

कार्यपालक अभियंता का कार्यालय,
ग्रामीण कार्य विभाग, कार्य प्रमंडल छपरा 2

पत्रांक 18793अनु०

छपरा/दिनांक 17/12/2025

प्रेषक,

ई० सुजीत कुमार रंजन,
कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, छपरा-2

सेवा में,

अपर मुख्य कार्यपालक पदाधिकारी,
बिहार ग्रामीण पथ विकास अभिकरण (ब्राडा),
बिहार, पटना।

विषय:- मुख्यमंत्री ग्राम संपर्क योजनान्तर्गत (SC) मद में आवंटन उपलब्ध कराने के संबंध में।

महाशय,

उपर्युक्त विषय के संबंध में कहना है कि मुख्यमंत्री ग्राम संपर्क योजनान्तर्गत (SC) मद में 01 (एक) पथ में राशि का अधियाचना विहित प्रपत्र में तैयार कर Supplementary Agreement एवं माप पुस्त की छायाप्रति संलग्न कर आवश्यक कार्रवाई हेतु समर्पित की जा रही है। विदित है कि उक्त पथ में अधियाचित राशि विभाग द्वारा स्वीकृत GST Claim के भुगतान से संबंधित है।

अतः अनुरोध है कि पत्र के साथ संलग्न अधियाचना प्रपत्र में अंकित राशि शीघ्र उपलब्ध कराने की कृपा की जाय, ताकि संवेदक के विपत्र का भुगतान किया जा सकें।

अनु०:- यथोक्त।

विश्वासभाजन

कार्यपालक अभियंता,

ग्रामीण कार्य विभाग,

कार्य प्रमंडल, छपरा

17/12/25

Rural Works Department, Works Division, Chapra-2

MMGSY (S.C.) Allotment Requisition Format

Sl. No.	Year	Name of Road	Name of Contractor (In English)	Administrative Sanction		Amount of Agreement (In Lacs)		Allotment Received (In Lacs)	Total Expenditure as per MIS (In Lacs)	Value of Measurement (In Lacs)	Current Demand (In Lacs) (11-9)	Remarks
				Length (In km.)	Amount (In Lacs)	Main Work	Maintenance					
1	2	3	4	5	6	7	8	9	10	11	12	13
1	2017-18	NH 101 to Rampur Buziyadi Vidhalay Tak	M/s Maan Construction (Arvind Singh)	3.025	200.733	168.28689	22.39186	148.34776	148.27175	161.79417	13.52242	Revised Cost of Construction Rs. 168.28689 —Original Cost of Construction Rs. 134.76447 = Supplemental y Agreement Cost - 13.52242
Total				3.025	200.733	168.28689	22.39186	148.34776	148.27175	161.79417	13.52242	

[Signature]
Divisional Accounts Officer
Rural Works Department,
Works Division, Chapra-2

[Signature]
Executive Engineer
Rural Work Department
Work Division, Chapra - 2
12/11/2017

FORM GER 19-A

(See Government of India's Decision (I) below Rule-150)

Form of Utilization Certificate up to the Month of December 2025

PIU:- E.E., R.W.D. Works Division, Chapra- 2

Sl. No	Name of Scheme	Sanction No. & Date with Amount (in Lac Rs.)	Amount Received (in lac Rs.)	Particulars
1	2	3	4	5
1	Construction of Rural Roads under MMGSY (New) {SC}	Letter No. 80 (अगो) Dt. 19.11.2025	Befor CFMS Allotment 5002.54043 Lacs After CFMS Allotment 9000.01516 Lacs After CFMS Cheque Payment Allotment 2086.71275	Certified that out of Rs. 16083.66626 Lacs received during the years 2013-14 to 2025-26 and in favour of EE., R.W.D Works Division 2, Chapra a sum of Rs. 16030.04076 Lacs has been utilised for the purpose of MMGSY Scheme as given in the margin for which it was sanctioned and that the balance of Rs. 53.62550 lacs remaining unutilised at the end of the period under report.

AF inls
17/12/25
Divisional Account Officer
R.W.D., Works Division, Chapra-2

83
17/12/2025
Executive Engineer
R.W.D, Works Division, Chapra-2

AF
17/12/25



Prohibition Excise &
Registration Department,
Government of Bihar



INDIA NON JUDICIAL



Other

First Party Name * : Not Applicable
Second Party Name * : ARBIND SINGH
Purchased By * : ARBIND SINGH
Certificate Number : BR038162021765444680145
Consideration Price : ₹0.00/-
Stamp Duty Paid : ₹1000.00/-
Registration Fee & Other Fees : ₹0.00/-
LLR & Proc Fee : ₹0.00/-
Miscellaneous Fees : ₹0.00/-
Discore SC : ₹0.00/-
Total Amount : ₹1000.00/- (One Thousand)



This stamp paper will only be valid if embossed below with special RED ink impression

Serial No.
Issued to/Issued to:
Name
For Whom/ID Proof:
Singh

CHAPRA
841301

CHAPRA
841301



₹ 0001000/-

ZERO ZERO ZERO ONE ZERO ZERO ZERO

Acknowledgement
38162021765444680145-00168748
3816202 5551

AMENDMENT IN AGREEMENT

PAN No. :- AATFM7925M

GST No. :- 10AATFM7925M1ZR

मुख्यमंत्री ग्राम सड़क योजना अंतर्गत Construction of Road NH 101 Rampur Buniyadi School पथ, एकरारनामा संख्या 44 SBD/2019-20 का पथ निर्माण कार्य संवेदक M/s Maa Construction, Add. - Madanpur, Naraw, Chapra को आवंटित है। जिसके कार्य प्रारंभ की तिथि 06-08-2019 एवं कार्य पूर्णता की तिथि 05-08-2020 है। उक्त पथ में जाँचोपरांत G.S.T. की प्रतिपूर्ति हेतु राशि 1352242.00 संवेदक को देय है। जिसकी स्वीकृति विभागीय पत्रांक RWD/GST Claim/2025-26/1900 - 5295 अनु० पटना, दिनांक 03-11-2025 के द्वारा भुगतान हेतु स्वीकृति प्राप्त है। जिसके आलोक में एकरारनामा में निम्नवत् संशोधन किया जाता है।

Sl. No.	Block	Name of Road	Length (In Km.)	विभाग द्वारा स्वीकृति प्राप्त GST की प्रतिपूर्ति हेतु भुगतान की राशि	अभ्युक्ति
1	Jalalpur	Construction of Road NH 101 to Rampur Buniyadi School	3.025	1352242.00	

उपरोक्त कार्य में Supplementary Agreement की राशि ₹0 1352242.00 (तेरह लाख बावन हजार दो सौ बेयालीस मात्र) है। S.B.D. की कंडिका 52.3 एवं General Condition - 37 के आलोक में एकरारनामा को इस हद तक संशोधित किया जाता है।

अरविन्द सिंह

15/12/2025
Executive Engineer
Rural Works Department
Works Division, Chapra
15/12/25

ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2025-26/1900 - 5295 अनुपटना/दिनांक:- 03.11.2025
प्रेषक,

अभय झा, गठप्र/सह

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-छपरा।

**विषय : MMGSY योजनान्तर्गत एकरारनामा संख्या-44/SBD/2019-20 पथ-
Construction of road NH 101 to Rampur Buniyadi school में जीएसटी
दावा की स्वीकृति के संबंध में।**

प्रसंग- कार्य प्रमंडल-छपरा-2 का पत्रांक-1347 अनु0, दिनांक-08.10.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि
रु 13,52,242/- 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 13,52,242/- 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।

अनु0- यथोक्त।

विश्वासभाजन

01/11/25

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापक- RWD/GST CLAIM/2025-26/1900 - 5295

पटना/दिनांक:- 03.11.2025

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल-छपरा-2 को सूचनार्थ।

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

Executive Engineer

Rural Works Department

Works Division, Chhapra

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 12.10.23 को आहूत बैठक की कार्यवाही

विषय :- MMGSY योजनान्तर्गत Const of Road NH 101 to Rampur Buniyadi School Tender Id- 70850, BID ID- 323737 **एकरारनामा संख्या 44 SBD/2019 - 20 में जी.एस.टी. दावा की स्वीकृति के संबंध में।**

प्रसंग :- कार्य प्रमंडल, छपरा - 2 का पत्रांक 1347 अनु० दिनांक 08.10.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल छपरा-2 द्वारा विषयांकित पथ में रु० 13,52,242/- 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. 13,52,242/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 44 SBD/2019 - 20 विषयांकित कार्य Const of Road NH 101 to Rampur Buniyadi School under MMGSY Tender Id- 70850, BID ID- 323737 के लिए दावे की राशि रु. 13,52,242/- रुपये मात्र संवेदक मॉकस्ट्रक्चर को भुगतान की अनुशंसा की जाती है।



Shweta Singh
15/10/23

विभागीय GST
Consultant

Shyam Singh
15/10/23

सहायक वित्त प्रबंधक
ब्रांडा

Prathima Singh
15/10/23

वित्त प्रबंधक
ब्रांडा

G. Singh
15/10/23

GST नोडल पदाधिकारी

G. Singh
15/10/23
Executive Engineer,
Rural Works Department,
Work Division

G. Singh
15/10/23

G. Singh
15/10/23

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

04.01.2025

Re: Submission of GST Impact Report of M/s Maa Const vide agreement no. 44 SBD/2019-20.

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, RWD, Chhapra - 2 letter no. 1347 dated 08.10.2024.

Respected Sir,

We are appointed to recommend payment of Impact arising on account of roll out of GST and change in taxation structure by analysing claim of contractors as per Scope of Work.

GST Impact Summary

Agreement No.	Name of Project	GST Impact in Rupees
44 SBD/2019-20	Const of Road NH 101 to Rampur Buniyadi School under MMGSY Tender Id- 70850, BID ID- 323737	13,71,933 ✓ (Annexure-I)

We are therefore pleased to make our submission of GST Impact Report of M/s Maa Const for the following project with reference to Const of Road NH 101 to Rampur Buniyadi School

under MMGSY Tender Id- 70850, BID ID- 323737.
DANIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004


Executive Engineer
Rural Works Department
Works Division, Chhapra

With this letter, we would like to draw your attention towards the following facts: -

- 1) The impact being given is from **RA Bill 01 to RA Bill 02**. GST impact in later RA bills have to be verified and audited on submission of bill by M/s Maa Const in future period.

That we have charged fees for entire contract and therefore as and when the new RA bills are submitted, the same should be sent to our office and sent via BRRDA for needful action. That a flat percentage cannot be applied for payment of future claims on RA bills and remaining amount of contract as the material & services components differs on every milestone of payment.

In our capacity as Indirect Consultant to you we therefore request you not to pay any adhoc GST reimbursement in future RA bills submitted as the same may cause loss to public exchequer, if the same is paid without proper analysis and auditing of records. Kindly forward all communication with respect to GST for proper analysis and needful action from our end.

- 2) That the above impact has taken into cognizance that any additional benefit that the contractor is being entitled to due to enactment of GST is passed onto Rural Works Department in terms of anti-profiteering clause in the GST law;

3) Observation on GST claim as submitted by contractor-claimant:

We have gone through the submission made by the contractor claimant, and we have observed that the contractor has been awarded the contract for construction on 06/08 2019, wherein GST was in force.

From the rate analysis enclosed it has been observed that GST has been considered in the material component only at different applicable rates, and VAT/GST is not considered in overhead component based on the RCD SOR Guidelines.

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004


Executive Engineer
Rural Works Department
Works Division, Chhapra-2

As per the GST Law, GST is to be paid on the entire value of contract, however from the rate analysis enclosed it is observed that GST has been provided only on material component and a provision of 4% has been made in overhead component by the department.

Hence, the contractor-claimant has raised GST claim of **Rs. 13,52,242/-** due to non-provisioning of GST by the department on the entire value of contract, whereas the contractor submits that the GST has been paid on the entire value of contract as executed by him.

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

Const of Road NH 101 to Rampur Buniyadi School under MMGSY Tender Id- 70850.
BID ID- 323737.

a) As per section 15 of the CGST and SGST Act, 2017

(1) The value of a supply of goods or services or both shall be the **transaction value**, which is the **price actually paid or payable for the said supply of goods or services or both** where the supplier and the recipient of the supply are not related and the price is the sole consideration for the supply.

(2) The value of supply shall include—

(i) any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this Act, the State Goods and Services Tax Act, the Union Territory Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, if charged separately by the supplier;

(ii) any amount that the supplier is liable to pay in relation to such supply but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods or services or both;

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004


Executive Engineer
Rural Works Department
Works Division, Chhapra-2
A.E.
19/12/23

- e) That GST impact is calculated on the basis of all documents and records produced by Contractor and duly verified & audited by us as per our scope of work.
- 2) That the GST Impact amount indicated in the table above is derived on the basis of the RA Bills submitted before us. Therefore, in any case no excess payment can be made over and above the amount mentioned in the Annexure attached with this letter for completing the project.
- 3) That we have analysed the embedded taxes in the contract provided to us and the differential tax is computed. The contractor has claimed Rs. 13,52,242/- which is within the differential tax amount to be paid. Therefore, we recommend the payment of Rs. 13,52,242/-.
- 4) That at any later stage if it is brought to our notice that any fact/figures/calculation which was provided to us the basis of which has been our calculation, is misrepresented and which has a material effect on the above GST Claim amount, then the GST claim amount shall be void ab initio.

For any query or clarification, please contact the undersigned at earliest.

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

Shweta Singh
11/02/2023
Authorized Signatory



Enclosed: -

1. GST claim computation

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004

[Signature]
Executive Engineer
Rural Works Department
Works Division, Chhapra-2

(iii) incidental expenses, including commission and packing, charged by the supplier to the recipient of a supply and any amount charged for anything done by the supplier in respect of the supply of goods or services or both at the time of, or before delivery of goods or supply of services;

(iv) Interest or late fee or penalty for delayed payment of any consideration for any supply; and

(v) Subsidies directly linked to the price excluding subsidies provided by the Central Government and State Governments

b) Further, in the BOQ rates of items has been taken from Road Construction department Schedule of rates (mentioned in BOQ). As per guidelines of RCD SOR, there has been inclusion of 4% in the name of VAT in the overhead component, hence in our calculation also 4% in the name of VAT has been reduced and impact has been considered accordingly.

c) The above said impact is derived by considering the contract as Works Contract as defined U/s 2(119) of the Central Goods and Services Act, 2017 taxable @ 12%/18% (Heading 9954 (iv): Construction service - Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, - (a) a road, bridge, tunnel, or terminal for road transportation for use by general public;

d) Therefore, suitable adjustment should be made if there is any amendment in law till the payment is settled under this contract or if there is any departure in the premise mentioned above must be brought to our notice as it may bring deviation in the GST Impact to be passed on to the contractor.

Annexure-I

GST Impact Assessment of M/s. Maa Construction

Agreement No: 44 SBD/2019-20

Project Name : Const of Road NH 101 to Rampur Bantiyadi School under MAMGSV Tender Id-70850

Particulars	Amount
Total Work done till date (QCA 02) (after 10% below)	14,827,202
Less: Pre-GST work done value	
Balance work done in GST period	14,827,202
Less: Work value for which rate analysis not found/Incomplete	98,312
Less: Work value for which not claimed	468,581
Work value for which GST impact is calculated	14,260,309
Less: Extra GST added in rate analysis	512,734
Less: GST added in CII component	499,912
Taxable Value	13,247,663
Add: GST @ 18%	2,384,579

Actual GST to be Paid (A)	GST paid as per GSTR 3B (B)	Embedded Tax (C)	Claim [(Lower of A & B)-C]
2,384,579	2,421,544	1,012,646	1,371,933

Note 1 : Computation of tax paid as per GSTR 3B

RA Bill no.	Period	Payment as per MB	Taxable value	CGST	SGST	Total Tax
1	19.04.2023	5,818,822.00	5,818,822.00	523,693.98	523,693.98	1,047,387.96
2	19.08.2023	9,008,353.00	7,634,197.46	687,077.77	687,077.77	1,374,155.54
	TOTAL	14,827,175	13,453,019	1,210,772	1,210,772	2,421.5




 Executive Engineer
 Rural Works Department
 Works Division, Chhapra-2

Annexure-III

M/s Maa Construction

Agreement No. : 44 SBD/2019-20

Details of GST component considered for the Const of Road NH 101 to Rampur Buniyadi School under MMGSY Tender Id- 70850

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA as per RA 02	Material Value	GST RATE (as per rate analysis)	GST
1	2	3	4	5	6 (4X5)	7	8 = 6/(100% + 7) x 7
1	Well graded (SD) 5.5 mm to 9.5 mm	cum	467.20	514.56	240,401	1%	2,380
2	Well graded (SD) 9.5 mm to 2.36 mm	cum	509.67	661.57	337,184	1%	3,338
3	Well graded (SD) 2.36 mm below	cum	162.30	294.03	47,721	1%	472
4	Aggregate (grading III) 5.5 mm to 22.4 mm	cum	467.20	1010.71	472,205	1%	4,675
5	Stone screening Type II 11.2 mm for Grading III	cum	351.99	200.47	70,564	1%	699
6	Bitumen Emulsion (SS-1)	tonne	44090.89	6.94	305,861	14%	37,562
7	Bitumen Emulsion (RS-1)	tonne	41724.25	2.23	93,146	14%	11,439
8	Bitumen (S-90)	tonne	39317.14	15.46	608,004	14%	74,667
9	Stone crushed aggregates	cum	655.73	219.75	144,103	1%	1,427
10	Crushed stone coarse aggregates	cum	538.67	453.86	244,480	1%	2,421
11	Coarse sand	cum	162.30	229.78	37,292	1%	369
12	cement	tonne	6221.58	178.13	1,108,256	24%	214,501
13	Polythene Sheet	sqm	16.25	6021.20	97,844	14%	12,016
14	Bituminous sealant	litre	26.29	199.97	5,257	14%	646
15	Debonding strips	Cum	45.00	605.13	27,232	0%	-
16	Plasticizer	litter	188.65	820.31	154,751	24%	29,951.84
17	Jute rope	m	40.22	605.13	24,339	1%	241
18	Joint filler board	sqm	1117.12	20.17	22,534	24%	4,361
19	Bricks 1st class	No.	5.06	24693.33	124,948	1%	1,237
20	Fine sand	cum	118.84	15.09	1,794	1%	18
21	Hot applied thermoplastic compound	litre	231.61	1331.25	308,331	24%	59,677
22	Reflectors and glass beads	kg	75.58	133.13	10,062	24%	1,947
23	40mm Aggregate	cum	449.67	2.85	1,280	1%	13
24	20mm Aggregate	cum	561.89	1.42	799	1%	8
25	10mm Aggregate	cum	626.62	0.47	297	1%	3
26	Water based paint	litter	135.57	80.00	10,846	24%	2,099
Total							466,169
Total (after OH, CP & LWC)							569,705
Total (after 10% below)							512,734



Executive Engineer
Rural Works Department
Works Division, Calcutta-2

Annexure-IV**Computation of Embedded Tax in Overhead as per RCD Guideline****Agreement No: 44 SBD/2019-20****Project Name: Const of Road NH 101 to Rampur Buniyadi School under MMGSY****Tender Id- 70850**

Particulars	Amount
Total Work done till date (RA 02) [after 10% below]	14,827,202
Less: Pre-GST work done value	-
Balance work to be in GST period	14,827,202
Less: Work value for which rate analysis not found	98,312
Less: Work value for which not claimed	468,581
Work value for which GST impact is calculated	14,260,309
Less: Extra GST added in rate analysis	512,734
Work Value without taxes	13,747,575
Less: LWC @ 1%	136,115
Work Value without taxes & LWC (A)	13,611,460
Less: OH and CP @ 21% (A)/1.21 x 0.21	2,362,320
Work Value without taxes, OH, CP, SF & LWC(B)	11,249,141
Embedded Taxes @ 4% on above (B) x 4%	449,966
Contractor Profit on above embedded taxes computed	44,997
LWC @ 1% on embedded taxes in CP and OH	4,950
Total Embedded taxes on OH, CP & LWC	499,912



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