भारतीय गैर न्यायिक INDIA NON JUDICIAL

एक हजार रुपये ONE THOUSAND RUPEES

रु.1000 Rs.1000

बिहार BIHAR AX 632397

Supplementary Agreement no:- 06/SBD/MMGSY/25-26

Old Agreement No. 15 SBD/MMGSY/22-23

This Agreement made the .....day of April 2025 between **The Executive Engineer R.W.D. Works Division, Bettiah** of the one part, and **M/s Parmar Enterprises, At-Balua, Paharpur, East Champaran, Bihar** of the other part.

This Agreement is for the payment of **Rs. 6,93,447.00 (Rs. Six Lac Ninety Three Thousand Four Hundred Forty Seven Only)** For the payment/reimbursement of GST amount already Paid to GST Department by the contractor for the work **L049 Math Se to Utim Pandey tola in Majhulia Block (Tendar ID-103478) Under MMGSY** already executed.

Previous Agreement For Construction and maintenance was of amount **Rs. 1,63,88,614.00 (Rs. One Crore Sixty Three Lac Eighty Eight Thousand Six Hundred Fourteen only)** and Supplementary Agreement For **Rs. 6,93,447.00 (Rs. Six Lac Ninety Three Thousand Four Hundred Forty Seven Only)** for only GST reimbursement approved amount **Rs. 6,93,447.00 (Rs. Six Lac Ninety Three Thousand Four Hundred Forty Seven Only)** Vide ACEO-cum-Secretary BRRDA, Patna Lt. No. 1447we, Dated- 07.04.2025 and S.E., RWD, Works Circle Bettiah Lt. No. 386, Dated- 19.04.2025. **Total Agreement Amount 1,70,82,061.00 (One Crore Seventy Lac Eighty Two Thousand Sixty One only).**

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

.....

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETTIAH, W. CHAMPARAN

Binding Signature of Contractor

M/S PARMAR ENTERPRISES
Ashish Kumar
Partner

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

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

पत्रांक– 986 /बेतिया, दिनांक– 09/04/2025 ।

प्रेषक,

ई० अशोक कुमार श्रीवास्तव,
अधीक्षण अभियंता,

सेवा में,

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

विषय :– शीर्ष **MMGSY** योजनान्तर्गत **Construction of road from L049 Math se to Utim Pandey tola** में जी०एस०टी० दावा की स्वीकृति के संबंध में ।

प्रसंगः – **अपर मुख्य कार्यपालक पदाधिकारी–सह–सचिव, ब्राडा के पत्रांक–RWD/GST/CLAIM/ 2024-25 /974- 1447 अनु० पटना/ दिनांक–07.04.2025 ।**

महाशय,

उपरोक्त विषयांकित कार्य में जी०एस०टी० की राशि की प्रतिपूर्ति जो जांचोपरान्त रू० **6,93,447/–** मात्र होती है, के भुगतान हेतु निम्न शर्तों 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 मुश्त संवेदक के अगले विपत्र/जमानत की राशि से समायोजित कर ली जाय।

विश्वासभाजन,
09-04-2025
(ई० अशोक कुमार श्रीवास्तव)
अधीक्षण अभियन्ता,
ग्रामीण कार्य विभाग,कार्य अंचल,बेतिया।
09/04/2025

M/S PARMAR ENTERPRISES
Ashish Kumar
Partner

EXECUTIVE ENGINEER
R.W.D. WORK DIVISION
BETTIAH (W.C.)

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:– RWD/GST CLAIM/2024-25/974 –1447(3rd) पटना/दिनांक:–7.04.2025

प्रेषक,

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

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल–बेतिया।

विषय : MMGSY योजनान्तर्गत Construction of road from L049 Math se to Utim Pandey tola में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग– कार्य प्रमंडल–बेतिया का पत्रांक–28 अनु0, दिनांक–09.01.2025

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रू 8,18,267/– का दावा की जाँच 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 6,93,447/– 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

7/4/25
अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा

ज्ञापांक– RWD/GST CLAIM/2024-25/974 –1447 पटना/दिनांक:–7.04.2025

प्रतिलिपि:–कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल–बेतिया को सूचनार्थ।

7/4/25
अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा

M/S PARMAR ENTERPRISES
Partner

EXECUTIVE ENGINEER
RWD
BETTIAH

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की दिनांक – 31.01.25... को आहूत बैठक की कार्यवाही

विषय :- **MMGSY योजनान्तर्गत Construction of Road from L049 Math Se to Utim Pandey tola in Majhuli Block (Tendar ID-103478) एकरारनामा संख्या 15-SBD/MMGSY/2022-23 में जी.एस.टी. दावा की स्वीकृति के संबंध में।**

प्रसंग :- कार्य प्रमंडल, बेतिया का पत्रांक 28 अनु० दिनांक 09.01.2025

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, बेतिया द्वारा विवेचित पत्र में रु० 8,18,267/- 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. 6,93,447/- मात्र की राशि के दावे को योग्य पाया गया है।

तद्नुसार में एकरारनामा 15-SBD/MMGSY/2022-23 विवेचित कार्य Construction of Road from L049 Math Se to Utim Pandey tola in Majhuli Block (Tendar ID-103478) Under MMGSY के लिए दावे की राशि रु. 6,93,447/- रुपये मात्र संवेदक परमार एंटरप्राइजेज को भुगतान की अनुशंसा की जाती है।

SKKSS & Co. CA PATNA

विभागीय GST Consultant विभाग प्रबंधक ... जिला प्रबंधक GST मोडल पदाधिकारी

M/S PARMAR ENTERPRISES
Ashtosh Kumar
Partner

EXECUTIVE ENGINEER

SKKSS & Co

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

119

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

10.03.2025

Re. Submission of GST Impact Report of M/s Parmar Enterprises vide agreement no.15-SBD/MMGSY/2022-23.

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, RWD, Bettiah letter no. 28 dated 09.01.2025

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 ₹)
15-SBD/MMGSY/2022-23	Construction of Road from L049 Math Se to Utim Pandey tola in Majhuli Block (Tendar ID-103478) Under MMGSY	6,93,447 **(Annexure-1)**

M/S PARMAR ENTERPRISES
Ashtosh Kumar
Partner

SKKSS & Co. CA PATNA Chartered Accountants

EXECUTIVE ENGINEER
RWD Division

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

SKKSS & Co

Tel : +91 9263374200
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 L049 Math Se to Utim Pandey tola in Majhuli Block (Tendar ID-103478) Under MMGSY.

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) The GST claim has been recommended for **RA 01 – RA 05** as submitted to us.

d) The GST Claim as per the contractor is **Rs. 8,18,267/-** While as per our observation GST Impact will be **Rs. 6,93,447/-** thus generating savings of **Rs. 1,24,820/-**

e) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment of Rs. 6,93,447/-

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

Shweta Singh
10/03/25
Authorized Signatory

SKKSS & Co. CA PATNA Chartered Accountants

Enclosed: -

GST claim computation

M/S PARMAR ENTERPRISES
Ashish Kumar
Partner

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETTIAH, W. CHAMPARAN

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

ANNEXURE - I

M/s PARMAR ENTERPRISES

Agreement No. : 15-SBD/MGSY/2022-23

Construction of Road from 1,042 Nath Se In Uttm Pandey Tola in Majhotia Block (Tender ID -1034278)

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate / Bill (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 lower - (B)]
1	1	24.03.2023	2,057,271	1,523,716	313,821	2,341,983	693,447
2	2	18.04.2023	1,351,514		209,214		
3	3	02.06.2023	2,500,000		381,356		
4	4	12.09.2023	914,289		139,488		
5	5	22.12.2023	7,691,656		1,173,303		693,447
TOTAL			14,534,730	1,523,716	2,217,162	2,341,983	

Computation of Embedded taxes

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 05)	12,724,351	
GST @ 12%	1,526,922	10.4833%
LWC @ 1%	127,244	
SF	186,800	
Work Done Value Including taxes, cess and fees	14,565,317	
Work Done Value Including taxes, cess and fees (0.21% below)	14,534,730	
Total Payment made	14,534,730	
Embedded tax RA Bill 05	1,523,716	

Disclaimer :

The above statement has been prepared on the basis of documents submitted by the Contractor.

SKKSS & Co. PATNA Chartered Accountants

M/S PARMAR ENTERPRISES

Partner

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETTIAH W. CHAMPARAN

Name of Contractor: M/s Parmar Enterprises

GST Reconciliation statement

Months	Division	GST 3B Received From All Departments					GSTR-09			
		Gross Taxable Value	Net Taxable Value	IGST	SGST	Total Tax	Taxable	IGST	SGST	Total Tax
April			-	-	-	-			-	-
May	EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION	4,383,299.00	3,999,289.39	43,673.00	43,673.00	87,346.00	3,999,289.00	233,957.36	233,957.36	467,914.72
June	OFFICE OF THE EXECUTIVE ENGINEER - MOTIHARI	9,863,771.00	8,812,299.11	98,696.00	98,696.00	197,392.00	8,812,799.00	528,737.95	528,737.95	1,057,475.90
July			-	-	-	-			-	-
August			-	-	-	-			-	-
September			-	-	-	-			-	-
October	RURAL WORKS DEPARTMENT WORKS DIVISION AREPAU	1,194,864.00	1,171,601.89	13,850.00	13,850.00	27,700.00	921,572.68	46,941.56	46,941.56	93,883.12
November			-	-	-	-	1,171,601.79	105,624.15	105,624.15	211,248.30
December	EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION	3,320,051.00	3,013,682.54	33,201.00	33,201.00	66,402.00			-	-
	RURAL WORKS DEPARTMENT WORKS DIVISION AREPAU	830,210.00	534,334.51	6,300.00	6,300.00	12,600.00	3,013,805.54	253,224.23	253,224.23	506,448.46
January			-	-	-	-			-	-
February	RURAL WORKS DEPARTMENT WORKS DIVISION AREPAU	485,479.00	411,421.84	4,855.00	4,855.00	9,710.00	411,421.84	27,028.06	27,028.06	54,056.12
March	EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION	4,961,754.00	4,233,485.05	49,617.00	49,617.00	99,234.00				
	RURAL WORKS DEPARTMENT WORKS DIVISION AREPAU	85,000.00	722,907.83	8,501.00	8,501.00	17,002.00	9,796,226.27	881,660.37	881,660.37	1,763,320.74
	PWD0023388	6,000,000.00	5,084,245.76	60,000.00	60,000.00	120,000.00				
TOTAL		31,894,666.00	27,975,216.66	318,693.00	318,693.00	637,386.00	27,428,614.27	3,067,173.84	3,067,173.84	6,134,347.36

EXECUTIVE ENGINEER
R.W.D. WORKS DIVISION
BETTIAH, W. CHAMPARAN

M/S PARMAR ENTERPRISES
Ashtosh Kumar
Partner

SKKSS & Co
CA
PATNA
Chartered Accountants

Name of Contractor: M/s Parmar Enterprises

GST Reconciliation statement

FY	Month	Division	Amount Payable Value	Amount Payable Value (GST TDS Received Name wise Segregation)	TDS	SGST	Total Tax	Unclaimed			
								Payable	CGST	SGST	Total Tax
2023-24	April	EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION	2,404,438.00	2,389,345.76	14,094.00	14,094.00	28,188.00	2,912,695.00	156,734.48	156,734.48	313,468.97
		RURAL WORKS DEPARTMENT WORKS DIVISION AREAU	1,754,646.00	1,861,218.33	12,547.00	12,547.00	25,094.00				
	May	EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION	2,500,000.00	2,118,644.63	25,000.00	25,000.00	50,000.00	2,318,644.08	190,677.97	190,677.97	381,355.94
	June	EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION	2,500,000.00	2,118,644.63	25,000.00	25,000.00	50,000.00				
		PTANR23188	11,000,000.00	9,322,033.90	110,000.00	110,000.00	220,000.00				
	July	RURAL WORKS DEPARTMENT WORKS DIVISION AREAU	516,752.00	429,235.51	5,167.00	5,167.00	10,334.00	469,230.50	20,545.75	20,545.75	41,091.50
	August	EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION	797,582.00	663,205.68	7,976.00	7,976.00	15,952.00				
		RURAL WORKS DEPARTMENT WORKS DIVISION AREAU	973,804.00	821,350.85	9,740.00	9,740.00	19,480.00				
		PTANR23188	10,000,000.00	8,474,576.27	100,000.00	100,000.00	200,000.00				
	September	EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION	914,289.00	774,821.19	9,143.00	9,143.00	18,286.00	10,331,499.24	1,099,394.93	1,099,394.93	2,198,789.86
	October	OFFICE OF THE EXECUTIVE ENGINEER - MOTIHARI	90,421.00	76,627.97	904.00	904.00	1,808.00	78,617.80	8,896.52	8,896.52	17,793.04
	November	OFFICE OF THE EXECUTIVE ENGINEER - MOTIHARI	19,898.00	16,862.71	199.00	199.00	398.00				
		RURAL WORKS DEPARTMENT WORKS DIVISION AREAU	565,777.00	479,472.88	5,658.00	5,658.00	11,316.00	492,687.80	40,093.85	40,093.85	80,187.70
	December	EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION	11,713,248.00	9,926,434.58	117,132.00	117,132.00	234,264.00	9,836,474.58	998,382.71	998,382.71	1,996,765.42
	January	OFFICE OF THE EXECUTIVE ENGINEER - MOTIHARI	2,456,401.00	2,925,153.39	24,565.00	24,565.00	49,130.00				
		PTANR23188	12,000,000.00	10,169,491.53	120,000.00	120,000.00	240,000.00	12,096,644.91	1,178,878.05	1,178,878.05	2,357,756.10
	February	EXECUTIVE ENGINEER RURAL ENGINEERING ORGANISATION	249,275.00	211,250.00	2,493.00	2,493.00	4,986.00				
		RURAL WORKS DEPARTMENT WORKS DIVISION AREAU	251,102.00	212,798.31	2,511.00	2,511.00	5,022.00	414,094.30	38,364.85	38,364.85	76,729.70
	March	RURAL WORKS DEPARTMENT WORKS DIVISION AREAU	11,701,412.00	9,916,456.85	117,014.00	117,014.00	234,028.00				
		PTANR23188	12,571,635.00	10,653,927.97	125,716.00	125,716.00	251,432.00	11,281,575.61	1,047,458.38	1,047,458.38	2,094,916.76
	TOTAL		86,402,312.00	73,180,772.84	864,124.00	864,124.00	1,728,248.00	74,891,241.49	5,748,211.77	5,748,211.77	13,496,423.54

EXECUTIVE ENGINEER
RURAL WORKS DIVISION
BETTIAH

M/S PARMAR ENTERPRISES

Partner

SKKSS & Co. Chartered