

कार्यपालक अभियंता का कार्यालय
ग्रामीण कार्य विभाग, कार्य प्रमंडल, जयनगर

पत्रांक 1862 / , दिनांक 24.12.25 /
प्रेषक,
कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, जयनगर ।

सेवा में
संयुक्त सचिव
ग्रामीण कार्य विभाग बिहार ,पटना ।

विषय –NABARD योजना अंतर्गत Mahua me Kujay Ram Ghar to Chiknotwa
Laxmi Narayan Mandir (AGR-50 SBD/2025-26)का GST की प्रतिपूर्ति
हेतु संवेदक द्वारा दावा विपत्र की स्वीकृति हेतु आवंटन उपलब्ध करने के सम्बन्ध में ।

प्रसंग -अपर मुख्य कार्यपालक पदाधिकारी- सह सचिव ब्राडा,ग्रामीण कार्य विभाग ,बिहार पटना का
पत्रांक-5721 अनु० पटना दिनांक 20.11.2025 एवं अधीक्षण अभियंता ग्रामीण कार्य विभाग कार्य
अंचल मधुबनी के पत्रांक 1041 अनु० दिनांक -20.11.2025.

महाशय ,
उपयुक्त विषय के सम्बन्ध में कहना है की NABARD योजना हेतु Mahua me Kujay
Ram Ghar to Chiknotwa Laxmi Narayan Mandir में अंतर राशि की प्रतिपूर्ति हेतु
Total =1.24034 रुपये (एक लाख चौबीस हजार चैतीश) मात्र का आवंटन उपलब्ध करने
की कृपा की जाये ।

अनु०- यथोक्त

कार्यपालक अभियंता
ग्रामीण कार्य विभाग
कार्य प्रमंडल, जयनगर

भारतीय गैर न्यायिक INDIA NON JUDICIAL

एक हजार रुपये

रु.1000

ONE THOUSAND RUPEES

Rs.1000



21/2/25
21/9/24

कार्यालय का नमूना नं. BA) 296149
ए. ए. ए. / नमूना नं. 1012/25
कोटा

शिव नारायण सिंह
मुद्राक विक्रेता मधुबनी
ला. नं. 0-1/2/72

Supplementary Agreement of original Agreement No-25SBD/2018-19 for GST Claim

AGREEMENT Form:

Agreement. 50

This agreement, made the 4th day of December 2025 Between Executive Engineer R.W.D (W) Division, Jaynagar (hereinafter called "employer" of the one part) and Smt. Chhaya Singh, At-Bhup Narayan Singh Colony, Ward No-22, Madhubani-847211 (hereinafter called "contractor" of the other part) Whereas the Employer is desirous that the Contractor execute Construction and maintenance of road & CD work from GST Claim Mahua me Kujay Ram ke ghar to Chiknotwa Laxmi Narayan Mandir tak road under MMGSY (NABARD) 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 a cost of Rs. 01,24,034.00 (Rupees one lakhs twenty four thousand thirty four) only

Chhaya Singh

Hany
A1222

Executive Engineer
R.W.D. (W) Division, Jaynagar

नित्य
04/12/25

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 part of this Agreement.
2. In this Agreement 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 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 Contract at the times and in 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, viz:
 - (i) Letter of Acceptance
 - (ii) Notice to proceed with the works.
 - (iii) Contractor's Bid
 - (iv) Contract data
 - (v) Conditions of contract :- Special and General.
 - (vi) Specification of MORD
 - (vii) Drawings
 - (viii) Bill of Quantities. And
 - (ix) Other document listed in the contract data as forming part of the contract.

In witnessed 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

Chhaya Singh

Executive Engineer
R.W.D. (W) Division, Jaynagar.

4/12/25
04.12.25

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

पत्रांक :- 1041 अनु०/मधुबनी।

दिनांक :- 20/11/2025

प्रेषक, ई० नगोज कुमार
अधीक्षण अभियन्ता।

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

विषय:- संवेदक, श्रीमति छाया सिंह के द्वारा विभाग में GST की प्रतिपूर्ति (Reimbursement) हेतु
समर्पित दावा की स्वीकृति के सम्बन्ध में।

प्रसंग:- आपका पत्रांक-1759 अनु०, दिनांक-07.12.2024 एवं पत्रांक-1758 अनु०, दिनांक-07.12.2024

उपर्युक्त विषयक प्रासंगिक पत्र के संदर्भ में कहना है कि आपके प्रमंडल अंतर्गत निम्नलिखित योजनाओं में GST की प्रतिपूर्ति (Reimbursement) हेतु संवेदक, संवेदक, श्रीमति छाया सिंह 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 जांच प्रतिवेदन के आधार पर समीक्षोपरांत निम्न विवरणी के कॉलम 4 में अंकित राशि की स्वीकृति प्रदान की गई है।

क्र.सं०	योजना का नाम	स्वीकृति का प्रसंग	स्वीकृत राशि
1	2	3	4
1	MMGSY (NABARD) अंतर्गत of Mahua me Kujay Ram ke ghar to Chiknotwa Laxmi Narayan Mandir tak Road Agg. No.-25 SBD/2018-19	अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा, पटना का पत्रांक-5721 अनु०, दिनांक-20.11.2025	Rs. 01,24,034/-
2	3054 M/R अंतर्गत Construction of Radhakant to NH-105 Selibeli Road Agg. No.-23 SBD/2019-20	अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा, पटना का पत्रांक-5763 अनु०, दिनांक-04.11.2025	Rs. 03,34,333/-

अतः GST परामर्शी फर्म M/s SKKSS & Co के जांच प्रतिवेदन के आधार पर विभागीय GST समिति की अनुशंसा की छायाप्रति संलग्न करते हुए उक्त विवरणी के कॉलम 4 में अंकित राशि के भुगतान हेतु व 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 उक्त सम्पूर्ण राशि एक मुस्त संवेदक के अगले विपत्र/अग्रघन 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।

-यथोक्त।

Chhaya Singh

विश्वाराभाजन,

20/11/2025

Executive Engineer

अधीक्षण अभियन्ता, ग्रामीण कार्य विभाग, जयनगर

20/11/25

ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:- BRRDA(HQ) GST-01-441/2024 -5721(3730) पटना/दिनांक:-20.11.2025

प्रेषक,

अभय झा, भा040300

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-मधुबनी।

विषय : MMGSY(NABARD) योजनान्तर्गत एकरारनामा संख्या-35/SBD/2018-19
पथ- Construction of Mahua me Kujay Ram ke ghar to Chiknotwa
Laxmi Narayan mandir tak में जी0एस0टी0 दावा की स्वीकृति के संबंध में।
प्रसंग- कार्य प्रमंडल-जयनगर का पत्रांक-1758 अनु0, दिनांक-07.12.2024
महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि
रु 1,72,112/- 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 1,24,034/- 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।

अनु0- यथोक्त।

विश्वासभाजन

 20/11/25

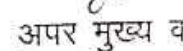
अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

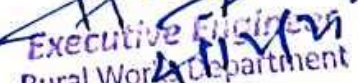
पटना/दिनांक:-20.11.2025

ज्ञापांक- BRRDA(HQ) GST-01-441/2024 -5721

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

 20/11/25

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा


Executive Engineer
Rural Works Department
Works Division, Jaynagar

Chhaya Singh

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 13.11.2024 को आहूत बैठक की कार्यवाही

विषय :-

MMGSY (NABARD) योजनान्तर्गत Construction of Mahua Me Kujay Ram ke Ghar to Chiknotwa Laxmi Narayan Mandir tak एकरारनामा संख्या 35-SBD/2018-19 MMGSY (NABARD) में जी.एस.टी. दावा की स्वीकृति के संबंध में

प्रसंग :- कार्य प्रमंडल जयनगर का पत्रांक 1758 अनु. दिनांक 07.12.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, कार्य प्रमंडल, जयनगर द्वारा विषयांकित पथ में रु० 1,72,112/- 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. 1,24,034/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 35-SBD/2018-19 MMGSY (NABARD) विषयांकित कार्य Construction of Mahua Me Kujay Ram ke Ghar to Chiknotwa Laxmi Narayan Mandir tak under MMGSY (NABARD) के लिए दावे की राशि रु. 1,24,034/- मात्र संवेदक छाया सिंह को भुगतान की अनुशंसा की जाती है।



Shweta Singh
13/11/24

विभागीय GST
Consultant

Shweta Singh
13/11/24
सहायक वित्त प्रबंधक,
ब्रांडा

Prabhat Kumar
13/11/24
वित्त प्रबंधक, ब्रांडा

13/11/24
GST नोडल/पदाधिकारी

Harish
4/12/24
Executive Engineer
Rural Works Department,
Works Division, Jaynagar

Chhaya Singh

17-10-2025

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

Re: Submission of GST Impact Report of Chhaya Singh vide agreement no.
35-SBD 2018-19 MMGSY (NABARD)

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement
number BRRDA/01/GST Consultancy dated 24.02.2023 and EE. RWD, Jaynagar,
letter no. 1785 dated 07.12.2024

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 (Construction)
35-SBD/2018-19 MMGSY (NABARD)	Construction of Mahua Me Kujay Ram ke Ghar to Chiknotwa Laxmi Narayan Mandir tak under MMGSY (NABARD)	1,24,034/- (Annexure-I)

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004



Handwritten signature
Executive,
Rural Works Department,
Works Division, Jaynagar

Chhaya Singh

We are therefore pleased to make our submission of GST Impact Report of Chhaya Singh for the following project with reference to Construction of Mahua Me Kujay Ram ke Ghar to Chiknotwa Laxmi Narayan Mandir tak under MMGSY (NABARD).

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

- 1) The impact being given is from-

Name of Road	RA Bill (No.)
Construction of Mahua Me Kujay Ram ke Ghar to Chiknotwa Laxmi Narayan Mandir tak under MMGSY (NABARD)	RA Bill 01 To RA Bill 03

GST impact in later RA bills have to be verified and audited on submission of bill by Chhaya Singh 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

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004



H. Singh
Executive Engineer
Rural Works Department
Works Division, Jaynagar

Chhaya Singh

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 29.12.2018, 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 @ 4% has been considered in overhead component based on the RCD SOR Guidelines.

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.1,72,112/-, 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 :

- a) That the above work is a Construction of Mahua Me Kujay Ram ke Ghar to Chiknotwa Laxmi Narayan Mandir tak under MMGSY (NABARD).
- b) As per section 15 of the CGST and BGST 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—

(a) 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;

(b) 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;

(c) 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;

(d) interest or late fee or penalty for delayed payment of any consideration for any supply; and

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

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

Chhaya Singh



Handwritten signature: Hany
Executed on: 11/11/21
Works Division, J. 700, 01

- c) 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.
- d) 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% (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;
- e) 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.
- f) 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.



DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

chhaya singh

Handwritten signature
4/12/21
Executive Engineer
Works Division

- 3) That the GST claim amount submitted for approval by the Contractor was Rs. 1,72,112/- while as per our calculation the GST claim amount shall be Rs.1,24,034/- which result in savings of Rs. 48,078/-
- 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
17/10/2025
Authorized Signatory



Enclosed: -

1. GST claim computation

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

Chhaya Singh

Chhaya Singh
4/12/21

Executive Engineer
Rural Works Department
Works Division, Jaynagar