



बिहार BIHAR

8/12/21  
गंगाधर

शिव नारायण साहू RA 650590

शिव नारायण साहू  
मुद्राक विक्रेता मधुबनी  
ला.नं०-122/72

Supplementary Agreement of original Agreement No- 16SBD/2021-22

AGREEMENT Form:

Agreement No. 40

This agreement, made the ..... day of ..... 2025 Between Executive Engineer R.W.D (W) Division, Jaynagar of the one part, and Gopal Prasad , AT+P.O-Bela goath, Jaynagar, Madhubani , Bihar-847225. (hereinafter called "contractor" of the other part) Whereas the Employer is desirous that the Contractor execute Construction of From From (i) UMESH MAHTO KE GHAR TO KHANUA TOLA(CHULAI MAHTO), (ii) NATHUNI YADAV KE GHAR TO NANDKISORE YADAV KE GHAR TAK under MMGSY (SC) Head (hereinafter called "Work") 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 cost of Rupees 02,61,647.00 (Rs. Two lacs Sixty one thousand Six hundred Forty seven ) only

Executive Engineer  
Rural Works Department  
R.W.D. (W) Division, Jaynagar.

निर्मित  
30/10/25

Gopal Prasad.



**NOW THIS AGREEMENT WITNESSETH AS FOLLOWS:-**

1. In this agreement, words and expressions shall have the same meanings as are respectively assigned to them in the conditions of contract hereinafter referred to, and they shall be deemed to form and be read and construed as per part of this Agreement.
2. In this Agreement of the payment 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 any defects therein in conformity in all aspects with the provisions of the Contract.
3. The Employer hereby covenants to pay the Contractor in consideration of the execution and completion of the works and the remedying the defect wherein the contract price or such sum as may become payable under the provisions of the Contractor at the times and in the manner prescribed by the Contract.
4. Following documents shall be deemed to form and be read and construed as part of this Agreement, viz:
  - (i) Letter of Acceptance
  - (ii) Notice of proceed with the works.
  - (iii) Contractor's Bid
  - (iv) Contract data
  - (v) Special conditions of contract Special and general.
  - (vi) Specification MORD
  - (vii) Drawings
  - (viii) **Bill of Quantities.**
  - (ix) Other document listed in the contract data as forming part of the contract.

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

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 .....

Binding Signature of Contractor ..... *Local Person* .....

*30/10/25*  
**Executive Engineer**  
**Rural Works Department**  
**Works Division, Jaynagar.**  
*30/10/25*  
*30/10*

ग्रामीण कार्य विभाग  
बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2025-26/1843 - 4570 अनु० पटना/दिनांक:- 22.09.2025

प्रेषक,

अभय झा, भाउपुस्तो

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-मधुबनी।

विषय : MMGSY-SC योजनान्तर्गत एकरारनामा संख्या-15/SBD/2021-22 पथ-  
Construction of road from (i) Umesh Mahto ke ghar to Khanua tola (ii)  
Nathuni Yadav ke ghar to Nandkishore Yadav ke ghar tak में  
जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-जयनगर का पत्रांक-1615 अनु०, दिनांक-02.11.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि  
रु 2,70,831/- 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 2,61,647/- 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

  
20/09/25

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

पटना/दिनांक:- 22.09.2025

ज्ञापक:- RWD/GST CLAIM/2025-26/1843 - 4570

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

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

Executive Engineer

Rural Work  
Department  
Jaynagar

Gopal Prasad

  
20/09/25



ग्रामीण कार्य विभाग, बिहार, पटना।

**GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की  
दिनांक - 19/01/25... को आहूत बैठक की कार्यवाही**

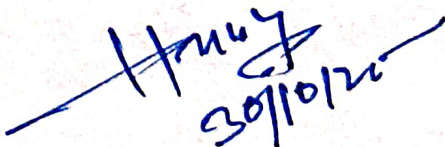
**विषय :-** MMGSY (SC) योजनान्तर्गत Construction of Road From 1) UMESH MAHTO KE GHAR TO KHANUA TOLA (CHULAI MAHTO) 2) NATHUNI YADAV KE GHAR TO NANDKISHORE YADAV KE GHAR TAK एकरारनामा संख्या 15-SBD/2021-22 MMGSY (SC) में जी.एस.टी. दावा की स्वीकृति के संबंध में।

**प्रसंग :-** कार्य प्रमंडल जयनगर का पत्रांक 1615 दिनांक 02.11.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, कार्य प्रमंडल जयनगर द्वारा विषयांकित पथ में रु० 2,70,831/- 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. 2,61,647/- मात्र की राशि के दावे के योग्य पाया गया है।

| Name of Road                                                                                 | Claim Amount | Recommended Amount |
|----------------------------------------------------------------------------------------------|--------------|--------------------|
| Construction of Road from UMESH MAHTO KE GHAR TO KHANUA TOLA (CHULAI MAHTO) under MMGSY (SC) | 1,29,524     | 1,29,003           |

*Gofar Prasad.*

  
 Executive Engineer  
 Rural Works Division, Jaynagar  
 30/10/25



|                                                                                                         |                 |                 |
|---------------------------------------------------------------------------------------------------------|-----------------|-----------------|
| Construction of Road From NATHUNI<br>YADAV KE GHAR TO NANDKISHORE<br>YADAV KE GHAR TAK under MMGSY (SC) | 1,41,307        | 1,32,644        |
| <b>Total</b>                                                                                            | <b>2,70,831</b> | <b>2,61,647</b> |

तदालोक में एकरारनामा 15-SBD/2021-22 MMGSY (SC) विषयांकित कार्य Construction of Road From  
1) UMESH MAHTO KE GHAR TO KHANUA TOLA (CHULAI MAHTO) 2) NATHUNI YADAV  
KE GHAR TO NANDKISHORE YADAV KE GHAR TAK under MMGSY (SC) के लिए दावे की  
राशि रु. 2,61,647/- मात्र संवेदक गोपाल प्रसाद को भुगतान की अनुशंसा की जाती है।



Shwet Singh  
10/09/25  
विभागीय GST  
Consultant

Shwet Singh  
10/09/25  
सहायक वित्त प्रबंधक,  
ब्राडा

Prashant Singh  
10/09/25  
वित्त प्रबंधक, ब्राडा

10/09/25  
GST नोडल पदाधिकारी

Gopal Prasad.

Executive Engineer  
Rural Work Department  
Works Division, Jaynagar  
30/10/25  
Vande



FIFO Certification of GST Claim disposal

This is to certify that the GST claim of Gopal Prasad [(Agreement No. 15-SBD/2021-22 MMGSY (SC))] is being done on a first- in- first out basis (FIFO) based on the documents being submitted by Gopal Prasad. A time line of the claim disposal is as follows:

| SL No. | Description                                                                                | Date       | Page No. |
|--------|--------------------------------------------------------------------------------------------|------------|----------|
| 1      | Date of submission of claim document to BRRDA by EE, RWD Jaynagar                          | 05.11.2024 | 383      |
| 2      | Date of submission of claim document to Consultant by BRRDA                                | 12.11.2024 | NA       |
| 3      | Date of submission of Query letter sent to division/ ACEO by Consultant                    | 27.06.2025 | 386-388  |
| 4      | Date of submission of Additional Documents to the consultant by Contractor/Division/BRRDA. | 21.07.2025 | 389      |
| 5      | Date of submission of GST claim recommendation report by consultant.                       | 24.07.2025 | 394-396  |

This certificate is being issued in compliance of Letter No. BRRDA(HQ)-43/2023 2233 dated 13.08.2024.

For SKKSS & Co.



[Authorized Signatory]

DARIYAPUR GOLA ROAD  
NALA ROAD, PATNA- 800004

Gopal Prasad.

Executive Engineer

Rural Works Department  
Works Division, Jaynagar

30/10/25

30/10



29.07.2025

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

Re. Submission of GST Impact Report of Gopal Prasad vide Agreement No.  
15-SBD/2021-22 MMGSY (SC)

Ref: Our appointment as GST Consultant by Rural Works Department, vide  
agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and  
EE, Jaynagar RWD letter no.1615 dated 02.11.2024

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<br>(in ₹)    |
| 15-SBD/2021-22<br>MMGSY (SC) | Construction of Road from UMESH<br>MAHTO KE GHAR TO KHANUA TOLA<br>(CHULAI MAHTO) under MMGSY (SC)         | 129,003<br>(Annexure-I) |
| 15-SBD/2021-22<br>MMGSY (SC) | Construction of Road From NATHUNI<br>YADAV KE GHAR TO NANDKISHORE<br>YADAV KE GHAR TAK under MMGSY<br>(SC) | 132,644<br>(Annexure-I) |

DARIYAPUR GOLA ROAD  
NALA ROAD, PATNA- 800004



Gopal Prasad

Executive Engineer  
Rural Works Department  
Jaynagar Division, Jaynagar

29/7/25



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

- a) That the above work is –
- I. Construction of Road from UMESH MAHTO KE GHAR TO KHANUA TOLA (CHULAI MAHTO) under MMGSY (SC).
  - II. Construction of Road From NATHUNI YADAV KE GHAR TO NANDKISHORE YADAV KE GHAR TAK under MMGSY (SC).
- b) That with effect from 18<sup>th</sup> 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 for

| Name of Road                                                                                      | RA Bill No.                |
|---------------------------------------------------------------------------------------------------|----------------------------|
| Construction of Road from UMESH MAHTO KE GHAR TO KHANUA TOLA (CHULAI MAHTO) under MMGSY (SC)      | RA BILL 02 To<br>RA BIL 06 |
| Construction of Road From NATHUNI YADAV KE GHAR TO NANDKISHORE YADAV KE GHAR TAK under MMGSY (SC) | RA BILL 02 To<br>RA BIL 06 |



DARIYAPUR GOLA ROAD  
NALA ROAD, PATNA- 800004

Gola Road Project

Public Works Department  
Jaynagar

30/10/22



- d) The GST claim as submitted by contractor is Rs.2,70,831/- while as per our calculation it is Rs.2,61,647/- which results in savings of Rs.9,184/-
- 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.*



*Authorized Signatory  
Enclosed: -*

- 1) *GST claim computation*



393

Annexure - I  
Gopal Prasad

Agreement No : 15-SBD/2021-22 MINGSY (SC)  
Construction of Road from UMESHI MAITO NE GIAR TO NIANUA TOLA (CHULAI MAITO) under MINGSY (SC)

| Sl. No. | Part of Agreement | Received as per Payment Certificate (Rs) | Embodied Tax (Rs) | CST paid as per GSTR as (Rs) | Actual CST to be Paid (Rs - (4) - (5) x 18%) | Claim (Rs - (4) or (5) whichever is lower) (Rs) |
|---------|-------------------|------------------------------------------|-------------------|------------------------------|----------------------------------------------|-------------------------------------------------|
| 1       | 0-4/2021          | 709,802                                  |                   | 117,427                      |                                              |                                                 |
| 2       | 2-4/2021          | 577,351                                  |                   | 88,070                       |                                              |                                                 |
| 3       | 2-6/2021          | 401,864                                  |                   | 70,434                       |                                              |                                                 |
| 4       | 22-8/2021         | 115,486                                  | 284,479           | 17,611                       | 426,702                                      |                                                 |
| 5       | 3-10/2021         | 786,131                                  |                   | 119,917                      |                                              |                                                 |
|         | TOTAL             | 2,710,604                                |                   | 413,452                      |                                              | 179,060                                         |

| Particulars                                                          | Amount    | CST embedded in road work value (Rs) |
|----------------------------------------------------------------------|-----------|--------------------------------------|
| Work Done Value including items as per BA (04) (Type-100)            | 3,101,739 |                                      |
| CST @ 12%                                                            | 372,209   | 10.491%                              |
| 10% of 1%                                                            | 31,017    |                                      |
| Separate Item                                                        | 41,552    |                                      |
| Work Done Value including items as per BA (04)                       | 3,546,917 |                                      |
| Work Done Value including items as per BA (04) (Value @ 0.01% Below) | 3,546,162 |                                      |
| Excluded items as per BA (04) to BA (06)                             | 2,710,604 |                                      |
| Embodied Tax @ 18.491%                                               | 284,479   |                                      |

| Sl. No. | Particulars | Embodied Tax (Rs) | CST as per GSTR (Rs) | Actual CST to be Paid (Rs) | Claim (Rs) |
|---------|-------------|-------------------|----------------------|----------------------------|------------|
| 1       | 0-4/2021    | 851,175           | 56,711               |                            |            |
| 2       | 2-4/2021    | 489,781           | 44,033               |                            |            |
| 3       | 2-6/2021    | 401,864           | 36,177               |                            |            |
| 4       | 22-8/2021   | 115,486           | 17,611               |                            |            |
| 5       | 3-10/2021   | 786,131           | 119,917              |                            |            |
|         | TOTAL       | 2,710,604         | 413,452              |                            | 179,060    |

Gopal Prasad.

Executive Engineer  
Rural Works Department  
Jaynagar Division, Jaynagar  
30/10/21





392

Serial  
GSTR-3B MONTHLY BREAKUP (JULY - 2023) (Page 267)

| Name of Division                                        |  | Inclusive of Tax | Taxable Value | CGST @ 1% | SGST @ 1% | SGST @ 9% | Total Tax |
|---------------------------------------------------------|--|------------------|---------------|-----------|-----------|-----------|-----------|
| RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (RA 04)  |  | 18%              | 291,410       | 2,914     | 2,914     | 26,227    | 31,055    |
| RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (Others) |  | 18%              | 1,364,338     | 13,643    | 13,643    | 122,790   | 149,076   |
| TOTAL                                                   |  |                  | 1,655,748     | 16,557    | 16,557    | 148,017   | 180,130   |

GSTR-3B Breakup (JULY - 2023) (Page 268)

| Name of Division                                          |  | Taxable Value | CGST @ 1% | SGST @ 1% | SGST @ 9% | Total Tax |
|-----------------------------------------------------------|--|---------------|-----------|-----------|-----------|-----------|
| RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (Page 266) |  | 2,071,783     | 20,718    | 20,718    | 186,436   | 227,872   |
| TOTAL                                                     |  | 2,071,783     | 20,718    | 20,718    | 186,436   | 227,872   |

Serial  
GSTR-3B MONTHLY BREAKUP (AUGUST - 2023) (Page 269)

| Name of Division                                        |  | Inclusive of Tax | Taxable Value | CGST @ 1% | SGST @ 1% | SGST @ 9% | Total Tax |
|---------------------------------------------------------|--|------------------|---------------|-----------|-----------|-----------|-----------|
| RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (RA 05)  |  | 18%              | 97,853        | 978       | 978       | 8,807     | 10,763    |
| RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (Others) |  | 18%              | 2,042,984     | 20,430    | 20,430    | 183,869   | 224,729   |
| TOTAL                                                   |  |                  | 2,140,837     | 21,408    | 21,408    | 192,676   | 235,493   |

GSTR-3B Breakup (AUGUST - 2023) (Page 270)

| Name of Division                                          |  | Taxable Value | CGST @ 1% | SGST @ 1% | SGST @ 9% | Total Tax |
|-----------------------------------------------------------|--|---------------|-----------|-----------|-----------|-----------|
| RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (Page 268) |  | 2,326,187     | 23,262    | 23,262    | 205,524   | 252,048   |
| TOTAL                                                     |  | 2,326,187     | 23,262    | 23,262    | 205,524   | 252,048   |

Serial  
GSTR-3B MONTHLY BREAKUP (OCTOBER - 2023) (Page 271)

| Name of Division                                        |  | Inclusive of Tax | Taxable Value | CGST @ 1% | SGST @ 1% | SGST @ 9% | Total Tax |
|---------------------------------------------------------|--|------------------|---------------|-----------|-----------|-----------|-----------|
| RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (RA 06)  |  | 18%              | 666,204       | 6,662     | 6,662     | 59,958    | 72,282    |
| RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (Others) |  | 18%              | 669,308       | 6,693     | 6,693     | 60,238    | 73,624    |
| TOTAL                                                   |  |                  | 1,335,512     | 13,355    | 13,355    | 120,196   | 146,932   |

GSTR-3B Breakup (OCTOBER - 2023) (Page 272)

| Name of Division                                          |  | Taxable Value | CGST @ 1% | SGST @ 1% | SGST @ 9% | Total Tax |
|-----------------------------------------------------------|--|---------------|-----------|-----------|-----------|-----------|
| RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (Page 270) |  | 1,575,905     | 15,759    | 15,759    | 141,517   | 172,035   |
| TOTAL                                                     |  | 1,575,905     | 15,759    | 15,759    | 141,517   | 172,035   |

Serial  
GSTR-3B MONTHLY BREAKUP (JULY - 2024) (Page 266)

| Name of Division                                          |  | Taxable Value | CGST @ 1% | SGST @ 1% | SGST @ 9% | Total Tax |
|-----------------------------------------------------------|--|---------------|-----------|-----------|-----------|-----------|
| RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (Page 264) |  | 1,575,905     | 15,759    | 15,759    | 141,517   | 172,035   |
| TOTAL                                                     |  | 1,575,905     | 15,759    | 15,759    | 141,517   | 172,035   |

Serial  
GSTR-3B MONTHLY BREAKUP (JULY - 2024) (Page 265)

Balance Tax was paid in the month of July 2024 (Page 264-265)

Declaration: The above workings have been prepared on the basis of documents provided by the contractor



Gopal Pansod

Executed  
30/10/24  
Executive Engineer  
Rural Works Department  
Jaynagar  
30/10/24



**Annexure-I**  
**Gopal Prasad**

**Agreement No. : IS-SHD/2021-22 NMGSY (SC)**

**Construction of Road From NATIUNI YADAV KE GHAR TO NANDKISHORE YADAV KE GHAR TAK under NMGSY (SC)**

| Sl. No.      | RA Bill No. | Date of Payment | Payment as per Payment Certificate (A) | Embedded Tax (B) [Note-1] | CST paid as per GST R-38 (C) | Actual CST to be Paid (D = (A - B) x 18%) | Claim (E = (C or D, whichever is lower) - B) |
|--------------|-------------|-----------------|----------------------------------------|---------------------------|------------------------------|-------------------------------------------|----------------------------------------------|
| 1            | 2           | 6/4/2023        | 797,025                                |                           | 121,580                      |                                           |                                              |
| 2            | 3           | 24/4/2023       | 597,769                                |                           | 97,185                       |                                           |                                              |
| 3            | 4           | 2/6/2023        | 478,078                                |                           | 72,927                       |                                           |                                              |
| 4            | 5           | 22/6/2023       | 118,775                                | 391,642                   | 18,118                       | 448,162                                   | 131,644                                      |
| 5            | 6           | 3/10/2023       | 789,784                                |                           | 129,776                      |                                           |                                              |
| <b>TOTAL</b> |             |                 | <b>2,781,431</b>                       |                           | <b>422,386</b>               |                                           |                                              |

**Computation of Embedded taxes [Note-1]**

| Particulars                                                        | Amount    | CST embedded in total work done (%) |
|--------------------------------------------------------------------|-----------|-------------------------------------|
| Work Done Value excluding taxes etc. (as per RA-06) (Page-99)      | 2,930,047 |                                     |
| GST @ 12%                                                          | 351,606   | 10.483%                             |
| LWC @ 1%                                                           | 29,300    |                                     |
| Segregation Fees                                                   | 42,358    |                                     |
| Work Done Value including taxes, cess & S Fees                     | 3,353,311 |                                     |
| Work Done Value including taxes, cess & S Fees (After 0.01% Below) | 3,392,976 |                                     |
| Payment made as per RA-07 to RA-06                                 | 2,781,431 |                                     |
| Embedded tax @ 10.483%                                             | 291,642   |                                     |

**Notes:-**

**NOTE-1** MONTHLY BREAKUP (April - 2023) (Page-74)

Name of Division

|                                                         | Inclusive of Tax | Taxable Value | CST @ 9% | SGST @ 9% | Total Tax |
|---------------------------------------------------------|------------------|---------------|----------|-----------|-----------|
| RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (RA-02)  | 18%              | 675,413       | 60,790   | 60,790    | 121,580   |
| RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (RA-03)  | 18%              | 506,584       | 45,593   | 45,593    | 91,185    |
| RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (Others) | 18%              | 3,974,925     | 357,743  | 357,743   | 715,486   |
| <b>TOTAL</b>                                            |                  | 5,156,923     | 464,126  | 464,126   | 928,252   |

**NOTE-2** Details (April-2023) (Page-75)

Name of Division

|                                                          | Taxable Value | CST @ 9% | SGST @ 9% | Total Tax |
|----------------------------------------------------------|---------------|----------|-----------|-----------|
| RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (Page-75) | 6,085,205     | 54,812   | 54,812    | 109,624   |
|                                                          | 6,085,205     | 54,812   | 54,812    | 109,624   |



**Handwritten:** Gopal Prasad  
**Signature:** [Signature]  
**Stamp:** Executive Engineer, Rural Works Department, Jaynagar Division, Jaynagar  
**Date:** 30/10/23



Notes-1

GSTR-3B MONTHLY BREAKUP (June - 2023) (Page 76)

| Name of Division                                        | Inclusive of Tax | Taxable Value | CGST @ 1% | SGST @ 9% | SGST @ 9% | Total Tax |
|---------------------------------------------------------|------------------|---------------|-----------|-----------|-----------|-----------|
| RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (RA 04)  | 18%              | 405,151       | 36,464    | 36,464    | 72,927    | 72,927    |
| RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (others) | 18%              | 1,350,597     | 121,554   | 121,554   | 243,108   | 243,108   |
| TOTAL                                                   |                  | 1,755,748     | 158,017   | 158,017   | 316,035   | 316,035   |

GSTR-7 Details (June - 2023) (Page 76)

| Name of Division                                         | Taxable Value | CGST @ 1% | SGST @ 1% | Total Tax |
|----------------------------------------------------------|---------------|-----------|-----------|-----------|
| RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (Page 77) | 2,071,783     | 20,718    | 20,718    | 41,436    |
| TOTAL                                                    | 2,071,783     | 20,718    | 20,718    | 41,436    |

Notes-4

GSTR-3B MONTHLY BREAKUP (AUGUST - 2023) (Page 83)

| Name of Division                                        | Inclusive of Tax | Taxable Value | CGST @ 9% | SGST @ 9% | Total Tax |
|---------------------------------------------------------|------------------|---------------|-----------|-----------|-----------|
| RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (RA 05)  | 18%              | 100,637       | 9,059     | 9,059     | 18,118    |
| RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (Others) | 18%              | 2,040,180     | 183,616   | 183,616   | 367,232   |
| TOTAL                                                   |                  | 2,140,816     | 192,675   | 192,675   | 385,351   |

GSTR-7 Details (AUGUST - 2023) (Page 80)

| Name of Division                                         | Taxable Value | CGST @ 1% | SGST @ 1% | Total Tax |
|----------------------------------------------------------|---------------|-----------|-----------|-----------|
| RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (Page 81) | 2,536,187     | 25,362    | 25,362    | 50,724    |
| TOTAL                                                    | 2,536,187     | 25,362    | 25,362    | 50,724    |

Notes-5

GSTR-3B MONTHLY BREAKUP (OCTOBER - 2023) (Page 87)

| Name of Division                                        | Inclusive of Tax | Taxable Value | CGST @ 9% | SGST @ 9% | Total Tax |
|---------------------------------------------------------|------------------|---------------|-----------|-----------|-----------|
| RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (RA 04)  | 18%              | 660,308       | 60,238    | 60,238    | 120,476   |
| RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (Others) | 18%              | 666,204       | 59,958    | 59,958    | 119,917   |
| TOTAL                                                   |                  | 1,326,512     | 120,196   | 120,196   | 240,393   |

Balance Tax was paid in the month of July 2024 (Page 155A-155B)

| Name of Division                                         | Taxable Value | CGST @ 1% | SGST @ 1% | Total Tax |
|----------------------------------------------------------|---------------|-----------|-----------|-----------|
| RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (Page 85) | 1,575,905     | 15,759    | 15,759    | 31,518    |
| TOTAL                                                    | 1,575,905     | 15,759    | 15,759    | 31,518    |

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



Gopal Prasad

30/10/23  
Executive Engineer  
Rural Works Department  
Jayanagar  
30/10/23



अधीक्षण अभियन्ता का कार्यालय,  
ग्रामीण कार्य विभाग, कार्य अंचल, गधुवनी।

पत्रांक :- ३४३ अनु०/गधुवनी।

दिनांक :- 13/10/2025

प्रेषक,

ई० मनोज कुमार  
अधीक्षण अभियन्ता।

सेवा में,

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

विषय-

संवेदक, श्री गोपाल प्रसाद के द्वारा विभाग में GST की प्रतिपूर्ति (Relmbursement) हेतु समर्पित दावा की स्वीकृति के सम्बन्ध में।

प्रसंग-

आपका पत्रांक-1619 अनु०, दिनांक-02.11.2024, पत्रांक-1617 अनु०,  
दिनांक-02.11.2024, पत्रांक-1615 अनु०, दिनांक-02.11.2024 एवं पत्रांक-1618 अनु०,  
दिनांक-02.11.2024

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के संदर्भ में कहना है कि आपके प्रमंडल अंतर्गत निम्नलिखित योजनाओं में GST की प्रतिपूर्ति (Relmbursement) हेतु संवेदक, श्री गोपाल प्रसाद के द्वारा विभाग में समर्पित दावा की स्वीकृति ग्रामीण कार्य विभाग द्वारा गठित GST समिति द्वारा को GST Claim के निष्पादन हेतु आहुत बैठक में GST परामर्शी फर्म M/s SKKSS & Co, Patna के जॉच प्रतिवेदन के आधार पर समीक्षोपरांत निम्न विवरणी के कॉलम 4 में अंकित राशि की स्वीकृति प्रदान की गई है।

| क्र०सं० | योजना का नाम                                                                                                                                                                             | स्वीकृति का प्रसंग                                                                          | स्वीकृत राशि    |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------|
| 1       | 2                                                                                                                                                                                        | 3                                                                                           | 4               |
| 1       | MMGSY-SC अंतर्गत Construction of Ramasidh Pandit ke ghar Primary Vidyalaya Hote huye to Bairiya Birju Mandal ke ghar tak<br>Agg. No.- 11 SBD/2021-22                                     | अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा, पटना का पत्रांक-4550 अनु०, दिनांक-22.09.2025 | Rs. 03,52,976/- |
| 2       | MMGSY-SC अंतर्गत Construction of road from PMGSY Road Fudan Rai ke ghar hote huye Ganipatti tak<br>Agg. No.- 16 SBD/2021-22                                                              | अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा, पटना का पत्रांक-4669 अनु०, दिनांक-23.09.2025 | Rs. 02,17,883/- |
| 3       | MMGSY-SC अंतर्गत Construction of road from (I) Umesh Mahto ke ghar to Khanua Tola (Chulal Mahto) (II) Nathuni Yadav ke ghar to Nandkishore Yadav ke ghar tak<br>Agg. No.- 15 SBD/2021-22 | अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा, पटना का पत्रांक-4570 अनु०, दिनांक-22.09.2025 | Rs. 02,61,647/- |
| 4       | MMGSY-SC अंतर्गत Construction of PWD Donwari Gulam Kamat Ghar to Donwari Bharat Nepal Sima<br>Agg. No.- 50 SBD/2019-20                                                                   | अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा, पटना का पत्रांक-4493 अनु०, दिनांक-22.09.2025 | Rs. 02,64,181/- |

*[Signature]*

Gopal Prasad.

*[Signature]*  
Executive Engineer  
Rural Works Department  
Jaynagar

- अतः GST परामर्शी फर्म M/s SKKSS & Co के जॉच प्रतिवेदन के आधार पर  
1. त राशि के भुगतान हेतु निम्न शर्तों के साथ अनुमति प्रदान की जाती है:-  
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 उक्त सम्पूर्ण राशि एक मुस्त  
संवेदक के अगले विपत्र/अग्रधन की राशि से समायोजित कर ली जाय।  
3. कॉलम 03 में उल्लेखित विभागीय प्रासंगिक पत्र में वर्णित सभी कंडिकाओं का अनुपालन  
अनिवार्य रूप से सुनिश्चित किया जाय।

0:-यथोक्त।

विश्वासमाजन,

अधीक्षण अभियन्ता,

ग्रामीण कार्य विभाग, कार्य अंचल, मधुबनी।

13/10/2025

13/10/25

Gofar present.

Executive Engineer  
Rural Works Department  
Works Division, Jaynagar

13/10/25

13/10/25