ENGINEERING ORGANISATION (Muzaffarpur East - 1)	380,096	322,115	28,990	28,990	57,981
Total	9,654,430.00	8,181,720.34	736,354.83	736,354.83	1,472,709.66

NOTE 1 : Payment of Rs. 84,06,130/- was made in the month of June 2023 and TDS for the same was filed in the month of July 2023 and However, GSTR JB for the same was Quarterly filed

NOTE 2 : Payment of 96,54,430/- was filed quarterly for the period July 2023 to September 2023

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

Yashant Kumar



ANNEXURE - IV

M/s Palsara Construction Pvt. Ltd.

Agreement No. : 17/MB/2022-23

Sl No	RA Bill NO.	Date of payment	Payment as per Payment Certificate / MB (A)	Embedded GST (B)	GST paid as per GSTR 3B (C)	Actual GST to be paid D=(A-B)x18%	Balance E=C or D whichever is lower - (B)1
1	1	03.03.2023	4,971,585	523,510	758,377	800,653	234,867
TOTAL			4,971,585	523,510	758,377	800,653	234,867

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 01)		
GST @ 12%	4,384,948	
LWC @ 1%	526,194	10.5300%
SF	43,849	
Work Done Value Including taxes, cess and fees (0.51% below)	42,079	
Work Done Value Including taxes, cess and fees (0.51% below)	4,971,585	
Total Payment made	4,971,585	
Embedded tax for RA Bill 01	523,510	

Name of Division	Taxable value as per GSTR 7A	Taxable Value as per GSTR 3B	CGST @ 9%	SGST @ 9%	Total Tax
January 2023 - RURAL ENGINEERING ORGANISATION (Muzaffarpur East-1)	7,227,249	6,124,787	551,231	551,231	1,102,462
March 2023 - RURAL ENGINEERING ORGANISATION (Muzaffarpur East-1) (Sakhuara Chowk to sakhuara Village PMGSY Road) (RA 01)	4,971,585	4,213,208	379,189	379,189	758,377
March 2023 - RURAL ENGINEERING ORGANISATION (Muzaffarpur East-1) (Others)	27,267,030	23,107,653	2,079,689	2,079,689	4,159,377
Total	39,465,864	33,445,649.46	3,010,108.27	3,010,108.27	6,020,216.54

NOTE 1 : Payment of 39,465,864/- was filed quarterly for the period January 2023 - March 2023

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

Yashant Kumar



ANNEXURE - V

M/s Palsara Construction Pvt. Ltd.

Agreement No.: 17/MBD/2022-23

Construction of Road & CI Works with Maintenance from Bargoon - Karalia

S. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate / MB (A)	Embedded GST (B)	GST paid as per GSTR JB (C)	Actual GST to be paid Debit- (B) 18%	Balance (C - B) or Debit/Borrower (B) 1
1	1	04.03.2023	6,972,475	735,420	1,063,598	1,122,670	328,178
TOTAL			6,972,475	735,420	1,063,598	1,122,670	328,178

Computation of Embedded taxes

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 01)	6,178,135	
GST @ 12%	741,376	10.5475%
LWC @ 1%	61,781	
SF	47,650	
Work Done Value including taxes, cess and fees (0.51% below)	7,028,943	
Work Done Value including taxes, cess and fees (0.51% below)	6,993,095	
Total Payment made	6,972,475	
Embedded tax for RA Bill 01	735,420	

NOTE: Difference of Rs. 20,620/- is due to limit Payment in RA 01

Computation of tax paid as per GSTR JB

Name of Division	Taxable value as per GSTR 7A	Taxable Value as per GSTR JB	GST @ 9%	SGST @ 9%	Total Tax
January 2023 - RURAL ENGINEERING ORGANISATION (Muzaffarpur East- 1)	7,227,249	6,124,787	551,231	551,231	1,102,462
March 2023 - RURAL ENGINEERING ORGANISATION (Muzaffarpur East- 1) (Bargoon - Karalia) (RA - 01)	6,972,475	5,908,877	531,799	531,799	1,063,598
March 2023 - RURAL ENGINEERING ORGANISATION (Muzaffarpur East- 1) (Others)	25,266,140	21,411,983	1,927,078	1,927,078	3,854,157
Total	39,465,864.00	33,445,649.46	3,010,108.27	3,010,108.27	6,020,216.54

NOTE 1: Payment of 39,465,864/- was filed quarterly for the period January 2023 to March 2023

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

Yashant Kumar

