



First Party Name * : Not Applicable
Second Party Name * : M/S PARMAR ENTERPRISES
Purchased By * : M/S PARMAR ENTERPRISES
Certificate Number : BR038161421764310682940
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



Phone No:
Sold To/Issued To:
M/S PARMAR ENTERPRISES
For Whom/ID Proof:
M/S PARMAR ENTERPRISES

भारत INDIA
INDIA NON JUDICIAL
D.S.R. OFFICE
MOTIHARI
848401
Bihar
बिहार
भारतीय गैर न्यायिक



NOV-28-2025 11:56:56

₹ 0001000/-
ZERO ZERO ZERO ONE ZERO ZERO ZERO

Other
38161421764331015406-00110110
3816142 1156

FORM OF SUPPLEMENTARY AGREEMENT

This Agreement made this day the 02/12/2025 between K.E. hereinafter called the First Party which expression shall include his heirs, executors and administrators/their successors and assigns and the President of India, hereinafter called the Second Party, which expression shall include his successors and assigns, shown as under :

Name Of Contractor- M/S Parmar enterprises

Package No- MR-N/22-23 Areraj/01 (MR-3054 New Maintenance Policy-2018)

{Name of Road- (1). Ghograha To Baliya Ghaat. Amount-604869.00

(2). Kanchhedwa To Yadavpur Yogiya Innar . Amount-414547.00

(3). Koiri Tola To Barmasawa Bhumihar Tola. Amount-381991.00

(4). singh Balua School To Bali Matho Tola. Amount-414973.00 }

Total Amount – 1816380 /-

1. That this Agreement shall be called as Supplementary Agreement to the Agreement No 03/MR-3054/MBD/2023-24 relating to the construction of entered into by the parties to this Agreement.

2) That WHEREAS the First Party has substantially completed the execution of the work described in and covered by the Agreement No. 03/MR-3054/MBD/2023-24 except the items mentioned in the Schedule annexed to this Agreement and whereas the items of the work mentioned in the Schedule annexed to this agreement cannot now be executed on account of non completion of the sanitary work, electric installation and some other work; and whereas both the parties are desirous that the items mentioned in the Schedule annexed to this Agreement should be executed by the First Party after the completion of the sanitary work, electric installation and some other work, it is hereby further agreed as under :

a) That First Party shall and will execute the work covered by the items mentioned in the Schedule annexed to this Agreement at the rates and as per the terms and conditions of the original Agreement

M/S PARMAR ENTERPRISES

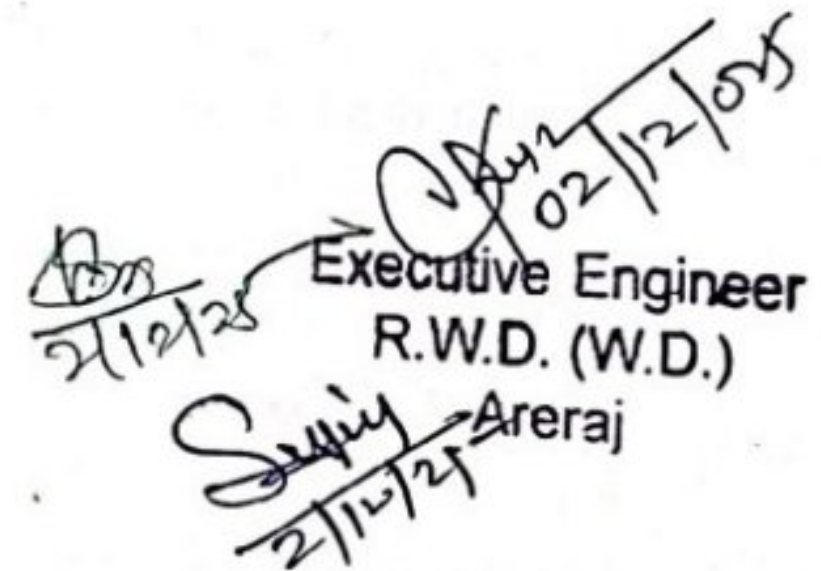
[Signature]
Partner

[Signature]
Executive Engineer
R.W.D. (W.D.)
Areraj

No. 03/MR-3054/MBD/2023-24 whatsoever called upon to do so by the Engineer-in-Charge, within a period of one year from the date hereof.

- b) That the First Party shall have absolutely no claim of whatsoever nature against the Second Party for doing the work mentioned in the Schedule annexed to this Agreement as required under clause (a) above, except that which he would be entitled to under the original Agreement No. 03/MR-3054/MBD/2023-24
- c) That the First Party shall have to execute all the items which the Engineer-in-charge consider necessary.
- d) That the First Party shall start with the work of the remaining items mentioned in the Schedule annexed to this Agreement within days from on the receipt of a letter to the effect from the Engineer-in-Charge or from any date fixed in the said letter and shall complete the said work within the time fixed by the Engineer-in-Charge or as extended by him from time to time.
- e) That on the due execution and completion of this Agreement by the parties, the bill of the First Party in relation to the work already done by him under the Original Agreement No-03/MR-3054/MBD/2023-24 shall be provisionally finalized by the Second Party and payment on account, if any amount due, shall be made to the First Party provided that the Second Party shall have a right to retain such amount as is considered reasonable by him as a security for the execution of the work mentioned in the Schedule annexed to this Agreement and the Second Party shall have right to deal with the said amount of security as he thinks proper under the terms and conditions of the Original Agreement. Further, on the due execution and original completion of this Agreement, the First Party shall be entitled to claim back his security deposit relating to the work in question, subject to the right of the Second Party to retain such amount as he thinks reasonable as mentioned above soon after the maintenance period of three months or six months, as the case may be mentioned in clause of the Original Agreement, is over.
- f) That the final bill relating to the entire work under the two agreements shall be prepared after the completion of the entire work covered by Agreement No. 03/MR-3054/MBD/2023-24 and this Agreement.
- 3) Except as modified by this Agreement the said Agreement No. 03/MR-3054/MBD/2023-24 shall remain in full force and effect.

IN WITNESS WHEREOF THE ABOVE MENTIONED PARTIES HAVE PUT THEIR SIGNATURE ON THIS DAY THE


21/12/25
Executive Engineer
R.W.D. (W.D.)
Areraj
21/12/25

अधीक्षण अभियंता का कार्यालय
ग्रामीण कार्य विभाग, कार्य अंचल, मोतिहारी
Email - semotiharirwd01@gmail.com

पत्रांक - 1535 (अनु)

मोतिहारी, दिनांक - 17/11/25

प्रेषक:-

ई0 संजय कुमार पाण्डेय,
अधीक्षण अभियंता,
ग्रामीण कार्य विभाग,
कार्य अंचल मोतिहारी।

सेवा में,

कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल अरेराज।

विषय :-

कार्य प्रमंडल अरेराज के अधीन एकरारनामा संख्या-03/MR-3054/MBD/2023-24
Construction of Road from (i) Ghograha to Baliya Ghat (ii) Kanchhedwa to Yagavpur
yogiya Innar (iii) Koiri tola to Barmasawa Bhumihaar tola (iv) Singh Balua School to
Bali Matho tola पथ में जी0एस0टी0 की प्रतिपूर्ति हेतु संवेदक द्वारा समर्पित दावा निपट
की स्वीकृति के सम्बन्ध में।

प्रसंग :-

अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा, के पत्रांक-5554 अनु0
दिनांक-05.11.2025

महाशय,

उपर्युक्त विषयांकित कार्य में जी0एस0टी0 की राशि की प्रतिपूर्ति जो जाँच परान्त
रु0-18,16,380/- (अठारह लाख, सोलह हजार, तीन सौ अस्सी रुपये) मात्र होती है, के भुगतान हेतु
निम्न शर्तों के साथ अनुमति प्रदान की जाती है :-

2. किसी भी परिस्थिति में व्यय को प्रशासनिक स्वीकृति के अनुक्षेत्र सीमा के अंतर्गत रखा जाए
3. यदि भविष्य में दावा नियमानुकूल नहीं पाया गया तो सम्पूर्ण राशि एक मुस्त संवेदक के अगले
विपत्र/अग्रधन में समयोजित कर ली जाय।

अनु0-यथोक्त।

विश्वासभाजन

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल, मोतिहारी

Executive Engineer
R.W.D. (W.D.)
Areraj

**ग्रामीण कार्य विभाग
बिहार, पटना**

पत्रांक:- RWD/GST CLAIM/2025-26/2109 - 5454 अनुपटना/दिनांक:- 05.11.2025

प्रेषक,

अभय झा, माओप्रसेओ
अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल-मोतिहारी।

विषय : MR-3054 योजनान्तर्गत एकरारनामा संख्या-03/MR-3054/MBD/2023-24 पथ-
Construction of road from (i) Ghograha to Baliya ghat (ii) Kanchhedwa
to Yadavpur yogiya Innar (iii) Koiri tola to Barmasawa Bhumihar tola
(iv) Singh Balua School to Bali Matho tola में जीएसटी दावा की
स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-अरेराज का पत्रांक-1152 अनु0, दिनांक-18.06.2025

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि
रु 35,72,881/- 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 18,16,380/- 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।

विश्वासमाजन

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापक- RWD/GST CLAIM/2025-26/2109 - 5454

पटना/दिनांक:- 05.11.2025

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

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

Executive Engineer
R.W.D. (W.D.)
Areraj

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 22.03.23... को आहूत बैठक की कार्यवाही

विषय :- MR-3054 New Maintainance Policy-2018 योजनान्तर्गत Construction with Five Year Maintenance of The Package No-MR-N/22-23 Areraj/01 (Tender ID-117704) एकरारनामा संख्या 03/MR-3054/MBD/2023-24 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, अरेराज का पत्रांक 1152 अनु० दिनांक 18.06.2025

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, अरेराज द्वारा विषयांकित पथ में रु० 35,72,881/- 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. 18,16,380/- मात्र की राशि के दावे के योग्य पाया गया है।

GST Impact Summary				
Agreement No.	Name of Project	Claim by Contractor	GST Impact as per our Calculation	GST Impact Recommended
03/MR-3054/MBD/2023-24	Construction with Five Year Maintenance of The Package No-MR-N/22-23 Areraj/01 (Tender ID-117704) (Ghograha To Baliya Ghaat., Length-3,800 Km) Under MR-3054 New Maintainance Policy-2018 Scheme	11,70,817	6,04,869	6,04,869 ✓



Executive Engineer
R.W.D. (W.D.)
Areraj

03/MR-3054/MBD/2023-24	Construction with Five Year Maintenance of The Package No-MR-N/22-23 Areraj/01 (Tender ID-117704) (Kanchhedwa To Yadavpur Yogiya Innar Length-2.577 Km) Under MR-3054 New Maintainance Policy-2018 Scheme	8,60,304	4,14,547	4,14,547
03/MR-3054/MBD/2023-24	Construction with Five Year Maintenance of The Package No-MR-N/22-23 Areraj/01 (Tender ID-117704) (Koiri Tola To Barmasawa Bhumihar Tola. Length-2.577 Km) Under MR-3054 New Maintainance Policy-2018 Scheme	7,39,778	3,81,991	3,81,991
03/MR-3054/MBD/2023-24	Construction with Five Year Maintenance of The Package No-MR-N/22-23 Areraj/01 (Tender ID-117704) (Singh Balua School To Bali Matho Tola, Length-2.310 Km) Under MR-3054 New Maintainance Policy-2018 Scheme	8,01,982	4,14,973	4,14,973
Total		35,72,881	18,16,380	18,16,380

तदालोक में एकरारनामा 03/MR-3054/MBD/2023-24 विषयांकित कार्य Construction with Five Year Maintenance of The Package No-MR-N/22-23 Areraj/01 (Tender ID-117704) Under MR-3054 New Maintainance Policy-2018 Scheme के लिए दावे की राशि रु. 18,16,380/- रुपये मात्र संवेदक परमार एंटरप्राइजेज़ को भुगतान की अनुशंसा की जाती है।



विभागीय GST
Consultant

सहायक वित्त प्रबंधक
ब्रांडा

वित्त प्रबंधक ब्रांडा

GST नोडल पदाधिकारी

Executive Engineer
R.W.D. (W.D.)
Areraj

03.09.2025

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

Re. Submission of GST Impact Report of M/s Parmar Enterprises vide agreement no. 03/MR-3054/MBD/2023-24.

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, RWD, Areraj, letter no. 1152 dated 18.06.2025.

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 ₹)
03/MR-3054/MBD/2023-24	Construction with Five Year Maintenance of The Package No-MR-N/22-23 Areraj/01 (Tender ID-117704) (Ghograha To Baliya Ghaat., Length-3,800 Km) Under MR-3054 New Maintainance Policy-2018 Scheme	6,04,869 (ANNEXURE – I)
03/MR-3054/MBD/2023-24	Construction with Five Year Maintenance of The Package No-MR-N/22-23 Areraj/01 (Tender ID-117704) (Kanchhedwa To Yadavpur Yogiya Innar Length-2,577 Km) Under MR-3054 New Maintainance Policy-2018 Scheme	4,14,547 (ANNEXURE – II)

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004



Executive Engineer
R.W.D. (W.D.)
Areraj

03/MR-3054/MBD/2023-24	Construction with Five Year Maintenance of The Package No-MR-N/22-23 Areraj/01 (Tender ID-117704) (Koiri Tola To Barmasawa Bhumihaar Tola. Length-2.577 Km) Under MR-3054 New Maintainance Policy-2018 Scheme	3,81,991 (ANNEXURE - III)
03/MR-3054/MBD/2023-24	Construction with Five Year Maintenance of The Package No-MR-N/22-23 Areraj/01 (Tender ID-117704) (Singh Balua School To Bali Matho Tola, Length-2.310 Km) Under MR-3054 New Maintainance Policy-2018 Scheme	4,14,973 (ANNEXURE - IV)
Total		18,16,380

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

- Construction with Five Year Maintenance of The Package No-MR-N/22-23 Areraj/01 (Tender ID-117704) Under MR-3054 New Maintainance Policy-2018 Scheme.
- 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 or after 18/07/2022 GST@18% is payable.

c) The GST claim has been recommended for :

S.No.	Road Name	RA Bill No.
1	L027 to Khalwa Harari Ansari Tola	01 - 04
2	Kanchhedwa To Yadavpur Yogiya Innar	01 - 02
3	Koiri Tola To Barmasawa Bhumihaar Tola	01
4	Singh Balua School To Bali Matho Tola	

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004



Executive Engineer
R.W.D. (W.D.)
Areraj

d) The GST Claim as per the contractor is Rs. 35,72,881/- While as per our observation GST Impact will be Rs. 18,16,380/- thus generating savings of Rs. 17,56,501/-.

e) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment of Rs. 18,16,380/-.

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

Shweta Singh
03/09/2025

Authorized Signatory
Enclosed: -



GST claim computation

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004

Executive Engineer
R.W.D. (W.D.)
Aaraj