



INDIA NON JUDICIAL Government of Bihar e-Stamp

Certificate No. : IN-BR-2501456168
 Certificate Issue Date : 21-Jul-2025 03:59 PM
 GRN No. : BHR20250700658998E
 Unique Doc Reference : EST-BR-4600-2500017494
 Party Name : SUDHA SINGH
 Purchased by : SUDHA SINGH
 Purpose : Agreement Article no (05)
 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)

Supplementary Agreement no:.....S.7/195T/25-26 ..

Old Agreement No.

This Agreement made theday of August 2025 between The Executive Engineer R.W.D. Works Division, Bettiah of the one part, and Parmar Enterprises Prop. Sudha Singh, At- Chhota Bariyarpur, Near Hanuman Mandir, Motihari, East Champaran of the other part.

This Agreement is for the payment of Rs. 6,91,444.00 (Rs. Four Lac Ninety One Thousand Four Hundred Forty Four Only) For the payment/reimbursement of GST amount already Paid to GST Department by the contractor for the work Bhakhariya Chowk to Kurmi Toli in Majhulia Block (Tendar ID-94703) Under MMGSY(SC) already executed.

Previous Agreement For Construction and maintenance was of amount Rs. 1,64,72,973.00 (Rs. One Crore Sixty Four Lac Seventy Two Thousand Nine Hundred Seventy Three only) and Supplementary Agreement For Rs. 6,91,444.00 (Rs. Four Lac Ninety One Thousand Four Hundred Forty Four Only) for only GST reimbursement approved amount 6,91,444.00 (Rs. Four Lac Ninety One Thousand Four Hundred Forty Four Only) Vide ACEO-cum-Secretary BRRDA, Patna Lt. No. 2542we, Dated- 08.07.2025 and S.E., RWD, Works Circle Bettiah Lt. No. 917, Dated- 07.08.2025. Total Agreement Amount 1,71,64,417.00 (One Crore Seventy One Lac Sixty Four Thousand Four Hundred Seventeen only).

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

IN 2501461577



Statutory Alert:

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

Binding Signature of Employer

Signature of Employer

Signature of Employer

Signature of Employer

Signature of Employer

Signature of Employer

Signature of Employer

Signature of Employer

Signature of Employer

Signature of Employer

Signature of Employer

Signature of Employer

EXECUTIVE ENGINEER
 R.W.D. WORKS DIVISION
 BETTIAH, W. CHAMPARAN

सुधा सिंह

अभिषेक



बिहार सरकार

अधीक्षण अभियन्ता का कार्यालय ग्रामीण कार्य विभाग, कार्य अंचल, बेतिया

Email ID- se.betia.rwd@gmail.com

पत्रांक- 917-

/बेतिया, दिनांक- 07/08/2025।

प्रेषक,

अधीक्षण अभियन्ता,
ग्रामीण कार्य विभाग,
कार्य अंचल, बेतिया।

सेवा में,

कार्यपालक अभियन्ता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, बेतिया।

विषय :- शीर्ष MMGSY योजनान्तर्गत एकरारनामा संख्या-213-SBD/MMGSY/2021-22 पथ-
Construction of road from Bhakhariya chowk to kurmi toil in Majhulia block
में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग: - अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा के पत्रांक-RWD/GST/CLAIM/
2025-26 /1100- 2542 अनु0 पटना/ दिनांक-08.07.2025।

महाशय,

उपरोक्त विषयांकित कार्य में जी0एस0टी0 की राशि की प्रतिपूर्ति जो जांचोपरान्त रु0
6,91,444- मात्र होती है, के भुगतान हेतु निम्न शर्तों के साथ अनुमति प्रदान की जाती है:-

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।

विश्वासमाजन

अधीक्षण अभियन्ता,

ग्रामीण कार्य विभाग, कार्य अंचल, बेतिया।

PARMAR ENTERPRISES

सुष्मा सिंह

Proprietor

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION

SEBETIAH W. CHAMPARAN

ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2025-26/1100 - 2542 अनु० पटना / दिनांक:- 08.07.2025

प्रेषक,

अभय झा, भाउमारी

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-बेतिया।

विषय : MMGSY योजनान्तर्गत एकरारनामा संख्या-213-SBD/MMGSY/2021-22 पथ-
Construction of road from Bhakhariya chowk to kurmi toli in Majhulia
block में जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-बेतिया का पत्रांक-1880 अनु०, दिनांक-05.10.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि
रु 8,15,903/- 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 6,91,444/- 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

08/07/25

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

पटना / दिनांक:- 08.07.2025

ज्ञापक- RWD/GST CLAIM/2025-26/1100 - 2542

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

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

PARMAR ENTERPRISES

सुब्बा कि

Proprietor

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETTIAH, W. CHAMPARAN

ग्रामीण कार्य विभाग, बिहार, पटना।

**GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 21.10.2023 को आहूत बैठक की कार्यवाही**

विषय :- MMGSY योजनान्तर्गत Construction of Road from Bhakhariya Chowk to Kurmi Toli in Majhulia Block एकरारनामा संख्या 213-SBD/MMGSY/2021-22 में जी.एस.टी. दावा की स्वीकृति के संबंध में

प्रसंग :- कार्य प्रमंडल, बेतिया का पत्रांक 1880 दिनांक 05.10.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, कार्य प्रमंडल, बेतिया द्वारा विषयांकित फय में रु० 8,15,903/- 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. 6,91,444/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 213-SBD/MMGSY/2021-22 विषयांकित कार्य Construction of Road from Bhakhariya Chowk to Kurmi Toli in Majhulia Block Under MMGSY के लिए दावे की राशि रु. 6,91,444/- मात्र संवेदक परमार एंटरप्राइजेज को भुगतान की अनुशंसा की जाती है।



विभागीय GST
Consultant

सहायक वित्त प्रबंधक,
ब्रांडा

वित्त प्रबंधक, ब्रांडा

GST नोडल/पदाधिकारी

PARMAR ENTERPRISES
रु. ६। कि०
Proprietor

EXECUTIVE ENGINEER
R.W.D., WORKS DIVISION
BETTIAH, W. CHAMPARAN
22/10/23

SKKSS & Co

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

15.04.2025

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

Re. Submission of GST Impact Report of Parmar Enterprises vide
Agreement No. 213-SBD/MMGSY/2021-22

Ref: Our appointment as GST Consultant by Rural Works Department, vide
agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and
EE, Bettiah RWD letter no. 1880 dated 05.10.2024

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 ₹)
213-SBD/MMGSY/2021-22	Construction of Road from Bhakhariya Chowk to Kurmi Toli in Majhulia Block Under MMGSY.	6,91,444 (Annexure-I)

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004



PARMAR ENTERPRISES

30/01/2025
Proprietor

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION

BETTIAH, W. CHAMPA
22/01/25

SKKSS & Co

112
Tel : +91 9263374200
Email- rwdgst@gmail.com

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

- a) That the above work is –
Construction of Road from Bhakhariya Chowk to Kurmi Toli in Majhulia Block Under MMGSY.
- b) 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 18/07/2022 GST@18% is payable.
- c) The impact is being given from RA Bill 01 to RA Bill 05.
- d) The GST Claim as per the contractor is Rs.8,15,903/- While as per our calculation GST Impact is Rs.6,91,444/- thus generating savings of Rs.1,24,459/-
- e) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment.

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

Shweta Singh
Authorized Signatory
Enclosed: -



1) GST claim computation

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

PARMAR ENTERPRISES

अरवि राय

Proprietor

24/8/22
EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETTAH, W. CHAMPARAN
22/8/22 *62/3/22*

Annexure - I

Parmar Enterprises

Agreement No. : 213-SBD/MMGSY/2021-22

Construction of Road from Bhakhariya Chowk to Kurmi Toll to Majhulia Block Under MMGSY

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) (Note 1)	GST paid as per GSTR JIN (C)	Actual GST to be Paid (D = (A - B) x 18%)	Ch dues (E = (C or D, whichever is lower) - B)
1	1	30/12/2022	5,991,718		913,991		
2	2	24/03/2023	1,925,317		293,692		
3	3	17/04/2023	1,413,988	1,537,359	220,269	2,343,282	691,444
4	4	10/8/2023	1,443,987		220,269		
5	5	8/11/2023	3,740,473		570,581		
TOTAL			14,545,483		2,218,802		

Computation of Embedded taxes (Note 1)

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc (as per RA 01 to RA 05) (Page-40)	12,739,456	
GST @ 12%	1,528,735	10.5015%
LWC @ 1%	127,395	
Signage & Fees	163,000	
Work Done Value Including taxes, cess & S. Fees	14,538,585	
Work Done Value Including taxes, cess & S. Fees (after 0.09% below)	14,545,483	
Payment made as per RA 01 to 05	14,545,483	
Embedded tax @ 10.501%	1,537,359	

PARMAR ENTERPRISES

Sgti Ad

Proprietor

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION

BETIAH, W. CHAMPARAN



22/8/23

Note-2						
GSTR-3B MONTHLY BREAKUP (December-21) (Page-101)						
Name of Division						
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (RA-01)	Inclusive of Tax	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax	
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (others road)	18%	3,077,727	46,995	46,995	93,990	911,991
TOTAL	18%	2,315,453	308,391	308,391	616,782	1,398,772
GSTR-7 Details (December-21) (Page-106A)						
Name of Division						
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (Page-107)	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax		
TOTAL	8,723,932	87,239	87,239	174,479		

Note-3						
GSTR-3B MONTHLY BREAKUP (March-23) (Page-35)						
Name of Division						
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (RA-02)	Inclusive of Tax	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax	
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (others road)	18%	1,631,625	146,846	146,846	293,692	
EXECUTIVE ENGINEER RWD WORKS DIVISION SHIOHAR	18%	3,806,176	522,832	522,832	1,045,664	
Third party payment (BIC)	18%	7,793,086	701,371	701,371	1,402,742	
RURAL WORKS DEPARTMENT WORKS DIVISION ARERAJ (February 2023)	18%	1,277,295	114,966	114,966	229,932	
TOTAL	18%	16,957,696	1,536,193	1,536,193	3,072,386	
GSTR-7 Details (March-23) (Page-102)						
Name of Division						
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (Page-25)	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax		
EXECUTIVE ENGINEER RWD WORKS DIVISION SHIOHAR (Page-26)	8,716,557	87,166	87,166	174,332		
TOTAL	9,195,747	91,957	91,957	183,915		

Note-4						
GSTR-3B MONTHLY BREAKUP (April-23) (Page-33)						
Name of Division						
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (RA-03)	Inclusive of Tax	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax	
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (others road)	18%	1,223,719	110,135	110,135	220,270	
EXECUTIVE ENGINEER RWD WORKS DIVISION SHIOHAR	18%	3,911,400	351,926	351,926	703,852	
RURAL WORKS DEPARTMENT WORKS DIVISION ARERAJ	18%	946,196	85,158	85,158	170,316	
TOTAL	18%	6,081,315	547,219	547,219	1,094,438	
GSTR-7 Details (April-23) (Page-104)						
Name of Division						
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (Page-24)	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax		
EXECUTIVE ENGINEER RWD WORKS DIVISION SHIOHAR (Page-22)	6,081,315	60,813	60,813	121,626		
RURAL WORKS DEPARTMENT WORKS DIVISION ARERAJ (Page-23)	1,118,865	11,189	11,189	22,378		
TOTAL	7,200,180	72,002	72,002	143,999		



PARMAR ENTERPRISES
Geetika
 Proprietor

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETTIYAH, W. CHAMBERAN
12/5/23

15/8/22
EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETUL
M. CHAMPAN

Proprietor

PARMAR ENTERPRISES

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Form-4
GSTR-3B MONTHLY BREAKUP (August-22) (Page-21)

Name of Division					
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (RA-44)	Inclusive of Tax	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (others road)	18%	1,22,718	11,013.5	11,013.5	22,027.0
EXECUTIVE ENGINEER RWD WORKS DIVISION SHEOHAR	18%	6,131,794	551,861	551,861	1,103,722
TOTAL	18%	445,199	40,068	40,068	80,136
		7,800,711	702,942	702,942	1,405,884
GSTR-7 Details (August-22) (Page-105)					
Name of Division					
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (Page-21)	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax	
RURAL WORKS DEPARTMENT WORKS DIVISION ARERAJ (Page-20)	8,679,504	86,795	86,795	1,73,590	
TOTAL	525,335	5,253	5,253	10,507	
	9,204,839	92,048	92,048	1,84,095	

Page-4

GSTR-3B MONTHLY BREAKUP (November-22) (Page-19)

Name of Division	Inclusive of Tax	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (RA-05)	18%	3,169,892	285,290	285,290	570,581
TOTAL		3,169,892	285,290	285,290	570,581

GSTR-3B MONTHLY BREAKUP (December-22) (Page-103)

Name of Division	Inclusive of Tax	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION ARERAJ	18%	447,390	40,265	40,265	80,530
TOTAL		447,390	40,265	40,265	80,530

GSTR-7 Details (November-22) (Page-191)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (Page-19)	3,740,473	37,405	37,405	74,810
RURAL WORKS DEPARTMENT WORKS DIVISION ARERAJ (Page-18)	527,920	5,279	5,279	10,558
TOTAL	4,268,393	42,684	42,684	85,368

Disclaimer : The above workings have been prepared on the basis of documents provided by the Contractor.

Disclaimer : The above Workings have been prepared on the basis of documents provided by the Contractor.

