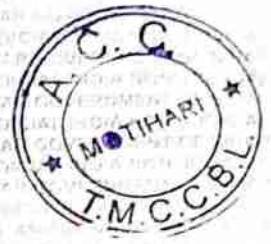




INDIA NON JUDICIAL Government of Bihar



e-Stamp

Certificate No: IN-BR-2501456197
 Certificate Issue Date: 21-Jul-2025 04:01 PM
 GRN No: BHR20250700658998E
 Unique Doc Reference: EST-BR-4600-2500017497
 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)
 Discor SC (Rs.): 0 (Zero Only)
 Total Amount (Rs.): 1000 (One Thousand Only)

Supplementary Agreement no:- 58/EST/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. 10,72,253.00 (Rs. Ten Lac Seventy Two Thousand Two Hundred Fifty Three Only) For the payment/reimbursement of GST amount already Paid to GST Department by the contractor for the work Pmgsy To Kumhar Toli in Majhulia Block (Tendar ID-103599) Under MMSY(GEN) already executed.

Previous Agreement For Construction and maintenance was of amount Rs. 2,55,63,508.00 (Rs. Two Crore Fifty Five Lac Sixty Three Thousand Five Hundred Eight only) and Supplementary Agreement For Rs. 10,72,253.00 (Rs. Ten Lac Seventy Two Thousand Two Hundred Fifty Three Only) for only GST reimbursement approved amount Rs. 10,72,253.00 (Rs. Ten Lac Seventy Two Thousand Two Hundred Fifty Three Only) Vide ACEO-cum-Secretary BRRDA, Patna Lt. No. 2548we, Dated- 08.07.2025 and S.E., RWD, Works Circle Bettiah Lt. No. 903, Dated- 06.08.2025. Total Agreement Amount 2,66,35,761.00 (Two Crore Sixty Six Lac Thirty Five Thousand Seven Hundred Sixty One only).

The Common Seal of

Was hereunto affixed in the presence of:

Signed, Sealed and Delivered by the said

IN 2501461607

In the presence of:



Binding Signature of Employer

Statutory Alert:

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

PARMAR ENTERPRISES
 सुधा रि
 Proprietor

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

21/8/25



विहार सरकार

अधीक्षण अभियन्ता का कार्यालय

ग्रामीण कार्य विभाग, कार्य अंचल, बेतिया

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

पत्रांक-904

/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-150 SBD/MMGSY/2021-22 पथ-
Construction of road from PMGSY to Kumahar 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 /1096- 2583 अनु0 पटना/ दिनांक-09.07.2025।

महाशय,

उपरोक्त विषयांकित कार्य में जी0एस0टी0 की राशि की प्रतिपूर्ति जो जांचोपरान्त रू0
10,72,253/- 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

Ceena

अधीक्षण अभियन्ता,

ग्रामीण कार्य विभाग, कार्य अंचल, बेतिया।

PARMAR ENTERPRISES

सुधा किं

Proprietor

EXECUTIVE ENGINEER

R.W.D. WORKS DIVISION

BETIAH, W. CHAMPARAN

ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2025-26/1096 -2583 अनु० पटना/दिनांक:- ०९.०७.२०२५

प्रेषक,

अमय झा, १०७००१०

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-बेतिया।

विषय : MMGSY योजनान्तर्गत एकरारनामा संख्या-150 SBD/MMGSY/2021-22 पथ-
Construction of road from PMGSY to Kumahar 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 12,65,258/- 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 10,72,253/- 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।

अनु०- यथोक्त।

विश्वासभाजन

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

पटना/दिनांक:- ०९.०७.२०२५

ज्ञापक- RWD/GST CLAIM/2025-26/1096 -2583

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

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

PARMAR ENTERPRISES

सुधा सिंह

Proprietor

EXECUTIVE ENGINEER

R.W.D. WORKS DIVISION

BETTIAH, W. CHAMPARAN

Scanned with OKEN Scanner

ग्रामीण कार्य विभाग, बिहार, पटना।

**GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - ११/११/२५..... को आहूत बैठक की कार्यवाही**

विषय :- MMGSY योजनान्तर्गत Construction of Road from PMGSY to KUMHAR TOLI in Majhulia Block एकरारनामा संख्या 150 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 पथ में रु० 12,65,258/- की जी.एस.टी. अंतर राशि का दावा जॉच 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 जॉच की गई तथा रु. 10,72,253/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 150 SBD/MMGSY/2021-22 विषयांकित कार्य Construction of Road from PMGSY to KUMHAR TOLI in Majhulia Block Under MMGSY के लिए दावे की राशि रु. 10,72,253/- मात्र संवेदक परमार इंटरप्राइजेज को भुगतान की अनुशंसा की जाती है।



Shweta Singh
विभागीय GST
Consultant
सहायक वित्त प्रबंधक,
ब्रांडा

Prabhu Kumar
वित्त प्रबंधक, ब्रांडा
GST नोडल प्रदाधिकारी

PARMAR ENTERPRISES
सुधा लि.
Proprietor

22/11/25
EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETTIAH, W. CHAMPARAN
22/11/25

Voted						
CITY OF MONTHLY BUDGET (October 21) (Page 41)						
Name of Division	Indirect Tax	Taxable Value	COST @ 1%	NCST @ 9%	NCST @ 9%	Total Tax
Rural Works Department Works Division Building 1 (R.A. 11)	1%	7,761,711	69,612	698,719	698,719	1,497,470
Rural Works Department Works Division Building 1 (R.A. 11)	1%	4,701,396	42,316	423,116	423,116	866,411
Rural Works Department Works Division Building 1 (R.A. 11)	1%	1,464,119	13,181	121,951	121,951	243,902
TOTAL						
Executive Engineer Rural Engineering Department (Page 39)						
Rural Works Department Works Division Building 1 (Page 39)						
TOTAL						

Voted						
CITY OF MONTHLY BUDGET (November 21) (Page 42)						
Name of Division	Indirect Tax	Taxable Value	COST @ 1%	NCST @ 9%	NCST @ 9%	Total Tax
Rural Works Department Works Division Building 1 (R.A. 11)	1%	2,019,787	18,178	171,781	171,781	361,962
Rural Works Department Works Division Building 1 (R.A. 11)	1%	3,417,973	30,761	287,618	287,618	605,397
Rural Works Department Works Division Building 1 (R.A. 11)	1%	1,726,979	15,544	145,428	145,428	296,401
Rural Works Department Works Division Building 1 (R.A. 11)	1%	7,791,006	70,119	640,971	640,971	1,352,061
TOTAL						
Executive Engineer Rural Engineering Department (Page 39)						
Rural Works Department Works Division Building 1 (Page 39)						
TOTAL						

Voted						
CITY OF MONTHLY BUDGET (December 21) (Page 43)						
Name of Division	Indirect Tax	Taxable Value	COST @ 1%	NCST @ 9%	NCST @ 9%	Total Tax
Rural Works Department Works Division Building 1 (R.A. 11)	1%	1,316,523	11,848	107,487	107,487	227,332
Rural Works Department Works Division Building 1 (R.A. 11)	1%	3,803,591	34,232	312,721	312,721	659,547
Rural Works Department Works Division Building 1 (R.A. 11)	1%	418,683	3,768	33,682	33,682	70,132
Rural Works Department Works Division Building 1 (R.A. 11)	1%	916,496	8,348	75,484	75,484	159,316
TOTAL						
Executive Engineer Rural Engineering Department (Page 39)						
Rural Works Department Works Division Building 1 (Page 39)						
TOTAL						

PARMAR ENTERPRISES

BEET RIZ

Proprietor

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION

A. BETTIAH, W. CHAMPARAN

Scanned with OKEN Scanner

142

GSTR-3B MONTHLY RETURN (May-23) (Page-21)									
Name of Division		Intensity of Tax	Taxable Value	CST @ 1%	SGST @ 9%	SGST @ 9%	Total Tax		
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (R.O. 48)		10%	2,111,641	19,673	19,673	19,673	38,346		
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (R.O. 48)		10%	6,416,919	61,150	61,150	61,150	122,300		
TOTAL			8,528,560	80,823	80,823	80,823	161,646		

Debit/ Credit GSTR-3B in the month of June 2023 for Payment received from RWD Shareholder in the month of May & June 2023

GSTR-3B MONTHLY RETURN (June-23) (Page-21)									
Name of Division		Intensity of Tax	Taxable Value	CST @ 1%	SGST @ 9%	SGST @ 9%	Total Tax		
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (R.O. 48)		10%	10,13,351	10,133	10,133	10,133	20,266		
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (R.O. 48)		10%	3,199,361	31,994	31,994	31,994	63,988		
TOTAL			13,327,712	133,127	133,127	133,127	266,254		

GSTR-3B MONTHLY RETURN (June-23) (Page-21)									
Name of Division		Intensity of Tax	Taxable Value	CST @ 1%	SGST @ 9%	SGST @ 9%	Total Tax		
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (R.O. 48)		10%	6,237,641	62,376	62,376	62,376	124,752		
TOTAL			6,237,641	62,376	62,376	62,376	124,752		

GSTR-3B MONTHLY RETURN (June-23) (Page-21)									
Name of Division		Intensity of Tax	Taxable Value	CST @ 1%	SGST @ 9%	SGST @ 9%	Total Tax		
Rural Works Department Works Division Bangalore-1 (R.O. 48)		10%	1,245,733	12,457	12,457	12,457	24,914		
Rural Works Department Works Division Bangalore-1 (R.O. 48)		10%	6,109,779	61,098	61,098	61,098	122,196		
TOTAL			7,355,512	73,555	73,555	73,555	147,110		

GSTR-3B MONTHLY RETURN (June-23) (Page-21)									
Name of Division		Intensity of Tax	Taxable Value	CST @ 1%	SGST @ 9%	SGST @ 9%	Total Tax		
Rural Works Department Works Division Bangalore-1 (R.O. 48)		10%	8,679,501	86,795	86,795	86,795	173,590		
TOTAL			8,679,501	86,795	86,795	86,795	173,590		

GSTR-3B MONTHLY RETURN (June-23) (Page-21)									
Name of Division		Intensity of Tax	Taxable Value	CST @ 1%	SGST @ 9%	SGST @ 9%	Total Tax		
Rural Works Department Works Division Bangalore-1 (R.O. 48)		10%	4,408,096	44,081	44,081	44,081	88,162		
TOTAL			4,408,096	44,081	44,081	44,081	88,162		

GSTR-3B MONTHLY RETURN (June-23) (Page-21)									
Name of Division		Intensity of Tax	Taxable Value	CST @ 1%	SGST @ 9%	SGST @ 9%	Total Tax		
Rural Works Department Works Division Bangalore-1 (R.O. 48)		10%	4,308,813	43,088	43,088	43,088	86,176		
TOTAL			4,308,813	43,088	43,088	43,088	86,176		



PARMAR ENTERPRISES
 EXECUTIVE ENGINEER
 RWD WORKS DIVISION
 PROPRIETOR

Note 8 GSTR-3B MONTHLY BREAKUP (January-24) (Page-31)						
Name of Division		Inclusive of Tax	Taxable Value	CGST @ 4%	SGST @ 4%	Total Tax
Rural Works Department Works Division Durbhanga-1 (RA 07)		18%	61,062	5,406	5,406	10,812
Rural Works Department Works Division Durbhanga-1 (Other Roads)		18%	6,506,569	585,591	585,591	1,171,183
TOTAL			6,567,631	591,097	591,097	1,182,194

GSTR-7 Details (January-24) (Page-140)						
Name of Division		Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax	
Executive Engineer Rural-1 Engineering Organisation (Page-18)		7,749,805	77,498	77,498	154,996	
TOTAL		7,749,805	77,498	77,498	154,996	

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

PARMAR ENTERPRISES
 Gouti R
 Proprietor

IN 24/08/24
 EXECUTIVE ENGINEER
 R.W.D. WORKS DIVISION
 BETTIAH, W. CHAMPA
 24/8/24



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. 150 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 ₹)
150 SBD/MMGSY/2021-22	Construction of Road from PMGSY to KUMHAR TOLI in Majhulia Block Under MMGSY	10,72,253 (Annexure-I)

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004



PARMAR ENTERPRISES

सुधा सिंह

Proprietor

EXECUTIVE ENGINEER

R.W.D. WORKS DIVISION

BETTIAH, W. CHAMPAR

22/8/25

Scanned with OKEN Scanner

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

- That the above work is –
Construction of Road from PMGSY to KUMHAR TOLI in Majhulia Block
Under MMGSY.
- 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.
- The impact is being given from RA Bill 01 to RA Bill 07
- The GST Claim as per the contractor is Rs. 12,65,258/- While as per our
calculation GST Impact is Rs. 10,72,253/- thus generating savings of Rs.
1,93,005/-
- 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.

Shivendra Singh
Authorized Signatory
Enclosed: -



1) GST claim computation

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

PARMAR ENTERPRISES

Bettiah

Proprietor

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

BETTIAH, W. CHAMPARAN

144

Annexure-1

Parmar Enterprises

Agreement No. 159/SDD/MAGSY/201-22

Construction of Road from MAGSY to KUMILAK TOLL in Mahabub Block Under MAGSY

Sl. No.	RA No. NO.	Date of Payment	Payment as per Payment Certificate (A)	Estimated Tax (B) (Item 1)	CST paid as per CERTN 28 (C)	Actual CST as per Paid ID-1A-17 (D)	Clause (E - (C or D, whichever is lower) - B)
1		19/10/2022	9,161,191		1,397,470		
2		24/07/2023 (Land Payment)	2,383,340		362,562		
3		17/04/2023 (Land Payment)	1,388,899		242,374		
4		29/05/2023 (Land Payment)	2,500,000	2,57,242	381,356	3,62,240	1,87,253
5		19/08/2023	1,469,965		224,222		
6		06/10/2023 (Land Payment)	5,302,815		802,819		
7		11/01/2024	72,053		10,991		
TOTAL			23,484,375		3,422,805		

Continuation of Enclosed return (Page 1)

Particulars	Amount	CST embedded in total work value (%)
Work Done Value excluding taxes etc. (as per RA 07) (Page-17)	19,663,903	
CST @ 12%	2,359,676	10.485%
LWC @ 1%	196,640	
Design/over Fees	284,250	
Work Done Value including taxes, costs & S Fees	22,504,528	
Work done value after 0.09% below	22,484,374	
Payment made as per RA 01 to RA 07	23,484,375	

PARMAR ENTERPRISES

567 file

Promotor



EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
22/08/2024
CHANDRASEKHAR

142

COSTS MONTHLY BREAKDOWN (October-21) (Page-40)						
Name of Division	Indirect of Tax	Taxable Value	COST of 1%	NCST of 1%	NCST of 2%	Total Tax
Rural Works Department Works Division (Page-41)	18%	7,761,724	141,761	141,761	283,522	567,044
Rural Works Department Works Division (Page-42)	18%	4,707,296	84,731	84,731	169,462	338,923
Rural Works Department Works Division (Page-43)	18%	12,444,119	223,398	223,398	446,796	893,594
TOTAL			449,890	449,890	899,780	1,799,560

COSTS MONTHLY BREAKDOWN (November-21) (Page-41)						
Name of Division	Indirect of Tax	Taxable Value	COST of 1%	NCST of 1%	NCST of 2%	Total Tax
Rural Works Department Works Division (Page-41)	18%	2,019,287	36,347	36,347	72,694	145,388
Rural Works Department Works Division (Page-42)	18%	5,417,973	97,524	97,524	195,048	392,596
Rural Works Department Works Division (Page-43)	18%	1,226,979	22,084	22,084	44,168	88,336
TOTAL			155,955	155,955	311,910	623,900

COSTS MONTHLY BREAKDOWN (December-21) (Page-42)						
Name of Division	Indirect of Tax	Taxable Value	COST of 1%	NCST of 1%	NCST of 2%	Total Tax
Rural Works Department Works Division (Page-41)	18%	1,316,323	23,694	23,694	47,388	94,776
Rural Works Department Works Division (Page-42)	18%	3,808,924	68,561	68,561	137,122	275,244
Rural Works Department Works Division (Page-43)	18%	4,38,685	78,963	78,963	157,926	316,852
TOTAL			171,218	171,218	342,436	684,912

PARMAR ENTERPRISES

Proprietor

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETIAH, AN CHAMPARAN
22/8/19

