भारतीय गैर न्यायिक INDIA NON JUDICIAL

भारत

एक हजार रुपये ONE THOUSAND RUPEES

रु.1000 Rs.1000

सत्यमेव जयते

INDIA

बिहार BIHAR

खुर्शीद आलम सा॰ भेरिहारी/मुरली पुरानी टोला पर स्टाम्प
का 75 16-4-25 1000

AW 803911

Supplementary: Agreement

Supplementary Agreement 06/25-26

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 **"L040 Dhankutwa Mandir Chowk to Jagiriya tola (VR52). " 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-630769.00 (RS Six Lakh Thirty Thousand Seven Hundred Sixty Nine ONLY) (GST Claim)** vide SE RWD (W) Circle Bettiah Lett no. 296 dt 29.3.25 wrt. Deptt Lett. no. 1183 dt 26.3.25. Update amt of Agr is

कार्यपालक अभियंता
ग्रामीण कार्य विभाग, कार्य प्रमण्डल
नरकटियागंज

30/4/25

2/5/25

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

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

Name of Work:_ **"L040 Dhankutwa Mandir Chowk to Jagiriya tola (VR52)" Under MR-3054 (New Maint. Policy-2018, Scheme)**

Agreement no.

Rate approved by ...SE RWD (W) Circle Bettiah...

Letter No. ...296... Date ...28.3.25...

Agreement value :- **630769.00 (GST Claim Amount)**

Date of work order :-

Time of Completion :-

Performance Security :-

Additional Performance Guarantee :-

Security Deduct from bill :- @ 10%.

No of Items :-

Rate :-

Ranjan 2/5/25

2/5/25

कार्यपालक अभियंता
ग्रामीण कार्य विभाग, कार्य प्रमंडल
...गंज
30/4/25

30/4/25

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

बिहार सरकार

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

पत्रांक–296 /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 22-23 Narkatiaganj/28 L040 Dhankutwa Mandir Chowk to Jagiriya tola में जी0एस0टी0 दावा की स्वीकृति के संबंध में ।

प्रसंगः – अपर मुख्य कार्यपालक पदाधिकारी–सह–सचिव, ब्राडा के पत्रांक–RWD/GST/CLAIM/2024-25/771- 1183अनु0 पटना/ दिनांक–26.03.2025।

महाशय,

उपरोक्त विषयांकित कार्य में जी0एस0टी0 की राशि की प्रतिपूर्ति जो जांचोपरान्त रू0 6,30,769/– मात्र होती है, के भुगतान हेतु निम्न शर्तो के साथ अनुमति प्रदान की जाती है:–

1. किंसी 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।

28/3/25

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ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांकः– RWD/GST CLAIM/2024-25/771 –1183(अनु०) पटना / दिनांकः–26.03.2025

E-Mail

प्रेषक,

उज्ज्वल कुमार सिंह, भा०व०से०
अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा।

28/3/25

29-03-2025

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल–बेतिया।

विषय : MR-3054 योजनान्तर्गत Construction of road from 3054 MR 22-23 Narkatiaganj/28 L040 Dhankutwa Mandir Chowk to Jagiriya tola में जी०एस०टी० 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 6,30,769/– 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 6,30,769/– 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 हैः–

- 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/2024-25/771 –1183 पटना / दिनांकः–26.03.2025

प्रतिलिपिः–कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल–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 – 18/03/25.... को आहूत बैठक की कार्यवाही

विषय :– MR-3054 योजनान्तर्गत Construction of Road from 3054 MR 22-23 Narkatiaganj/28 L040 Dhankutwa Mandir Chowk to Jagiriya Tola एकरारनामा संख्या 17/22-23(MBD) 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 6,30,769/- 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. 6,30,769/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 17/22-23(MBD) विषयांकित कार्य Construction of Road from 3054 MR 22-23 Narkatiaganj/28 L040 Dhankutwa Mandir Chowk to Jagiriya के लिए दावे की राशि रु. 6,30,769/– रुपये मात्र संवेदक खुर्शीद आलम को भुगतान की अनुशंसा की जाती है।

SKKSS & Co. Chartered Accountants PATNA

Shweta Singh 18/03/25   18/03/25   Prabhat Kumar 18/03/25   18/3/25

विभागीय GST Consultant   सहायक वित्त प्रबंधक   वित्त प्रबंधक   GST नोडल पदाधिकारी

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SKKSS & Co

Tel : +91 9263374200
Email- rwdgst@gmail.com

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. 17/22-23(MBD).

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 ₹)
17/22-23(MBD)	Construction of Road from 3054 MR 22-23 Narkatiaganj/28 L040 Dhankutwa Mandir Chowk to Jagiriya Tola	6,69,457 **(Annexure-1)**

SKKSS & Co. * Chartered Accountants * PATNA

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

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SKKSS & Co

Tel : +91 9263374200
Email- rwdgst@gmail.com

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

a) That the above work is a Construction of Road from 3054 MR 22-23 Narkatiaganj/28 L040 Dhankulwa Mandir Chowk to Jagiriya Tola.

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. 6,30,769/- which is within the differential tax amount to be paid. Therefore, we recommend the payment of Rs. 6,30,769/-

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
13/2/23

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. : 17/22-23(MBD)

Construction of Road from 2054 MR 22-23 Sarkaiterga[illegible] [illegible] Dhankatwa Mandir Chowk To Jagitiya Tola

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	17.01.2023	63,35,121		11,47,176		
2	2	03.03.2023	53,62,912	12,61,539	9,64,911	19,30,996	6,69,457
3	3	08.06.2023	2,91,920		41,366		
		TOTAL	1,19,89,296	12,61,539	21,53,073	19,30,996	6,69,457

Computation on embedded taxes

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 03)	1,10,78,963	
GST @ 12%	13,29,476	10.52221%
LWC @ 1%	1,10,790	
SF	1,15,712	
Work Done Value including taxes, cess and fees	1,26,34,941	
Work Done Value including taxes, cess and fees (5.11% below)	1,19,89,296	
Total Payment made	1,19,89,296	
Embedded tax from RA Bill 01 to RA Bill 03	12,61,539	

Disclaimer :
The above Statement has been prepared on the basis of documents submitted by the Contractor

SS & Co.
GIRIDIH

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Name of Contractor: M/S KHURSHID ALAM

GST Reconciliation statement

F.Y	MONTH	Division	GSTR 7/TDS Received from All Departments				GSTR-2B			
			Gross Taxable Value	CGST	SGST	Total Tax	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

SS & Co. * PATNA * Chartered Acc

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2023-24	April									
	May	RURAL WORKS DEPARTMENT WORKS DIVISION NARKATIYAGANJ	834,218.00	8,342.00	8,342.00	16,684.00	814,218.00	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	14,616,275.00	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	2,303,589.96
	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

Note: There is a short payment in the month of June 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%.

SKSS & Co. PATNA Chartered Accountants