GST Claim Bill

Sch. XLV—Form No. 134

Particulars	Details of actual measurement				Contents of area
	No.	L.	B.	D.	

Name of Work:- TDI to Basaulipatel.

Agency:- Ravindra Kumar

Agreement No:- 43/SBD/2022-23(014) (New)

Actual Date of completion - 05.02.2024

Supp. Agg. No:- 37/SBD/2025-26 (Supp.)

GST Claim Bill

Vide SE Letter No- 983 date-

26-09-2025 GST amount Rs. 554159=

10/12/25
AE

10/12/25
JE
Singhia-1

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/SBD/2025-26/Supplementary

NAME OF PROJECT

T01 to Basauli Patel

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* *Till - 06.09.2027*
	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*

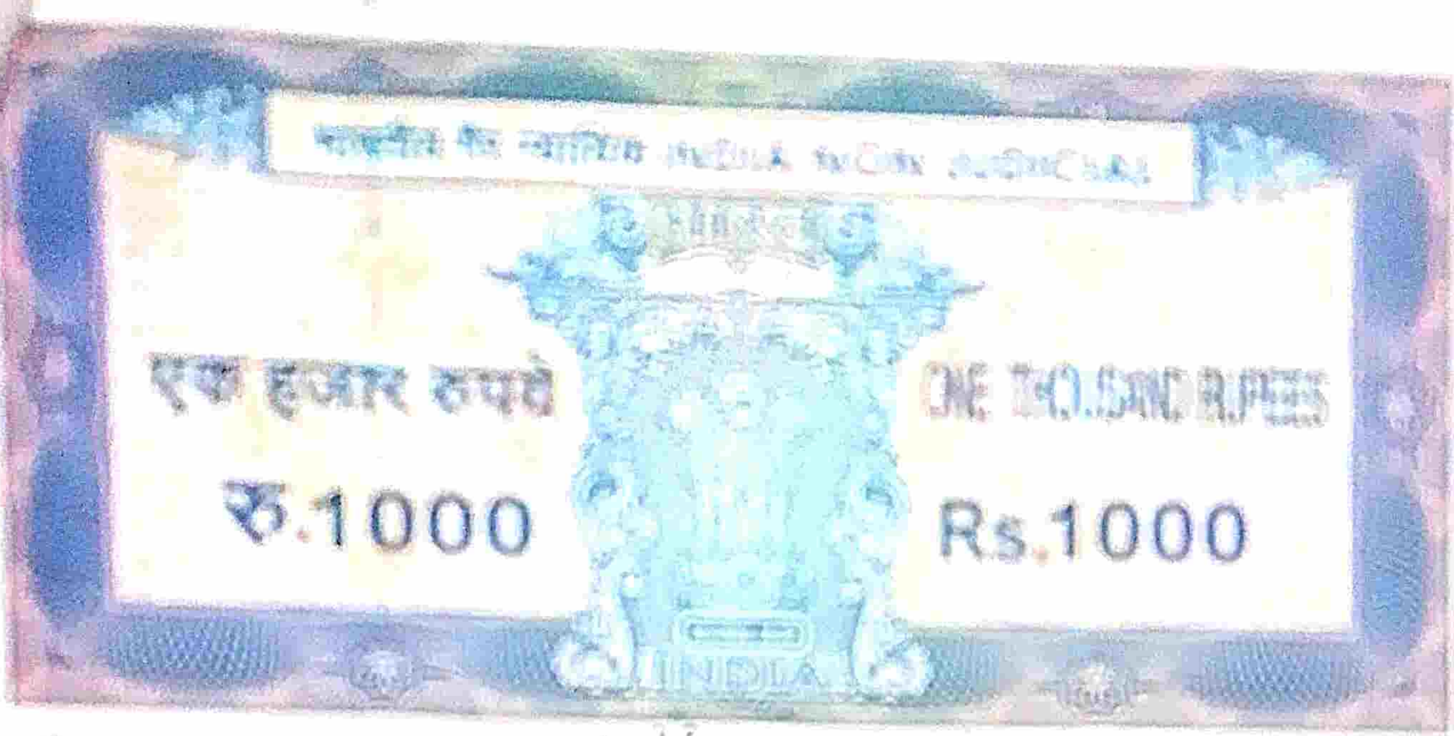
21/11/25

EXECUTIVE ENGINEER
RWD Works Division, Rosera,

Executive Engineer
Rural Work Department
Work Division Rosera

21/11/25 21/11/25

लिपिक अभिय



[illegible]

Supplementary Agreement Under [illegible]

[illegible]

This agreement, made the day of 20 between Executive Engineer RWD Works Division, [illegible] and [illegible]

Whereas the Employer is desirous that the Contractor execute Construction and Maintenance of work [illegible] and Employer has accepted the Bid by the Contractor for the execution and completion of such works and the remedying of any defects therein at a cost of Rs. [illegible] (Rs. [illegible] Hundred Eighty Nine Only)

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 as "Contract Data" shall be deemed to form and be read and construed as part of this Agreement.

2) In consideration of the payments 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 respects 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 defects wherein the [illegible]

ntract 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

21/11/25
Executive Engineer
Rural Work Depatment
Work Division Rosera
21/11/25
21/11/25

(GOVERNMENT OF BIHAR)

BID DOCUMENT

FOR

CONSTRUCTION AND MAINTENANCE OF RURAL ROADS

DISTRIC : 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

Executive Engineer
Rural Work Depatment
Work Division Rosera

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.

RAVINDRA KUMAR

Signature of Contractor with Seal

Executive Engineer
Rural Work Depatment
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

रविन्द्र कुमार

Executive Engineer
Rural Work Depatment
Work Division Rosera

21/11/25 21/11/25

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		*2.100*		*As per Agreement No-43SBD/2022-23*
2 St Year Maintenance		*2.100*		*As per Agreement No-43SBD/2022-23*
3 St Year Maintenance		*2.100*		*As per Agreement No-43SBD/2022-23*
4 St Year Maintenance		*2.100*		*As per Agreement No-43SBD/2022-23*
5 St Year Maintenance		*2.100*		*As per Agreement No-43SBD/2022-23*

Total **0**

As Per Agreement No-43SBD/2022-23

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

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

Name of Work :
T01 to Basauli Patel

Maintenance as per old agreement

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			

Executive Engineer
Rural Work Depatment
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

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

अधीक्षण अभियंता का कार्यालय

ग्रामीण कार्य विभाग, कार्य अंचल, समस्तीपुर

पत्रांक 983 (अ०) दिनांक 26.9.2025

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

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

विषयः– 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।

प्रसंगः– अपर मुख्य कार्यपालक पदाधिकारी–सह–सचिव, ब्राडा का पत्रांक 4565 अनु० दिनांक 22.09.2025

महाशय,

उपर्युक्त 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 कार्रवाई की जाय।

अनु०–यथोक्त।

विश्वासभाजन

26.9.25

अधीक्षण अभियंता

ग्रामीण कार्य विभाग

कार्य अंचल, समस्तीपुर

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:– RWD/GST CLAIM/2025-26/1792 -4565 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 जी0एस0टी0 दावा की स्वीकृति के संबंध में।**

प्रसंग– कार्य प्रमंडल–रोसड़ा का पत्रांक–2033 अनु0, दिनांक–28.12.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रू 6,04,242/– का दावा की जॉच हेतु अभिलेख समर्पित किया गया है जिसके आधार पर विभागीय GST परामर्शी फर्म M/s SKKSS & Co. द्वारा उक्त दावो की जाँच की गई तथा राशि रू 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 शर्तो 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 नही 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।

अनु0– यथोक्त।

विश्वासभाजन
20/9/25
अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा

ज्ञापांक– RWD/GST CLAIM/2025-26/1792 -4565 पटना/दिनांक:– २२.०९.२०२५

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

20/9/25
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 – 16/9/25.... 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।

SKKSS & Co. PATNA Chartered Accountants

Shweta Singh 16/09/25 — 16/09/25 — 16/09/25 — 16/9/25

विभागीय GST Consultant	सहायक वित्त प्रबंधक ब्राडा	वित्त प्रबंधक ब्राडा	GST नोडल पदाधिकारी

3KKSS & Co
Tel : +91 9263374200
Email- rwdgst@gmail.com

(81)

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

3KKSS & Co. Chartered Accountants PATNA

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

KKSS & Co

Tel : +91 9263374200
Email- rwdgst@gmail.com

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

SKKSS & Co. PATNA Chartered Accountants

Authorized Signatory
Enclosed: -

GST claim computation

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004

M/s Ravindra Kumar

Agreement No. : 43 SBD of 2022-23

Construction of Road from 101 to Basauli Patel

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate / MB (A)	Embedded GST (B)	GST paid as per GSTR 3B (C)		Actual GST to be paid D=[A-B]x18%	Claim [E= C or D whichever is lower - (B)]
1	1	27 12 2023	48,50,345	12,32,599	7,39,883	[illegible]	18,86,542	5,54,189
2	2	27 06 2024	68,63,041		10,46,905			
		TOTAL	1,17,13,386	12,32,599	17,86,788		18,86,542	5,54,189

Computation of Embedded taxes

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 02)	1,21,70,208	
GST @ 12%	14,60,425	10.5230%
LWC @ 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.

SKKSS & Co. PATNA

Name of Contractor: M/s Ravindra Kumar

F.Y	MONTH	Divison	GST TDS-Received From All Departments					GSTR-3B			
			Gross Taxable Value	Net Taxable Value	CGST	SGST	Total Tax	Taxable	CGST	SGST	Total Tax
FY 23-24	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

SKKSS & Co.
PATNA

Name of Contractor: Ravindra Kumar

F.Y	MONTH	Divison	GST TDS-Received From All Departments					GSTR-3B			
			Gross Taxable Value	NET	CGST	SGST	Total Tax	Taxable	CGST	SGST	Total Tax
FY 24-25	April										
	May										
	June	R E 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

SKKSS & Co. PATNA Chartered Accountants