



Government of Bihar
Rural Works Department,
Works Division, Jaynagar

Name of Scheme: MMGSY SC

Name of Work: Construction and Maintenance of Road and C.D work for LOTHAVA PMGSY TO LOTHVA ASTHAN JANKI NAGAR MMGSY (SC) in Basopatti Block Under Jaynagar Division

Tender ID: N/A

Name of agency : Sri Devendra Prasad, Durgapatti, Pipraun, Harlakhi, Madhubani, Bihar, Bihar, Pin code:- 847240, Gmail-devendralic72@gmail.com, Mob. No-9122967554

Agreement No. : 50SBD/2020-21

Supplementary
Form of Agreement: 14.....SBD/2025-26

Agreement Value :

SI No.	Road Name	Const. Cost.	Maint. Cost.	Total	Supplementary Form of Agreement Amount With GST Claim	Revision Agreement Amount
A.	LOTHAVA PMGSY TO LOTHVA ASTHAN JANKI NAGAR (MMGSY SC)	88,39,940.00	9,22,499.00	97,62,439.00	3,51,494.00	1,01,13,933.00
		88,39,940.00	9,22,499.00	97,62,439.00	3,51,494.00	1,01,13,933.00

Agreement Rate : (4.11%) Below on BOQ rates with all taxes

Date of Commencement:

Time of Completion:

Contractor Sign.

Handwritten signature
19/8/24
Executive Engineer
Rural Works Department
Jaynagar Division
19.08.24

भारतीय गैर न्यायिक INDIA NON JUDICIAL

एक हजार रुपये
रु.1000

ONE THOUSAND RUPEES
Rs.1000

बिहार BIHAR

05 JUN 2025

9982
02/06/25

BA-758293

विनोद कुमार झा

मुद्रांक विभाग

अवर निबंधन कार्यालय, मेरठ
तल्लक-8/10/2023

Supplementary Form of Agreement

RATE:-4.11% (FOUR DECIMAL ONE ONE) Below From B.O.Q. Rate

Note on SBD Form of Agreement.

The total supplementary cost of agreement of Rs.3,51,494.00 due to revision of GST Claim.

AGREEMENT NO:-.....19.....SBD(supplementary)/2025-26

(MMGSY SC)

The Agreement no. 50SBD/2020-21 of Construction of Road with Maintenance work from LOTHAVA PMGSY TO LOTHVA ASTHAN JANKI NAGAR (MMGSY SC) (Length-1.208 K.M.) Under Basopatti Block in Jaynagar Division is being supplemented on the.....19th.....day of.....August.....2025 between Executive Engineer, Rural Works Department, Works Division, Jaynagar, Madhubani (here in after called the "Employer") of the one part, and Sri Devendra Prasad, Durgapatti, Pipraun, Harlakhi, Madhubani, Bihar, Bihar, Pin code:- 847240, Gmail-devendralic72@gmail.com, Mob. No-9122967554 (here in after called "contractor") of the other part old agreement amount Rs. 97,62,439=00 to revised from agreement amount Rs. 1,01,13,933=00 (Rs. One Crore One Lakh Thirteen Thousand Nine Hundred Thirty Three) Only. EMD details at reverse page.

Contractor Sign.

Executive Engineer

R.W. Rural Works Department
Works Division, Jaynagar

19/8/25

19.08.25

HOW THIS AGREEMENT WITNESSETH AS FOLLOWS:-

1. In this 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 per part of this Agreement.
2. In this Agreement of the payment 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 any defects there in conformity in all aspects with the provision 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 defect where in the contract price or such sum as may become payable under the provision of the contractor at the times and in the manner prescribed by the contract.
4. Following documents shall be deemed to form and be read and construed as part of this Agreement, viz:
 - (i) Letter of Acceptance
 - (ii) Notice of proceed with the works.
 - (iii) Contractor's Bid
 - (iv) Contract data
 - (v) Special conditions of contract and general condition of contract.
 - (vi) Specification MORD
 - (vii) Drawings
 - (viii) Bill of Quantities and
 - (ix) Other document listed in the contract data as forming part of the contract.

In witness where of the parties there to have caused this Agreement to be executed the day and 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.....

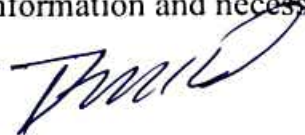
Binding Signature of Contractor.....

Executive Engineer
R.W.D.(W) Division, Jaynagar

Letter No-.....

Date.....

Copy to Assistant Engineer, R.W.D. Works sub divisionFor
Information and necessary action.



Handwritten signature
19/8/25

Handwritten signature
Executive Engineer
Rural Works Department
R.W.D.(W) Division, Jaynagar
17/8/25
19.08.25

**अधीक्षण अभियन्ता का कार्यालय,
ग्रामीण कार्य विभाग, कार्य अंचल, गधुबनी।**

पत्रांक :- 622 अनु0/गधुबनी।

दिनांक :- 09/06/2025

प्रेषक,

ई0 विनोद कुमार राय
अधीक्षण अभियन्ता।

सेवा में,

कार्यपालक अभियन्ता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, जयनगर।

विषय:- संवेदक, देवेन्द्र प्रसाद द्वारा विभाग में GST की प्रतिपूर्ति (Reimbursement) हेतु समर्पित दावा की स्वीकृति के सम्बन्ध में।

प्रसंग:- आपका पत्रांक-1867 अनु0, दिनांक-21.12.2024 एवं पत्रांक-1868 अनु0, दिनांक-21.12.2024 महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के संदर्भ में कहना है कि आपके प्रमंडल अंतर्गत निम्नलिखित योजनाओं में GST की प्रतिपूर्ति (Reimbursement) हेतु संवेदक, देवेन्द्र प्रसाद के द्वारा विभाग में समर्पित दावा की स्वीकृति ग्रामीण कार्य विभाग द्वारा गठित GST समिति द्वारा दिनांक-22.05.2025 को GST Claim के निष्पादन हेतु आहुत बैठक में GST परामर्शी फर्म M/s SKKSS & Co, Patna के जॉच प्रतिवेदन के आधार पर समीक्षोपरांत निम्न विवरणी के कॉलम 4 में अंकित राशि की स्वीकृति प्रदान की गई है।

क्र0स0	योजना का नाम	स्वीकृति का प्रसंग	स्वीकृत राशि
1	2	3	4
1	MMGSY (sc) अंतर्गत Construction of Lothava PMGSY to Lothva Asthan Janki Nagar Agg. No.- 50 SBD/2020-21	अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा, पटना का पत्रांक-1993 अनु0, दिनांक-30.05.2025	Rs. 03,51,494/-
2	MMGSY (sc) अंतर्गत Construction of Road from Jauki Sima to Jatuliya Tol Agg. No.- 51 SBD/2020-21	अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा, पटना का पत्रांक-2047 अनु0, दिनांक-31.05.2025	Rs. 02,98,464/-

अतः GST परामर्शी फर्म M/s SKKSS & Co के जॉच प्रतिवेदन के आधार पर विभागीय GST समिति की अनुशंसा की छायाप्रति संलग्न करते हुए उक्त विवरणी के कॉलम 4 में अंकित राशि 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 उक्त सम्पूर्ण राशि एक मुस्त संवेदक के अगले विपत्र/अग्रधन की राशि से समायोजित कर ली जाय।
3. कॉलम 03 में उल्लेखित विभागीय प्रासंगिक पत्र में वर्णित सभी कंडिकाओं का अनुपालन अनिवार्य रूप से सुनिश्चित किया जाय।

अनु0:-यथोक्त।

विश्वासभाजन,

अधीक्षण अभियन्ता,

ग्रामीण कार्य विभाग, कार्य अंचल, गधुबनी।

Executive Engineer
Rural Works Department
Works Division, Jaynagar

ग्रामीण कार्य विभाग

बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2025-26/1095 - 1993 (3/1/25) पटना / दिनांक:- 30.05.2025

प्रेषक,

अभय झा, भा.प.प.स.स.

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-मधुबनी।

विषय : MMGSY(SC) योजनान्तर्गत एकरारनामा संख्या-50/SBD/2020-21 पथ-
Construction of Lothava PMGSY to lothava asthan Janki nagar में
जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-जयनगर का पत्रांक-1867 अनु0, दिनांक-21.12.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि
रु 3,51,494/- 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 3,51,494/- 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



अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

पटना / दिनांक:- 30.5.25

ज्ञापक:- RWD/GST CLAIM/2025-26/1095 - 1993

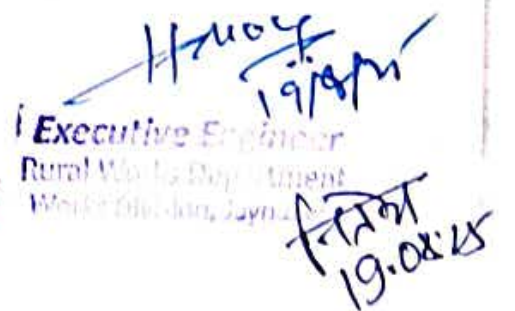
प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल-जयनगर को सूचनार्थ।



अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा




Executive Engineer
Rural Works Department
Muzaffarpur, Jaynagar
19.08.25

ग्रामीण कार्य विभाग, बिहार, पटना।

**GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 22/12/24 को आहूत बैठक की कार्यवाही**

विषय :- MMGSY(SC) योजनान्तर्गत Construction of Lothava PMGSY to Lothva Asthan Janki Nagar एकरारनामा संख्या 50-SBD/2020-21MMGSY में जी.एस.टी. दावा की स्वीकृति के संबंध में

प्रसंग :- कार्य प्रमंडल जयनगर का पत्रांक 1867 दिनांक 21/12/2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, कार्य प्रमंडल जयनगर द्वारा विषयांकित पथ में रु० 3,51,494/- 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. 3,51,494/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 50-SBD/2020-21MMGSY विषयांकित कार्य Construction of Lothava PMGSY to Lothva Asthan Janki Nagar under MMGSY (SC) के लिए दावे की राशि 3,51,494/- रुपये मात्र संवेदक देवेन्द्र प्रसाद वर्मा को भुगतान की अनुशंसा की जाती है।



Shweta Singh
विभागीय GST
Consultant

Shrawan Singh
सहायक वित्त प्रबंधक,
ब्रांडा

Pradeep Kumar
वित्त प्रबंधक, ब्रांडा

22/12/24
GST नोडल पदाधिकारी

22/12/24

19/12/24

19/12/24
Executive Engineer
Rural Works Department
Work Station, Jaynagar

19.08.24

11.04.2025

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

Re. Submission of GST Impact Report of Devendra Prasad Works vide Agreement No. 50-SBD/2020-21MMGSY

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Jaynagar RWD letter no. 1867 dated 21/12/2024

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 ₹)
50-SBD/2020-21MMGSY	Construction of Lothava PMGSY to Lothva Asthan Janki Nagar under MMGSY(SC).	3,51,494 (Annexure-I)

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004



[Signature]
19/08/24
Executive Engineer
Rural Works Department
Works Division, Jaynagar
19.08.24

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

- a) That the above work is –
Construction of Lothava PMGSY to Lothva Asthan Janki Nagar under MMGSY(SC).
- 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 impact is being given from RA Bill 02 to RA Bill 06.
- d) The GST claim as submitted by contractor is Rs.3,51,494/- while as per our calculation it is Rs. 3,51,494/- which results in savings of Rs. 0/-
- e) 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
09/08/25
Authorized Signatory
Enclosed: -



- 1) GST claim computation

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

Huay
19/08/25
Executive Engineer

Kydan
19/08/25

19.08.25

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Annexure - I

Devendra Prasad

Agreement No. : 50-SBID/2020-21MMGSY

Construction of Lathava PMGSY to Lathava Ashan Janki Nagar under MMGSY(SC).

Sl. No	RA BB NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) [Note 1]	GST paid as per GSTR J08 (C)	Actual GST to be Paid (D = (A + B) x 18%)	(E = (C or D, whichever is lower) - B)
1	2	12/9/2022 (page-37)	1,534,851		234,130		
2	3	4/10/2023 (page-30)	1,591,207		242,726		
3	4	4/25/2023 (page-25)	1,193,405	773,144	182,045	1,187,908	351,494
4	5	6/6/2023 (page-21)	906,343		138,256		
5	6	8/25/2023 (page-14)	2,146,826		327,482		
TOTAL			7,371,632		1,124,639		

Computation of Embedded taxes [Note 1]

Particulars	Amount	GST embedded in total work done (%)
Work Done Value excluding taxes etc. (as per RA 02 to RA 06)*	6,719,021	
GST @ 12%	806,283	10.487%
LWC @ 1%	67,190	
Seigniorage Fees	96,140	
Work Done Value including taxes, cess & S I fees	7,688,634	
Work Done Value including taxes, cess & S I fees (after 4.11% below)	7,372,632	
Payment made as per RA 02 to RA 06	7,372,632	
Embedded tax @ 10.487%	773,144	
* Total Value upto RA Bill - 06 (page-15)	7,853,558	
Less RA -01 due to GST @ 12% (page-41)	1,134,537	
	6,719,021	



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Executive Engineer
 Rural Works Department
 Works Division, Patna
 19/08/25
 19.08.25

Note-2

GSTR-3B QUARTERLY BREAKUP (October to December 2022) (Page-57)

Name of Division	Inclusive of Tax	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
REO WORKS DIVISION BENIPATTI (November 2022)	18%	183,236	16,491	16,491	32,983
REO WORKS DIVISION BENIPATTI (December 2022)	18%	73,160	6,584	6,584	13,169
RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (December 2022) (IKA -02)	18%	1,300,721	117,065	117,065	234,130
RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (December 2022) (others road)	18%	765,762	68,919	68,919	137,837
TOTAL		2,322,880	209,069	209,069	418,138

GSTR-7 Details (October- 2022) (Page-78)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
	-	-	-	-
TOTAL	-	-	-	-

GSTR-7 Details (November- 2022) (Page-54)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
REO WORKS DIVISION BENIPATTI (page-53)	216,219	2,162	2,162	4,324
TOTAL	216,219	2,162	2,162	4,324

GSTR-7 Details (December- 2022) (Page-56)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
REO WORKS DIVISION BENIPATTI (page-55)	86,329	863	863	1,727
RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (page-55)	2,438,450	24,385	24,385	48,769
TOTAL	2,524,779	25,248	25,248	50,496



Handwritten signature

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19/8/22
Executive Engineer
Rural Works Department
Works Division, Jaynagar

19.08.25

Note-3 GSTR-3B QUARTERLY BREAKUP (April to June 2023) (Page- 64)						
Name of Division	Inclusive of Tax	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax	
RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (April 2023) (RA-03)	18%	1,348,481	121,363	121,363	242,726	
RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (April 2023) (RA-04)	18%	1,011,360	91,022	91,022	182,045	
RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (April 2023) (others road)	18%	1,423,195	128,088	128,088	256,175	
REO WORKS DIVISION BENIPATTHI (April 2023)	18%	576,225	51,860	51,860	103,721	
REO WORKS DIVISION BENIPATTHI (May 2023)	18%	137,024	12,332	12,332	24,664	
RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (June 2023) (RA-05)	18%	768,087	69,128	69,128	138,256	
RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (June 2023) (others road)	18%	484,553	43,610	43,610	87,219	
TOTAL		5,748,925	517,403	517,403	1,034,806	

GSTR-7 Details (April- 2023) (Page- 61)			
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%
RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (page-60)	4,463,982	44,639	44,639
REO WORKS DIVISION BENIPATTHI (page-60)	679,946	6,799	6,799
TOTAL	5,143,928	51,438	51,438

GSTR-7 Details (May- 2023) (Page- 63)			
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%
REO WORKS DIVISION BENIPATTHI (page-62)	161,688	1,617	1,617
TOTAL	161,688	1,617	1,617

GSTR-7 Details (June- 2023) (Page- 59)			
Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%
RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (page-58)	1,478,115	14,781	14,781
TOTAL	1,478,115	14,781	14,781



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 Executive Engineer
 Rural Works Department
 Works Division, Jaynagar
 19/08/23
 19.08.23

Note-4

GSTR-3B QUARTERLY BREAKUP (July to September 2023) (Page-69)

Name of Division	Inclusive of Tax	Taxable Value	CGST @ 9%	SGST @ 9%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (August 2023) (RA-06)	18%	1,819,344	163,741	163,741	327,482
RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (August 2023) (others road)	18%	2,611,010	234,991	234,991	469,982
REO WORKS DIVISION BENIPATTHI	18%	693,108	62,380	62,380	124,760
TOTAL		5,123,463	461,112	461,112	922,223

GSTR-7 Details (July- 2023) (Page-79)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
TOTAL	-	-	-	-

GSTR-7 Details (August- 2023) (Page-67)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
RURAL WORKS DEPARTMENT WORKS DIVISION JAYNAGAR (page-66)	5,227,818	52,278	52,278	104,556
REO WORKS DIVISION BENIPATTHI (page-66)	817,868	8,179	8,179	16,358
TOTAL	6,045,686	60,457	60,457	120,914

GSTR-7 Details (September- 2023) (Page-68)

Name of Division	Taxable Value	CGST @ 1%	SGST @ 1%	Total Tax
TOTAL	-	-	-	-

Disclaimer : Above workings have been prepared on the basis of required documents submitted by the Contractor.



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 Executive Engineer
 Rural Works Department
 Works Division, Jaynagar
 19/08/23
 19.08.23