भारतीय गैर न्यायिक INDIA NON JUDICIAL

भारत

एक हजार रुपये ONE THOUSAND RUPEES

रु.1000 Rs.1000

सत्यमेव जयते

INDIA

बिहार BIHAR

AW 803910

ग्रामीण ... बा०स०-1/2000 ... (पश्चिमी चम्पारण)

Supplementary: Agreement of Agr No 54 (MBD)/22-23

Supplementary Agreement 07/25-26

This agreement made the ………………………………2nd….. Day of …May………… 20..25……..

Between **Executive Engineer RWD (W) Division Narkatiaganj** [name and address of Employer]

(Hereinafter called "the Employer" of the one part, and **SHRI KHURSHID ALAM , AT-BHERIHARI, MURLI PURANI TOLA, WARD NO-1, DIST-WEST CHAMPARAN,** [Name and address of Contractor (hereinafter called "the Contractor" of the other part).

Whereas the Employer is desirous that the Contractor execute **"BETTIAH SE MAINATAND TAK JANE BALI MUKHYA PATH ME JHUMKA PAKRI MORE SE JHUMKA HOTE HUE SIRISIYA BAZAR TAK PATH NIRMAN.. " Under MR-3054 (New Maint. Policy-2018, Scheme)** [Name and identification number of Contract] (Hereinafter called "the Works") and Employer has accepted the Bid by the Contractor for the execution and completion of such Works and the remedying of nay defects therein at a cost of Rupees **Rs-929845.00** **(RS- Nine Lakh Twenty Nine Thousand Eight Hundred Forty Five ONLY) (GST Claim)** vide SE RWD (N) Circle Bettiah Lett No. 294 dt 29.3.25 w.r.t. Deptt. Letter, 1180 dt 26.3.25. Updated amt. of Agr is 22938551/- @ 7.91% BL.

2/5/25

कार्यपालक अभियंता
ग्रामीण कार्य विभाग, कार्य प्रमण्डल
नरकटियागंज 30/4/25

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 and 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 of such other sum as may become payable under the provisions of the Contract at the time 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, via:

   i) Letter of Agreement:
   ii) Notice to Proceed with the works:
   iii) Contractor's Bid:
   iv) Contract Data:
   v) Special Conditions of contract and general Conditions of Contract:
   vi) Specifications:
   vii) Drawings:
   viii) Bill of Quantities: and
   ix) Any other document listed in the Contract Data as forming part of the contract in witness Whereof the parties thereto have caused this Agreement to be executed the 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 ....

कार्यपालक अभियंता
ग्रामीण कार्य विभाग, कार्य प्रमण्डल
30/4/25 30/4/25

Name of Agency:- **SHRI KHURSHID ALAM , AT-BHERIHARI, MURLI PURANI TOLA, WARD NO-1, DIST-WEST CHAMPARAN,**

Name of Work:_ **"BETTIAH SE MAINATAND TAK JANE BALI MUKHYA PATH ME JHUMKA PAKRI MORE SE JHUMKA HOTE HUE SIRISIYA BAZAR TAK PATH NIRMAN." Under MR-3054 (New Maint. Policy-2018, Scheme)**

Agreement no.

Rate approved by ....SE RWD Wo Circle Bettiah....

Letter No. ....294.... Date ....29.3.25....

Agreement value :- **929845.00 (GST Claim Amount)**

Date of work order :-

Time of Completion :-

Performance Security :-

Additional Performance Guarantee :-

Security Deduct from bill :- @10%

No of Items :-

Rate :-

कार्यपालक अभियंता
ग्रामीण कार्य विभाग, कार्य प्रमण्डल
नरकटियागंज

30/4/25

अधीक्षण अभियन्ता का कार्यालय
ग्रामीण कार्य विभाग, कार्य अंचल, बेतिया

बिहार सरकार

Email ID- se.betia.rwd@gmail.com

पत्रांक– 294 /बेतिया, दिनांक– 29/03/2025 ।

प्रेषक,

ई0 अशोक कुमार श्रीवास्तव,
अधीक्षण अभियंता,

सेवा में,

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

विषय :– शीर्ष MR-3054 योजनान्तर्गत Construction of road from 3054/MR Bettiah Mainatand Main road to Sirisiya Bazar में जी0एस0टी0 दावा की स्वीकृति के संबंध में ।

प्रसंगः – अपर मुख्य कार्यपालक पदाधिकारी–सह–सचिव, ब्राडा के पत्रांक–RWD/GST/CLAIM/2024-25 /770- 1180अनु0 पटना/ दिनांक–26.03.2025 ।

महाशय,

उपरोक्त विषयांकित कार्य में जी0एस0टी0 की राशि की प्रतिपूर्ति जो जांचोपरान्त रू0 9,29,845/– मात्र होती है, के भुगतान हेतु निम्न शर्तो के साथ अनुमति प्रदान की जाती है:–

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

विश्वासभाजन

29-03-2025

(ई0 अशोक कुमार श्रीवास्तव)
अधीक्षण अभियन्ता,
ग्रामीण कार्य विभाग,कार्य अंचल,बेतिया।

219
28/3/25

382

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:– RWD/GST CLAIM/2024-25/770 –1180(अनु0) पटना / दिनांक:–26.03.2025

E.Mail

प्रेषक,

उज्ज्वल कुमार सिंह, भा0प्र0से0
अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा।

28/3/25

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल–बेतिया।

29-03-2025

विषय : MR-3054 योजनान्तर्गत Construction of road from 3054/MR Bettiah Mainatand Main road to Sirisiya Bazar में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग– कार्य प्रमंडल–नरकटियागंज का पत्रांक–1008 अनु0, दिनांक–20.05.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रू 9,29,845/– का दावा की जॉच हेतु अभिलेख समर्पित किया गया है जिसके आधार पर विभागीय GST परामर्शी फर्म M/s SKKSS & Co. द्वारा उक्त दावो की जाँच की गई तथा राशि रू 9,29,845/– 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 शर्तो 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 नही 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

ज्ञापांक– RWD/GST CLAIM/2024-25/770–1180 पटना / दिनांक:–26.03.2025

प्रतिलिपि:–कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डंल–नरकटियागंज को सूचनार्थ।

अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा

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ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की दिनांक – 18/3/25 को आहूत बैठक की कार्यवाही

विषय :–MR-3054 योजनान्तर्गत Construction of Road from 3054/MR Bettiah Mainatand Main Road To Sirisiya Bazar एकरारनामा संख्या 54/22-23 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :– कार्य प्रमंडल, नरकटियागंज का पत्रांक 1008 दिनांक 20.05.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, नरकटियागंज द्वारा विषयांकित पथ में रु० 9,29,845/- 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. 9,29,845/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 54/22-23 विषयांकित कार्य Construction of Road from 3054/MR Bettiah Mainatand Main Road To Sirisiya Bazar के लिए दावे की राशि रु. 9,29,845/– रुपये मात्र संवेदक खुर्शीद आलम को भुगतान की अनुशंसा की जाती है।

SKKSS & Co. CA PATNA Chartered Accountants

Shweta Singh 19/03/25 | 18/03/25 | 18/03/25 | 18/3/25

विभागीय GST Consultant | सहायक वित्त प्रबंधक | वित्त प्रबंधक | GST नोडल प्राधिकारी

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Tel : +91 92633742
Email- rwdgst@gmail.com

SKKSS & Co

13·02·2025

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 Khurshid Alam vide agreement no. 54/22-23.

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Narkatiyaganj, RWD letter no. 1008 dated 20.05.2024

Respected Sir,

We are appointed to recommend payment of GST Impact by analysing claim of contractors as per Scope of Work.

GST Impact Summary		
Agreement No.	Type of Supply	GST Impact (in ₹)
54/22-23	Construction of Road from 3054/MR Bettiah Mainatand Main Road to Sirisiya Bazar	9,85,777 (Annexure-1)

SKKSS & Co. Chartered Accountants PATNA

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

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SKKSS & Co

Tel : +91 92633742..
Email- rwdgst@gmail.com

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

a) That the above work is a Construction of Road from 3054/MR Bettiah Mainatand Main Road to Sirisiya Bazar.

b) 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 18/07/2022 GST@18% is payable.

c) That we have analysed the embedded taxes in the contract provided to us and the differential tax is computed. The contractor has claimed Rs. 9,29,845/- which is within the differential tax amount to be paid. Therefore, we recommend the payment of Rs. 9,29,845/-

d) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment.

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

Shweta Singh
13/2/25

SKKSS & Co. Chartered Accountants PATNA

Authorized Signatory
Enclosed: -

GST claim computation

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

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M/S KHURSHID ALAM

Agreement No. : 54/22-23

Construction of Road from 3054/MR Bettiah Mainatand Road to Sirisiya Bazar

SL No	RA Bill NO.	Date of payment	Payment as per Payment Certificate / MB (A)	Embedded GST (B)	GST paid as per GSTR 3B (C)	Actual GST to be paid D=(A-B)x18%	Claim E=[C or D whichever is low - (B)]
1	1	24.03.23	46,47,115	18,59,694	8,36,481	28,45,471	9,85,777
2	2	20.06.23	41,48,704		7,46,767		
3	3	20.07.23	88,72,047		15,96,968		
		TOTAL	1,76,67,866	18,59,694	31,80,216	28,45,471	9,85,777

Computation of Embedded taxes

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 03)	1,68,28,593	
GST @ 12%	20,19,431	10.5259%
LWC @ 1%	1,68,286	
SF	1,69,124	
Work Done Value Including taxes, cess and fees	1,91,85,434	
Work Done Value Including taxes, cess and fees (7.91% below)	1,76,67,866	
Total Payment made	1,76,67,866	
Embedded tax from RA Bill 01 to RA Bill 03	18,59,694	

Disclaimer :

The above Statement has been prepared on the basis of documents submited by the Contractor

SKKSS & Co. * Chartered Accountants * PATNA

Name of Contractor: M/S KHURSHID ALAM

GST Reconciliation statement

FY	MONTH	Division	Gross Taxable Value	GST TDS Received from All Departments CGST	SGST	Total Tax	GSTR-1 Taxable	CGST	SGST	Total Tax
FY 22-23	April	RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ	103,416.00	1,034.16	1,034.16	2,068.32	103,416.00	6,204.96	6,204.96	12,409.92
	May				-	-			-	-
	June				-	-			-	-
	July				-	-			-	-
	August	RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ	5,540,795.00	55,407.95	55,407.95	110,815.90	5,540,795.00	498,671.55	498,671.55	997,343.10
	September				-	-			-	-
	October				-	-			-	-
	November	RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ	2,657,296.00	26,572.96	26,572.96	53,145.92	2,657,296.00	239,156.64	239,156.64	478,313.28
	December	RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ	431,579.00	4,315.79	4,315.79	8,631.58	431,579.00	38,842.11	38,842.11	77,684.22
	January	RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ	6,375,424.00	63,754.24	63,754.24	127,508.48	6,375,424.00	573,788.16	573,788.16	1,147,576.32
	February	RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ	1,536,202.00	15,362.02	15,362.02	30,724.04	1,536,202.00	138,258.18	138,258.18	276,516.36
	March	RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ	19,124,192.00	191,242.00	191,242.00	382,484.00	19,124,192.00	1,721,177.28	1,721,177.28	3,442,354.56
		TOTAL	35,768,904.00	357,689.12	357,689.12	715,378.24	35,768,904.00	3,216,098.88	3,216,098.88	6,432,197.76

SKKSS & Co. PATNA Chartered Accountants

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Name of Contractor: M/S KHURSHID ALAM

GST Reconciliation statement

FY	MONTH	Division	GST TDS Received from All Departments: Gross Taxable Value	CGST	SGST	Total Tax	GSTR-3B: Taxable	CGST	SGST	Total Tax
2023-24	April									
	May	RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ	834,218.00	8,342.00	8,342.00	16,684.00	834,218.00	75,079.62	75,079.62	150,159.24
	June	RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ	13,496,011.00	134,960.00	134,960.00	269,920.00	8,496,011.00	764,640.99	764,640.99	1,529,281.98
	July	RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ	19,616,235.00	196,162.00	196,162.00	392,324.00	14,616,235.00	1,315,461.15	1,315,461.15	2,630,922.30
	August	RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ	1,076,525.00	10,765.00	10,765.00	21,530.00	11,076,525.00	996,887.25	996,887.25	1,993,774.50
	September	RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ	20,360,715.00	203,608.00	203,608.00	407,216.00	10,360,715.00	932,464.35	932,464.35	1,864,928.70
	October	RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ	1,720,049.00	17,200.00	17,200.00	34,400.00	1,720,049.00	154,804.41	154,804.41	309,608.82
	November						10,000,000.00	900,000.00	900,000.00	1,800,000.00
	December	RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ	34,881,062.00	348,810.00	348,810.00	697,620.00	4,881,062.00	439,295.58	439,295.58	878,591.16
	January	RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ	653,368.00	6,634.00	6,634.00	13,268.00	15,653,368.00	1,408,803.12	1,408,803.12	2,817,606.24
	February	RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ	116,414.00	1,164.00	1,164.00	2,328.00	15,116,414.00	1,360,477.26	1,360,477.26	2,720,954.52
	March	RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ	12,797,722.00	112,250.00	112,250.00	224,500.00	12,797,722.00	1,151,794.98	1,151,794.98	2,303,589.95
	TOTAL		105,552,319.00	1,039,895.00	1,039,895.00	2,079,790.00	105,552,319.00	9,499,708.71	9,499,708.71	18999417.42

Notes: There is a short payment in the month of June 2023 & July 2023. However, at the end of the year taxable value of GSTR 7A is equal to taxable value of GSTR 3B. Hence, all taxes are paid on gross basis at the year end @9%.

SKKSS & Co. * PATNA * Chartered Accountants

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