

भारतीय गैर न्यायिक INDIA NON JUDICIAL

एक हजार रुपये

रु.1000

ONE THOUSAND RUPEES

Rs.1000

INDIA

20-12-2019 ता. 13-12-2020 मा. म. जवाला इन्टर प्राइजेस तिवारी टोला सहसा  
प्रो. हरिशंकर मा. के. मा. 9000 का रक. वन्त से दिया  
9000 x 9 = 9000

AX 726896

### Supplementary Agreement

Original Agreemented Amount Rs. 6,91,30,742.00

GST Claim Agreement Amount . Rs. 50,90,844.00

Total Agreement Amount. Rs. 7,42,21,586.00

Date of commencement:- 28.06.2019

Date of completion :- 27.06.2020

### Supplementary Agreement of :- 100 SBD/MMGSY/2019-20

This agreement, made the 18<sup>th</sup> day of January-2025. between Rural Works Department (Govt. of Bihar) Works Division Simri Bakhtiyarpur (hereinafter called "the Employer") of the one part, and MAA JWALA ENTERPRISES (Prop-Hari Shankar Jha). Add-Dumrail, Tiwari Tola. Ward No-23, Dist-Saharsa, Mob-9661350047 (Registration No.- 1220221, Class-I st) (Pan No-AMYPJ2513M & GST No-10AMYPJ2513M1ZX) (hereinafter called "the contractor" of the other part) Whereas the employer is desirous that the Contractor execute the construction and maintenance of road from (1) Tariyama Pitch road to Nasrath Chakala Utari tola {Rs.7,92,031.00} (2) PWD sadak se Pahlam basti Hote Huye to Pradhanmantri sadak ke pass {2,82,556.00} (3) Pradhanmantri sadak to Mahadev Sihan {Rs.10,86,074.00} (4) Koshi bandh to Mahadev Mandir Pachwariya tola {Rs.11,52,342} (5) PWD sadak se Barh Asharam to Mubarakpur {Rs.9,71,015.00} (6) Dhabauli Purab mein NH-106 ke sabela chowk to Morkahi tola {Rs.2,38,817.00} (7) Dhabauli Paschim Panchayat ke bank chowk to Jhakas sada house {Rs.1,74,475.00} (8) Pama Panchayat Mein Harijan tola Baniniya Ghat PWD Road Hote Huye Kali Sihan to Maheshwari Yadav ke House tak {Rs.3,93,534} (Package No- MMGSY-NDB-BRRP-119 Simri Bakhtiyarpur). In Saharsa District, (Tender ID- 73151) and (Bid ID- 335526) (hereinafter called "the Works") and the employer has accepted the Bid by the Contractor for the execution and completion of such Works and the Routine maintenance of the work for 5 years of the contract price and remedying of any defects therein at a revised GST Claim cost of (0.01% below), Rs-50,90,844.00 (Rupees-Fifty lakh Ninty thousand eight hundred forty four only.) as per above calculation.

Man Jwala Enterprises

Proprietor

Executive Engineer

R.W.D. (W) Division, Simri Bakhtiyarpur



**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 .....



**Man Jwala Enterprises**  
प्र. २४०२०७  
Proprietor

*[Handwritten Signature]*  
18.01.25

*[Handwritten Signature]*  
18/01/25  
**Executive Engineer**  
R.W.D. (W) Division, Simri Bakhtiyarpur  
*[Handwritten Signature]*  
18/1/25

बिहार सरकार  
ग्रामीण कार्य विभाग

पत्रांक- BRRDA (HQ) MMGSY (N)-270 13 Part-IV 920

/पटना, दिनांक-2.9.19

प्रेषक,

संजय दूबे, माओवादी  
अपर सचिव,  
ग्रामीण कार्य विभाग, पटना।

संज्ञा में

अभियंता प्रमुख,  
सभी मुख्य अभियंता,  
सभी अधीक्षण अभियंता,  
सभी नोडल पदाधिकारी,  
सभी कार्यपालक अभियंता,  
ग्रामीण कार्य विभाग।

विषय:-SBD (Standard Bidding Document) को Contract Clause-25 को विभागीय  
SBD/NIT Agreements में प्रतिस्थापित करने के संबंध में।

महाशय,

निदेशानुसार उपर्युक्त विषय के संबंध में कहना है कि पथ निर्माण विभाग की अधिसूचना संख्या-7435  
(S) दिनांक 14.08.2019 SBD (Standard Bidding Document) के द्वारा Contract Clause-  
25 को निम्नलिखित रूप से प्रतिस्थापित किया गया है -

"Contract Clause-25 Settlement of Disputes and Arbitration- The Settlement  
of Disputes and Arbitration Shall be done in accordance with the Provisions Made  
in Bihar Public Works Contracts Disputes Arbitration Tribunal Act, 2008."

उक्त के क्रम में यह निदेश दिया जाता है कि -

- (1) ग्रामीण कार्य विभाग अंतर्गत PMGSY को छोड़कर भविष्य की सभी निर्माण  
योजनाओं में Standard Bidding Document, NIT तथा एकरारनामा आदि  
दस्तावेजों में उक्त आशय का संशोधन तुरंत अनिवार्यतः किया जाए।
- (2) पूर्व के सभी Standard Bidding Document के आलोक में चल रहे कार्यों में  
संवेदक की लिखित सहमति प्राप्त कर वर्तमान एकरारनामा में उक्त आशय का  
संशोधन किया जाए।

विश्वरामाजन

30/8/19  
सरकार के अपर सचिव

Maa Jyoti Enterprises

प्रियंका  
Proprietor

8/9  
18.01

Executive Engineer  
R.W.D. Works Division  
Simarbakhtiyapur

18/1/25

**Office of The Executive Engineer  
R.W.D., Works Division, Simri Bakhtiyarpur**

AGREEMENT NO :- .....

Financial Year .....

सरकार के अपर सचिव का पत्रांक—BRRDA(HQ)MMGSY(N)-270/13 Part-IV -920 /

पटना, दिनांक—02.09.2019

पथ निर्माण विभाग की अधिसूचना संख्या—7435 (S) दिनांक—14.08.2019 SBD  
(Standard Bidding Document) के द्वारा Contract Clause-25 को निम्नलिखित रूप  
से प्रतिस्थापित किया गया है :-

“ Contract Clause-25 Settlement of Disputes and Arbitration- The  
Settlement of Dispute and Arbitration Shall be done in accordance with  
the Provisions Made in Bihar Public Works Contracts Dispute  
Arbitration Tribunal Act, 2008”

मैं उपर्युक्त शर्त से सहमत  
होकर हस्ताक्षर किया हूँ।

Contractor

**Maa Jwala Enterprises**  
प्रिजिडेंट  
Proprietor

18.01.25

Executive Engineer  
Rural Works Division  
Simri Bakhtiyarpur

18.01.25

**OFFICE OF THE EXECUTIVE ENGINEER  
R.W.D. WORKS DIVISION, SIMRI BAKHTIYARPUR**

**Details of Earnest Money**

Sl No.	F.D./T.D./N.S.C./B.G./K.V.P No-	Nos	K.V.P. Issued Date	K.V.P. Maturity Date	Amount
1	4070632888	1	23.06.2017		173000.00
Total :-					173000.00

*[Signature]*  
18-01

*[Signature]*  
18/01/25  
Executive Engineer  
Rural Works Department  
Works Division, Simri Bakhtiyarpur  
*[Signature]*  
18/1/25

**Maa Jwala Enterprises**  
*[Signature]*  
Proprietor



कार्यपालक अभियंता का कार्यालय  
ग्रामीण कार्य विभाग, कार्य प्रमंडल, सिमरी बख्तियारपुर।

Email ID :- ee.simribakhtiyarpur@gmail.com (Mob-8986915464)

पत्रांक... 35, अन्त... / सिमरी बख्तियारपुर, दिनांक-... 08-01-2025  
प्रेषक,

कार्यपालक अभियंता,  
ग्रामीण कार्य विभाग,  
कार्य प्रमंडल सिमरी बख्तियारपुर।

सेवा में,

Post Office,  
Saharsa (H.O)

विषय :- F.D/T.D/NSC/KVP/B.G के सत्यापन के संबंध में ।

महाशय,

उपर्युक्त विषय के संदर्भ में कहना है कि निम्नलिखित F.D/T.D/NSC/KVP/B.G जो आपके शाखा से निर्गत होने के पश्चात् अधोहस्ताक्षरी के पदनाम से प्रतिज्ञित है, जिसे संवेदक MAA JWALA ENTERPRISES (Prop-Hari Shankar Jha). Add-Dumrail, Tiwari Tola. Ward No-23, Dist-Saharsa के द्वारा प्रतिभूति के रूप में जमा की गई है जिसे सत्यापित कर यथाशीघ्र हाथों-हाथ या Email ID :- ee.simribakhtiyarpur@gmail.com के माध्यम से लौटाने की कृपा की जाय ताकि अग्रेतर कार्रवाई की जा सकें।

Sl. No.	Package No	K.V.P. Account No	Date of Issue	Amount
01	MMGSY-NDB-BRRP-119 SIMRI BAKHTIYARPUR Tender id-73151, Bid id-335526	4070632888	23.06.2017	1,73,000.00

अनु० :- यथोक्त।

विश्वासभाजन

8/1  
08/01/25

कार्यपालक अभियंता  
ग्रामीण कार्य विभाग  
कार्य प्रमंडल, सिमरी बख्तियारपुर।  
8/1  
08/01/25

8/1  
08.01.25

Maa Jwala Enterprises

प्रभुशंकर  
Proprietor

8/1  
18-01

8/1  
18/01/25

Executive Engineer  
R.W.D. Works Division  
Simribakhtiyarpur

8/1  
18/01/25

ग्रामीण कार्य विभाग  
बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2024-25/598 3928 पटना/दिनांक:-19/12/2024

प्रेषक,  
मनोज कुमार, भा.स.स.वि.स.स.  
अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,  
अधीक्षण अभियंता  
ग्रामीण कार्य विभाग,  
कार्य अंचल-सहरसा।

विषय : MMGSY योजनान्तर्गत Construction of road from Tariyama Pitch road to Nasrath Chakala Utari tola Under NDB BRICS Package No-MMGSY-NDB-BRRP-119 (Bid Id-335526) (Tender Id-73151) में जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-सिमरी बख्तियारपुर का पत्रांक-1701 अनु०, दिनांक-11.07.2023  
महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 8,20,189/- 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 7,92,031/- 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

*(Signature)*

अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापक- RWD/GST CLAIM/2024-25/598 3928

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

Maa Jwala Enterprises

*(Signature)*  
Proprietor

Executive Engineer  
R.W.D. Works Division  
Simarbakhtiyapur

*(Signature)*  
18/12/25

अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा

ग्रामीण कार्य विभाग

बिहार, पटना

म. सं. - GST Claim RWD Claim 2024/25 278\* 25 20 300 11/11/25 11/11/25

विषय

समीक्षा अनुसार

आवर सूची का निर्माण

पटवर्ग 1000 का निर्माण

समाप्त

अतिरिक्त अभिलेख

ग्रामीण कार्य विभाग

आवर सूची का निर्माण

विषय - MUGSY योजना-संगत Construction of road from Dhabanli Purab mein NH 106 ke sehbela chowk to Morkahi tola, में जीकरावर्ग 1000 का निर्माण के संबंध में।

प्रमाण - कार्य प्रगति-सिमेंट-पटवर्ग 1000 का निर्माण-1700 अंगु. दिनांक-11/07/2023

समाप्त

समाप्त - विभाग प्रमुख, पटना में आवर सूची का निर्माण के संबंध में GST 2024/25 278\* 25 20 300 11/11/25 का निर्माण के संबंध में। कार्य प्रगति-सिमेंट-पटवर्ग 1000 का निर्माण-1700 अंगु. दिनांक-11/07/2023

GST 2024/25 278\* 25 20 300 11/11/25 का निर्माण के संबंध में। कार्य प्रगति-सिमेंट-पटवर्ग 1000 का निर्माण-1700 अंगु. दिनांक-11/07/2023

अंगु. दिनांक-11/07/2023

11/11/25

आवर सूची का निर्माण

प्रमाण - GST Claim RWD Claim 2024/25 278\* 25 20 300 11/11/25 11/11/25

प्रमाण - कार्य प्रगति-सिमेंट-पटवर्ग 1000 का निर्माण-1700 अंगु. दिनांक-11/07/2023

Mea Jwala Enterprises

Proprietor

Executive Engineer  
R.W.D. Works Division  
Sinarbakhtlyapur



ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की  
दिनांक - 19/07/24 को आहूत बैठक की कार्यवाही

विषय :- MMGSY योजनान्तर्गत Construction of road from Dhabauli purab  
mein NH 106 ke sehbela chowk to Morkahi tola . एकरारनामा संख्या  
100 SBD/2019-20 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, सिमरी-बख्तियारपुर का पत्रांक 1700 अनु० दिनांक 11.07.2023

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य  
प्रमंडल, सिमरी-बख्तियारपुर द्वारा विषयांकित पथ में रु० 3,64,452 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. 2,38,817/- मात्र की राशि के दावे के योग्य पाया  
गया है।

तदालोक में एकरारनामा 100 SBD/2019-20 विषयांकित कार्य Construction of Road  
from Dhabauli purab mein NH 106 ke sehbela chowk to Morkahi tola के  
लिए दावे की राशि रु. 2,38,817/- रुपये मात्र संवेदक मां ज्वाला इंटरप्राइजेज को  
भुगतान की अनुरासा की जाती है।



*Shweta Singh*  
19/07/24  
विभागीय GST Consultant

*[Signature]*  
19.07.24  
वित्त प्रबंधक  
(Taxation)

*[Signature]*  
19/07/24  
वित्त प्रबंधक

*[Signature]*  
19/07/24  
GST नोडल पदाधिकारी

**Maa Jwala Enterprises**  
*[Signature]*  
Proprietor

*[Signature]*  
Executive Engineer  
R.W.D. Works Division  
Simarbakhtiyapur  
18/7/24

16.04.2024

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

Re: Submission of GST Impact Report of M/s Maa Jwala Enterprises vide agreement number 100 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, Simri-Bakhtiyarpur, RWD letter no. 1700 dated 11.07.2023

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 + Maintenance)	GST Impact in Rupees (Escalation)
100 SBD/2019-20	Construction of Road from Dhabauli purab mein NH 106 ke sehbela chowk to Morkahi tola	2,38,817 ✓ (ANNEXURE - I)	0.00



Maa Jwala Enterprises

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004

Proprietor

Executive Engineer  
R.W.D. Works Division  
Simri Bakhtiyarpur

We are therefore pleased to make our submission of GST Impact Report of M/s Maa Jwala Enterprises for the following project with reference to the Construction of Road from Dhabauli purab mein NH 106 ke sehbela chowk to Morkahi tola

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 Jwala Enterprises 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 Tax 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 GST Impact calculation is made on the following premise:

- a) That the above work is a Construction of Road from Dhabauli purab mein NH 106 ke sehbela chowk to Morkahi tola

- 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.

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004



Executive Engineer  
R.W.D. Works Division  
Simarbakhtiyapur

Maa Jwala Enterprises

Proprietor

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(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

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% (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;

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004



Executive Engineer  
R.W.D. Works Division  
Simarbakhtiyapur

Proprietor

Proprietor

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# SKKSS & Co

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

- 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.
- 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.
- 3) 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.
- 4) That the GST claim amount submitted for approval by the Contractor was Rs. 3,64,452 while as per our calculation the GST claim amount shall be Rs. 2,38,817/- which result in savings of Rs. 1,25,635/-
- 5) 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.



DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004

Maa Jwala Enterprises  
Rajm  
Proprietor

Executive Engineer  
R.W.D. Works Division  
Simarbakhtiyapur

# SKKSS & Co

(332)  
Tel : +91 9263374200  
Email- rwdgst@gmail.com

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*  
Authorized Signatory

Enclosed: -

1. GST claim computation



**Shree Jwala Enterprises**

*Shree Jwala*  
Proprietor

*Shree Jwala*  
8-1

*CSB*  
18/11/25  
Executive Engineer  
R.W.D. Works Division  
Simarbakhtiyapur

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004



(32)

**Annexure-I**

**Computation of GST Impact for M/S Maa Jwala, 100 SBD/2019-20**

Details of Work Order	Amount (in Rs.)
<b>Particulars</b>	
Total Work done till date (RA 02) [after 0.01% below] (17.79)	82,41,839
Less: Pre-GST work done value	82,41,839
Balance work to be in GST period	
Less: Work value for which rate analysis not found / incomplete [after 0.01% below]	4,11,060
Total Work value for which GST impact is calculated	78,30,779
Less: Extra GST added in rate analysis (Annexure-II)	3,53,896
Less: Embedded taxes in Overhead component (Annexure-III)	2,71,887
Taxable Value	72,04,997
Add: GST @ 12%	8,64,600
Revised Work Value	80,69,597
GST reimbursement	2,38,817



**Maa Jwala Enterprises**  
 18/11/25  
 Proprietor

18/11/25

Executive Engineer  
 R.W.D. Works Division  
 Simar Bakhtiyapur  
 18/11/25

## Annexure - II

M/S Maa Jwala

Agreement No- 100 SBI/2019-20

Details of GST component considered for Construction of road from Dhabauli purah mein NH 106 ke sehela chawk to Morkhah tola  
under NHD BRIC'S PACKAGE No-MMGSY-NHD-BRRP-II2

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis (Incl. GST)	Quantity upto RA 2nd	Basic Value of Material incl. GST	GST RATE (as per rate analysis)	GST $8 = 6/(100\% + 7) \times 7$
1	2	3	4	5	6 (4X5)	7	
1	Cement	tonne	6,063.10	162.87	9,87,518	24%	1,91,133
2	Sand (Coarse)	cum	112.30	215.16	24,163	1%	239
3	Aggregate 40mm	cum	349.67	63.49	22,199	1%	220
4	Aggregate 20mm	cum	461.89	70.39	32,512	1%	322
5	Aggregate 10mm	cum	526.26	36.34	19,127	1%	189
6	Brick	Nos.	5.04	667.77	3,366	1%	33
7	GSB 53mm to 9.5mm	cum	477.30	249.67	1,19,168	1%	1,180
8	GSB 9.5mm to 2.36mm	cum	369.88	99.87	36,939	1%	366
9	GSB 2.36mm below	cum	112.30	149.80	16,823	1%	167
10	Aggregate Gr III 53mm to 22.4mm	cum	367.20	351.29	1,28,993	1%	1,277
11	Stone screening Type B 11.2mm	cum	251.99	69.68	17,558	1%	174
12	Bitumen emulsion (SS 1)	tonne	49,680.31	1.82	90,446	14%	11,107
13	Bitumen emulsion (RS 1)	tonne	47,691.01	0.58	27,869	14%	3,423
14	Bitumen (S 90)	tonne	44,894.59	4.05	1,81,734	14%	22,318
15	Stone crushed aggregates 13.2mm to .09mm	cum	379.28	57.52	21,818	1%	216
16	Crushed stone aggregate (coarse)	cum	438.67	253.12	1,11,036	1%	1,099
17	Polythene sheet 125micron	sqm	16.25	1,546.85	25,136	14%	3,087
18	Bituminous sealant	litre	26.29	71.25	1,873	14%	230
19	Jute rope	metre	35.28	337.49	11,907	1%	118
20	Debonding strips	metre	51.30	337.49	17,313	14%	2,126
21	Plasticizer	litre	188.65	457.49	86,306	24%	16,704
22	Joint filler board	sqm	1,171.17	11.25	13,175	24%	2,550
23	Hot applied thermoplastic compound	litre	212.93	631.25	1,34,412	14%	16,507
24	Reflectorising glass beads	kg	69.48	63.13	4,386	14%	539
25	AC pipe 100mm dia	metre	45.50	37.80	1,720	14%	211
26	MS clamps	Nos.	35.37	36.00	1,273	14%	156
27	Sand	cum	68.84	41.11	2,830	1%	28
28	Filter media	cum	367.32	23.80	8,741	1%	87
29	HYSD bars	tonne	52,028.60	0.57	29,500	14%	3,623
30	Binding wire	kg	61.24	4.32	265	14%	32
31	Corrosion resistant structural steel	kg	44.78	16.8	752	14%	92
32	GI pipe 100mm dia	metre	45.50	4.2	191	14%	23
33	Sand at site	cum	2,598.64	0.12	312	1%	3
34	Cement at site	tonne	6,414.70	0.09	577	24%	112
35	RCC pipe NP3	metre	3,371.57	22.5	75,860	14%	9,316
36	Cement primer	litre	135.57	4.644	630	24%	122
37	Paint	litre	266.38	9.288	2,474	24%	479
				Total	22,60,903		2,89,609
				Total (after OH, CP and LWC)			3,53,931
				Total (0.01% below)			3,53,896

Maa Jwala Enterprises

11/02/20  
Proprietor

Executive Engineer  
R.W.D. Works Division  
Simarbhaktiyapur

18/11/25

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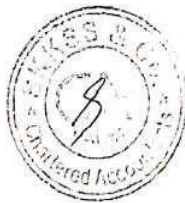


# Annexure-III

## Computation of Embedded Tax in Overhead as per RCD Guideline for work Agreement No: 100 SBD/2019-20

Project Name: Construction of road from Dhabauli purah mein NII 106 ke sehbela chowk to Morkahi tola under NBD BRICS PACKAGE No-MMGSY-NBD-BRRP-119

Particulars	Amount
	82,44,612
Total Work done till date (RA 02) [after 0.01% below]	82,41,839
Less: Pre-GST work done value	4,11,060
Balance work to be in GST period	78,30,779
Less: Work value for which rate analysis not found/Incomplete [after 0.01% below]	3,53,896
Work value for which GST impact is calculated	74,76,884
Less: Extra GST added in rate analysis	74,029
Work Value without taxes (A)	74,02,855
Less: LWC @ 1%	12,84,793
Work Value without taxes and LWC (B)	61,18,062
Less: OH and CP @ 22% (B)/1.22 x 0.22	2,44,722
Work Value without taxes, OH and CP (C)	24,472
Embedded Taxes @ 4% on above (C) x 4% (D)	2,692
Contractor Profit on above embedded taxes computed (E)	2,71,887
LWC @ 1% on embedded taxes in CP and OH (F)	
Total Embedded taxes on OH & CP & LWC (D + E + F)	



**Man Jwala Enterprises**

*[Signature]*

**Proprietor**

*[Signature]*  
18/05

**Executive Engineer  
R.W.D. Works Division  
Simarbakhtiyapur**

*[Signature]*  
18/05



**Annexure-I** (Duplicate copy)

**Computation of GST Impact for M/S Maa Jwala, 100 SBD/2019-20**

Details of Work Order	Amount (in Rs.)
Particulars	
Total Work done till date (RA 02) [after 0.01% below]	82,41,839
Less: Pre-GST work done value	82,41,839
Balance work to be in GST period	
Less: Work value for which rate analysis not found / incomplete [after 0.01% below]	4,11,060
Total Work value for which GST impact is calculated	78,30,779
Less: Extra GST added in rate analysis (Annexure-II)	3,53,896
Less: Embedded taxes in Overhead component (Annexure-IV)	2,71,887
Taxable Value	72,04,997
Add: GST @ 12%	8,64,600
Revised Work Value	80,69,597
GST reimbursement	2,38,817



**Maa Jwala Enterprises**

*S/Rajaram*  
Proprietor

*Sp*  
18-2

*Sp*  
18/01/25  
Executive Engineer  
R.W.D. Works Division  
Simarbakhtiyapur

*Sp*  
18/1/25

## Annexure - II

(Duplicate copy)

M/S Maa Jwala

Agreement No- 100 SBD/2019-20

Details of GST component considered for Construction of road from Dhahanli purab mein NH 106 ke vehbela chowk to Morkahi tola under NDD BRICS PACKAGE No-MMGSY-NDD-BRRP-119

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis (Incl. GST)	Quantity upto RA 2nd	Basic Value of Material incl. GST	GST RATE (as per rate analysis)	GST
1	2	3	4	5	6 (4X5)	7	8 = 6/(100% + 7) x 7
1	Cement	tonne	6,063.10	162.87	9,87,518	24%	1,91,133
2	Sand (Coarse)	cum	112.30	215.16	24,163	1%	239
3	Aggregate 40mm	cum	349.67	63.49	22,199	1%	220
4	Aggregate 20mm	cum	461.89	70.39	32,512	1%	322
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6	Brick	Nos.	5.04	667.77	3,366	1%	33
7	GSB 53mm to 9.5mm	cum	477.30	249.67	1,19,168	1%	1,180
8	GSB 9.5mm to 2.36mm	cum	369.88	99.87	36,939	1%	366
9	GSB 2.36mm below	cum	112.30	149.80	16,823	1%	167
10	Aggregate Gr III 53mm to 22.4mm	cum	367.20	351.29	1,28,993	1%	1,277
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14	Bitumen (S 90)	tonne	44,894.59	4.05	1,81,734	14%	22,318
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22	Joint filler board	sqm	1,171.17	11.25	13,175	24%	2,550
23	Hot applied thermoplastic compound	litre	212.93	631.25	1,34,412	14%	16,507
24	Reflectorising glass beads	kg	69.48	63.13	4,386	14%	539
25	AC pipe 100mm dia	metre	45.50	37.80	1,720	14%	211
26	MS clamps	Nos.	35.37	36.00	1,273	14%	156
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28	Filter media	cum	367.32	23.80	8,741	1%	87
29	HYSD bars	tonne	52,028.60	0.57	29,500	14%	3,623
30	Binding wire	kg	61.24	4.32	265	14%	32
31	Corrosion resistant structural steel	kg	44.78	16.8	752	14%	92
32	GI pipe 100mm dia	metre	45.50	4.2	191	14%	23
33	Sand at site	cum	2,598.64	0.12	312	1%	3
34	Cement at site	tonne	6,414.70	0.09	577	24%	112
35	RCC pipe NP3	metre	3,371.57	22.5	75,860	14%	9,316
36	Cement primer	litre	135.57	4.644	630	24%	122
37	Paint	litre	266.38	9.288	2,474	24%	479
Total					22,60,903		2,89,609
					Total (after OH, CP and LWC)		3,53,931
					Total (0.01% below)		3,53,896

Maa Jwala Enterprises

R. W. D. Works  
ProprietorExecutive Engineer  
R.W.D. Works Division  
Simarbakhtiyapur

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### Annexure-IV

Computation of Embedded Tax in Overhead as per RCD Guideline has been considered

Agreement No: 100 SBD/2019-20

Project Name: Construction of road from Dhabauli purab mein NH 106 ke sehbela chowk to Morkahi tola under NBD BRICS PACKAGE No-MMGSY-NBD-BRRP-119

Particulars	Amount
Total Work done till date (RA 02) [after 0.01% below]	82,44,612
Less: Pre-GST work done value	
Balance work to be in GST period	82,41,839
Less: Work value for which rate analysis not found/Incomplete [after 0.01% below]	4,11,060
Work value for which GST impact is calculated	78,30,779
Less: Extra GST added in rate analysis	3,53,896
Work Value without taxes (A)	74,76,884
Less: LWC @ 1%	74,029
Work Value without taxes and LWC (B)	74,02,855
Less: OH and CP @ 22% (B)/1.22 x 0.22	12,84,793
Work Value without taxes, OH and CP (C)	61,18,062
Embedded Taxes @ 4% on above (C) x 4% (D)	2,44,722
Contractor Profit on above embedded taxes computed (E)	24,472
LWC @ 1% on embedded taxes in CP and OH (F)	2,692
Total Embedded taxes on OH & CP & LWC (D + E + F)	2,71,887



Maa Jyoti Enterprises

*S. Jyoti*  
Proprietor

*8/8/20*

*18/11/25*  
Executive Engineer  
R.W.D. Works Division  
Simarbakhtiyapur  
*18/11/25*