

OFFICE OF THE EXECUTIVE ENGINEER,  
RURAL WORKS DEPARTMENT, WORKS DIVISION BUXAR

SUPERINTENDING ENGINEER, R.W.D., WORKS CIRCLE, ARA VIDE HIS  
LETTER NO. 287 Encl. Dated - 12.04.2025

**Supplementary Agreement**  
**(HEAD - MMGSY-SC)**

NAME OF WORK :- Construction of road from Buxar  
Dinara Path to (Sisaundha) Harijan  
Toli.

Name of agency:- **M/S BHAAVYA CONSTRUCTION**  
Prop.- Rakesh Kumar, Khari Mahal Haldi Patti  
Marufganj, Patna City, Nagla, Patna, Bihar-800008

Agreement Value Rs. 3,13,821.200

Agreement No. 05.....SBD of 2024-2025

Rakesh Kumar  
Signature of the Contractor.

24/05/25

R.W.D.

24-05-25  
**Executive Engineer**  
Works Division Buxar  
05  
24.5.25

भारतीय गैर न्यायिक INDIA NON JUDICIAL

एक हजार रुपये

रु.1000

ONE THOUSAND RUPEES

Rs.1000

INDIA

बिहार BIHAR

कोषागार

12 APR 2025

बक्सर

AY 480396  
L.No.-09/07-08

RUXAR

## Supplementary Agreement

This agreement, made the .....day of ...../...../2025

Between Executive Engineer R.W.D Work Division Buxar of the one Part and

**M/S BHAAVYA CONSTRUCTION, Prop.- Rakesh Kumar,**  
Khari Mahal Haldi Patti, Marufganj, Patna City, Nagla,  
Patna, Bihar-800008

Whereas the Employer is desirous that the contractor execute **Construction of**  
**road from Buxar Dinara Path to (Sisaundha) Harijan Toli. Under**  
**Head- MMGSY (SC)**

The Employer has accepted the Bid by the contractor for the execution and  
completion of such Works and the remedying of any defects therein at a cost of  
**Rupees – .....**

Rakesh Kumar

24-05-25  
Executive Engineer only  
R.W.D. (W) Div., Buxar



**NOW THIS AGREEMENT WITNESSETH as follows:**

1. In this Agreement, words and expressions shall have same meanings as are respectively assigned to them in the Conditions of contract hereinafter referred to, they shall be deemed to form and be read and construed as part of this Agreement.
2. In consideration of 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 the contract price or such other sum as may become payable under 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) Special Conditions of contract the General conditions of contract;
- (vi) General Conditions of Contract;
- (vii) Specifications;
- (viii) Drawings;
- (ix) Bill of Quantities; and
- (x) Any other document listed in the contract Data as forming part of the contract.

In witness where of the parties thereto have caused this Agreement to be executed the day and year first bore 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 .....

Earnest Money - Rs.

I.S.D. Rs.


Date of Commencement -

Date of Completion -

**Ms BHAWYA CONSTRUCTION**  
**Rajesh Kumar**

Proprietor

Proprietor

  
24.05.25  
**Executive Engineer**  
**R.W.D. (W.) Div., Buxar**  
**Om**  
24.5.25

अधीक्षण अभियंता का कार्यालय  
ग्रामीण कार्य विभाग, कार्य अंचल, आरा

पत्रांक 28733<sup>0</sup>/आरा, दिनांक 12/04/2025

प्रेषक :- ई0 सत्येन्द्र राय  
अधीक्षण अभियंता  
ग्रामीण कार्य विभाग,  
कार्य अंचल, आरा ।

सेवा में,  
कार्यपालक अभियंता  
ग्रामीण कार्य विभाग  
कार्य प्रमंडल, बक्सर।

विषय :- शीर्ष MMGSY (SC) योजनान्तर्गत Construction of Road For Buxar Dinara Path To (Sisaundha) Harijan Toli Under में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग :- अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा का पत्रांक-RWD/GST Claim/2024-25/839- 1435 अनु0, दिनांक-07.04.2025

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के संबंध में कहना है कि ग्रामीण कार्य विभाग, कार्य प्रमंडल, बक्सर के अधीन शीर्ष MMGSY (SC) योजनान्तर्गत विषयांकित पथों का GST परामर्शी फर्म M/S SKKSS & Co. के प्रतिवेदन के आधार पर विभागीय GST समिति की अनुशंसा एवं परामर्शी के प्रतिवेदन एवं अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा का पत्रांक-RWD/GST Claim/2024-25/839- 1435 अनु0, दिनांक-07.04.2025 के आधार पर कुल 3,13,821/- रुपये मात्र की राशि दावे के योग्य पाया गया है।

उक्त प्रासंगिक पत्र के आधार पर संवेदक भव्या कन्स्ट्रक्शन को कुल 3,13,821/- (तीन लाख तैरह हजार आठ सौ ईक्कीस) रुपये मात्र की भुगतान की स्वीकृति दी जाती है। कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, बक्सर को निदेशित किया जाता है कि प्रासंगिक पत्र में वर्णित सभी बिन्दुओं का अक्षरशः अनुपालन करते हुए संवेदक को GST दावों का भुगतान करना सुनिश्चित करें।

अनु0 :- प्रासंगिक पत्र (अनुलग्नक सहित) की छाया प्रति।

विश्वासभाजन

12.4.25  
अधीक्षण अभियंता  
ग्रामीण कार्य विभाग  
कार्य अंचल, आरा

M/s BHAVYA CONSTRUCTION

Rakesh Kumar  
Proprietor

Proprietor

24.05.25  
Executive Engineer  
R.W.D. (W) Div., Buxar

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ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2024-25/839 -1435 (HMS)

पटना / दिनांक:- 7.04.2025

प्रेषक,

संजय कुमार, भाउबरो

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-आरा।

विषय : MMGSY(SC) योजनान्तर्गत Construction of road for Buxar Dinara Path to (Sisaundha) Harijan toil Under में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-बक्सर का पत्रांक-842 अनु0, दिनांक-20.05.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 3,13,821/- 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 3,13,821/- 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

7/4/25

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

पटना / दिनांक:- 7.04.2025

ज्ञापक- RWD/GST CLAIM/2024-25/839 -1435

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

7/4/25

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

M/s BHAWYA CONSTRUCTION

Rajesh Kumar

Proprietor

Proprietor

Executive Engineer  
R.W.D. (W.) Div., Buxar

24.5.24



ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की  
दिनांक - 31/05/25 को आहूत बैठक की कार्यवाही

विषय :- MMGSY (SC) योजनान्तर्गत Construction of Road for Buxar Dinara Path to  
(sisaundha) Harijan Toli Under एकरारनामा संख्या 05/SBD/2019-20 में जी.एस.टी. दावा की  
स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, बक्सर का पत्रांक 842 दिनांक 20.05.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, बक्सर  
द्वारा विषयांकित पथ में रु० 3,13,821/- 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. 3,13,821/-  
मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 05/SBD/2019-20 विषयांकित कार्य Construction of Road for  
Buxar Dinara Path to (sisaundha) Harijan Toli के लिए दावे की राशि रु. 3,13,821/-  
रुपये मात्र संवेदक भव्या कंस्ट्रक्शन को भुगतान की अनुशंसा की जाती है।



*Shivendra Singh*  
03/05/25  
विभागीय GST Consultant सहायक वित्त प्रबंधक

*Prabhat Kumar*  
03/05/25  
वित्त प्रबंधक

*[Signature]*  
31/05/25  
GST नोडल प्रदाधिकारी

M/s BHAVYA CONSTRUCTION  
*Rajesh Kumar*  
Proprietor

*[Signature]*  
24/05/25

*[Signature]*  
24-05-25  
Executive Engineer  
R.W.D. (W.) Div., Buxar  
*[Signature]*  
24-5-25

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

24.02.2025

Re: Submission of GST Impact Report of M/s Bhaavya Construction vide agreement number 05/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, Buxar, RWD letter no.842 dated 20.05.2024.

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.	Name of Project	GST Impact in Rupees (Construction Part)	GST Impact in Rupees (Maintenance Part)
05/SBD/2019-20	Construction of Road for Buxar Dinara Path to (sisaundha) Harijan Toli Under MMGSY (SC).	3,96,411 (ANNEXURE- I)	0.00

We are therefore pleased to make our submission of GST Impact Report of M/s Bhaavya Construction for the following project with reference to the Construction of Road for Buxar Dinara Path to (sisaundha) Harijan Toli Under MMGSY (SC) .

APUR GOLA ROAD,  
ROAD, PATNA - 800004



24.05.25  
Executive Engineer  
R.W.D. (W) Div., Buxar

Rajesh Kumar  
Proprietor

## Observation on GST claim as submitted by contractor-claimant:

We have gone through the submission made by the Contractor-claimant, and have observed that the contractor has been awarded the contract for construction and maintenance on 24.06.2019, 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. 3,13,821/- 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.

## 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 04. GST impact in later RA bills have to be verified and audited on submission of bill by M/s. Bhaavya Construction 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 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.

M/s BHAAVYA CONSTRUCTION

IYAPUR GOLA ROAD,  
A ROAD, PATNA - 800004

Proprietor



24-05-25  
Executive Engineer  
R.W.D. (W.) Div., Buxar  
24-5-25



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

a) That the above work is a Construction of Road for Buxar Dinara Path to (sisaundha) Harijan Toli Under MMGSY (SC)

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.

(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

made over and above the amount mentioned in the Annexure attached with this letter for completing the project.

5) That we have analysed the embedded taxes in the contract provided to us and the differential tax is computed. The contractor has claimed Rs. 3,13,821/- which is within the differential tax amount to be paid. Therefore, we recommend the payment of Rs. 3,13,821/-

6) 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*  
24/02/25  
Authorized Signatory



Enclosed: -

1. GST claim computation

*Mr BHAVYA CONSTRUCTION*  
*Rakesh Kumar*  
Proprietor

*R.D.*  
24.05.25  
Executive Engineer  
R.W.D. (W.) Div., Buxar



(326)

**ANNEXURE-I**  
**GST Impact Assessment of M/S BHAAVYA CONSTRUCTION**

Agreement No: 05/SBD/2019-20

**PROJECT NAME: CONSTRUCTION & FIVE YEAR MAINTENANCE OF ROAD FROM Buxar Dinara Path to  
(Sisaundha) Harijan Toli**

Particulars	Work value in which OII @ 10% and CP @ 10% has been considered (after 10% below)	Work value in which OII @ 20% and CP @ 10% has been considered (after 10% below)	Total
Work done in GST period (RA 04)	58,56,646	3,99,472	62,56,118
Less: Rate Analysis incomplete	34,252	-	34,252
Work Value on which GST is assessed (A)	58,22,394	3,99,472	62,21,866
Less: Embedded GST (Annexure-II, Annexure-III)	77,777	13,140	90,917
Less: GST in OII (Annexure-IV, Annexure-V)	2,08,895	12,878	2,21,773
Taxable Value	55,35,722	3,73,454	59,09,176
Add: i) GST @ 12%	6,64,287	44,814	7,09,101
ii) GST Paid as per GSTR-3B	-	-	7,18,202
Lower of (i) and (ii) of above	-	-	7,09,101
<b>GST Claim (B - A)</b>			<b>3,96,411</b>



**M/s BHAAVYA CONSTRUCTION**

*Rajesh Kumar*

**Proprietor**

*(Rel)*  
**24-05-25**  
**Executive Engineer**  
**R.W.D. (W.) Div., Buxar**

*Om*  
**24-5-25**

**ANNEXURE-II**  
**M/S BHAVYA CONSTRUCTION**  
**Agreement No. 05/ SBD/2019-20**

**DETAILS OF GST COMPONENT CONSIDERED FOR THE CONSTRUCTION & FIVE YEAR MAINTENANCE OF ROAD FROM Buxar Dinara Path to (Shamuntha) Haridwar Toll for work value in which OH 10% and CP @ 10% has been considered**

Sl. No.	Description of Direct Material (As per nature of Contract)	Unit	Rate considered as per Rate analysis	Quantity RA 01	Basic Value of Material Incl. GST	GST RATE (as per rate analysis)	GST
							$8 = \frac{6}{100} \times 7 \times 7$
1	GSB 53mm to 9.5mm						
2	GSB 9.5mm to 2.36mm	cum		5	6 (4X5)	7	
3	GSB 2.36mm below	cum	476.8	503.64	2,40,138	1%	2,378
4	Aggregate 53mm to 22.4mm	cum	369.38	201.98	74,608	1%	739
5	Stone screening	cum	111.8	301.66	33,726	1%	334
6	Bitumen emulsion	cum	366.2	367.08	1,34,427	1%	1,331
7	Bitumen emulsion	tonne	250.99	72.81	18,275	1%	181
8	Stone	tonne	49744.94	2.49	1,23,681	14%	15,189
9	Sand	cum	47755.64	0.80	38,373	14%	4,712
10	Cement	cum	437.67	118.57	51,896	1%	514
11	Polythene sheet	tonne	111.80	33.75	3,773	1%	37
12	Bituminous sealant	sqm	6140.98	26.25	1,61,201	24%	31,200
13	Jute rope	litre	16.25	412.50	6,703	14%	823
14	Debonding strips	metre	26.29	19.00	500	14%	61
15	Plasticizer	metre	45.25	90.00	4,073	1%	40
16	Joint filler board	litre	51.30	90.00	4,617	14%	567
17	Cement primer	sqm	188.65	122.00	23,015	24%	4,455
18	Paint	litre	1117.11	3.00	3,351	24%	649
19	Sand at site	litre	150.50	3.10	466	24%	90
20	Cement at site	litre	266.38	6.19	1,649	24%	319
21	RCC Pipe NP3	cum	1643.56	0.08	131	1%	1
22		tonne	390.29	0.06	23	24%	5
		metre	3847.97	15.00	57,720	14%	7,088
<b>Total</b>							<b>70,713</b>
<b>Total (after OH and CP, LWC &amp; SF)</b>							<b>86,419</b>
<b>Total (after 10% below)</b>							<b>77,777</b>



**M/s BHAVYA CONSTRUCTION**  
**Rakesh Kumar**  
**Proprietor**

*Handwritten signature and date: 24/5/25*

*Handwritten signature and date: 24.05.25*  
**Executive Engineer**  
**R.W.D. (W.) Div., Buxar**  
*Om*  
**24/5/25**