



क्र.सं. 6514 ता. 11/11/2025 को सादर सौंपा
कता का नाम एवं पता श्री आनंदी कुमार दत्तमाई कादिरगंज-420

AS 823450

मार्ग प्रसंग
17/11/25

Agreement

This agreement, made the 12 Nov day of 2025
Between, The Executive Engineer, RWD Work Division,
Hilsa For BRRDA, 5th floor, Vishweshwaraiva Bhawan, Jawaharlal
Nehru Marg, Patna-15 (Name and address of Employer)
(hereinafter called "the Name and address of Contractor") of part
and,

Sri Anandi Kumar,
At-Dattmai, P.O-Nettaul,
P.S-Kadirganj, Dist- Patna.
(Bid I.D-295992)

Whereas the E/I is desirous that the Contractor Execute Output and performance based Rural Road Construction & Five Year Maintenance of Road From Mansingh Pur to Barari (Tender ID-65781) Year 2018-19 Under MMGSY-SC (hereinafter called "The Works") and the E/I has accepted the Bid by the Contractor for the execution of such Works and the remedying of any defects therein, at a contract price (GST Claim) Rs-319417.00 (Three Lakh Nineteen Thousand Four Hundrd Seventeen Only)

Sl No	Name of Road	GST Claim Amount Construction (in Lakh)	GST Claim Amount Maintenance (in Lakh)
1	Mansingh Pur to Barari	319417.00	0.00

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12-11-25
Executive Engineer
Rural Work s Division
Hilsa

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 any 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 whereon Contract Price or such other sum as may become payable under the provisions of the Contract at the times 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 viz.

(i) Letter of Acceptance

(ii) Notice to proceed with the works;

(iii) Contractor's Bld

(iv) Condition of Contract : General and Special

(v) Contract Data

(vi) Additional condition

(vii) Drawings

(viii) Bill of Quantities and

(ix) Any other documents listed in the Contract Data as forming part of the Contract.

In witnessed whereof 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 _____

Amol

12-11-25
Executive Engineer
Rural Works Division
Hilsa
18-11-25

अधीक्षण अभियंता का कार्यालय,
ग्रामीण कार्य विभाग, कार्य अंचल, नालन्दा।

Email ID-serydnalanda@gmail.com.

पत्रांक.....10.11.25

Mob-8986915938

प्रेषक,

नालन्दा, दिनांक:- 11/11/2025

ई० संजीव कुमार,
अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल, नालन्दा।

सेवा में,

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

विषय:-

MMGSY-SC योजनान्तर्गत एकरारनामा संख्या-37/SBD/2018-19 पथ
Construction & five year Maintenance of road from Mansingh pur
to Barari में जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग:-

अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा का पत्रांक-
RWD/GST CLAIM/25-26/2086-5418 (अनु०) पटना, दिनांक-05.11.2025.

महाशय,

उपर्युक्त विषयांकित कार्य में जी०एस०टी० की राशि की प्रतिपूर्ति जो जॉचोपरांत
रु०-3,19,417/- मात्र होती है, के भुगतान हेतु निम्न शर्तों के साथ अनुमति प्रदान की जाती
है :-

1. किसी भी परिस्थिति में व्यय की प्रशासनिक स्वीकृति के अनुक्षेत्र सीमा के अंतर्गत रखा
जाए।
2. यदि भविष्य में दावा नियमानुकूल नहीं पाया गया तो सम्पूर्ण राशि एक मुस्त संवेदक
के अगले विपत्र/अग्रधन से समायोजित कर ली जाय।

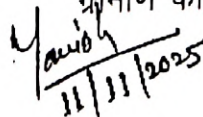
विश्वासभाजन

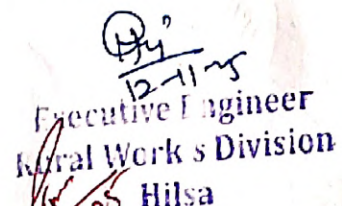


(ई० संजीव कुमार)

अधीक्षण अभियंता

ग्रामीण कार्य विभाग, कार्य अंचल नालन्दा।


11/11/2025


Executive Engineer
Rural Works Division
Hilsa

ग्रामीण कार्य विभाग
बिहार, पटना

पटना/दिनांक:- 5.11.2025

पत्रांक:- RWD/GST CLAIM/2025-26/2086 -54/8(73)

प्रेषक,

अभय झा, गामुडगो

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षक अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-नालंदा।

विषय : MMGSY-SC योजनान्तर्गत एकरारनामा संख्या-37/SBD/2018-19 पथ-
Construction & five year maintenance of road from Mansingh pur to
Barari में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-हिलसा का पत्रांक-1280 अनु0, दिनांक-20.06.2025

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि
रु 7,13,165/- 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 3,19,417/- 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:- 5.11.2025

ज्ञापांक:- RWD/GST CLAIM/2025-26/2086 -54/8

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

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

Engineer
Rural Works Division
Hilsa

ग्रामीण कार्य विभाग, मिर्जापुर, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 22/11/25 को आयुक्त बैठक की कार्यवाही

विषय :- MMGSY(SC) योजनागत Construction and Five years maintenance of Road
from Mansingh Pur to Barari (Tender ID-65781) एकरारनामा संख्या 37/SBD/2018-19 में
जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, हिलसा का पत्रांक 1280 दिनांक 20.06.2025

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल,
हिलसा द्वारा विषयांकित पत्र में रु० 7,13,165/- की जी.एस.टी. अंतर राशि का दावा जॉय हेतु
समर्पित किया गया है। विभागीय पत्रांक 43/2023-781, दिनांक 23.03.2023 के आलोक में
विभागीय जी.एस.टी. Consultant M/s SKKSS & Co. द्वारा दावे की जाँच की गई तथा
रु 3,19,417/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 37/SBD/2018-19 विषयांकित कार्य Construction and Five years
maintenance of Road from Mansingh Pur to Barari (Tender ID-65781) के लिए दावे की
राशि रु 3,19,417/- रुपये मात्र संवेदक श्री आनंदी कुमार को भुगतान की अनुशंसा की जाती
है।



Shweta Singh
22/10/25
विभागीय GST सहायक वित्त प्रबंधक,
Consultant ब्रांडा

Prabhat Kumar
22/10/25
वित्त प्रबंधक, ब्रांडा GST नोडल पदाधिकारी

Amrinder

12-11-25
Executive Engineer
Rural Works Division
Hilsa

SKKSS & Co

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

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

02.09.2025

Re: Submission of GST Impact Report of Sri Anandi Kumar vide agreement no. 37/SBD/2018-19.

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, RWD, Hilsa, letter no. 1280 dated 20.06.2025.

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.	Name of Project	GST Impact in Rupees (Construction)
37/SBD/2018-19	Construction and Five years maintenance of Road from Mansingh Pur to Barari (Tender ID-65781) Under MMGSY(SC)	3,19,417/- (Annexure-I)



DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004

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12-11-25
Executive Engineer
Rural Work Division
Hilsa
18-11-25

SKKSS & Co

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

We are therefore pleased to make our submission of GST Impact Report of Sri Anandi Kumar for the following project with reference to Construction and Five years maintenance of Road from Mansingh Pur to Barari (Tender ID-65781) Under MMGSY(SC)

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

- 1) The impact being given is from RA Bill 01 to RA Bill 05. GST impact in later RA bills have to be verified and audited on submission of bill by Sri Anandi Kumar in future period.

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

- 2) That the above impact has taken into cognizance that any additional benefit that the contractor is being entitled to due to enactment of GST is passed onto Rural Works Department in terms of anti-profiteering clause in the GST law;

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

We have gone through the submission made by the contractor claimant, and we have observed that the contractor has been awarded the contract for construction on 22/11/2018, wherein GST was in force.

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004



Executive Engineer
Rural Works Division
Bilsa

SKKSS & Co

Tel : +91 9263274200
Email: rwdgst@gmail.com

From the rate analysis enclosed it has been observed that GST has been considered in the material component only at different applicable rates, and VAT/GST @ 4% has been considered in overhead component based on the RCD BOR Guidelines.

As per the GST Law, GST is to be paid on the entire value of contract, however from the rate analysis enclosed it is observed that GST has been provided only on material component and a provision of 4% has been made in overhead component by the department.

Hence, the contractor-claimant has raised GST claim of Rs.7,13,165/- due to non-provisioning of GST by the department on the entire value of contract, whereas the contractor submits that the GST has been paid on the entire value of contract as executed by him.

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

Construction and Five years maintenance of Road from Mansingh Pur to Barari (Tender ID- 65781) Under MMGSY(SC)

a) As per section 15 of the CGST and SGST Act, 2017

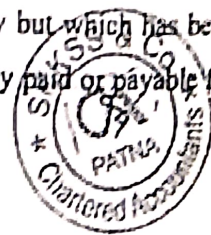
(1) The value of a supply of goods or services or both shall be the transaction value, which is the price actually paid or payable for the said supply of goods or services or both where the supplier and the recipient of the supply are not related and the price is the sole consideration for the supply.

(2) The value of supply shall include—

(i) any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this Act, the State Goods and Services Tax Act, the Union Territory Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, if charged separately by the supplier;

(ii) any amount that the supplier is liable to pay in relation to such supply but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods or services or both;

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004



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Executive Engineer
Rural Work Division
Hilsa

SKKSS & Co

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(iii) incidental expenses, including commission and packing, charged by the supplier to the recipient of a supply and any amount charged for anything done by the supplier in respect of the supply of goods or services or both at the time of, or before delivery of goods or supply of services;

(iv) Interest or late fee or penalty for delayed payment of any consideration for any supply; and

(v) Subsidies directly linked to the price excluding subsidies provided by the Central Government and State Governments

b) Further, in the BOQ rates of items has been taken from Road Construction department Schedule of rates (mentioned in BOQ). As per guidelines of RCD SOR, there has been inclusion of 4% in the name of VAT in the overhead component, hence in our calculation also 4% in the name of VAT has been reduced and impact has been considered accordingly.

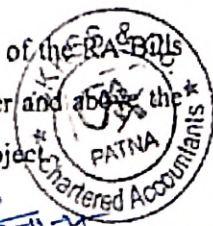
c) The above said impact is derived by considering the contract as Works Contract as defined U/s 2(119) of the Central Goods and Services Act, 2017 taxable @ 12% (Heading 9954 (iv): Construction service - Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, - (a) a road, bridge, tunnel, or terminal for road transportation for use by general public;

d) 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.

e) 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.

2) That the GST Impact amount indicated in the table above is derived on the basis of the RA&BOLs submitted before us. Therefore, in any case no excess payment can be made over and above the amount mentioned in the Annexure attached with this letter for completing the project.

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004



Executive Engineer
Kural Work's Division
Hilsa

SKKSS & Co

Tel : +91 9262274200
Email: nsk@skkss.com

3) That the GST claim amount submitted for approval by the Commissioner was Rs. 7,13,140/- which is per our calculations the GST claim amount shall be Rs. 1,18,417/- which result is savings of Rs. 1,18,417/-

4) That at any time stage if it is brought to our notice that any misrepresentation or fraud is provided to us the basis of which has been our calculation, is misrepresentation and which has a material effect on the above GST Claim amount, then the GST claim amount shall be null and void.

For any query or clarification, please contact the undersigned at anytime

Therefore, truly it is the result of the report

For and on behalf of
SKKSS & Co.

[Signature]
Authorized Signatory



Encl:-

1. GST claim computation

CHARTERED ACCOUNTANTS
WALA ROAD, FATEHABAD, PUNJAB

[Handwritten signature]

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CHARTERED ACCOUNTANTS
WALA ROAD, FATEHABAD, PUNJAB