

Essential Explorer
R.W.D. Woods Division
Patori (Samanthapur)

NOW THIS AGREEMENT WITNESSETH AS FOLLOWS:

1. In this Agreement, words and expression shall have the same meanings as are respectively assigned to them in the conditions of contract hereinafter referred to and 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 and defects therein conformity in all aspects with the provisions of the contract.

3. the following documents shall be deemed to form and be read and construed as part of this agreement viz.

- (1) Letter of Acceptance.
- (2) Notice to proceed with the works.
- (3) Contractor's Bid
- (4) Condition of Contract : General and Special
- (5) Contract Data
- (6) Additional condition
- (7) Drawings.
- (8) Bill of Quantities and
- (9) Any other documents listed in the contract Data as forming part of the contract.

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

The Common Seal of

In the Presence of :

Binding Signature of Employer

Binding Signature of Contractor


Executive Engineer
R.W.D. Works Division

Issue of Notice to Proceed with the work Executive Engineer

R.W.D. Works Div- *Patori* (Samastipur)

Letter no *2046* / Date *02/12/25*

To,

RASHMANISAHNI,

Address:-At- Guni Basahi, Harpur Bhindi,

Dist- Samastipur

Dear Sir,

Pursuant to your furnishing the requisite security as stipulate in ITB Clause 34.1 and signing of the contract dor, the Contruction of Improvement of Road from NH-103 Petrol Pump To Panchvinda Dadanpur RCD Path tak (Dadanpur Mor Chaklalsahi NH 103 via Panchvinda (Name and identification Number of Contract) (herein after 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 construction Amount Rs- 6515093.00 + SE, Circle Samastipur vide Letter No- 1011 dated- 08.10.25 Against GST Approval Amount- 239377.00 Total Construction Amount- 6754470.00 & Maintenance Amount Rs-1895851.00 and total amount- 8650321.00 (Eighty six lakh fifty thousand three hundred twenty one rupees only) 6.25 % below of rate.

Your are hereby instructed to proceed with the execution of the said works in accordance with Contract documents.

Enclosers:-

Your's Faithfully,

1. Instruction

[Signature]
Executive Engineer
R.W.D. Works Division
Patori (Samastipur)

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

पत्रांक 1011/37-38 दिनांक 07.10.25

प्रेषक— अधीक्षण अभियंता,
ग्रामीण कार्य विभाग,
कार्य अंचल, समस्तीपुर।

सेवा में,
कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, दरभंगा/समस्तीपुर।


विषय— MR-3054 योजनागत एकलान्तर्गत संख्या— 27-SM/2020-21 पत्र— Construc
tion and maintenance of road from N-103 Petrol Pump to Panchvind
Dadanpur RCD path tak में जीएसटीसी योजना की स्वीकृति के संबंध में।

प्रसंग— अपर मुख्य कार्यपालक पदाधिकारी-साह-सचिव, कृषि का पत्रांक 4917 अनु० दिनांक 07.10.2025

महोदय,

उपरोक्त विषय प्रासंगिक पत्र के द्वारा पत्र में वर्णित (RS) राशि 2,39,377/- मात्र का
भुगतान करने हेतु संवेदक के दाये को योग्य पाया गया है, से संबंधित निर्देश प्राप्त हुआ है।
अतः प्रसंगशील पत्र की प्रति संलग्न करने हुए आपकी निर्देश दिया जाता है कि पत्र
में वर्णित उक्त राशि का भुगतान करने हेतु अवेयर कार्रवाई की जाय।
अनु०-यथोक्त।

प्रियवसामाजन


अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल, समस्तीपुर।

**ग्रामीण कार्य विभाग
बिहार, पटना**

पत्रांक:- RWD/GST CLAIM/2025-26/2037 - 4917 अनु० पटना/दिनांक-07.10.2025

प्रेषक,

अभिय झा, 840020

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-समस्तीपुर।

**विषय : MR-3054 योजनान्तर्गत एकरारनामा संख्या-27-BDD/2020-21 पथ-
Construction and maintenance of road from NH-103 Petrol pump to
Panchvind Dadanpur RCD path tak में जी०एस०टी० दावा की स्वीकृति के
संबंध में।**

प्रसंग- कार्य प्रमंडल-दलसिंहसराय का पत्रांक-1768 अनु०, दिनांक-27.12.2024

सहाय्य,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि
रु 2,78,885/- 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 2,39,377/- 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

पटना/दिनांक:- 07.10.2025

पत्रांक:- RWD/GST CLAIM/2025-26/2037 - 4917

प्रति-कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल-दलसिंहसराय को सूचनार्थ।

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

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ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 23/01/25 को आहूत बैठक की कार्यवाही

विषय :- MR-3054 योजनान्तर्गत Construction and Maintenance of Road from
NH-103 Petrol Pump to Panchvinda Dadanpur RCD Path Tak
(Dadanpur Mor Chaklul Sahi NH 103 via Panchvinda) एकरारनामा
संख्या 27 SBD/2020-2021 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, दलसिंघसराई का पत्रांक 1768 दिनांक 27.12.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल,
दलसिंघसराई द्वारा विषयांकित पथ में रु० 2,78,885/- 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. 2,39,377/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 27 SBD/2020-2021 विषयांकित कार्य Construction and Maintenance
of Road from NH-103 Petrol Pump to Panchvinda Dadanpur RCD Path Tak (Dadanpur
Mor Chaklul Sahi NH 103 via Panchvinda) के लिए दावे की राशि रु. 2,39,377/- रुपये मात्र
संवेदक रश्मानी साहनी को भुगतान की अनुशंसा की जाती है।



विभागीय GST
Consultant

Shweta Singh

सहायक वित्त प्रबंधक,
ब्रांडा

वित्त प्रबंधक, ब्रांडा

GST नोडल पदाधिकारी

11/21/2025

27.08.2025

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

Re: Submission of GST Impact Report of M/s Rahmani Sahni vide agreement no. 27 SBD/2020-2021.

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and SE, RWD, Dalsinghsarai, letter no. 1768 dated 27.12.2024.

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)
27 SBD/2020-2021	Construction and Maintenance of Road from NH-103 Petrol Pump to Panchvinda Dadanpur RCD Path Tak (Dadanpur Mor Chaklali Sahi NH 103 via Panchvinda)	2,39,377 (Annexure-I)



We are therefore pleased to make our submission of GST Impact Report of M/s Rashmani Sahni for the following project with reference to Construction and Maintenance of Road from NH-103 Petrol Pump to Panchvinda Dadanpur RCD Path Tak (Dadanpur Mor Chakral Sahi NH 103 via Panchvinda).

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 Rashmani Sahni 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.

- 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) **Observation on GST claim as submitted by contractor-claimant:**

We have gone through the submission made by the contractor claimant, and we have observed that the contractor has been awarded the contract for construction on 28/08/2020, wherein GST was in force.



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 GST has been provided only on material component.

Hence, the contractor-claimant has raised GST claim of Rs. 2,78,885/- 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.

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

a) Construction and Maintenance of Road from NH-103 Petrol Pump to Panchvinda Dadanpur RCD Path Tak (Dadanpur Mor Chakral Sahi NH 103 via Panchvinda).

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;
- (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%/18% (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.



