

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 18th 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

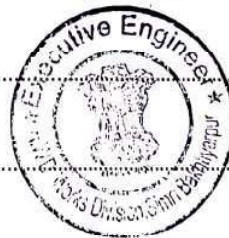
Was hereunto affixed in the presence of

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, मा.प.स.स.
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
प्रिजिंकर म
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, अन्व... / 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

[Signature]
08/01/25

कार्यपालक अभियंता
ग्रामीण कार्य विभाग
कार्य प्रमंडल, सिमरी बख्तियारपुर।
[Signature]
08/01/25

[Signature]
08.01.25

Maa Jwala Enterprises

[Signature]
Proprietor

[Signature]
18-01

[Signature]
18/01/25
Executive Engineer
R.W.D. Works Division
Simribakhtiyarpur
[Signature]
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 प्रमण्डल-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 प्रमण्डल-सिमरी बख्तियारपुर को सूचनार्थ।

Maa Jwala Enterprises
(Signature)
Proprietor

Executive Engineer
R.W.D. Works Division
Simrabadkhtiyapur

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

ग्रामीण कार्य विभाग

बिहार, पटना

पटना / दिनांक:- 19/12/2024

पत्रांक:- RWD/GST CLAIM/2024-25/602 3936 252

प्रेषक,

मनोज कुमार,

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अभियंता अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-सहरसा।

विषय : MMGSY योजनान्तर्गत Construction of road from Pama Panchayat Mein Harijan tola Baniniya Ghat PWD Road Hote Huye Kali Sthan to Maheshwari Yadav ke House tak Under NDB BRICS Package No-MMGSY-NDB-BRRP-119 (Bid Id-335526) (Tender Id-73151) में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-सिमरी बख्तियारपुर का पत्रांक-1705 अनु0, दिनांक-11.07.2023 महाशय,

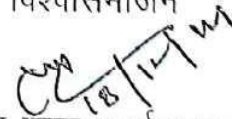
उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 5,16,966/- का दावा की जाँच हेतु अभिलेख समर्पित किया गया है जिसके आधार पर विभागीय GST परामर्शी फर्म M/s SKKSS & Co. द्वारा उक्त दावों की जाँच की गई तथा राशि रु 3,93,534/- मात्र की राशि दावे के योग्य पाया गया है।

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



अपर मुख्य कार्यपालक

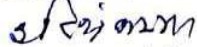
पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापक- RWD/GST CLAIM/2024-25/602 3936

पटना / दिनांक:- 19/12/2024

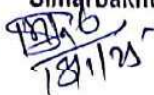
प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल-सिमरी बख्तियारपुर को सूचनार्थ।

Maa Jwala Enterprises



Proprietor

Executive Engineer
R.W.D. Works Division
Simarbakhtiyapur



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 - 12/11/23 को आहूत बैठक की कार्यवाही

विषय :-MMGSY योजनान्तर्गत Construction of road from Pama Panchayat
Mein Harijan Tola Baniniya Ghat PWD Road Hote Huye Kali Sthan To
Maheshwari Yadav ke House Tak Under NDB BRICS Package No-
MMGSY-NDB-BRRP-119 (Bid Id-335526) (Tender Id-73151). एकरारनामा
100 SBD/2019-20 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, सिमरी बख्तियारपुर का पत्रांक 1705 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 5,16,966/-, कीजी.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. 3,93,534/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 100 SBD/2019-20 विषयांकित कार्य

Construction of road from Pama Panchayat Mein Harijan Tola Baniniya Ghat
PWD Road Hote Huye Kali Sthan To Maheshwari Yadav ke House Tak Under
NDB BRICS Package No-MMGSY-NDB-BRRP-119 (Bid Id-335526) (Tender
Id-73151). के लिए दावे की राशि रु. 3,93,534/- रुपये मात्र संवेदक मां ज्वाला
एंटरप्राइजेज को भुगतान की अनुशंसा की जाती है।



Shweta Singh
13/11/23

Shweta Singh
13/11/23

Prabhu Kumar
13/11/23 13/11/23

विभागीय GST Consultant सहायक वित्त प्रबंधक वित्त प्रबंधक GST नोडल पदाधिकारी

Maa Jwala Enterprises

प्रमोद
Prorator

Executive Engineer
R.W.D. Works Division
Simaria Buxpur

SKKSS & Co

330
Tel : +91 9263374200
Email- rwdgst@gmail.com

02.12.2024

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

Re: Submission of GST Impact Report of Maa Jwala Enterprises vide agreement no. 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, letter no. 1705 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.

Agreement No.	Name of Project	GST Impact in Rupees (Construction)
100 SBD/2019-20.	Construction of road from Pama Panchayat Mein Harijan Tola Baniniya Ghat PWD Road Hote Huye Kali Sthan To Maheshwari Yadav ke House Tak Under NDB BRICS Package No-MMGSY-NDB-BRRP-119 (Bid Id-335526) (Tender Id-73151).	Rs . 3,93,534/-

We are therefore pleased to make our submission of GST Impact Report of Maa Jwala Enterprises for the following project with reference to the:

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

Maa Jwala Enterprises

Proprietor

Executive Engineer
R.D. Works Division
Simri-Bakhtiyarpur



1. Construction of road from Pama Panchayat Mein Harijan Tola Baniniya Ghat PWD Road Hote Huye Kali Sthan To Maheshwari Yadav ke House Tak Under NDB BRICS Package No-MMGSY-NDB-BRRP-119 (Bid Id-335526) (Tender Id-73151).

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 road from Pama Panchayat Mein Harijan Tola Baniniya Ghat PWD Road Hote Huye Kali Sthan To Maheshwari Yadav ke House Tak Under NDB BRICS Package No-MMGSY-NDB-BRRP-119 (Bid Id-335526) (Tender Id-73151).	RA Bill 01 to RA Bill 02

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

RIYAPUR GOLA ROAD,
1 A ROAD, PATNA - 800004

Maa Jwala Enterprises

प्रमाणित
Proprietor



Executive Engineer
R.W.D. Works Division
Simarbakhtiyapur

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) We have gone through the submission made by the Contractor-claimant, and have observed that the contractor has been awarded the contract for construction on 15.03.2018, 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 the 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. 5,16,966/-, 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.

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

Maa Jwala Enterprises

Proprietor



Executive Engineer
R.W.D. Works Division
Simarbakhtiyapur

YAPUR GOLA ROAD,
ROAD, PATNA - 800004

SKKSS & Co

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

- a) That the above works is –
(i) Construction of road from Pama Panchayat Mein Harijan Tola Baniniya
Ghat PWD Road Hote Huye Kali Sthan To Maheshwari Yadav ke House Tak
Under NDB BRICS Package No-MMGSY-NDB-BRRP-119 (Bid Id-335526)
(Tender Id-73151).

- b) 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—

(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;

Maa Jwala Enterprises

Proprietor

JARIYAPUR GOLA ROAD,
JALA ROAD, PATNA - 800004



Executive Engineer
R.W.D. Works Division
Simarbhaktiyapur

- (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;
- 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.
- 5) 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.

Maa Jwain Enterprises

Proprietor

DARIYAPUR GOLA ROAD,



18/11/25

Executive Engineer
R.W.D. Works Division
Simarbakhtiyapur

18/11/25

- 6) That we have analysed the embedded taxes in the contract provided to us and the differential tax is computed. The contractor has claimed Rs. 5,16,966/- while as per our calculation GST impact stands Rs. 3,93,534/-/. Which results into savings of Rs.123,432/-
- 7) 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
02/12/24
Authorized Signatory



Enclosed: -

1. GST claim computation

JARIYAPUR GOLA ROAD,
JALA ROAD, PATNA - 800004

Maa Jwala Enterprises

S. R. Jaiswal
Proprietor

92
Executive Engineer
R.W.D. Works Division
Simarbakhtiyapur

78/11/25

M/S MAJ JAWALA ENTERPRISES						
Agreement No- 100 SHD/2019-20						
Details of GST Component considered for Construction of Road at Panna panchayat Harjan tala bantalya ghar PWIS sarak hute huye Kall sathan to Maheshwar padav ke ghar tak.						
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)
1	2	3	4	5	6 (4X5)	7
						$\pi = 6/(100\% + 7) \times 7$
1	Well Gr. GSB GSB 26.5mm to 9.5mm	cum	372.52	339.37	1,26,121.39	12%
2	Well Gr. GSB 9.5mm to 2.36mm	cum	328.69	242.41	79,677.61	12%
3	Well Gr. GSB 2.36mm below	cum	20.06	387.86	7,780.38	12%
4	Aggregate Gr III 5.3mm to 22.4mm	cum	275.43	469.24	1,29,242.22	12%
5	Stone screening type B 11.2mm for Gr III	cum	157.32	91.07	14,642.09	14%
6	Bitumen emulsion(SS-1)	tonne	40,009.69	3.80	1,52,103.61	14%
7	Bitumen emulsion(RS-1)	tonne	37,444.69	1.23	46,015.22	14%
8	Bitumen(SS-90)	tonne	30,185.74	8.51	2,56,958.80	14%
9	Stone crushed aggregates 13.2mm to 0.09mm	cum	275.82	120.97	33,365.50	12%
10	Crushed stone coarse aggregates	cum	348.71	85.10	29,674.73	12%
11	Sand	cum	41.60	238.11	9,905.37	24%
12	Cement	tonne	5,946.54	110.27	6,55,748.52	14%
13	Polythene sheet 125 micron	sqm	8.55	520.05	4,446.40	14%
14	Mild steel dowel bar 25mm	kg	39.95	148.26	5,923.01	14%
15	Bituminous sealant	litre	17.44	23.95	417.75	14%
16	Jute rope	metre	25.23	113.46	2,862.72	14%
17	Debonding strips	metre	38.48	113.46	4,369.13	14%
18	Polythene sheathing	No	8.55	608.93	5,206.33	24%
19	Plasticizer	litre	145.80	153.81	22,425.18	24%
20	Joint filler board	sqm	695.20	3.78	2,629.36	14%
21	40mm aggregate	cum	257.48	90.95	23,417.72	14%
22	20mm aggregate	cum	372.52	86.76	32,319.73	14%
23	10mm aggregate	cum	438.89	42.68	18,732.50	14%
24	Epoxy primer/Red oxide	litre	8.93	7.41	66.13	14%
25	Epoxy paint	litre	287.19	15.43	4,431.01	14%
26	MS tubes	kg	26.93	278.59	7,502.55	14%
27	Angle iron 50X50X5mm	kg	28.91	9.11	263.23	14%
28	1.6mm thick MS sheet	sqm	592.80	5.93	3,516.96	14%
29	Paint	litre	186.30	0.08	14.35	14%
30	Angle iron 75X75X6mm	kg	28.78	820.00	23,599.60	14%
31	Aluminium sheeting	sqm	6,524.09	20.04	1,30,742.76	14%
32	Hot applied thermoplastic compound	litre	174.38	728.13	1,26,970.44	14%
33	Reflectors/glass beads	kg	56.67	72.81	4,126.28	14%
34	Water based paint	litre	94.06	14.85	1,396.79	14%
35	HYSD bars	tonne	42,200.00	2.89	1,21,852.50	14%
36	Binding wire	kg	38.91	17.98	699.60	14%
37	Filter media	cum	219.43	47.59	10,443.11	14%
38	Corrosion resistant structural steel	kg	0.04	33.60	1.34	14%
39	GI pipe 100mm dia	metre	256.50	8.40	2,154.60	14%
Total						3,02,799
Total (after OIL, CP and IWC)						3,02,768
Total (0.01% below)						3,02,768

Maa Jawa Enterprises

Proprietor

Executive Engineer
R.W.D. Works Division
Simarbakhtiyapur



Computation of GST Impact for M/S Maa Jwala Enterprises Agreement no. 100 SBD/2019-20	
Construction of Road at Pama panchayat Harijan tola banitaya ghut PWD sarak hote huye Kali sthan to Maheshwari yadav ke ghar tak	
Details of Work Order	Amount (in Rs.)
Particulars	
Total Work done till date (RA 02) [after 0.01% below]	95,70,452
Less: Pre-GST work done value	95,70,452
Balance work to be in GST period	2,17,349
Less: Work value for which rate analysis not found / incomplete [after 0.01% below]	93,53,103
Total Work value for which GST impact is calculated	3,02,768
Less: Extra GST added in rate analysis	3,29,103
Less: OH	87,21,231
Taxable Value	10,46,548
Add: GST @ 12%	10,25,406
Add: GST @ 3B	97,46,637
Revised Work Value	3,93,534
GST reimbursement	



Maa Jwala Enterprises

2/2/2021

Proprietor

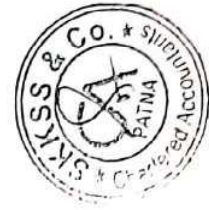
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Executive Engineer
R.W.D. Works Division
Simarbakhtiyapur

18/1/25

Statement showing Details of Tax remittance

S.no	Project	Bill no.	2019-20 Mar	2020-21 May	2020-21 Aug	2020-21 Jan	2020-21 Mar	2021-22 May
1	Dhabauli Pacchim Panchayat Ke Bank Chowk To Jhakas Sada House	1		16,28,429				
2	Koshi Band To Mahadev Mandir Pachwariya Tola	1	29,38,886					
		2		47,61,187				
		3					30,45,122	
3	Pama Panchayat Mein Harijan Tola Baniniya Ghat Pwd Sarak Hote Huye Kali Sthan To Maheshwari Yadav Ke Ghar Tak	1	56,79,207					
		2		38,91,245				
4	Pradhanmantri Sarak to Mahadev Sthan	1		36,77,703		64,58,992		
		2						
5	PWD Sarak Se Bath Ashram To Mubarakpur	1	23,04,749					64,07,434
		2						
6	PWD Sarak Se Pehlami Basti Hote Huye to Pradhanmantri Sarak Ke Paas	1	16,95,429					
		2		9,41,762				
7	Tariyama Pitch Road To Nasrath Chikla Utri Tola	1	28,39,583		35,22,815			
		2						
		3				10,29,576		
	Total Payments received for above projects		1,54,57,854	1,49,00,326	35,22,815	74,88,568	30,45,122	64,07,434
Add:	Payments received for other projects		73,80,163	49,22,561	-	1,05,35,792	3,70,05,527	1,74,07,736
[A]	Taxable value as per GSTR 7A (Gross Taxable value)		2,28,38,017	1,98,22,887	35,22,815	1,80,24,360	4,00,50,649	2,38,15,170
[I]=A/1.12	Net Taxable value @12%		2,03,91,087	1,76,99,006	31,45,371	1,60,93,179	3,57,59,508	2,12,63,545
[II]	Taxable value as per GSTR 3B		2,03,91,087	1,76,99,006	31,45,371	1,60,93,179	3,57,59,508	2,12,63,545
	Difference							
	Period of GST remittance		Mar-20	2020-21	Sep-20	Jan-21	Mar-21	May-21
	Return		GSTR - 3B	GSTR - 9			GSTR - 3B	



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

3/2/2025
Proprietor

Maa Jwala enterprises (GST Reconciliation statement)

F.Y	MONTH	Division	GST TDS Received From All Departments					GSTR-3B		
			Taxable	CGST	SGST	Total Tax	Taxable	CGST	SGST	Total Tax
2019-20	April	Rwd (w) Simri Bakhtiyarpur	1,52,00,000	1,52,000	1,52,000	3,04,000	-	-	-	-
	May	Rwd (w) Simri Bakhtiyarpur	1,41,95,202	1,41,952	1,41,952	2,83,904	-	-	-	-
	June	Rwd (w) Simri Bakhtiyarpur	19,92,327	1,75,185	1,75,185	3,50,370	-	-	-	-
	July	Rwd (w) Simri Bakhtiyarpur	51,41,405	51,414	51,414	1,02,828	-	-	-	-
	August	REO WORKS DIVISION SAHARSA	17,15,431	17,154	17,154	34,309	-	-	-	-
	September	Rwd (w) Simri Bakhtiyarpur	37,15,627	37,156	37,156	74,313	-	-	-	-
	October	Rwd (w) Simri Bakhtiyarpur	46,00,000	46,000	46,000	92,000	-	-	-	-
	November	Rwd (w) Simri Bakhtiyarpur	80,97,113	80,971	80,971	1,61,942	-	-	-	-
	December	Rwd (w) Simri Bakhtiyarpur	86,217	862	862	1,724	-	-	-	-
	January	Rwd (w) Simri Bakhtiyarpur	2,28,38,017	2,28,380	2,28,380	4,56,760	-	-	-	-
	February	P. H. DIVISION, SAHARSA	57,20,200	57,202	57,202	1,14,404	4,81,30,658	78,87,340	18,87,840	57,75,679
	March	Annual return (GSTR 09)	51,07,321	51,073	51,073	1,02,146	2,73,22,041	16,39,373	16,39,373	32,78,645
		Total	8,33,01,539	9,88,277	9,88,277	19,76,556	7,54,52,699	45,27,162	45,27,162	90,54,324

F.Y	MONTH	Division	GST TDS Received From All Departments					GSTR-3B		
			Taxable	CGST	SGST	Total Tax	Taxable	CGST	SGST	Total Tax
2020-21	April	Rwd (w) Simri Bakhtiyarpur	1,98,22,887	1,98,229	1,98,229	3,96,458	-	-	-	-
	May	P. H. DIVISION, SAHARSA	52,43,100	52,431	52,431	1,04,862	-	-	-	-
	June	P. H. DIVISION, SAHARSA	1,75,18,500	1,75,185	1,75,185	3,50,370	46,81,339	2,30,881	2,30,881	5,61,761
	July	Rwd (w) Simri Bakhtiyarpur	35,22,815	35,229	35,229	70,458	-	-	-	-
	August	RURAL WORKS DEPARTMENT WORKS	22,96,643	22,966	22,966	45,932	-	-	-	-
	September		-	-	-	-	-	-	-	-
	October		-	-	-	-	31,45,372	1,88,723	1,88,723	3,77,445
	November		-	-	-	-	-	-	-	-
	December	P. H. DIVISION, SAHARSA	1,85,63,960	1,85,642	1,85,642	3,71,284	89,28,571	5,35,715	5,35,715	10,71,429
	January	Rwd (w) Simri Bakhtiyarpur	1,80,24,360	1,80,244	1,80,244	3,60,488	1,60,93,179	9,65,591	9,65,591	19,31,181
	February	REO WORKS DIVISION SAHARSA	13,18,366	13,184	13,184	26,367	1,17,74,113	70,627	70,627	1,41,254
	March	Rwd (w) Simri Bakhtiyarpur	4,00,50,649	4,00,508	4,00,508	8,01,016	-	-	-	-
		P. H. DIVISION, SAHARSA	48,05,213	48,053	48,053	96,106	5,30,95,899	31,85,754	31,85,754	63,71,508
		Annual return (GSTR 09)	13,11,66,493	13,11,771	13,11,771	26,23,541	3,04,05,999	24,59,999	24,59,999	49,19,998
		Total	13,11,66,493	13,11,771	13,11,771	26,23,541	12,81,21,471	76,87,288	76,87,288	1,53,74,576



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

Maa Jwala Enterprises
Signature