

GOVERNMENT OF BIHAR

MMGSY-Gen Supplementary Agreement due to GST Claim

Departmental Letter No-RWD/GST CLAIM/2025-26/1792-
4565 Encl. Dt-22.09.2025

MMGSY-Gen

MINISTRY OF RURAL DEVELOPMENT

GOVERNMENT OF BIHAR

OFFICE OF THE EXECUTIVE ENGINEER

RWD, WORKS DIVISION, ROSERA

AGREEMENT NO. 37/SB/2025-26 / *Supplement*

NAME OF PROJECT

T01 to Basauli Patel

सि. 3772

21/11/25
Executive Engineer
Rural Work Department
Work Division Rosera
21/11/25 22/11/25

AGREEMENT DETAILS UNDER MMGSY-Gen

- 1 Name of Work :- T01 to Basauli Patel
- Length (In Km) :- 2,100 Km
- 2 Name of Agency :- Ravindra Kumar
- Bisua Ward-06, Marthua, Bithan, Samastipur-848207
- Reg No & Grade with Validity :- 2220517 Class-II
- PAN No :- CJYPK3315B
- GST No :- 10CJYPK3315B1ZL
- VAT No :-
- 3 Agreement No :- Old Agreement No-43SBD/2022-23
- Sup. Agreement No-
- 4 Agreement Amount :- 554189.00
- 5 Approved Rate :- 15.60%
- 6 Performance Security Deposit by Agency (In Lakh) :-
- 7 Date of Commence :- 21.11.2025
- 8 Time of Completion :- Work has been Completed
- 9 Defect Liability period :- 5 Years as per Agreement No-43SBD/2022-23
- 10 GST Claim Amount (In Lakh) :- 5.54189
- Total : 5.54189
- 11 Total No. of item of Work with maintenance :- Details Attached (GST Claim)
- 12 Expenditure incurred Under Head :- MMGSY-Gen

21/11/25
EXECUTIVE ENGINEER
RWD Works Division, Rosera,
Work Division Rosera

21/11/25



विशेष नमूना नं. 1000

मूल्य 1000/-

मूल्य 1000/-

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मूल्य 1000/-

Supplementary Agreement between Employer and Contractor

This agreement made this 20 day of May, 1955, between the Employer, ... and the Contractor, ...

Whereas the Employer is desirous that the Contractor execute construction and maintenance work...

Whence the Employer is desirous that the Contractor execute construction and maintenance work...

And whereas the Contractor has agreed to execute the work...

It is hereby agreed that the Contractor shall execute the work...

And the Employer has assigned the Bid by the Contractor to the execution and completion of such work...

It is hereby agreed that the Contractor shall execute the work...

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And the Employer has assigned the Bid by the Contractor to the execution and completion of such work...

It is hereby agreed that the Contractor shall execute the work...

contract price or such other sum as may become payable under the provisions of the contract at the times and to the manner prescribed by the contract.

4) The following documents shall be deemed to form and be read and construed as part of this Agreement, Via :

- (i) Letters of Acceptance :
- (ii) Notice to proceed with the works :
- (iii) Contractor's Bid :
- (iv) Contract Date :
- (v) Special Conditions of contract and general condition of contract :
- (vi) Specifications :
- (vii) Drawings :
- (viii) Bill of Quantities; and
- (ix) Any other documents listed in the contract date as per forming part of the contract.

In witness whereof the parties thereto 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

Bidding Signature of Contractor

Executive Engineer
RWD, Works Division, Rosera

< 17/11/2012

Executive Engineer
Rural Work Department
Work Division Rosera
21/11/25
21/11/15

(GOVERNMENT OF BIHAR)

BID DOCUMENT

FOR

CONSTRUCTION AND MAINTENANCE OF RURAL ROADS

DISTRICT : Samastipur

Sl No	Name of Road	Length (In Km)	GST Claim in Const. Work (In Lakh)	Maintenance Cost (In Lakh)
1	T01 to Basauli Patel	2.10	5.54189	As Per Agreement No-43SBD/2022-23

MMGSY-Gen

Supplementary Agreement due to GST Claim

FINANCIAL BID (PART – II)

2014

Under

MMGSY-Gen

MINISTRY OF RURAL DEVELOPMENT

GOVERNMENT OF INDIA

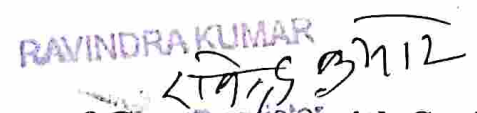
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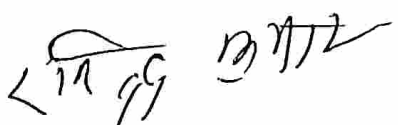

Executive Engineer
Rural Work Department
Work Division Road
21/11/25 21/11/25

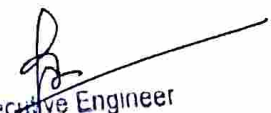
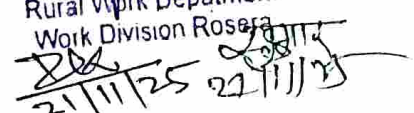
Section 7 Bill of Quantities

Preamble:-

- 1 The Bill of Quantities shall be read in conjunction with the instruction to Bidder, Conditions of Contract, Specifications and Drawings.
- 2.1 For the Construction of works, the quantities given in the Bill of Quantities are estimated, and are given to provide a common basis for bidding. The basis of payment will be the actual quantities of work ordered and carried out, as measured by the contractor and verified by the Engineer and valued at percentage rate above or below or at per of the Schedule of Rates as tendered by the Contractor.
- 2.2 For the routine maintenance of roads, there is lump sum provision for each year of maintenance. The payments will be based on satisfactory performance of routine maintenance activities.
- 3 The rates and price tendered in the price Bill of Quantities shall, except in so far as it is otherwise provided under the Contract, include all constructional plant, labor, supervision, materials, erection, maintenance, insurance, profit, taxes, and duties, together with all general risk, liabilities and obligations set out in the contract.
- 4 Arithmetic errors will be corrected by the Employer pursuant to Clause 26 of the Instructions of Bidders.
- 5 The contractor will quote one common percentage rate for all the works of this tender at appropriate place.


Signature of Contractor with Seal




Executive Engineer
Rural Work Department
Work Division Rosera

21/11/25 22/11/25

rwd

The Bidder shall fill in and submit this Bid from with the Bid

Date _____

To

Ravindra Kumar

Bisua Ward-06, Marthua, Bithan, Samastipur-848207

Description of the works : T01 to Basauli Patel

Identification number of the Work : MMGSY-Gen

- 1 I/we after to execute the works described above and remedy any defect therein and carry out the routine maintenance in conformity with the Conditions of Contract, specifications, drawings, Bill of Quantities and Addenda for

Percentage Rate contract 15.60% Below/.....Percentage Above/per

With the rats entered in the BOQ as referred in Clause 13 of ITB and the per kilometer routine maintenance charge per year.

- 2 We undertake to commence the works on receiving the Notice to Proceed with work in accordance with the contract documents.
- 3 This bid and your written acceptance of it shall constitute a binding contract between as. We understand that you are not bound to accept the lowest or any Bid you receive.

We hereby confirm that this Bid complies with the Bid validity and Earnest money required by the bidding documents and specified in the appendix to ITB.

Authorized signature...

Name and Title of Signatory

Name of Bidder : Ravindra Kumar
Authorized Address of Communication : Bisua Ward-06, Marthua, Bithan, Samastipur-848207

Telephone no (s) office :
Mobile No : 0
Facsimile (Fax) No :
Electronic Mail identification (E-mail ID) : 0

रविंद्र कुमार

[Signature]
Executive Engineer
Rural Work Department
Work Division Rose
21/11/25 22/11/25

SUMMARY OF 5 YEARS MAINTENANCE COST

NAME OF ROAD :

T01 to Basauli Patel

LINK ROUT NO :

DISTRICT :

Samastipur

BLOCK :

Bithan

LENGTH OF ROAD (IN KM) :

2.100

PARTICULARS	QUANTITY	FIVE YEARS MAINTENANCE COST		
		Unit (In Km)	Rate	Amount IN RS.
1 St Year Maintenance		<i>2.100</i>		<i>As per Agreement No- 43SBD/2022-23</i>
2 St Year Maintenance		<i>2.100</i>		<i>As per Agreement No- 43SBD/2022-23</i>
3 St Year Maintenance		<i>2.100</i>		<i>As per Agreement No- 43SBD/2022-23</i>
4 St Year Maintenance		<i>2.100</i>		<i>As per Agreement No- 43SBD/2022-23</i>
5 St Year Maintenance		<i>2.100</i>		<i>As per Agreement No- 43SBD/2022-23</i>
			Total	<u>0</u>

As Per Agreement No-43SBD/2022-23

21/11/23

21/11/23
Executive Engineer
Rural Work Department
Work Division Rosera
21/11/23

Construction And Maintenance Details of Road As Per BOQ
For Suplementry Agreement Due to GST Claim

Name of Work :

Maintenance as per old agreement

T01 to Basauli Patel

Sl No	Name of Road	Length	GST Claim as per done.	Maint. Cost. As Per BOQ		
				Without GST, LC & S.Fee		With GST, LC & S.Fee
1	T01 to Basauli Patel	2.100	554189	1st Year		0
				2nd Year		0
				3rd Year		0
				4th Year		0
				5th Year		0
Total		2.10	554189	0		
Total Amount (Const + Maint)			554189			

554189

Executive Engineer
Rural Work Department
Work Division Rosera

21/11/25

Agreement for GST Claim

Name of Work :

T01 to Basauli Patel

Total Agreeent Amount (Const. + Maint.)

554189

Sl No	Name of Road	Length	Amount As Per Agreement after GST Claim		
1	T01 to Basauli Patel	2.1	554189	1st Year	As per Agreement No-43SBD/2022-23
				2nd Year	As per Agreement No-43SBD/2022-23
				3rd Year	As per Agreement No-43SBD/2022-23
				4th Year	As per Agreement No-43SBD/2022-23
				5th Year	As per Agreement No-43SBD/2022-23
Total		2.1	554189	0	

21/11/25 22/11/25

Executive Engineer
Rural Work Department
Work Division Rose

21/11/25 22/11/25

अधीक्षण अभियंता का कार्यालय
ग्रामीण कार्य विभाग, कार्य अंचल, समस्तीपुर

पत्रांक 983..... दिनांक 26.9.2025
(379)

प्रेषक:-

अधीक्षण अभियंता,
ग्रामीण कार्य विभाग,
कार्य अंचल, समस्तीपुर।

सेवा में,

कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, रोसड़ा।

विषय:-

MMGSY(Gen) योजनान्तर्गत एकरारनामा संख्या-43/SBD/21/22-23 पथ- Construction and maintenance of work T01 to Basauli patel में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग:-

उपर मुख्य कार्यपालक पदाधिकारी-सह-राचिव, ब्रांडा का पत्रांक 4565 अनु॥ दिनांक 22.09.2025

महाशय,

समर्युक्त विषय प्रासंगिक पत्र के द्वारा पत्र में वर्णित GST राशि 5,54,159/- मात्र का भुगतान करने हेतु संवेदक के दावे को योग्य पाया गया है, से संबंधित निदेश प्राप्त हुआ है।

अतः प्रसंगाधीन पत्र की प्रति संलग्न करते हुए आपको निदेश दिया जाता है कि पत्र में वर्णित उक्त राशि का भुगतान करने हेतु अग्रेतर फॉरवार्ड की जाय।

अनु०-यथोक्त।

निराकराज

अधीक्षण अभियंता
ग्रामीण कार्य विभाग
कार्य अंचल, समस्तीपुर

ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2025-26/1792 - ५५६५ अनु० पटना/दिनांक:- २२.०९.२०२५
प्रेषक,

अभय झा, भा०प्र०से०

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-समस्तीपुर।

विषय : MMGSY-Gen योजनान्तर्गत एकरारनामा संख्या-43/SBD/2022-23 पथ-
Construction and maintenance of work T01 to Basauli patel में
जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-रोसड़ा का पत्रांक-2033 अनु०, दिनांक-28.12.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि
रु 6,04,242/- 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 5,54,189/- 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

ज्ञापक- RWD/GST CLAIM/2025-26/1792 - ५५६५

पटना/दिनांक:- २२.०९.२०२५

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

20/09/25
अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 16/01/25... को आहूत बैठक की कार्यवाही

विषय :- MMGSY(Gen) योजनान्तर्गत Construction and Maintenance of Work –
 T01 to Basauli Patel एकरारनामा संख्या 43 SBD of 2022-23 में जी.एस.टी.
 दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल रोसेरा का पत्रांक 2033 दिनांक 28.12.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, रोसेरा द्वारा विषयांकित पथ में रु० 6,04,242/- 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. 5,54,189/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 43 SBD of 2022-23 विषयांकित कार्य Construction and Maintenance of Work – T01 to Basauli Patel under MMGSY(Gen) के लिए दावे की राशि रु. 5,54,189/- रुपये मात्र संवेदक रविंद्र कुमार को भुगतान की अनुशंसा की जाती है।



Shweta Singh

विभागीय GST
Consultant

16/09/25 *Shweta Singh*
16/09/25

सहायक वित्त प्रबंधक
ब्राडा

Prabhu Kumar
16/09/25

वित्त प्रबंधक
ब्राडा

16/09/25
GST नोडल पदाधिकारी

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

21.07.2025

Re. Submission of GST Impact Report of M/s Ravindra Kumar vide agreement no. 43 SBD of 2022-23.

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, RWD, Rosera, letter no. 2033 dated 28.12.2024.

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 ₹)
43 SBD of 2022-23	Construction and Maintenance of Work – T01 to Basauli Patel under MMGSY(Gen)	5,54,189



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

- a) Construction and Maintenance of Work – T01 to Basauli Patel under MMGSY(Gen).
- 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 on and after 18/07/2022 GST@18% is payable.
- c) The GST claim has been recommended for RA 01 – RA 02 as submitted to us.
- d) The GST Claim as per the contractor is Rs. 6,04,242/- While as per our observation GST Impact will be Rs. 5,54,189/- thus generating savings of Rs. 50,053/-.
- e) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment of Rs. 5,54,189/-.

Therefore, kindly do the needful in this regard.

*For and on behalf of
SKKSS & Co.*

*Shweta Singh
21/07/2025*

*Authorized Signatory
Enclosed: -*

GST claim computation



M/s Ravindra Kumar

Agreement No. : 43 SHD of 2022-23

Construction of Road from 101 to Basauli Patel

Payment as per Payment Certificate / Bill (A)

Embedded GST (B)

GST paid as per GSTR 3B (C)

Actual GST to be paid (D) = (C) - (B)

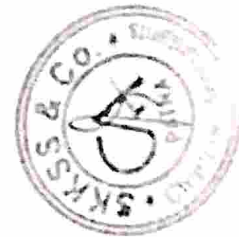
Net GST to be paid (E) = (D) + (B)

Sl. No	RA Bill NO.	Date of payment
1	1	27.12.2023
2	2	27.06.2024
TOTAL		

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 02)	1,21,70,208	
GST at 12%	14,60,425	10.5230%
FWC at 1%	1,21,702	
SF	1,26,084	
Work Done Value including taxes, cess and fees	1,38,78,419	
Work Done Value including taxes, cess and fees (15.60% below)	1,17,13,386	
Total Payment made	1,17,13,386	
Embedded tax from RA Bill 01 to RA Bill 02	12,32,599	

Disclaimer :

The above statement has been prepared on the basis of documents submitted by the Contractor.



Name of Contractor: M/s Ravindra Kumar

FY 23-24

F.Y	MONTH	Division	GST TDS-Received From All Departments					GSTR-3B			
			Gross Taxable Value	Net Taxable Value	CGST	SGST	Total Tax	Taxable	CGST	SGST	Total Tax
	April	R E O WORKS DIVISION ROSEA	3,909,210.00	3,312,889.83	39,092.00	39,092.00	78,184.00	2,976,864.44	267,917.80	267,917.80	535,835.60
	May			-							
	June			-							
	July			-							
	August	R E O WORKS DIVISION ROSEA	1,788,670.00	1,515,872.03	17,886.70	17,886.70	35,773.40	1,515,872.04	136,423.98	136,423.98	272,847.96
	September			-							
	October	R E O WORKS DIVISION ROSEA	88,260.00	74,796.61	882.60	882.60	1,765.20	74,796.62	6,731.69	6,731.69	13,463.38
	November	R E O WORKS DIVISION ROSEA	97,065.00	82,258.47	970.65	970.65	1,941.30	82,258.48	7,403.26	7,403.26	14,806.52
	December	RURAL WORKS DEPARTMENT WORKS DIVISION DALSINGHSARAI	379,903.00	321,951.69	3,799.00	3,799.00	7,598.00				
		R E O WORKS DIVISION ROSEA	4,850,345.00	4,110,461.86	48,503.45	48,503.45	97,006.90				
	January			-				4,768,438.96	429,159.50	429,159.50	858,319.00
	February			-							
	March	R E O WORKS DIVISION ROSEA	56,281.00	47,695.76	562.81	562.81	1,125.62	47,695.76	4,292.62	4,292.62	8,585.24
		TOTAL	11,169,734.00	9,465,876.27	111,697.21	111,697.21	223,394.42	9,465,876.30	851,928.85	851,928.85	1,703,857.70

Note 01 : Payment of Rs. 48,50,345/- was made in the month of December 2023 and TDS for the same was also filed in the month of December 2023. However, GSTR 3B for the particular Payment of Rs. 48,50,345/- was filed in the Month of January 2024



Name of Contractor: Ravindra Kumar

		GST TDS-Received From All Departments							GSTR-3B		
F.Y	MONTH	Division	Gross Taxable Value	NET	CGST	SGST	Total Tax	Taxable	CGST	SGST	Total Tax
FY 24-25	April										
	May										
	June	RE O WORKS DIVISION ROSEA	68,63,041.00	58,16,136.44	68,630.41	68,630.41	1,37,260.82	58,16,136.44	5,23,452.28	5,23,452.28	10,46,904.56
		TOTAL	68,63,041.00	58,16,136.44	68,630.41	68,630.41	1,37,260.82	58,16,136.44	5,23,452.28	5,23,452.28	10,46,904.56

