



Registration Department,  
Government of Bihar

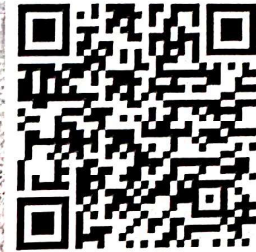


INDIA NON JUDICIAL



Other

First Party Name \* : Not Applicable  
Second Party Name \* : HARINARAYAN SINGH  
Purchased By \* : HARINARAYAN SINGH  
Certificate Number : BR038161211762499940634  
Consideration Price : ₹0.00/-  
Stamp Duty Paid : ₹1000.00/-  
Registration Fee & Other Fees : ₹0.00/-  
LLR & Proc Fee : ₹0.00/-  
Miscellaneous Fees : ₹0.00/-  
Discore SC : ₹0.00/-  
Total Amount : ₹1000.00/- ( One Thousand )



— This stamp paper will only be valid if embossed below with special RED ink impression —

Phone No:  
Sold To/Issued To:  
For Whom/ID Proof:  
HARINARAYAN SINGH

भारत INDIA  
INDIA NON JUDICIAL  
D S R OFFICE  
HAJIPUR  
844101



NOV-07-2025 12:52:18  
₹ 0001000/-  
ZERO ZERO ZERO ONE ZERO ZERO ZERO

Supplementary Agreement of 20/ MBD/Sup/ 2022/23 Date

This agreement, Made the Nov 2025 between Executive Engineer, Rural Works Department, Works Division, Mahua, Vaishali [Name and address of employer] of One Part, and Hari Naryan Singh, AT- Dhobouli, Bidupur, Vaishali (Hereinafter called "the Contractor) of the other part Whereas the employer is desirous that the Construction of Road from Constuction of Road from L037 Rajapakr Yadav Tola to Narayanpur Bujurg Under MR-3054 (GST CLAIM) अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राड़ा, ग्रामीण कार्य विभाग, बिहार, पटना के पत्रांक- RWD Claim/25-26/2292-5305 अनु0 पटना दिनांक 03.11.2025 (Name and identification number of Contract) (hereinafter called "the works") and the Employer has accepted the Bid by the Contractor) execution and completion of such works and the remedying of any defects therein at a Cost of Rupees 6.08303 ( Six Lac eight thousand three hundred three only)

एकरारनामा की पुनरीक्षित राशि- लाख

मूल एकरारनामा की राशि - 486.12 लाख

एकरारनामा में अंतर राशि - 6.08303 लाख

कार्य समाप्ति की तिथि- As per Original Agr.

22/11/2025

21/11/25

Executive Engineer  
R.W.D. Works Div., Mahua  
20/11/25



ग्रामीण कार्य विभाग  
बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2025-26/2292 - 5305 अनुपटना/दिनांक:- 03.11.2025  
प्रेषक,

अभय झा, भागप्रदेश  
अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,  
अधीक्षण अभियंता  
ग्रामीण कार्य विभाग,  
कार्य अंचल-मुजफ्फरपुर।

विषय : MR-3054 योजनान्तर्गत एकरारनामा संख्या-20/MBD/2022-23 पथ-  
Construction of road from L037 Rajapakar Yadav tola to Narayanpur  
Bujurg में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-महुआ का पत्रांक-949 अनु0, दिनांक-24.05.2025

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि  
रु 6,08,780/- 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 6,08,303/- 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

ज्ञापक- RWD/GST CLAIM/2025-26/2292 - 5305

प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल-महुआ को सूचनार्थ।

पटना/दिनांक:- 03.11.2025

अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा

Executive Engineer  
R.W.D. Works Div., Mahua



**ग्रामीण कार्य विभाग, बिहार, पटना।**

**GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की  
दिनांक - 15.11.25 को आहूत बैठक की कार्यवाही**

**विषय :-** MR 3054 योजनान्तर्गत Construction of Road from L037 Rajapakar Yadav Tola to Narayanpur Bujurg Package No-MR-N/22-23 Mahua/12 (Tender-119411) एकरारनामा संख्या 20/MBD/2022-23 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

**प्रसंग :-** कार्य प्रमंडल, महुआ का पत्रांक 949 अनु दिनांक 24.05.2025

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, महुआ द्वारा विषयांकित पथ में रु० 6,08,780/- 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. 6,08,303/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 20/MBD/2022-23 विषयांकित कार्य Construction of Road from L037 Rajapakar Yadav Tola to Narayanpur Bujurg Package No-MR-N/22-23 Mahua/12 (Tender-119411) के लिए दावे की राशि रु. 6,08,303/- रुपये मात्र संवेदक हरि नारायण सिंह को भुगतान की अनुशंसा की जाती है।



*Shweta Singh*  
विभागीय GST  
Consultant

*Shyam Singh*  
सहायक वित्त प्रबंधक  
ब्रांडा

*Babul Singh*  
वित्त प्रबंधक  
ब्रांडा

*[Signature]*  
GST नॉडल पदाधिकारी

*27/11/25*

*10/11/25*

*[Signature]*  
Executive Engineer  
R.W.D. Works Div., Mahua  
*10/11/25*



- a) That with effect from 18<sup>th</sup> 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 on or after 18<sup>th</sup> July, 2022 GST @ 18% is applicable.
- b) The GST claim as submitted by contractor is Rs. 6,08,780/- while as per our calculation it is Rs. 6,08,303/- which results in savings of Rs. 477/-.
- c) That we have verified the deposit of tax from the GST returns and hence recommend the payment Rs. 6,08,303/-.

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.

Shweta Singh  
25/09/2025



Authorized Signatory

Enclosed: -

1) GST claim computation

31/08/2025

31/08/2025  
10/11/25

Executive Engineer  
R.W.D. Works Div., Mahua  
10/11/25



25.09.2025

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

Re: Submission of GST Impact Report of M/s Hari Narayan Singh vide agreement number 20/MBD/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, Mahua letter no. 949 dated 24.05.2025

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.	Type of Supply	GST Impact in Rupees (Original Contract)
20/MBD/2022-23	Construction of Road from L037 Rajapakar Yadav Tola to Narayanpur Bujurg Package No-MR-N/22-23 Mahua/12 (Tender-119411)	6,08,303/-

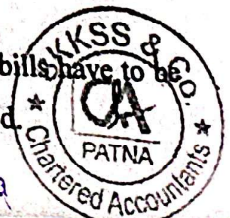
We are therefore pleased to make our submission of GST Impact Report of M/s Hari Narayan Singh for the following project with reference to the Construction of Road from L037 Rajapakar Yadav Tola to Narayanpur Bujurg Package No-MR-N/22-23 Mahua/12 (Tender-119411).

With this letter, we would like to draw your attention towards the following facts: -

The impact being given is from RA Bill 01 to RA Bill 03 GST impact in later RA bills have to be verified and audited on submission of bill by M/s Hari Narayan Singh in future period.

**DARIYAPUR GOLA ROAD**  
**NALA ROAD, PATNA- 800004**

Executive Engineer  
R.W.D. Works Div., Mahua





M/s Hari Narayan Singh

Agreement No-20/MBD/2022-23

(Tender-119411)

Sl. No.	RA BBN No.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) [Note 1]	GST paid as per GSTR 3B (C)	Actual GST to be Paid (D = (A - B) x 18%	Claim (E = (C or D, whichever is lower) - B)
1	16.03.2024				13,37,844		
2	31.03.2025		87,70,308		3,22,120		
3	07.05.2025		21,11,677		2,84,798	20,54,256	
			18,67,007	13,36,458	19,44,761		6,08,303
		<b>TOTAL</b>	<b>1,27,48,992</b>				

Computation of Embedded taxes [Note-1]

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 03)	1,23,84,320	
GST @ 12%	14,86,118	10.4829%
LWC @ 1%	1,23,843	
SF	1,82,377	
Work Done Value including taxes, cess and fees	1,41,76,659	
Work Done Value including taxes, cess and fees (10% below)	1,27,58,993	
Total Payment made	1,27,48,992	
Embedded tax for RA BBN 03	13,36,458	

NOTE-3 Difference of amount of Rs. 10,001 is due to limit payment.

Note 4: In the month of March 2024 assistance filed GSTR 3B tax return of Rs. 53,91,828 instead of Rs. 35,18,520 the excess payment of Rs. 18,73,308 is adjusted for the short tax payment in the period of June 2023 to February 2024.

Note 5: Division has deducted GST TDS on Gross Taxable value Rs. 23,065,855 in the month of March 2024 however, Party has filed GSTR-3B return on Taxable value Rs. 19,425,401 instead of net taxable value i.e. Rs. 19,547,335 but in overall FY 2023-24 Party has adjusted and filed GSTR-3B return on net taxable value (refer page)

NOTE-6

GSTR-3B MONTHLY BREAKUP OF March 2023-24						
Name of Division	Taxable Value as per 3B	% of Tax Inclusive of	CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
Rural Works Division Mahua	74,32,464.41	18	6,68,921.80	6,68,921.80	13,37,844	
Rural Works Division Mahua (Others)	1,21,14,870.34	18	10,90,338.33	10,90,338.33	21,80,677	
Difference (Tax payment for previous months)		18	9,36,654.00	9,36,654.00	18,73,308	2,30,65,855
TOTAL	1,94,25,401.00		26,95,914.13	26,95,914.13	53,91,828.25	2,30,65,855.00



10/11/25

Executive Engineer  
R.W.D. Works Div., Mahua

10/11/25

thousand three hundred



NOTE-7

GSTR-3B MONTHLY BREAKUP OF March 2024-25

Name of Division	Taxable Value as per 3B	% of Tax Inclusive of	CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
Rural Works Works Division Mahua	17,89,556.78	18	1,61,060.11	1,61,060.11	3,22,120.22	35,21,618.00
Rural Works Works Division Mahua (Others)	11,94,865.25	18	1,07,537.87	1,07,537.87	2,15,075.74	35,21,618.00
<b>TOTAL</b>	<b>29,84,422.03</b>		<b>2,68,597.98</b>	<b>2,68,597.98</b>	<b>5,37,195.97</b>	

NOTE-8

Name of Division	Taxable Value as per 3B	% of Tax Inclusive of	CGST @ 9%	SGST @ 9%	Total Tax	TDS Received
Rural Works Works Division Mahua	15,82,209.32	18	1,42,398.84	1,42,398.84	2,84,797.68	19,46,128
Rural Works Works Division Mahua (Others)	67,051.69	18	6,034.65	6,034.65	12,069.30	19,46,128
<b>TOTAL</b>	<b>16,49,261.02</b>		<b>1,48,433.49</b>	<b>1,48,433.49</b>	<b>2,96,867.98</b>	

Disclaimer: The above reconciliation has been prepared based on the documents (GST returns/Financial statements/payment certificate).



09/09/2024

Executive Engineer  
R.W.D. Works Div., Mahua

21/20/2024