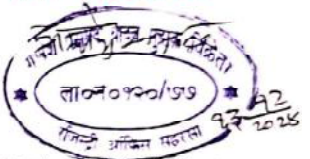




20-26 तारीख-92-2024 मां जवाला इन्टर प्राइजेज तिवारी तला सदरला  
प्रो. हरिशंकर मा के मां 9000 का रकम वन्द से दिया  
9000x9=9000



### 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 Sthan {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 Sthan 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 lach Ninty thousand eight hundred forty four only.) as per above calculation.

MAA JWALA Enterprises  
Proprietor

18.01.25

Executive Engineer  
R.W.D. (W) Division, Simri Bakhtiyarpur  
18/1/25

**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 .....

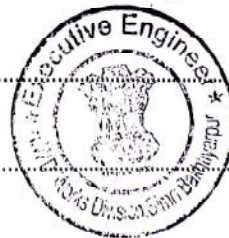
Was hereunto affixed in the presence of .....

Signed, Sealed and delivered by the said .....

In the presence of:

Binding Signature of Employer .....

Binding Signature of Contractor .....



**Maa Jwala Enterprises**  
18/01/25  
Proprietor

18.01.25

8/26  
18/01/25  
Executive Engineer  
R.W.D. (W) Division, Simri Bakhtiyarpur  
18/01/25

बिहार सरकार  
ग्रामीण कार्य विभाग

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

/पटना, दिनांक-2.9.19

प्रेषक,

संजय दूबे, भा.प.सं.  
अपर सचिव,  
ग्रामीण कार्य विभाग, पटना।

रस्ता 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 Janta Enterprises

संस्थापक  
प्रमुख

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**  
प्रशासक  
Proprietor

18.01.25

18/01/25  
Executive Engineer  
Rural Works Division  
Simri Bakhtiyarpur

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  
1/2/2023  
Proprietor



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

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

पत्रांक... 35/अ.उ.प. / 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 प्रतिज्ञिप्त 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

**Maa Jwala Enterprises**

*[Signature]*  
Proprietor

*[Signature]*  
18-01

*[Signature]*  
18/01/25  
Executive Engineer  
R.W.D. Works Division  
Simribakhtiyarpur

ग्रामीण कार्य विभाग  
बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2024-25/598 3928 28/12/2024 पटना / दिनांक:-19/12/2024

प्रेषक,  
मनोज कुमार, भा.आ.वि.वि.  
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

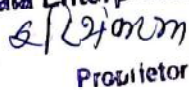


अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा

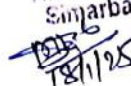
ज्ञापक- RWD/GST CLAIM/2024-25/598 3928

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

Maa Jwala Enterprises

  
Proprietor

Executive Engineer  
R.W.D. Works Division  
Simarbakhtiyapur

  
18/12/24

अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा



419

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की  
दिनांक - 13/11/23 को आहूत बैठक की कार्यवाही

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). एकरारनामा 100  
SBD/2019-20 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, सिमरी बख्तियारपुर का पत्रांक 1701 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 8,20,189/- 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. 7,92,031/- मात्र की राशि के दावे  
के योग्य पाया गया है।

तदालोक में एकरारनामा 100 SBD/2019-20 विषयांकित कार्य  
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). के लिए दावे की राशि रु. 7,92,031/- रुपये मात्र संवेदक मां

ज्वाला एंटरप्राइजेज को भुगतान की अनुशंसा की जाती है।



Shweta Singh 18/11/23 Shyam Singh 18/11/23 Prabhu Kumar 18/11/23  
विभागीय GST Consultant सहायक वित्त प्रबंधक वित्त प्रबंधक GST नोडल प्रदाधिकारी

Maajwala Enterprises  
Proprietor

80  
18-21

Executive Engineer  
R.W.D. Works Divlon  
Simarbakhtiyapur

18/11/23



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-Bakhtiyapur, letter no 1701 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)	GST Impact in Rupees (Maintenance)
100 SBD/2019-20	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).	Rs. 7,92,031/-	-

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004

Executive Engineer  
R.W.D. Works Division  
Simr Bakhtiyapur



Proprietor

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

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).

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 Tariyama Pitch Road To Nasrath Chakala Utari Tola Under NDB BRICS Package No-MMGSY-NDB-BRRP-119 (Bid Id-335526) (Tender Id-73151).	RA Bill 01 to RA Bill 03

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.

Maa Jwala Enterprises  
अभिषेक  
Proprietor.

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004



Executive Engineer  
Works Division  
Arbakhtiyapur

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.

As per the GST law, GST is to be paid on the entire value of the contract. However, from the rate analysis enclosed, it is observed that GST has not been provided either on the material component or on the contract value as a whole. Additionally, the provision of VAT/GST 4% in the overhead component, as per SOR guidelines does not exist.

Hence, the contractor-claimant has raised GST claim of Rs. 8,20,189, 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:

- a) That the above works is –

(i) 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).

DARIYAPUR GOLA ROAD,  
VALA ROAD, PATNA - 800004

**Maa Jwala Enterprises**

Proprietor



Executive Engineer  
R.W.D. Works Division  
Sahibakhtiyapur

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;

(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

Maa Jwala Enterprises  
Proprietor

DARIYAPUR GOLA ROAD,

Executive Engineer  
P.W.D. Works Division  
Bhaktiyapur



- 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.
- 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. . 8,20,189 /- while as per our calculation GST impact stands Rs 7,92,031/. Which results into savings of Rs.28,158 /-.

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004

**Man Jwala Enterprises**  
Proprietor



Executive Engineer  
R.W.D. Works Division  
Simarbakhtiyapur

# SKKSS & Co

Tel : +91 926337  
Email: rwdgst@gmail.com

- 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

**Maa Jwala Enterprises**  
*Shweta Singh*  
Proprietor.

*Sp*  
18.12

*Sp*  
Executive Engineer  
P.W.D. Works Division  
Simarbakhtiyapur  
18/12/25

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004

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

Project - Tariyama pitch road to nashrath chkla utri tola

Details of Work Order	Amount (in Rs.)
Particulars	
Total Work done till date (RA 03) [after 0.01% below]	73,92,286
Less: Pre-GST work done value	73,92,286
Balance work to be in GST period	73,92,286
Less: Work value for which rate analysis not found / incomplete [after 0.01% below]	8,87,074
Total Work value for which GST impact is calculated [A]	7,92,031
Add: GST @ 12% (x)	81,84,316
Add: GST @ 3B (y)	7,92,031
Revised Work Value B=A+(lower of x & y)	
GST reimbursement	



Maa Jwala Enterprises  
21/11/2019  
Proprietor

Sp  
18-01

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

