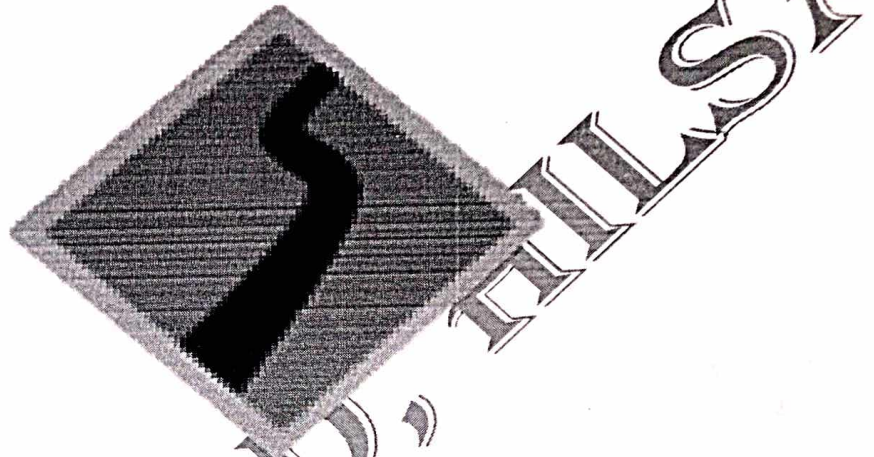


SUPPLEMENTARY AGREEMENT
BLOCK- Ekangarsarai

MMGSY(SC)



**Construction & Five Year Maintenance of Road
from Telhara Minabazar road to Medni Bigha
Under MMGSY-SC Year 2020-21**

Name of Contractor & Address:- Sri Narendra Kumar Vidyarthi,
At- Subhash Nagar, Lane No-2,
Khemnichak, New Jaganpura,
Dist-Patna.

Agreement No.-SBD.18./2020-21 (Supplementary)

GST Claim Amount-5,23,765.00

Date of Issue LOA:-

Intended Date of Completion:- (Months)

PAN	AKAPV0521F
GST No-	10AKAPV0521F1ZW
REGISTRATION NO	1170046 1 st Class RWD, BIHAR
Tin No	10128295006

Narendra.


15-1-25
Executive Engineer
Rural Works Department
Works Division, Hilsa
15-1-25



बिहार BIHAR 27244 दल 11 श्री नरेन्द्र कुमार विद्यार्थी सड़क पुर्नगठन कार्य, सड़क-2
2025 42 नं 10000 X 1 = 10000/-
ग्राहक श्री नरेन्द्र

Supplementary Agreement

This agreement, made the _____ day of _____ 2025.

Between, The Executive Engineer, RWD Work Division, Hilsa For BRRDA, 5th floor, Vishweshwaraiva Bhawan, Jawaharlal Nehru Marg, Patna-15 (Name and address of Employer) (hereinafter called "the Name and address of Contractor") of part and,

Sri Narendra Kumar Vidyarthi,
At- Subhash Nagar, Lane No-2,
Khemnichak, New Jaganpura, Dist-Patna
("The Contractor") of the Oter Part.

Whereas the E/I is desirous that the Contractor Execute Output and performance based Rural Road Construction & Five Year Maintenance of Road From Telhara Minabazar Road to Medni Bigha Under MMGSY-SC, Year- 2020-21 (hereinafter called "The Works") and the E/I has accepted the Bid by the Contractor for the execution of such Works and the remedying of any defects therein, at a contract price (GST Claim) Rs-523765.00 (Five Lakh Twenty Three Thousand Seven Hundred & Sixty Five Only)

Sl No	Name of Road	GST Claim Amount Construction (in Lakh)	GST Claim Amount Maintanance(in Lakh)
1	Telhara Minabazar Road to Medni Bigha	5.23765	0.00

Narendra.

Executive Engineer
Rural Works Department
Work Division, Hilsa

NOW THIS AGREEMENT WITNESSETH as follows :

1. In this Agreement, words and expression 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 consideration 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 defects wherein Contract Price or such other 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 ready and construed as part of this Agreement viz.
 - (i) Letter of Acceptance
 - (ii) Notice to proceed with the works;
 - (iii) Contractor's Bid
 - (iv) Condition of Contract : General and Special
 - (v) Contract Data
 - (vi) Additional condition
 - (vii) Drawings
 - (viii) Bill of Quantities and
 - (ix) Any other documents listed in the Contract Data as forming part of the Contract.

In witnessed whereof 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 _____


Executive Engineer
Rural Works Department
Works Division, Htisa

Narendra.

अधाक्षण अभियंता का कार्यालय,
ग्रामीण कार्य विभाग, कार्य अंचल, नालन्दा।

Email ID-serwdnalanda@gmail.com.

Mob-8986915938

पत्रांक-38 अं

नालन्दा, दिनांक:-13/01/2025

प्रेषक,

ई0 संजीव कुमार,
अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल, नालन्दा।

सेवा में,

कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, हिलसा।

विषय:- MMGSY योजनान्तर्गत Construction & Five Year Maintenance of
road & C.D Work from Telhara Minabazar road to Medni Bigha
में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

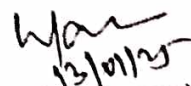
प्रसंग:- अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा का पत्रांक-
RWD/GST Claim/2024-25/647-60(अनु0)पटना, दिनांक-09.01.2025

महाशय,

उपर्युक्त विषयांकित कार्य में जी0एस0टी0 की राशि की प्रतिपूर्ति जो जॉचोपरांत
रु0-5,23,764/- मात्र होती है, के भुगतान हेतु निम्न शर्तों के साथ अनुमति प्रदान की
जाती है :-

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

विश्वासभाजन


13/01/25
(ई0 संजीव कुमार)
अधीक्षण अभियंता

ग्रामीण कार्य विभाग, कार्य अंचल नालन्दा।
13/01/25

Narender.


10-1-25
Executive Engineer
Rural Works Department
Works Division, Hilsa

ग्रामीण कार्य विभाग
बिहार, पटना

पटना / दिनांक:- 09/01/2025

पत्रांक:- RWD/GST CLAIM/2024-25/647

60 अ/रु

प्रेषक,

मनोज कुमार, भा0आ0नि0से0

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-नालंदा।

विषय : MMGSY योजनान्तर्गत Construction & five year Maintenance of road & C.D Work from Telhara Minabazar road to Medni bigha में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-हिलसा का पत्रांक-600 अनु0, दिनांक-19.04.2024
महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 5,23,764/- 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 5,23,764/- 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 है।
- 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

पटना / दिनांक:- 09/01/2025

ज्ञापक:- RWD/GST CLAIM/2024-25/647

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प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल-हिलसा को सूचनाार्थ।

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

Narendra.

Executive Engineer
Rural Works Department
Works Division, Hilsa

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 13/11/24 को आहूत बैठक की कार्यवाही

विषय :-MMGSY योजनान्तर्गत Construction & Five Year Maintenance of Road & C.D Work from Telhara Minabazar Road to Medni Bigha एकरारनामा संख्या SBD/26/2021-22 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, हिलसा का पत्रांक 600 अनु० दिनांक 19.04.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, हिलसा द्वारा विषयांकित पथ में रु० 5,23,764/- 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. 5,23,764/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा SBD/26/2021-22 विषयांकित कार्य Construction & Five Year Maintenance of Road & C.D Work from Telhara Minabazar Road to Medni Bigha के लिए दावे की राशि रु. 5,23,764/- रुपये मात्र संवेदक नरेन्द्र कुमार विद्यार्थी को भुगतान की अनुशंसा की जाती है।



Shweta Singh *Shyam Sundar* *Prabhat Kumar* *13/11/24*
विभागीय GST Consultant सहायक वित्त प्रबंधक वित्त प्रबंधक GST नोडल प्रदाधिकारी

Narendra

13/11/24
Executive Engineer
Rural Works Department
Works Division, Hilsa
15.11.25

16-12-2024

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 Narendra Kumar Vidyarthi vide agreement number SBD/26/2021-22

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BKRDA/01/GST Consultancy dated 24.02.2023 and EE, Hilsa, RWD letter no. 600 dated 19.04.2024

Respected Sir,

We are appointed to recommend payment of Impact arising on account of roll out of GST and change in taxation structure by analysing claim of contractors as per Scope of Work.

GST Impact Summary			
Agreement No.	Type of Supply	GST Impact in Rupees (Original Contract)	GST Impact in Rupees (Escalation and Bonus, if any)
SBD/26/2021-22	Construction & Five Year Maintenance of Road & C.D Work from Telhara Minabazar Road to Madani Bigha Under MMSY	5,23,765	0.00



DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

Narendra.

Executive Engineer
Rural Works Department
Works Division, Hilsa

We are therefore pleased to make our submission of GST Impact Report of M/s Narendra Kumar Vidyarthi for the following project with reference to the Construction & Five Year Maintenance of Road & C.D Work from T-hara Minabazar Road to Medni Bigha Under MMGSY.

- a) 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 after 18th July, 2022 GST @ 18% is applicable.
- b) That we have analysed the embedded taxes in the contract provided to us and the differential tax is computed. The contractor has claimed Rs. 5,23,764/- which is within the differential tax amount to be paid. Therefore, we recommend the payment of Rs.5,23,764/-
- c) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment

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
16/12/22

Authorized Signatory
Enclosed: -

- 1) GST claim computation



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Narendra Kumar Vidyarthi							
Agreement No.:SBH/2621-22							
Construction of Road and C/D works with Maintenance for Telhara Minabazar Road to Melni Bigha Under NHIC/SY							
Sl. No	RA Bill NO	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) [Note 1]	GST paid as per GSTR 3B (C)	Actual GST to be Paid (D = (A - B) x 18%	Claim (E = (C or D, whichever is lower) - B)
1	24-01-2023		2,026,703		364,807		
2	10-02-2023		1,520,028		273,605		
3	08-03-2023		1,520,026	980,122	273,605	1,503,887	523,765
4	23-11-2023		3,005,317		540,957		
5	19-01-2024		1,252,978		227,336		
TOTAL			9,335,052		1,680,309		

Computation of Embedded taxes [Note 1]

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding Tax, cess etc (RA GS)	8,838,531	
GST @ 12%	1,060,624	10.497%
WC @ 1%	88,385	
	114,237	
Work Done Value including taxes, cess and fees	10,101,177	
ork Done Value including taxes, cess and fees (7.59%)	9,335,052	
Total Payment made	9,335,052	
Embedded tax from RA Bill 05	980,122	

Note-2

GSTR-3B MONTHLY RETURN OF MARCH 2023					
Sl. No. of Division	Taxable Value	% of Tax inclusive of	GST @ 9%	SGST @ 9%	Total Tax
Executive Engineer R.W.D. Work Division Hilsa	5,293,065		476,376.85	476,376.85	952,753.70
R.W.D. Work Division Hilsa (Telhara Minabazar road to Melni Bigha)	2,307,028.00		207,632.52	207,632.52	415,265.04
R.W.D. Work Division Hilsa (Others)	34,904		3,141	3,141	6,283
TOTAL	7,634,997.00		687,150.38	687,150.38	1,374,300.76

Note-3

GSTR-3B MONTHLY RETURN OF APRIL 2023					
Name of Division	Taxable Value	% of Tax inclusive of	GST @ 9%	SGST @ 9%	Total Tax
R.W.D. Work Division Hilsa (Telhara Minabazar road to Melni Bigha)	1,520,028		136,802.52	136,803	273,605
TOTAL	1,520,028.00		136,802.52	136,802.52	273,605.04



Executive Engineer
Rural Works Department
Works Division, Hilsa

Note-4

GSTR-3B MONTHLY BREAKUP OF AUGUST 2023						
Name of Division	Taxable Value	% of Tax inclusive of	CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
Executive Engineer R.W.D. Work Division Harnaut	517,280		46,555	46,555	93,110	517,280
R.W.D. Work Division Hilsa (Telhara Minabazar road to Medni Bigha)	1,520,026		136,802	136,802	273,605	1,520,026
TOTAL	2,037,306.00		183,357.54	183,357.54	366,715.08	2,037,306.00

Note-5

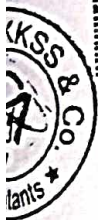
GSTR-3B MONTHLY BREAKUP OF NOVEMBER 2023						
Name of Division	Taxable Value	% of Tax inclusive of	CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
Executive Engineer R.W.D. Work Division Harnaut (Nalanda) - (Others)	521,462		46,932	46,932	93,863	521,462
R.W.D. Work Division Hilsa (Telhara Minabazar road to Medni Bigha)	3,005,317		270,479	270,479	540,957	3,040,889
R.W.D. Work Division Hilsa (Others)	35,572		3,201	3,201	6,403	
TOTAL	3,562,351.00		320,611.59	320,611.59	641,223.18	3,562,351.00

Note-6: For the Payment of RA Bill 15 amounting Rs.12,60,718 received in the month of January 2024 but not yet paid by the Government of Bihar for the month of January 2024 showing taxable value nil and tax paid.

Note-7

GSTR-3B MONTHLY BREAKUP OF FEBRUARY 2024						
Name of Division	Taxable Value	% of Tax inclusive of	CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
Executive Engineer R.W.D. Work Division Harnaut (Nalanda) - (MRL04 - Chandi Danigawan Road Dharanpur More to Sindura Via Mahkar)	1,241,527.97		111,728	111,728	223,456	1,465,003
R.W.D. Work Division Hilsa (Telhara Minabazar road to Medni Bigha) - January 2024						
R.W.D. Work Division Hilsa (Others) - January 2024						
TOTAL	1,241,527.97		463,212.99	463,212.99	926,425.97	5,379,266.00

Note: The above reconciliation has been prepared based on the documents (GST returns/financial statements/ payment certificate) and clarification submitted and explained to us by the claimant.



Executive Engineer
Rural Works Department
Works Division, Hilsa