



INDIA NON JUDICIAL Government of Bihar

e-Stamp

Certificate No. : IN-BR-2501456172
Certificate Issue Date : 21-Jul-2025 03:59 PM
GRN No. : BHR20250700658998E
Unique Doc Reference : EST-BR-4600-2500017495
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:- 56/9ST/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. 4,41,827.00 (Rs. Four Lac forty One Thousand Eight Hundred Twenty Seven Only) For the payment/reimbursement of GST amount already Paid to GST Department by the contractor for the work Balua Pitch To Malah Toli in Nautan Block (Tendar ID-94781) Under MMGSY (SC) already executed.

Previous Agreement For Construction and maintenance was of amount Rs. 2,15,69,347.00 (Rs. Two Crore Fifteen Lac Sixty Nine Thousand Three Hundred Forty Seven only) and Supplementary Agreement For Rs. 4,41,827.00 (Rs. Four Lac forty One Thousand Eight Hundred Twenty Seven Only) for only GST reimbursement approved amount Rs. 4,41,827.00 (Rs. Four Lac forty One Thousand Eight Hundred Twenty Seven Only) Vide ACEO-cum-Secretary BRRDA, Patna Lt. No. 2578we, Dated- 09.07.2025 and S.E., RWD, Works Circle Bettiah Lt. No. 905, Dated- 06.08.2025. Total Agreement Amount 2,20,11,174.00 (Two Crore Twenty Lac Eleven Thousand One Hundred Seventy Four only).

The Common Seal of

Was hereunto affixed in the presence of:

Signed, Sealed and Delivered by the said

IN 2501461581

In the presence of:

Binding Signature of Employer



Statutory Alert:

- The authenticity of this Stamp can be verified by visiting the website enibandhan.bihar.gov.in or using enibandhan Mobile App.
- The onus of checking the legitimacy is on the users of the Certificate.
- In case of any discrepancy please inform the Competent Authority.

PARMAR ENTERPRISES

Proprietor

सुधा सिंह

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



बिहार सरकार

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

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

पत्रांक- 905

/बेतिया, दिनांक- 6/8/2025।

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-60 SBD/MMGSY/2020-21 पथ-
Construction of road from Balua Pitch to malah toil in Nautan Block में
जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग: - अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा के पत्रांक-RWD/GST/CLAIM/
2025-26/1098-2578 अनु0 पटना/ दिनांक-09.07.2025।

महाशय,

उपरोक्त विषयांकित कार्य में जी0एस0टी0 की राशि की प्रतिपूर्ति जो जांचोपरान्त रू0
4,41,827/- 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।

विश्वासभाजन

se.betia.rwd
अधीक्षण अभियन्ता,

ग्रामीण कार्य विभाग, कार्य अंचल, बेतिया।

PARMAR ENTERPRISES

सुधा सिंह

Proprietor

se.betia.rwd
EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION

A. BETTIAH, W. CHAMPARAN,
22/8/25

ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2025-26/1098-2578 अनु० पटना/दिनांक:- ०९.०७.२०२५

प्रेषक,

अभय झा, पारमप्रो

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-बेतिया।

विषय : MMGSY योजनान्तर्गत एकरारनामा संख्या-60 SBD/MMGSY/2020-21 पथ-
Construction of road from Balua Pitch to malah toli in Nautan 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 5,21,355/- 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 4,41,827/- 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

०७.०७.२५

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

पटना/दिनांक:- ०९.०७.२०२५

ज्ञापांक- RWD/GST CLAIM/2025-26/1098-2578

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

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

PARMAR ENTERPRISES

सुधा सिंह

Proprietor

EXECUTIVE ENGINEER

R.W.D. WORKS DIVISION

10 BETTIAH, W. CHAMPARAN

ग्रामीण कार्य विभाग, विहार, पटना।

**GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 21.10.2024 को आहूत बैठक की कार्यवाही**

**विषय :- MMGSY योजनान्तर्गत Construction of Road from Balua Pitch to
Malah Toli in Nautan Block एकरारनामा संख्या 60-SBD/-
MMGSY/2020-21 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 पथ में रु० 5,21,355/- 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. 4,41,827/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 60-SBD/-MMGSY/2020-21 विषयांकित कार्य Construction of Road from Balua Pitch to Malah Toli in Nautan Block Under MMGSY के लिए दावे की राशि रु. 4,41,827/- मात्र संवेदक परमार एंटरप्राइजेज को भुगतान की अनुशंसा की जाती है।



Shivendra Singh
02/10/25
विभागीय GST
Consultant

Shivendra Singh
02/10/25
सहायक वित्त प्रबंधक,
ब्राडा

Prabhu Kumar
02/10/25
वित्त प्रबंधक, ब्राडा

21/10/25
GST नोडल पदाधिकारी

PARMAR ENTERPRISES
सुधा सिंह
Proprietor

21/10/25
EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETTIAH, W. CHAMPARAN
21/10/25

SKKSS & Co

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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. 60-SBD/-MMGSY/2020-21

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 ₹)
60-SBD/-MMGSY / 2020-21	Construction of Road from Balua Pitch To Malah Toli in Nautan Block Under MMGSY	4,41,827 (Annexure-I)

DARIYAPUR GOLA ROAD,
HALA ROAD, PATNA - 800004



PARMAR ENTERPRISES

प्रधान
Proprietor

22/04/25
EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETTIAH, W. CHAMPARAN
22/04/25

SKKSS & Co

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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 Balua Pitch to Malah Toli in Nautan 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 02 to RA Bill 08.
- d) The GST Claim as per the contractor is Rs.5,21,355/- While as per our calculation GST Impact is Rs.4,41,827/- thus generating savings of Rs. 79,528/-
- 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

Brett Kir

Proprietor

22/08/22
EXECUTIVE ENGINEER

R.W.D. WORKS DIVISION

ABETTAH, W. CHAMPARAN

22/8/22

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EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETUL, W. CHAMPARAN
22/12/21

Annexure -I

Parmar Enterprises

Agreement No. 160-SBD/-NIMGSY/2020-21

Construction of Road from Balua Pith To Malah Toll in Nautan Block Under NIMGSY

M. No.	RA/RB/NT	Date of Payment	Payment as per Payment Certificate (A)	Embedded Tax (B) (Note 1)	CST paid as per GSTN (B/C)	Amount CST as per (B - (A + B) x 18%)	Chdin EC = (C + B) which is Interest - B)
1	2	1/12/2022	3,312,214		416,781		
2	3	24/1/2023	838,702		100,984		
3	4	21/04/2023	644,022		98,241		
4	5	7/8/2023	844,026	972,092	58,241		
5	6	23/01/2024	4,316,414		618,216	1,094,347	441,827
6	7	18/01/2024	76,132		11,612		
7	8	21/01/2024	3,137		317		
TOTAL			9,274,922		1,418,119		

Computation of Embedded taxes (Note 1)

Particulars	Amount	CST embedded in total work done (%)
Work Done Value excluding taxes etc. (as per RA 02 to RA 08) (Page -47)	16,239,090	
CST @ 12%	1,948,692	10.491%
LWC @ 1%	162,191	
Seriousness Fees	233,476	
Work Done Value including taxes, cost & S Fees	18,375,658	
Work Done Value including taxes, cost & S Fees (after 0.09% incl.)	18,558,940	
Payment made as per RA 02 to 08	9,274,922	
Embedded tax @ 18.011%	972,092	

Note-2					
GSTR-10 MONTHLY BREAKUP (Number -22) (Page 152)					
Name of Division					
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (RA-42)	Invoice of Tax	Taxable Value	CST @ 12%	CST @ 1%	Total Tax
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (others road)	18%	2,313,153	268,758	23,131	(16,78)
TOTAL	18%	2,313,153	268,758	23,131	(16,78)
GSTR-7 Breakup (Number - 22) (Page 188)					
Name of Division					
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (Page 27)	Taxable Value	CST @ 12%	CST @ 1%	Total Tax	
TOTAL	8,773,942	972,092	87,240	1,049,372	

PARMAR ENTERPRISES

GET R/L

Proprietor

Name 3						
GSTR-3B MONTHLY BREAKUP (March-23) (Page-14)						
Name of Division		Indicator of Tax	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (RA-45)		18%	227,714	63,701	63,701	1,10,788
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (Others road)		18%	6,210,917	1,603,904	1,603,904	1,207,808
EXECUTIVE ENGINEER RWD WORKS DIVISION SIEGAL		18%	7,293,006	701,371	701,371	1,401,741
Total gross payment (BTL)		18%	1,277,393	114,966	114,966	229,931
RURAL WORKS DEPARTMENT WORKS DIVISION AERIAL (February 2023)		18%	449,535	40,458	40,458	80,916
TOTAL			16,937,696	1,516,192	1,516,192	3,057,385
GSTR-7 Details (March-23) (Page-14)						
Name of Division		Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax	
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (Page-23)		8,776,557	87,774	87,774	1,73,548	
EXECUTIVE ENGINEER RWD WORKS DIVISION SIEGAL (Page-30)		9,195,747	91,957	91,957	183,915	
TOTAL		17,972,304	179,731	179,731	359,463	

Name 4						
GSTR-3B MONTHLY BREAKUP (April-23) (Page-25)						
Name of Division		Indicator of Tax	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (RA-45)		18%	345,786	49,121	49,121	98,241
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (Others road)		18%	4,609,333	414,840	414,840	829,680
EXECUTIVE ENGINEER RWD WORKS DIVISION SIEGAL		18%	916,496	85,185	85,185	170,369
RURAL WORKS DEPARTMENT WORKS DIVISION AERIAL		18%	478,685	39,482	39,482	78,963
TOTAL			6,540,399	588,627	588,627	1,177,254
GSTR-7 Details (April-23) (Page-14)						
Name of Division		Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax	
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (Page-31)		6,081,010	60,810	60,810	121,661	
EXECUTIVE ENGINEER RWD WORKS DIVISION SIEGAL (Page-25)		1,110,845	11,109	11,109	22,217	
RURAL WORKS DEPARTMENT WORKS DIVISION AERIAL (Page-26)		517,648	5,176	5,176	10,351	
TOTAL		7,717,503	77,176	77,176	154,331	

Name 5						
GSTR-3B MONTHLY BREAKUP (August-23) (Page-26)						
Name of Division		Indicator of Tax	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (RA-45)		18%	515,785	49,121	49,121	98,241
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (Others road)		18%	6,809,727	612,875	612,875	1,225,751
EXECUTIVE ENGINEER RWD WORKS DIVISION SIEGAL		18%	415,199	40,068	40,068	80,136
TOTAL			7,400,711	702,064	702,064	1,404,128
GSTR-7 Details (August-23) (Page-14)						
Name of Division		Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax	
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (Page-22)		8,629,501	86,295	86,295	172,590	
RURAL WORKS DEPARTMENT WORKS DIVISION AERIAL (Page-22)		525,335	5,253	5,253	10,507	
TOTAL		9,154,836	91,548	91,548	183,097	

PARMAR ENTERPRISES

Proprietor

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



Note-4
CENTRAL MONTHLY BREAKUP (January-24) (Page-24)

Name of Division	Inclusive of Tax	Taxable Value	C.GST @ 9%	SGST @ 9%	Total Tax
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (RA-06)	18%	3,637,978	329,218	329,218	658,436
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (other road)	18%	2,967,653	261,869	261,869	523,738
TOTAL		6,605,631	591,087	591,087	1,182,174

CENTRAL Details (January-24) (Page-142)

Name of Division	Taxable Value	C.GST @ 1%	SGST @ 1%	Total Tax
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (Page-21)	7,749,805	77,498	77,498	154,996
TOTAL	7,749,805	77,498	77,498	154,996

Note-3
CENTRAL MONTHLY BREAKUP (March-24) (Page-22)

Name of Division	Inclusive of Tax	Taxable Value	C.GST @ 9%	SGST @ 9%	Total Tax
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (RA-07)	18%	64,519	5,807	5,807	11,613
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (RA-08)	18%	2,870	258	258	517
RURAL WORKS DEPARTMENT WORKS DIVISION ARIKAL	18%	393,251	35,393	35,393	70,785
EXECUTIVE ENGINEER RWD WORKS DIVISION SHEOLAR	18%	3,039,876	273,589	273,589	547,178
TOTAL		3,500,519	315,047	315,047	630,094

CENTRAL Details (March-24) (Page-154)

Name of Division	Taxable Value	C.GST @ 1%	SGST @ 1%	Total Tax
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (Page-18)	79,519	795	795	1,590
RURAL WORKS DEPARTMENT WORKS DIVISION ARIKAL (Page-19)	464,038	4,640	4,640	9,281
EXECUTIVE ENGINEER RWD WORKS DIVISION SHEOLAR (Page-20)	3,587,056	35,871	35,871	71,741
TOTAL	4,130,613	41,306	41,306	82,612

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

PARMAR ENTERPRISES

25/01/24

Proprietor



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

25/01/24