



INDIA NON JUDICIAL Government of Bihar e-Stamp

Certificate No. : IN-BR-2501456178
Certificate Issue Date : 21-Jul-2025 04:00 PM
GRN No. : BHR20250700658998E
Unique Doc Reference : EST-BR-4600-2500017496
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. : 60/155/25-26
Old Agreement No. :

This Agreement made the day of August 2025 between The Executive Engineer R.W.D. Works Division, Bettiah of the one part, and Parmar Enterprises Prop. Sudha Singh, At- Chhotia Bariyarpur, Near Hanuman Mandir, Motihari, East Champaran of the other part.
 This Agreement is for the payment of Rs. 4,98,416.00 (Rs. Four Lac Ninety Eight Thousand Four Hundred Sixteen Only) For the payment/reimbursement of GST amount already Paid to GST Department by the contractor for the work Nimua Mukhia tola to Chandraul (babu tola) in Yogapatti Block (Tendar ID-103605) Under MMGSY(GEN) already executed.
 Previous Agreement For Construction and maintenance was of amount Rs. 2,16,80,548.00 (Rs. Two Crore Sixteen Lac Eighty Thousand Five Hundred Forty Eight only) and Supplementary Agreement For Rs. 4,98,416.00 (Rs. Four Lac Ninety Eight Thousand Four Hundred Sixteen Only) for only GST reimbursement approved amount Rs. 4,98,416.00 (Rs. Four Lac Ninety Eight Thousand Four Hundred Sixteen Only) Vide ACEO-cum-Secretary BRRDA, Patna Lt. No. 2607we, Dated- 09.07.2025 and S.E., RWD, Works Circle Bettiah Lt. No. 902, Dated- 06.08.2025. **Total Agreement Amount 2,21,78,964.00 (Two Crore Twenty One Lac Seventy Eight Thousand Nine Hundred Sixty Four only)**



The Common Seal of IN-2501461587

Was hereunto affixed in the presence of:
 Signed, Sealed and Delivered by the said

Statutory Alert:
 1. The authenticity of this Stamp Certificate should be verified at <https://enibandhan.bihar.gov.in> or using enibandhan Mobile App.
 2. The onus of checking the legitimacy is on the users of the certificate.
 3. In case of any discrepancy please inform the authority.

Binding Signature of Contractor
 PARMAR ENTERPRISES
 Sudha Singh

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-...9.0.2.....

/बेतिया, दिनांक-...6.1.2025

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-186 SBD/MMGSY/2021-22 पथ-
Construction of road from Nimua Mukhia tola to Chandraul babu tola in
Yogapatti block में जी0एस0टी0 दावा की स्वीकृति के संबंध में ।

प्रसंग: - अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा के पत्रांक-RWD/GST/CLAIM/
2025-26/1097-2607 अनु0 पटना/ दिनांक-09.07.2025।

महाशय,

उपरोक्त विषयांकित कार्य में जी0एस0टी0 की राशि की प्रतिपूर्ति जो जांचोपरान्त रू0
4,98,416/- 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

अधीक्षण अभियन्ता,

ग्रामीण कार्य विभाग, कार्य अंचल, बेतिया।

PARMAR ENTERPRISES

सुधा सिंह

Proprietor

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION

BETIAH, W. CHAMPARAN

ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2025-26/1097 - 2607 अनु०

पटना/दिनांक:- 09.07.2025

भेपक,

अभय झा, भागलपुर

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-बेतिया।

विषय : MMGSY योजनान्तर्गत एकरारनामा संख्या-186 SBD/MMGSY/2021-22 पथ-
Construction of road from Nimua Mukhia tola to Chandraul babu tola
in Yogapatti 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 5,88,131/- का दावा की जाँच हेतु अमिलेख 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 4,98,416/- 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।

विश्वसभाजन

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

पटना/दिनांक:- 09.07.2025

ज्ञापक- RWD/GST CLAIM/2025-26/1097 - 2607

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

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

PARMAR ENTERPRISES

सुधा किं

Proprietor

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

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ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 21.03.25 को आहूत बैठक की कार्यवाही

विषय :- MMGSY योजनान्तर्गत Construction of Road from Nimua Mukhia tola to Chandraul (babu tola) in Yogapatti Block एकरारनामा संख्या 186-SBD/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 5,88,131/- 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. 4,98,416/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 186-SBD/SBD/MMGSY/2021-22 विषयांकित कार्य Construction of Road from Nimua Mukhia tola to Chandraul (babu tola) in Yogapatti Block Under MMGSY के लिए दावे की राशि रु. 4,98,416/- मात्र संवेदक परमार इंटरप्राइजेज को भुगतान की अनुशंसा की जाती है।



Shiveta Singh
21/03/25
विभागीय GST
Consultant

Shreemati H.
09/03/25
सहायक वित्त प्रबंधक,
ब्रांडा

Prabhat Kumar
09/03/25
वित्त प्रबंधक, ब्रांडा

21/03/25
GST नोडल पदाधिकारी

PARMAR ENTERPRISES
उद्योग दि.
Proprietor

21/03/25
EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETTIAH, W. CHAMPARAN
21/03/25

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. 186-SBD/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 ₹)
186-SBD/SBD/MMGSY/2021-22	Construction of Road from Nimua Mukhia tola to Chandraul (babu tola) in Yogapatti Block Under MMGSY	4,98,416 (Annexure-I)

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004



PARMAR ENTERPRISES

सुधा सिंह

Proprietor

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION

22/04/25
BETTIAH, W. CHAMPARAN

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

- a) That the above work is –
Construction of Road from Nimua Mukhia tola to Chandraul (babu tola) in
Yogapatti 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 05
- d) The GST Claim as per the contractor is Rs. 5,88,131/- While as per our
calculation GST Impact is Rs. 4,98,416/- thus generating savings of Rs.
89,715/-
- 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.

Shivendra Singh
Authorized Signatory
Enclosed: -



- 1) GST claim computation

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

PARMAR ENTERPRISES
प्रमार् एंटरप्राइजेस
Proprietor

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

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Annexure -I

Parmar Enterprises

Agreement No. : 186-SDD/SDD/MINGSY/2021-22

Construction of Road from Nimua Mukhia tola to Chandraul (babu tola) in Yogapatli Block Under MINGSY

S. No.	RA Bill No.	Date of payment	Payment as per Certificate (A)	Embedded Tax (B) (Note 1)	GST paid as per GSTR 3B (C)	Amount GST as per Paid (D = (A + B) x 15%)	Chassis (E = (C + D) which is lower) - (B)
1	2	24.03.2023	1,631,205		248,842		
2	3	25.04.2023	1,082,330		165,894		
3	4	29.05.2023	2,360,000	1,121,943	381,356	1,711,294	498,416
4	5	15.09.2023	3,410,771		826,237		
TOTAL			10,635,594		1,422,279		

Computation of Embedded taxes (Note 1)

Particulars	Amount	GST embedded in total work done (%)
Work Done Value including taxes etc (as per RA 02 to RA 05) (Page 39, 24)	9,374,797	
GST @ 12%	1,124,976	10.568%
LWC @ 1%	93,748	
Scrimmage Fees	51,655	
Work Done Value including taxes, cost & S Fees	10,645,176	
Work Done Value including taxes, cost & S Fees (after 8.89% below)	10,635,595	
Payment made as per RA 02 to 05	10,635,596	
Embedded tax @ 18.548%	1,121,943	

* Work Done Value as per RA Bill 05
(*) Work Done Value as per RA Bill 01 (before 18.07.2022)
(Reference)

18,412,111.00
1,234,418.00
9,374,797.00

PARMAR ENTERPRISES

Gett Ri

Proprietor

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
A. B. BHATTACHARYA, W. CHANDRAUL



Name of Division		Inclusive of Tax	Taxable Value	CST @ 1%	CST @ 7%	CST @ 9%	Total Tax
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (RA-43)		18%	1,382,453		124,421	124,421	248,842
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (Others road)		18%	6,055,307		544,978	544,978	1,089,955
EXECUTIVE ENGINEER RWD WORKS DIVISION SIDDHAR		18%	7,793,006		701,371	701,371	1,402,741
Third party payment (B2C)		18%	1,277,395		114,966	114,966	229,911
RURAL WORKS DEPARTMENT WORKS DIVISION AERIAL (February 2021)		18%	449,515		40,458	40,458	80,913
TOTAL			16,957,666		1,576,193	1,576,193	3,052,386
GSTR-7 Details (March - 22) (Page- 185)							
Name of Division		Taxable Value	CST @ 1%	CST @ 7%	CST @ 9%	Total Tax	
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (Page-25)		8,270,557	82,714	82,714	175,548	175,548	
EXECUTIVE ENGINEER RWD WORKS DIVISION SIDDHAR (Page-26)		9,195,247	91,957	91,957	183,915	183,915	
TOTAL		17,465,804	174,671	174,671	359,463	359,463	

Notes:
GSTR-7B MARCH 2022

	Leads to Tax	Taxable Value	COST @ 1%	SCOT @ 1%	Total Tax
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (RA-AD)	18%	921.636	82.947	82.947	165.894
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (others road)	18%	4,211.483	381.013	381.013	762.026
EXECUTIVE ENGINEER RWD WORKS DIVISION SUREOLAR	18%	950.496	85.145	85.145	170.290
RURAL WORKS DEPARTMENT WORKS DIVISION ARIKAL	18%	418.045	37.482	37.482	74.964
TOTAL		6,500.379	586.437	586.437	1,172.874

	Taxable Value	COST @ 1%	SCOT @ 1%	Total Tax
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (Page-22)	6,083,040	60,830	60,830	121,660
EXECUTIVE ENGINEER RWD WORKS DIVISION SUREOLAR (Page-24)	1,116,805	11,169	11,169	22,337
RURAL WORKS DEPARTMENT WORKS DIVISION ARIKAL (Page-21)	517,648	5,176	5,176	10,353
TOTAL	7,717,553	77,176	77,176	154,351

PARMAR ENTERPRISES

Subaşi
P. Director

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
1511 W. CHASE
ANN ARBOR MI 48106-1511



GSTR-3B MONTHLY BREAKUP (May - 23) (Page-21)						
Name of Division						
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (RA -04)	Inclusive of Tax	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax	
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (others road)	18%	2,116,644	190,678	190,678	381,356	
TOTAL	18%	6,458,019	581,107	581,107	1,162,214	
GSTR-3B MONTHLY BREAKUP (June - 23) (Page-28)						
Name of Division						
EXECUTIVE ENGINEER RWD WORKS DIVISION SHEOHAR (June 2023)	Inclusive of Tax	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax	
EXECUTIVE ENGINEER RWD WORKS DIVISION SHEOHAR (May 2023)	18%	5,203,085	477,278	477,278	954,556	
TOTAL	18%	4,372,142	393,511	393,511	787,023	
		9,475,430	870,789	870,789	1,741,577	

Inductee Filed GSTR-3B In the month of June 2023 for Payment received from RWD Sheohar in the month of May & June 2023

GSTR-2 Details (May - 23) (Page-187)						
Name of Division						
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (Page- 21)	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax		
EXECUTIVE ENGINEER RWD WORKS DIVISION SHEOHAR (Page- 20)	10,121,524	101,215	101,215	202,430		
TOTAL	5,159,353	51,594	51,594	103,187		
	15,280,877	152,809	152,809	305,618		
GSTR-2 Details (June - 23) (Page-106)						
Name of Division						
EXECUTIVE ENGINEER RWD WORKS DIVISION SHEOHAR (Page-194A)	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax		
TOTAL	6,237,644	62,376	62,376	124,752		
	6,237,644	62,376	62,376	124,752		

GSTR-3B MONTHLY BREAKUP (September - 23) (Page-27)						
Name of Division						
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (RA -05)	Inclusive of Tax	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax	
EXECUTIVE ENGINEER RWD WORKS DIVISION SHEOHAR	18%	4,590,484	413,144	413,144	826,287	
TOTAL	18%	2,877,616	259,085	259,085	518,170	
		7,468,100	672,229	672,229	1,344,459	
GSTR-7 Details (September - 23) (Page-189)						
Name of Division						
EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION (Page-19)	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax		
EXECUTIVE ENGINEER RWD WORKS DIVISION SHEOHAR (Page-18)	5,416,771	54,168	54,168	108,336		
TOTAL	3,301,387	33,014	33,014	66,028		
	8,818,158	88,182	88,182	176,367		

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

PARMAR ENTERPRISES

Proprietor



EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
SHEOHAR, W. CHAMPARAN
22/8/23