



# INDIA NON JUDICIAL Government of Bihar

e-Stamp

Certificate No. : IN-BR-2502027632  
Certificate Issue Date : 18-Oct-2025 01:58 PM  
GRN No. : BHR20251014134733201306E  
Unique Doc Reference : EST-BR-1604-2500011191  
Party Name : BISHWANATH PRASAD  
Purchased by : BISHWANATH PRASAD  
Purpose : NA Article no (NA)  
Stamp Duty Paid (Rs.) : 1000 (One Thousand Only)  
Reg. Fee (Rs.) : 0 (Zero Only)  
L.R. & P Fee (Rs.) : 0 (Zero Only)  
Miscellaneous Fee (Rs.) : 0 (Zero Only)  
Discore SC (Rs.) : 0 (Zero Only)  
Total Amount (Rs.) : 1000 (One Thousand Only)



**Supplementary Agreement of AG No-11111111111111111111 Date 12.11.25**

This Supplementary agreement, Made the 15th day Nov.. of 2025..... between Executive Engineer, Rural Works Department, Works Division, Maharajganj, Saran [Name and address of employer] of One Part, and **Bishwanath Prasad, At+Po- Sihauta Bangra, Via- Maharajganj, Distt-Siwan.** (Hereinafter called "the Contractor) of the other part Whereas the employer is desirous that the Construction of **Road from Bhithi to Jafarpura Road under M.M.G.S.Y Head Tender Id. 32257 under MMGSY (GST CLAIM)** अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राड़ा, ग्रामीण कार्य विभाग, बिहार, पटना के पत्रांक- BRRDA(HQ) GST-01-340/2024 4347 अनु0 पटना दिनांक 11.09.2025 (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 56151/- ( Fifty six thousand one hundred fifty one)

एकरारनामा की पुनरीक्षित राशि-

मूल एकरारनामा की राशि-1,73,90,965=00

एकरारनामा में अंतर राशि-56151=00 ✓

एकरारनामा की अद्यतन राशि-1,74,47,116=00 IN 2502035321



## Statutory Alert:

1. The authenticity of this Stamp certificate should be verified at <https://enbangan.bihar.gov.in> or using enbangan Mobile App. Any discrepancy in the details on this Certificate and as available on the website Mobile App renders it invalid.
2. The onus of checking the legitimacy is on the users of the certificate.
3. In case of any discrepancy please inform the Competent Authority.

Executive Engineer  
Rural Works Department  
Works Division Maharajganj

13.11.25

ग्रामीण कार्य विभाग  
बिहार, पटना

पत्रांक:- BRRDA(HQ) GST-01-340/2024 - 4347 अनु० पटना/दिनांक:- 11.09.2025  
प्रेषक,

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

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

विषय : MMGSY योजनान्तर्गत एकरारनामा संख्या-11/MMGSY/SBD/2015-16 पथ-  
Construction of road from Bhithi to Jafarpura road में जी०एस०टी० दावा  
की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-महाराजगंज का पत्रांक-4263 अनु०, दिनांक-16.11.2024  
महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि  
रु 1,80,353/- 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 56,151/- 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 है।  
• 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।

अनु०- यथोक्त।

विश्वासभाजन

अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापक:- BRRDA(HQ) GST-01-340/2024 4347 अनु० पटना/दिनांक:- 11.09.2025  
प्रतिलिपि:- कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल-महाराजगंज को सूचनार्थ।

अपर मुख्य कार्यपालक  
पदाधिकारी-सह-सचिव, ब्राडा

Executive Engineer  
Rural Works Department  
Works Division Maharaiganj

ग्रामीण कार्य विभाग, बिहार, पटना।

**GST Claim** के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की  
दिनांक - 3.11.24.... को आहूत बैठक की कार्यवाही

**विषय :-** **MMGSY** योजनान्तर्गत Construction of Road from Bhithi to Jafarpura Road  
under Goriakothi Block एकरारनामा संख्या 11-MMGSY/S.B.D./2015-2016  
में जी.एस.टी. दावा की स्वीकृति के संबंध में।

**प्रसंग :-** कार्य प्रमंडल महाराजगंज का पत्रांक 4263 अनु दिनांक 16.11.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, कार्य प्रमंडल महाराजगंज द्वारा विषयांकित पथ  
में रु० 1,80,353/- 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. 56,151/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 11-MMGSY/S.B.D./2015-2016 विषयांकित कार्य Construction of Road  
from Bhithi to Jafarpura Road under M.M.G.S.Y Head under Goriakothi Block के लिए दावे की  
राशि रु. 56,151/- मात्र संवेदक श्री विश्वनाथ प्रसाद को भुगतान की अनुशंसा की जाती है।



*Shweta Singh*  
03/11/24  
विभागीय GST  
Consultant

*Shyam Singh*  
03/11/24  
सहायक वित्त प्रबंधक,  
ब्रांडा

*Prabhat Kumar*  
03/11/24  
वित्त प्रबंधक, ब्रांडा

*[Signature]*  
3/11/24  
GST नोडल पदाधिकारी

*[Signature]*

*[Signature]*  
13.11.24

*[Signature]*  
13/11/24  
Executive Engineer  
Rural Works Department  
Works Division Maharaiganj  
13.11.24

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, RWD Maharajganj, letter no. 4263 dated 16.11.2024

Respected Sir,

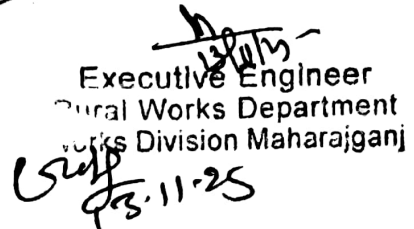
We are appointed to recommend payment of Impact arising on account of roll out of GST and change in taxation structure by analysing claim of contractors as per Scope of Work.

GST Impact Summary		
Agreement No.	Name of Project	GST Impact in Rupees (Maintenance)
11-MMGSY/S.B.D./2015-2016	Construction of Road from Bhithi to Jafarpura Road under M.M.G.S.Y Head under Gorlakothi Block	56,151 (Annexure-I)



  
DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004

  
13.11.23

  
Executive Engineer  
Rural Works Department  
Maharajganj  
13.11.23

We are therefore pleased to make our submission of GST Impact Report of Sri Bishwanath Prasad for the following project with reference to the:

1. Construction of Road from Bhithi to Jafarpura Road under M.M.G.S.Y Head under Goriakothi Block.

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


- 1) The impact being given is from-

Name of Road	Maintenance Bill (No.)
Construction of Road from Bhithi to Jafarpura Road under M.M.G.S.Y Head under Goriakothi Block	1 <sup>st</sup> Year to 5 <sup>th</sup> Year


- 2) That the above impact is determined considering Work Order Value inclusive of Excise Duty & VAT, Entry Tax (as applicable) and all other applicable taxes in force as on 30.06.2017.

That we have charged fees for entire contract and therefore as and when the new RA bills are submitted, the same should be sent to our office and sent via BRRDA for needful action. That a flat percentage cannot be applied for payment of future claims on RA bills and remaining amount of contract as the material & services components differs on every milestone of payment.

In our capacity as Indirect Consultant to you we therefore request you not to pay any adhoc GST reimbursement in future RA bills submitted as the same may cause loss to public exchequer, if the same is paid without proper analysis and auditing of

  
JAFARPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004

  
13.11.17

  
Executive Engineer  
Public Works Department  
Patna Division, Patna-800004  
13.11.17

records. Kindly forward all communication with respect to GST for proper analysis and needful action from our end.

**3) Observation on GST claim as submitted by contractor-claimant:**

We have gone through the submission made by the Contractor-claimant, and have observed that the contractor has been awarded the contract for Construction on 29.04.2015, wherein taxes such as VAT and Excise duty was leviable.

From the rate analysis enclosed it has been observed that taxes namely VAT and Excise duty has been considered in the material component only, and VAT @ 4% has been considered in overhead component based on the RCD SOR Guidelines.

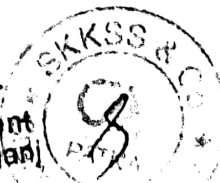
Now with effect from 01.07.2017, GST was introduced and the said contract was ongoing as on 01.07.2017. Now due to introduction of GST, the taxation structure of works contract underwent a significant change, wherein tax which was previously levied on material component only, now with the introduction of GST, the GST @ 12% has become leviable on the entire value of supply, the payment of which is being made after 01.07.2017.

Hence, the contractor-claimant has raised GST claim of Rs. 1,80,353/- due to such change in taxation structure which has resulted in increase of tax burden on the contractor-claimant.

- 4) That the above GST Impact has been prepared (as a reference) based on the guidelines given by different governmental organization such as CPWD in the circular dated 09.03.2020 has laid down principles for computing the GST compensation by eliminating previous erstwhile taxes and adding current taxes in the work order value. The same principle has also been taken up in other governmental department of other states like in the case of Maharashtra, CIDCO vide their letter no. CIDCO/SE(HQ)/EE(NM)/CIR/2018/29 dated

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004

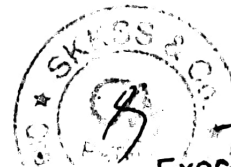
Executive Engineer,  
Rural Works Department  
Works Division Maharajganj  
13.11.25



22.11.2018, issued the guidelines for works contract which were ongoing as on 01.07.2017 and their treatment with taxes after enactment of GST.

- 5) Likewise, the Government of Odisha and Telengana, Bihar through RCD, NRRDA and MORTH issued the advisory/circulars in respect of the modus of calculation of GST impact to be included in the work order, if any.
- 6) The Hon'ble High Court, Patna has also ruled in the favour of the contractor seeking GST Impact for ongoing contracts as on 01.07.2017.
- 7) That the impact report is calculated on analysing data and verification of records and not on an ad-hoc percentage basis, as arriving a flat percentage will be squarely wrong for giving impact as all cases have different figures of data, applicability of taxes and the modus adopted by respective contractor to pay VAT taxes and currently GST and corresponding purchase pattern of inputs required for project at differential prices. The GST impact is only payable on the net tax liability increased on account of implementation of GST. This requires careful investigation of all data and records, so as to arrive at the net increase in tax liability due to new tax structure.
- 8) That the GST Impact calculation is made on the following premise:
  - a) That the above work is a Construction of Road from Bhithi to Jafarpura Road under M.M.G.S.Y Head under Goriakothi Block.
  - b) The above said impact is derived by considering the contract as Works Contract as defined U/s 2(119) of the Central Goods and Services Act, 2017

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004




Executive Engineer  
Rural Works Department  
Works Division Maharajganj

13.11.25

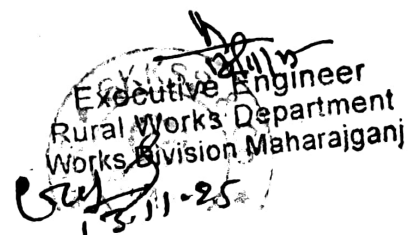


taxable @12% (Heading 9954 (vi): Construction service - Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, provided to the Central Government, State Government, Union Territory or a local authority by way of construction, erection, commissioning installation, completion, fitting out, repair, maintenance, renovation or alteration of – (a) civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;

- c) The above calculation has been done considering total impact arising on account of changes in rate awarded at the time of tender.
- d) The Tax rates of Angle Iron were not mentioned in the Rate Analysis of similar Items. However, we have assumed embedded Tax as mentioned in rate analysis of similar items.
- e) Therefore, suitable adjustment should be made if there is any amendment in law till the payment is settled under this contract or if there is any departure in the premise mentioned above must be brought to our notice as it may bring deviation in the GST Impact to be passed on to the contractor.
- f) That GST impact is calculated on the basis of all documents and records produced by Contractor and duly verified & audited by us as per our scope of work.
- g) The effect of anti-profiteering as per sec 171 of GST Act has not been computed and the same has not been passed on to BRRDA, RWD.

  
DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004

  
13.11.24

  
Executive Engineer  
Rural Works Department  
Works Division, Maharaiganj  
13.11.24



- 9) That the GST claim amount submitted for approval by the Contractor was Rs. 1,80,353/- while as per our verification it is Rs.56,151/- which results in saving of Rs. 1,24,202/-
- 10) That at any later stage if it is brought to our notice that any fact/figures/calculation which was provided to us the basis of which has been our calculation, is misrepresented and which has a material effect on the above GST Claim amount, then the GST claim amount shall be void ab initio.

For any query or clarification, please contact the undersigned at earliest.

Therefore, kindly do the needful in this regard.

*For and on behalf of*  
**SKKSS & Co.**

*Shweta Singh*  
*23/10/2025*  
**Authorized Signatory**



**Enclosed: -**

1. GST claim computation

*[Signature]*  
DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004

*[Signature]*  
13/11/25  
Executive Engineer  
Rural Works Department  
Works Division Maharajganj  
*[Signature]*  
13.11.25