

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

SUPERINTENDING ENGINEER, R.W.D., WORKS CIRCLE, ARA VIDE HIS
LETTER NO. 288 Encl. Dated – 12.04.2025

Supplementary Agreement
(HEAD – MMGSY-GEN)

NAME OF WORK :- **Construction of road from Sanichara
Baba to Mathauli Tola**

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

Agreement Value Rs. **2,81,219.00**

Agreement No. **06**.....SBD of **2024-2025**

M/s BHAAVYA CONSTRUCTION

Rakesh Kumar

Proprietor

Signature of the Contractor.

@b
24.05.25
Executive Engineer
R.W.D. Works Division, Buxar

24/05/25

OM
24-5-25



655 श्रीमान् कन्हैयादास पट्ट शर्मा जी को नि 20/4/25 का अमे 4200 रु के लिए / 1000
L.A.No-09107-08
RUXAR
29.4.25

Supplementary Agreement

This agreement, made theday 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, Mahrufganj, Patna City, Nagla, Patna, Bihar-800008

Whereas the Employer is desirous that the contractor execute **Construction of road from Sanichara Baba to Mathauli Tola** Under Head- MMGSY (JEH)

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 – 2,81,219.00 Two Lakh Eighty One Thousand Two hundred Nineteen only

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

Rakesh Kumar

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 un 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 –

M/s BHAVYA CONSTRUCITON

Rajesh Kumar

Proprietor

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

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

पत्रांक 2883⁵⁰/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 Sanichara Baba
To Mathauli Tola में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग :- अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा का पत्रांक-RWD/GST
Claim/2024-25/842- 1455 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/2024-25/842- 1455 अनु0, दिनांक-07.04.2025 के आधार पर कुल 2,81,219/- रुपये मात्र की राशि दावे के योग्य पाया गया है।

उक्त प्रासंगिक पत्र के आधार पर संवेदक भव्या कन्सट्रक्शन को कुल 2,81,219/- (दो लाख इक्यासी हजार दो सौ उन्नीस) 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

24.4.25

अधीक्षण अभियंता
ग्रामीण कार्य विभाग
कार्य अंचल, आरा

M/s BHAVYA CONSTRUCTION

Rajesh Kumar

Proprietor

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

ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2024-25/842 -1455 (340)

पटना / दिनांक:- 7.04.2025

प्रेषक,

संजय कुमार, भा0प्र0रो0

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 Sanichara Baba to Mathauli tola में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-बक्सर का पत्रांक-843 अनु0, दिनांक-20.05.2024 महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रु 2,81,219/- 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 2,81,219/- 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

ज्ञापांक- RWD/GST CLAIM/2024-25/842 -1455

प्रतिलिपि:-कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल-बक्सर को सूचनार्थ।

7/4/25

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

24.05.25

Executive Engineer
RWD. (W.) Div., Buxar

24.5.25

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 31.05.2024 को आहूत बैठक की कार्यवाही

विषय :- MMGSY (SC) योजनान्तर्गत Construction of Road for Sanichara Baba to Mathauli tola Under (MMGSY SC) एकरारनामा संख्या 17/SBD/2019-20 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, बक्सर का पत्रांक 843 दिनांक 20.05.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, बक्सर द्वारा विषयांकित पथ में रु० 2,81,219/- 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. 2,81,819/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 17/SBD/2019-20 विषयांकित कार्य Construction of Road for Sanichara Baba to Mathauli tola Under (MMGSY SC) के लिए दावे की राशि रु. 2,81,219/- रुपये मात्र संवेदक भव्या कंस्ट्रक्शन को भुगतान की अनुशंसा की जाती है।



Shweta Singh
03/04/25
विभागीय GST Consultant

Shyama Singh
03/04/25
सहायक वित्त प्रबंधक

Prabhat Kumar
03/04/25
वित्त प्रबंधक

[Signature]
31/4/25
GST नोडल पदाधिकारी

M/s BHAVYA CONSTRUCTION
Rajesh Kumar
Proprietor

[Signature]
24.05.25
Executive Engineer
R.W.D. (W.) Div., Buxar
24.5.25

24.02.2025

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 Bhaavya Construction vide agreement number 17 SBD/2019-2020

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. 843 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)
17 SBD/2019-2020	Construction of Road for Sanichara Baba to Mathauli tola., Under Head - MMGSY (SC)''.	2,84,472	0.00



DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

M/s BHAVYA CONSTRUCTION
Rajesh Kumar

Proprietor

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

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 Sanichara Baba to Mathauli tola.. Under Head - MMGSY (SC)".

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 25.03.2019, 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. 2,81,219/- 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.

M/s BHAVYA CONSTRUCTION

Rajesh Kumar

Proprietor



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

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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. 2,81,219/- 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.

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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.

M/s BHAAVYA CONSTRUCTION

Rajesh Kumar

Proprietor



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

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

a) That the above work is a Construction of Road for Sanichara Baba to Mathauli tola., Under Head - 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;

M/s BHAVYA CONSTRUCTION
Rakesh Kumar
Proprietor



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

- (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) Further, in the BOQ rates of items has been taken from Road Construction department Schedule of rates (mentioned in BOQ). As per guidelines of RCD SOR, there has been inclusion of 4% in the name of VAT in the overhead component, hence in our calculation also 4% in the name of VAT has been reduced and impact has been considered accordingly.
- d) 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;
- e) 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.

Ms BHAVYA CONSTRUCTION
Rajesh Kumar
Proprietor



Executive Engineer
RWD. (W.) Div., Buxar

24.5.25

- 1) 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.
- 4) 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.
- 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. 2,81,219/- which is within the differential tax amount to be paid. Therefore, we recommend the payment of Rs. 2,81,219/-
- 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
SKSS & Co.

Shiveta Singh
24/02/25

Authorized Signatory

Enclosed: -

1. GST claim computation



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

[Handwritten signature]
24/5/25

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ANNEXURE-I
GST Impact Assessment of M/s BHAWYA CONSTRUCTION
Agreement No: 17/5BD/2019-20

PROJECT NAME: CONSTRUCTION & FIVE YEAR MAINTENANCE OF ROAD FROM Sonikara Baha to Markauli Tola, under head: SEHSST

Particulars	Work value in which OII @ 10% and CP @ 10% has been considered (after 10% below)	Work value in which OII @ 10% and CP @ 10% has been considered (after 10% below)	Total
Work done in GST period (RA 04)	53,57,097	1,83,534	55,40,631
Less: Rate Analysis incomplete	26,793	-	26,793
Work Value on which GST is assessed (A)	53,30,304	1,83,534	55,13,838
Less: Embedded GST (Annexure-II)	1,38,530	5,754	1,44,284
Less: GST in OII (Annexure-III)	1,88,792	5,926	1,94,718
Taxable Value	50,02,983	1,71,854	51,74,837
Embedded Taxes as a % of the work done	A	Total Embedded taxes / Work done Amount	6.12%
Total Payment received	B		55,26,598
Embedded Taxes on payment received	C	B x A	3,38,143
Payment excluding Embedded Taxes (Taxable Value)	D	B - C	51,88,455
Add: i) GST @ 12%	E	D x 12%	6,22,615
ii) GST Paid as per GSTR-3B	F		6,63,192
Lower of (i) and (ii) of above	G		6,22,615
GST Claim (B - A)	H	G - C	2,84,472



M/s BHAWYA CONSTRUCTION

Karesh Kumar
Proprietor

24-5-25

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

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ANNEXURE-II
M/S BHAVYA CONSTRUCTION

Agreement No. 17/SID/2019-20

DETAILS OF GST COMPONENT CONSIDERED FOR THE CONSTRUCTION & FIVE YEAR MAINTENANCE OF ROAD FROM Sanichara Baba to Mathauli Tola, under head-MMGSV 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 04	Basic Value of Material Incl. GST	GST RATE (as per rate analysis)	GST
1	GSB 53mm to 9.5mm	cum	476.8	458.23	2,18,483	1%	2,163.20
2	GSB 9.5mm to 2.36mm	cum	369.38	183.77	67,880	1%	672.08
3	GSB 2.36mm below	cum	111.8	274.46	30,685	1%	303.81
4	Aggregate 53mm to 22.4mm	cum	366.2	328.35	1,20,243	1%	1,190.53
5	Stone screening	cum	250.99	65.13	16,347	1%	161.85
6	Bitumen emulsion	tonne	49744.94	2.59	1,28,605	14%	15,793.58
7	Bitumen emulsion	tonne	47755.64	0.84	39,944	14%	4,905.39
8	Bitumen	tonne	45047.57	5.79	2,61,008	14%	32,053.60
9	Stone	cum	378.28	82.34	31,146	1%	308.38
10	Stone	cum	437.67	84.76	37,099	1%	367.32
11	Cement	tonne	6140.98	32.96	2,02,432	24%	39,180.39
12	Polythene sheet	sqm	16.25	518.01	8,418	14%	1,033.74
13	Bituminous sealant	litre	26.29	23.86	627	14%	77.03
14	Jute rope	metre	45.25	113.02	5,114	1%	50.64
15	Debonding strips	metre	51.30	113.02	5,798	14%	712.02
16	Plasticizer	litre	188.65	153.20	28,902	24%	5,593.95
17	Joint filler board	sqm	1117.11	3.77	4,209	24%	814.55
18	Cement	tonne	6140.98	0.29	1,795	24%	347.41
19	Sand	cum	111.80	42.89	4,795	1%	47.48
20	Aggregate 40mm	cum	348.67	0.51	178	1%	1.76
21	Aggregate 20mm	cum	460.89	0.26	118	1%	1.16
22	Aggregate 10mm	cum	525.62	0.09	45	1%	0.44
23	Epoxy primer	litre	13.03	0.42	5	14%	0.67
24	Epoxy Paint	litre	788.75	0.87	684	14%	83.95
25	Mild steel angle iron	kg	43.09	153.78	6,626	14%	813.75
26	Aluminium sheeting	sqm	9480.06	1.99	18,903	14%	2,321.45
27	Angle Iron	kg	28.91	1.18	34	14%	4.18
28	Hot applied thermoplastic	litre	212.93	499.38	1,06,332	14%	13,058.31
29	Reflectorising glass beads	kg	69.48	49.94	3,470	14%	426.10
30	Sand at site	cum	1336.77	0.04	53	1%	0.53
31	Cement at site	tonne	390.29	0.03	12	24%	2.27
32	RCC Pipe NP3	metre	3753.76	7.50	28,153	14%	3,457.41
Total							1,25,949
Total (after OH and CP, LWC)							1,53,922
Total (after 10% below)							1,38,530

M/S BHAVYA CONSTRUCTION
Rakesh Kumar
Proprietor



24.05.25
Executive Engineer
R.W.D. (W.) Div., Buxar
24-54

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ANNEXURE-II
MS BHAVYA CONSTRUCTION

Agreement No. 17/NHD/2019-20

DETAILS OF GST COMPONENT CONSIDERED FOR THE CONSTRUCTION & FIVE YEAR MAINTENANCE OF ROAD FROM Sanicharn Baba to Mathauli Tola, under head-MVMSA for work value in which OII 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 04	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	6140.98	3.41	20,923	24%	4,049.56
2	Sand	cum	111.80	7.01	784	1%	7.76
3	Bricks	Nos.	5.32	13,917.75	74,042	1%	733.09
4	Sand	cum	68.34	7.32	500	1%	4.95
Total							4,795
Total (after OII and CP, LWC)							6,393
Total (after 10% below)							5,754



MS BHAVYA CONSTRUCTION.
- **Rakesh Kumar**
Proprietor

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24/05/25

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

ANNEXURE-III

Computation of Embedded Tax in Overhead as per RCD Guideline for work value in which OH@10% and CP @ 10% has been considered.

Agreement No:17/SBD/2019-20

PROJECT NAME: CONSTRUCTION & FIVE YEAR MAINTENANCE OF ROAD FROM Sanicharn Baba to Mathaull Tola, under head-MMGSY

Particulars	Amount
Work done till date (RA 04) (after 10% below)	53,57,097
Pre-GST work done value	-
Work to be in GST period	53,57,097
Work value for which rate analysis not found/Incomplete	26,793
Value for which GST impact is calculated	53,30,304
GST added in rate analysis	1,38,530
Value without taxes (A)	51,91,775
LWC @ 1%	51,404
Value without taxes and LWC (B)	51,40,371
OH @10% and CP @ 10% (B)/1.21 x 0.21	8,92,130
Value without taxes, OH and CP (C)	42,48,240
Embedded Taxes @ 4% on above (C) x 4% (D)	1,69,930
Contractor Profit on above embedded taxes computed (E)	16,993
@ 1% on embedded taxes in CP and OH (F)	1,869
Embedded taxes on OH & CP & LWC (D + E + F)	1,88,792



M/s BHAVYA CONSTRUCTION

Rakesh Kumar
Proprietor

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

24/5/25

ANNEXURE-III

Computation of Embedded Tax in Overhead as per RCD Guideline for work value in which OH@20% and CP @ 10% has been considered.

Agreement No:17/SBD/2019-20

PROJECT NAME: CONSTRUCTION & FIVE YEAR MAINTENANCE OF ROAD FROM Sanichara Baba to Mathauli Tola, under head-MMGSY

Particulars	Amount
Total Work done till date (RA 04) [after 10% below]	1,83,534
Less: Pre-GST work done value	-
Balance work to be in GST period	1,83,534
Less: Work value for which rate analysis not found/Incomplete	-
Work value for which GST impact is calculated	1,83,534
Less: GST added in rate analysis	5,754
Work Value without taxes (A)	1,77,780
Less: LWC @ 1%	1,760
Work Value without taxes and LWC (B)	1,76,020
Less: OH @20% and CP @ 10% (B)/1.32 x 0.32	42,671
Work Value without taxes, OH and CP (C)	1,33,348
Embedded Taxes @ 4% on above (C) x 4% (D)	5,334
Contractor Profit on above embedded taxes computed (E)	533
LWC @ 1% on embedded taxes in CP and OH (F)	59
Total Embedded taxes on OH & CP & LWC (D + E + F)	5,926



Rakesh Kumar

24/05/25

24.05.25
Executive Engineer
R.W.D. (W) Div., Buxar
Om
24-5-25

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Reconciliation Statement							
Month	Payment As per Memo	Taxable value of payment received from RWD, Buxar	Taxable value as per GSTR-3B	CGST as per GSTR-3B for payment received from RWD, Buxar	SGST as per GSTR-3B for payment received from RWD, Buxar	Tax Paid	TDS TCS Credit received
07-03-2020	24,39,285.00	24,39,285.00					
17-03-2020	11,12,330.00	11,12,330.00	28,08,862.00	1,46,357.10	1,46,357.10	2,92,714.20	
19-07-2021	15,14,604.00	15,14,604.00	28,08,862.00	66,739.80	66,739.80	1,33,479.60	72,93,400.00
07-06-2021	4,60,379.00	4,60,379.00	48,82,677.00	90,876.24	90,876.24	1,81,752.48	48,82,677.00
Total	55,26,598.00	55,26,598.00	16,16,571.00	27,622.74	27,622.74	55,245.48	16,16,571.00
			1,21,16,972.00	3,31,595.88	3,31,595.88	6,63,191.76	1,37,92,648.00

**March 2020 taxes paid by the Demand draft.



SHRI BHAWYA CONSTRUCTION
Rajesh Kumar
Proprietor

24/5/25

24.05.25
Executive Engineer
R.W.D. (W.) Div., Buxar
24-5-25