

GOVERNMENT OF BIHAR

MMGSY [Sc]

Supplementary Agreement due to GST Claim

Departmental Letter No-RWD/GST CLAIM/2025-26/1511-
3225 Encl. Dt-18/08/2025

MMGSY [Sc]

MINISTRY OF RURAL DEVELOPMENT

GOVERNMENT OF BIHAR

OFFICE OF THE EXECUTIVE ENGINEER

RWD, WORKS DIVISION, ROSERA

AGREEMENT NO. - 27 SBD/25-26 - supplementary.

NAME OF PROJECT

L042 to Larkopashya Muslim Tola

खीन्डु कुमार् २ वि

Executive Engineer
Rural Work Department
Works Division, Rosera
04.09.25
04/09/25

AGREEMENT DETAILS UNDER MMGSY [Sc]

- 1 Name of Work :- L042 to Larkopashya Muslim Tola
- Length (In Km) :- 1.90 Km
Ravindra Kumar Ravi
- 2 Name of Agency :- Belsandi, Ward-09, Bithan-848207
- Reg No & Grade with ' Validity :- 2200846 (Class-II)
till - 17-08-2025
- PAN No :- AYXPR8048Q
- GST No :- 10AYXPR8048Q1ZC
- VAT No :- -
- 3 Agreement No :- Old Agreement No-73SBD/2020-21
Sup. Agreement No- 27 SBD/25-26
- 4 Agreement Amount :- 162615.00
- 5 Approved Rate :- 0.11% As per old Agreement
- 6 Performance Security Deposit by Agency (In Lakh) :- 0.04 Lakh
- 7 Date of Commence :- 11.09.2025
- 8 Time of Completion :- Work has been Completed
- 9 Defect Liability period :- 5 Years
- 10 GST Claim Amount (In Lakh) :- 1.62615
Total : 1.62615
- 11 Total No. of item of Work with maintenance :- Details Attached (GST Claim)
- 12 Expenditure incurred Under Head :- MMGSY [Sc]

रवीन्द्र कुमार रावि

EXECUTIVE ENGINEER
RWD Works Division, Rosera

27/9/25
04.09.25
04/09/25



5434 23/8/25 रविन्द्र कुमार रवि
 1633 नं-1/2000
 15/08/25

AZ 994467

रवीन्द्र कुमार रवि
 नं-1/2000

AG NO-27 SBY/25-26

Supplementary Agreement Under MMGSY [Sc]

due to

GST Claim as per Departmental Letter No-RWD/GST CLAIM/2025-26/1511-3225 Encl. Dt-18/08/2025

This agreement, made the day of 20 Between Executive

Belsandi, Ward-09, Bithan-848207

Engineer, RWD, Works Division, Rosera and Ravindra Kumar Ravi

Whereas the Employer is desirous that the Contractor execute Construction and Maintenance of work -

L042 to Larkopashya Muslim Tola

Under MMGSY [Sc] and Employer has accepted the Bid by the Contractor for the execution and completion of such works and the remedying of any defects therein at a cost of Rs. 162,615 (Rs : One Lakh Sixty Two Thousand Six Hundred Fifteen Only.)

NOW THIS AGREEMENT WITNESSETH as following:-

- 1) In this Agreement, words and expressions 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 wherein the co-

रवीन्द्र कुमार रवि

11/9/25
 Executive Engineer
 Rural Work Department
 Belsandi, Ward-09, Bithan-848207

contract price or such other sum as may become payable under the provisions of the contract at the times and to 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, Via :

- (i) Letters of Acceptance :
- (ii) Notice to proceed with the works :
- (iii) Contractor's Bid :
- (iv) Contract Date :
- (v) Special Conditions of contract and general condition of contract :
- (vi) Specifications :
- (vii) Drawings :
- (viii) Bill of Quantities; and
- (ix) Any other documents listed in the contract date as per forming part of the contract.

In witness whereof the parties thereto 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

Bidding Signature of Contractor

रविंद्र कुमार शर्मा

11/9/25
Executive Engineer
Rural Work Department
RWD, Works Division, Rosera
04.09.25
04/09/25

(GOVERNMENT OF BIHAR)

BID DOCUMENT

FOR

CONSTRUCTION AND MAINTENANCE OF RURAL ROADS

DISTRIC : Samastipur

Sl No	Name of Road	Length (In Km)	GST Claim in Const. Work (In Lakh)	Maintenance Cost (In Lakh)
1	L042 to Larkopashya Muslim Tola	1.9	1.62615	As per Previous Agreement No- 73SBD/2020-21

MMGSY [Sc/

Supplementary Agreement due to GST Claim

FINANCIAL BID (PART – II)

2014

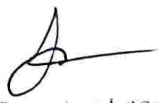
Under

MMGSY [Sc/

MINISTRY OF RURAL DEVELOPMENT

GOVERNMENT OF INDIA

रवीन्द्र कुमार राय


Executive Engineer
Rural Work Department
Work Division, Ra
04.09.21 04/09/21

अधीक्षण अभियंता का कार्यालय
ग्रामीण कार्य विभाग, कार्य अंचल, समस्तीपुर

पत्रांक 867... दिनांक 22/8/2025

प्रेषक:- अधीक्षण अभियंता,
ग्रामीण कार्य विभाग,
कार्य अंचल, समस्तीपुर।

सेवा में,
कार्यपालक अभियंता,
ग्रामीण कार्य विभाग,
कार्य प्रमंडल, रोसड़ा।

विषय:- MMGSY-SC योजनान्तर्गत एकरारनामा संख्या- 73/SBD/2020-21 पथ- Construction of road from L042 to Ladkopshya muslim tola में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग:- अपर मुख्य कार्यपालक पदाधिकारी-राह-साधिव, ब्राह्म का पत्रांक 3225 अनु0 दिनांक 18.08.2025

महाशय,

उपर्युक्त विषय प्रासंगिक पत्र के द्वारा पत्र में वर्णित GST राशि 1,62,886/- नात्र का भुगतान करने हेतु संवेदक के दावे को योग्य पाया गया है, से संबंधित निदेश प्राप्त हुआ है।

अतः प्रसंगाधीन पत्र की प्रति संलग्न करते हुए आपको निदेश दिया जाता है कि पत्र में वर्णित उक्त राशि का भुगतान करने हेतु अग्रेतर कार्रवाई की जाय।

अनु0-यथोक्त।

विश्वाराभाजन

अधीक्षण अभियंता
ग्रामीण कार्य विभाग
कार्य अंचल, समस्तीपुर

रकीन्द कुमार राय

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2025-26/1511- 3225 अनु० पटना / दिनांक:- 18.08.2025

प्रेषक,

अभय झा, गा० प्र० रो०

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-समस्तीपुर।

विषय : MMGSY-SC योजनान्तर्गत एकरारनामा संख्या-73/SBD/2020-21 पथ-
Construction of road from L042 to Ladkopshya muslim tola में
जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-रोसड़ा का पत्रांक-2061 अनु०, दिनांक-31.12.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विपरीत पथ में GST अंतर राशि
रु 1,91,886/- का दावा की जाँच हेतु अगिलेख 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 1,62,615/- 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 अग्रतर 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

13/08/25

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापक- RWD/GST CLAIM/2025-26/1511- 3225

पटना / दिनांक:- 18.08.2025

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

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

Executive Engineer
Rural Work Department

04.09.25 04/09/25

रवीन्द्र कुमार शर्मा

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 4.12.2023 को आहूत बैठक की कार्यवाही

विषय :- MMGSY (Se) योजनान्तर्गत Construction and Maintenance of Work -
L042 to Ladkopshya Muslim Tola एकरारनामा संख्या 73 SBD/2020-
2021 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल रोसेरा का पत्रांक 2061 दिनांक 31.12.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, रोसेरा द्वारा
विषयांकित पत्र में रु० 1,91,886/- 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. 1,62,615/- मात्र की
राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 73 SBD/2020-2021 विषयांकित कार्य Construction and Maintenance of
Work - L042 to Ladkopshya Muslim Tola under MMGSY (SC) के लिए दावे की राशि रु.
1,62,615/- रुपये मात्र संवेदक रविंद्र कुमार रवि को भुगतान की अनुशंसा की जाती है।



Shiveta Singh
06/09/25
विभागीय GST
Consultant

Shameer
06.08.25
सहायक वित्त प्रबंधक
ब्रांडा

Rabindran
06/09/25
वित्त प्रबंधक
ब्रांडा
GST नोडल पदाधिकारी

रविंद्र कुमार रवि

[Signature]
Executive Engineer
Rural Work Department
V.C. Division, Patna
04.09.25
06/09/25

SKKSS & Co

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

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

16.06.2025

Re. Submission of GST Impact Report of M/s Ravindra Kumar Ravi vide agreement no. 73 SBD/2020-2021.

Ref: Our appointment as GST Consultant by Rural Works Department, vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, RWD, Rosera, letter no. 2061 dated 31.12.2024.

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 ₹)
73 SBD/2020-2021	Construction and Maintenance of Work – L042 to Ladkopshya Muslim Tola under MMGSY (SC)	1,62,615



DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

Executive Engineer
Rural Works Department
Patna

रविंद्र कुमार राय

07/07/25

SKKSS & Co

(121)
Tel : +91 9263374200
Email- rwdgst@gmail.com

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

- a) Construction and Maintenance of Work – L042 to Ladkopshya Muslim Tola 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 GST claim has been recommended for RA 03 – RA 07 as submitted to us.
- d) The GST Claim as per the contractor is Rs. 1,91,886/- While as per our observation GST Impact will be Rs. 1,62,615/- thus generating savings of Rs. 29,271/-.
- e) That we have verified the deposit of tax from the GST returns and hence, we recommend the payment of Rs. 1,62,615/-.

Therefore, kindly do the needful in this regard.

For and on behalf of
SKKSS & Co.

Shweta Singh
16/6/25

Authorized Signatory
Enclosed: -



GST claim computation

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

[Signature]
Executive Engineer
Rural Work Department
NDA Division, Patna

रवीन्द्र कुमार राव

04/09/25

M/A RAVINDRA KUMAR RAO
Agreement No. : 73/SID/2020-21
Construction of Road from I-042 to Lakkopshya Muslim Tola

Sl. No	RA Bill NO.	Date of payment	Payment as per Payment Certificate / AIB (A)	Embedded GST (B)	GST paid as per GSTR 3B (C)	Actual GST to be paid D=(A-B)×18%	Claim [E=C or D whichever is lower - (B)]
1	3	01.12.2022	18,09,726		2,76,060		
2	4	27.03.2023	5,68,771		86,762		
3	5	28.04.2023	4,26,579	3,43,184	65,071	5,35,070	1,62,615
4	6	31.05.2023	4,26,577		65,071		
5	7	11.08.2023	84,143		12,835		
TOTAL			33,15,796	3,43,184	5,05,799	5,35,070	1,62,615

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 07 - RA 02)	28,63,020	
GST @ 12%	3,43,562	10.3500%
LWC @ 1%	28,630	
Seigniorage fees	84,236	
Work Done Value Including taxes, cess and SF	33,19,449	
Work Done Value Including taxes, cess and SF (after 0.11% below)	33,15,796	
Total Payment made	33,15,796	
Embedded tax in from RA Bill 03 to RA Bill 07	3,43,184	

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



Executive Engineer
Rural Work Department

V. G. D. Division
04.09.2023
04/09/23

20/08/2023-2/10

Reconciliation Statement of M/s Ravindra Kumar Ravi									
	Debit	Grand Taxable Value	CGST	SGST	Total Tax	Taxable	CGST 18%	SGST 9%	Total Tax
		Net Taxable Value	CGST	SGST	Total Tax				
April									
May	8,59,245	8,59,245	5,19,547	2,59,272	7,78,819	8,59,245	1,54,664	76,482	2,31,146
June									
July									
August									
September	2,77,775	2,77,775	1,49,772	73,886	2,23,658	2,77,775	50,000	24,888	74,888
October									
November	8,94,405	8,94,405	5,56,623	2,77,202	8,33,825	8,94,405	1,60,993	80,497	2,41,490
December									
January	7,94,375	7,94,375	4,53,413	2,27,206	6,80,619	7,94,375	1,42,987	71,495	2,14,482
February									
March	1,12,383	1,12,383	64,415	31,219	95,634	1,12,383	20,229	10,115	30,344
TOTAL	1,37,94,786.00	1,37,94,786.00	8,59,245.00	4,29,618.00	12,88,863.00	1,37,94,786.00	2,59,41,578.00	1,29,71,916.00	3,89,13,494.00

for class only

Executive Engineer
Fire Work Department
Fire Department
City Engineer

Reconciliation Statement of M/s Ravindra Kumar Ravi

F.Y.	MONTH	Division	Gross Taxable Value	GST TDS Received From All Departments	CGST	SGST	Total Tax	Taxable	CGST	SGST	Total Tax
2023-24	April	R E O WORKS DIVISION ROSEA	243471	2067856.78	74,342.00	74,342.00	48,684.00	216,785.78	156,57.11	156,57.11	313,143.22
	May	PUBLIC HEALTH DIVISION	8,70,657.00	737844.9153	8,706.57	8,706.57	17,413.14	73,943.92	69,406.04	69,406.04	138,812.08
	June	R E O WORKS DIVISION ROSEA	18,65,193.00	1580672.034	16651.91	16,651.91	33,303.86	158067.04	142269.48	142,269.48	284,536.52
	July			0	0.00	0.00	0.00		0	0	0
	August	R E O WORKS DIVISION ROSEA	129540	107779.661	1,795.40	1,795.40	2,590.80	107779.66	9880.17	9880.17	197,659.83
	September	RURAL WORKS DEPARTMENT WORKS DIVISION BIRAU	1,33,502.00	113137.2881	1,335.00	1,335.00	2,670.00	113137.28	10182.36	10182.36	20,364.72
	October	RURAL WORKS DEPARTMENT WORKS DIVISION BIRAU	47134	39944.0678	471.00	471.00	942.00	39944.06	3594.97	3594.97	7189.94
	November	R E O WORKS DIVISION ROSEA	148293	175672.0339	1,482.93	1,482.93	2,965.86	125672.04	11310.48	11310.48	22,620.96
	December	PUBLIC HEALTH DIVISION	522005	442377.9661	5,270.06	5,270.06	10,540.12	442377.96	39814.02	39814.02	79,628.04
	January										
	February										
	March										
	TOTAL		61,50,496.00	52,12,284.75	61,504.89	61,504.89	1,23,009.78	521,228.74	468105.61	468105.61	936,334.22

Executive Engineer
Rural Works Department
Ward Division ROSEA
04.09.23 09/09/23

24/09/23 24/09/23

Section 7 Bill of Quantities

Preamble:-

- 1 The Bill of Quantities shall be read in conjunction with the instruction to Bidder, Conditions of Contract, Specifications and Drawings.
- 2.1 For the Construction of works, the quantities given in the Bill of Quantities are estimated, and are given to provide a common basis for bidding. The basis of payment will be the actual quantities of work ordered and carried out, as measured by the contractor and verified by the Engineer and valued at percentage rate above or below or at per of the Schedule of Rates as tendered by the Contractor.
- 2.2 For the routine maintenance of roads, there is lump sum provision for each year of maintenance. The payments will be based on satisfactory performance of routine maintenance activities.
- 3 The rates and price tendered in the price Bill of Quantities shall, except in so far as it is otherwise provided under the Contract, include all constructional plant, labor, supervision, materials, erection, maintenance, insurance, profit, taxes, and duties, together with all general risk, liabilities and obligations set out in the contract.
- 4 Arithmetic errors will be corrected by the Employer pursuant to Clause 26 of the Instructions of Bidders.
- 5 The contractor will quote one common percentage rate for all the works of this tender at appropriate place.

Signature of Contractor with Seal

रवीन्द्र कुमार राय

Executive Engineer
Rural Work Department
Work Division
04.09.25
04/09/25

rwd

The Bidder shall fill in and submit this Bid from with the Bid

Date _____

To

Ravindra Kumar Ravi

Belsandi, Ward-09, Bithan-848207

Description of the works : L042 to Larkopashya Muslim Tola

Identification number of the Work : MMGSY [Sc]

- 1 I/we after to execute the works described above and remedy any defect therein and carry out the routine maintenance in conformity with the Conditions of Contract, specifications, drawings, Bill of Quantities and Addenda for
Percentage Rate contract 0.11% Below/.....Percentage Above/per
With the rats entered in the BOQ as referred in Clause 13 of ITB and the per kilometer routine maintenance charge per year.
- 2 We undertake to commence the works on receiving the Notice to Proceed with work in accordance with the contract documents.
- 3 This bid and your written acceptance of it shall constitute a binding contract between as. We understand that you are not bound to accept the lowest or any Bid you receive.
We hereby confirm that this Bid complies with the Bid validity and Earnest money required by the bidding documents and specified in the appendix to ITB.

Authorized signature...

Name and Title of Signatory

Name of Bidder : Ravindra Kumar Ravi
Authorized Address of Communication : Belsandi, Ward-09, Bithan-848207

Telephone no (s) office :
Mobile No : 0
Facsimile (Fax) No :
Electronic Mail identification (E-mail ID) : 0

रविंद्र कुमार राव

Executive Engineer
Rural Work Department
Village Development Officer

04/09/25 04/09/25