कार्यपालक अभियंता का कार्यालय

ग्रामीण कार्य विभाग, कार्य प्रमण्डल, जयनगर

पत्रांक 1605 (अनु०) जयनगर, दिनांक 15/10/2025

प्रेषक :– कार्यपालक अभियंता
ग्रामीण कार्य विभाग
कार्य प्रमण्डल, जयनगर

सेवा में,
अपर–मुख्य–कार्यपालक पदाधिकारी सह –सचिव
बिहार ग्रामीण पथ विकास अभिकरण ,पटना ।

विषय :– MMGSY(SC) योजनान्तर्गत MD Bipti (Bihi MD) ke Ghar to Mushhari Vidyalay (Barhi) Tak (Agr-31 SBD/25-26) योजनान्तर्गत का GST **की प्रतिपूर्ति** हेतु संवेदक द्वारा दावा बिपत्र की स्वीकृति हेतु आवंटन उपलब्ध करने के सम्बन्ध में ।

प्रसंग– अपर मुख्य कार्यपालक पदाधिकारी–सह –सचिव ब्राडा ,ग्रामीण कार्य विभाग ,बिहार पटना का पत्रांक 1525 अनु० पटना दिनांक. 16.04.2025 एवं अधीक्षण अभियंता ग्रामीण कार्य विभाग कार्य अंचल मधुबनी के पत्रांक 620 अनु० दिनांक 09.06.2025.

महाशय,

उपर्युक्त विषयक् के सम्बंध में कहना है कि MMGSY(SC) योजना हेतु MD Bipti (Bihi MD) ke Ghar to Mushhari Vidyalay (Barhi) Tak में अंतर राशि की प्रतिपूर्ति हेतु रूपये = 01.50373 (एक लाख पचास हज़ार तीन सौ तिहत्तर)मात्र का आवंटन उपलब्ध कराने की कृपा की जाएं ।

अनु0–1. यथोक्त

विश्वासभाजन
15/10/25
कार्यपालक अभियंता
ग्रामीण कार्य विभाग
कार्य प्रमण्डल, जयनगर ।

भारतीय गैर न्यायिक INDIA NON JUDICIAL

एक हजार रुपये ONE THOUSAND RUPEES

रु.1000 Rs.1000

सत्यमेव जयते

INDIA

बिहार BIHAR

BA 514524

शिव नारायण साह
मुद्राक विक्रेता मधुबनी
ला0नं0–122/72

Supplementary Agreement of original Agreement No- 17SBD/2017-18

AGREEMENT Form:

Agreement No. 31

This agreement, made the 3th day of September 2025 ~~2018~~ Between **Executive Engineer R.W.D (W) Division, Jaynagar** of the one part, and **Maa Bindu Construction, A-l, 2nd floor, Grand Chandra Comp. Faser Road, Patna.** (hereinafter called "contractor" of the other part) Whereas the Employer is desirous that the Contractor execute **Construction of Raod & CD work MD Bipti ke ghar To Mushari Vidhalay (Barhi) Tak road under MMGSY (SC) Head** (hereinafter called "Work") and the Employer has accepted the Bid by the Contractor for the Execution and completion of such works and the remedying of any defects therein at cost of **Rupees 01,50,373.00 (Rs. One lacs Fifty thousand Three hundred Seventy three) only**

3/10/25

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

Executive Engineer
Rural Works Department
Works Division, Jaynagar

3/10/25

03.10.25

For MAA BINDU CONSTRUCTION
Gautam kr. Singh
Partner

NOW THIS AGREEMENT WITHNESSETH AS FOLLOWS:-

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 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 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 defect wherein the contract price or such sum as may become payable under the provisions 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 Special and general.

(vi) Specification MORD

(vii) Drawings

(viii) **Bill of Quantities.**

(ix) Other document listed in the contract data as forming part of the contract.

In witness where of the partied 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 ....

3/10/25

Executive Engineer
Rural Works Department
Works Division, Jaynagar

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

3/10/25

03.10.25

For MAA BINDU CONSTRUCTION
Partner

अधीक्षण अभियन्ता का कार्यालय,
ग्रामीण कार्य विभाग, कार्य अंचल, मधुबनी।

पत्रांक :– 620 अनु0/मधुबनी। दिनांक :– 09/06/2025

प्रेषक,

ई0 विनोद कुमार राय
अधीक्षण अभियन्ता।

सेवा में,

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

विषयः– संवेदक, माँ बिन्दु कन्सट्रक्शन द्वारा विभाग में GST की प्रतिपूर्ति (Reimbursement) हेतु समर्पित दावा की स्वीकृति के सम्बन्ध में।

प्रसंगः– आपका पत्रांक–1869 अनु0, दिनांक–21.12.2024 एवं पत्रांक–1888 अनु0, दिनांक–26.12.2024

महाशय,

उपर्युक्त विषयक प्रासंगिक पत्र के संदर्भ में कहना है कि आपके प्रमंडल अंतर्गत निम्नलिखित योजनाओं में GST की प्रतिपूर्ति (Reimbursement) हेतु संवेदक, माँ बिन्दु कन्सट्रक्शन के द्वारा विभाग में समर्पित दावा की स्वीकृति ग्रामीण कार्य विभाग द्वारा गठित GST समिति द्वारा दिनांक–07.04.2025 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।

क0सं0	योजना का नाम	स्वीकृति का प्रसंग	स्वीकृत राशि
1	2	3	4
1	PMGSY अंतर्गत Construction of Bela to Parwatia Tol Road Agg. No.- 08 SBD/2017-18	अपर मुख्य कार्यपालक पदाधिकारी–सह–सचिव, ब्राडा, पटना का पत्रांक–1529 अनु0, दिनांक–17.04.2025	Rs. 26,68,525/-
2	MMGSY अंतर्गत Construction of Md Bipti ke Ghar to Mushari Vidhalay (Barhi) Tak Agg. No.- 17 SBD/2017-18	अपर मुख्य कार्यपालक पदाधिकारी–सह–सचिव, ब्राडा, पटना का पत्रांक–1525 अनु0, दिनांक–16.04.2025	Rs. 01,50,373/-

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 शर्तो 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,

9/6/25

अधीक्षण अभियन्ता,
ग्रामीण कार्य विभाग, कार्य अंचल, मधुबनी।
09/6/25

3/10/25
Executive Engineer
Rural Works Department
Works Division, Jaynagar

3/10/25

03.10.25

For MAA BINDU CONSTRUCTION
Gautam kr. Singh
Partner

8

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांकः– RWD/GST CLAIM/2024-25/868 -1525 (अनु०) पटना / दिनांकः– 16.04.2025

प्रेषक,

अभय झा, भा०प्र०से०
अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल–मधुबनी।

विषय : **MMGSY** योजनान्तर्गत एकरारनामा संख्या–**17 SBD/2017-18** पथ– **Construction of MD Bipti ke Ghar to Mushari Vidhalay (Barhi) tak** में जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग– कार्य प्रमंडल–जयनगर का पत्रांक–1888 अनु0, दिनांक–26.12.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि रू 1,81,537/– का दावा की जाँच हेतु अभिलेख समर्पित किया गया है जिसके आधार पर विभागीय GST परामर्शी फर्म M/s SKKSS & Co. द्वारा उक्त दावो की जाँच की गई तथा राशि रू 1,50,373/– 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 शर्तो 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 नही 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

16/04/25

अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा

पटना / दिनांकः– 16.04.2025

ज्ञापांक– RWD/GST CLAIM/2024-25/868 -1525

प्रतिलिपिः–कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमण्डल–जयनगर को सूचनार्थ।

16/04/25

अपर मुख्य कार्यपालक
पदाधिकारी–सह–सचिव, ब्राडा

For MAA BINDU CONSTRUCTION
Partner

Executive Engineer
Rural Works Department
Works Division, Jaynagar

31/10/25

03.10.25

SKKSS & Co

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

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28.02.2025

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

Re: Submission of GST Impact Report of M/s Maa Bindu Construction vide agreement number 17-SBD/2017-18 MMGSY

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.1888 dated 26.12.2024

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.

Agreement No.	Type of Supply	GST Impact in Rupees (Construction)
17-SBD/2017-18 MMGSY	Construction of MD Bipti ke Ghar To Mushari Vidhalay (Barhi) Tak under MMGSY	1,50,373/- (ANNEXURE- I)

For MAA BINDU CONSTRUCTION
Gautam Kr. Singh
Partner

SKKSS & Co. PATNA Chartered Accountants

Executive Engineer
Rural Works Department
Works Division, Jaynagar

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

SKKSS & Co

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

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

1) 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.

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) 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 Maa Bindu Construction.

   a. 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 email to 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.

   b. 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.

For MAA BINDU CONSTRUCTION
Partner

SKKSS & CO. PATNA Chartered Accountants

Executive Engineer
Rural Works Department
Works Division, Patna

03.10.25

SKKSS & Co

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

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

a) That the above work is Construction of MD Bipti ke Ghar To Mushari Vidhalay (Barhi) Tak under MMGSY.

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 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) 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.

Executive Engineer
Rural Works Department
Works Division, Jamui

SKKSS & Co. PATNA Chartered Accountants

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

ANNEXURE-I

GST Impact Assessment of M/s Maa Bindu Construction

Agreement No: 17-SBD/2017-18 MMGSY

Project Name : MD Bipil ke ghar to Mushahri Vidhyalaya (Harhi) tak

Particulars	work value in which OH @ 20% and CP @ 10% has been considered (after 10% below)	work value in which OH @ 10% and CP @ 10% has been considered (after 10% below)	TOTAL
Total Work done till date (RA 03)	7,68,491	62,31,376	69,99,867
Work done in Pre-GST period	-	-	-
Work done in GST period	7,68,491	62,31,376	69,99,867
Less: Rate Analysis incomplete/not found	-	70,065	70,065
Work Value on which GST is assessed (A)	7,68,491	61,61,311	69,29,802
Less: VAT added in Rate analysis	26,430	1,11,387	1,37,817
Less: Excise duty added in Rate analysis	56,604	1,66,274	2,22,878
Less: VAT in OH	22,849	2,13,951	2,36,799
Taxable Value	6,62,608	56,69,699	63,32,307
Add: GST @ 12%	79,513	6,80,364	7,59,877

Actual GST to be Paid [A]	GST paid as per GSTR 3B [B]	Embedded Tax [C]	Claim [(Lower of A & B)-C]
7,59,877	7,47,868	5,97,495	1,50,373

Note 1 : Computation of tax paid as per GSTR 3B

RA Bill no.	Period	Payment as per MB	Taxable value	CGST	SGST	Total Tax
1	Feb,2019	30,80,222.00	27,50,198.21	1,65,011.89	1,65,011.89	3,30,023.79
2	March,2019	21,18,257.00	18,91,300.89	1,13,478.05	1,13,478.05	2,26,956.11
3	June,2019	17,81,626.00	15,90,737.50	95,444.25	95,444.25	1,90,888.50
TOTAL		69,80,105	62,32,236.61	3,73,934.20	3,73,934.20	7,47,868

Disclaimer :

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

SKKSS & Co. Chartered Accountants PATNA

For MAA BINDU CONSTRUCTION
Gautam kr. Sinha
Partner

3/10/25
Executive Engineer
Rural Works Department
Works Division, Jaynagar
3/10/25
03.10.25

Sl. No.	Description of Stone Materials etc. per nature of Contracts	Unit	Rate considered in per Rate analysis	Quantity from Rs. [illegible]	Rate [illegible] and Excise Duty and VAT	VAT	VAT Amount	Amount excluding VAT	EXCISE DUTY RATE as on [illegible] 2017	Excise Duty
1	2	3	4	5	6	7	8	9	10	11
1	Well graded GSB [illegible]	cum	[illegible]	[illegible]	-	[illegible]	-	-	-	-
2	Well graded GSB [illegible]	cum	[illegible]	[illegible]	-	[illegible]	-	-	-	-
3	Well graded GSB [illegible]	cum	[illegible]	[illegible]	-	[illegible]	-	-	-	-
4	Aggregate Grading [illegible]	cum	[illegible]	[illegible]	-	[illegible]	-	-	[illegible]	-
5	Stone screening [illegible]	cum	[illegible]	[illegible]	-	[illegible]	-	-	[illegible]	-
6	Bitumen Emulsion (SS-1)	tonne	[illegible]	[illegible]	-	[illegible]	-	-	-	-
7	Bitumen Emulsion (RS-1)	tonne	[illegible]	[illegible]	-	[illegible]	-	-	-	-
8	Crushed stone [illegible] aggregate	cum	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]	[illegible]	14,209.73
9	Coarse sand	cum	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	12.5%	-
10	Cement	tonne	[illegible]	[illegible]	[illegible]	[illegible]	-	-	14.0%	-
11	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]	-	-	14.0%	-
12	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]	-	-	-	-
13	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]	12.5%	-
14	[illegible]	cum	[illegible]	[illegible]	[illegible]	[illegible]	-	-	12.5%	-
15	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]	-	-	12.5%	-
16	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]	-	-	12.5%	-
17	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]	-	-	12.5%	32,564.84
18	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]	11,723	2,93,083	12.5%	-
19	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	-	12.5%	-
20	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]	-	-		
21	[illegible]	kg	[illegible]	[illegible]	-	[illegible]	[illegible]	2,578		-
22	[illegible] aggregate	cum	[illegible]	[illegible]	2,677	[illegible]	154	3,884		-
23	[illegible] aggregate	cum	[illegible]	[illegible]	4,549	[illegible]	92	2,290		
24	[illegible] aggregate	cum	[illegible]	[illegible]	2,383	[illegible]	[illegible]	22,523	12.5%	-
25	[illegible]	[illegible]	[illegible]	[illegible]	24,666	[illegible]	-	-	12.5%	-
26	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]	-	-	12.5%	27.01
27	Paint	[illegible]	[illegible]	[illegible]	257	[illegible]	[illegible]	243	12.5%	124.52
28	[illegible]	kg	[illegible]	[illegible]	1,166	[illegible]	45	1,123	12.5%	88.92
29	[illegible]	[illegible]	[illegible]	[illegible]	837	[illegible]	32	800	12.5%	-
30	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]	-	-		47,175
31	[illegible]	[illegible]	[illegible]	[illegible]			22,827			62,894
	TOTAL						29,367			56,604
	TOTAL [illegible]						26,430			
	TOTAL [illegible]									

For MAA [illegible] CONSTRUCTION
Gautam kr. Singh
Partner

Executive Engineer
Rural Works Department
Works Division, Jam[illegible]
03.10[illegible]

GST Impact Assessment of Maa Bindu Construction	
Agreement No: 17-SBD/2017-18 MMGSY	
Project Name : MD Bipil ke ghar to Madhubni Vidyalaya (Barhi) 1st	
Particulars	Amount
Total Work done till date (RA 03) [after 10% below] (Annexure-II)	62,31,376
Less: Pre-GST work done value	
Balance work done in GST period	62,31,376
Less: Work value for which rate analysis not found/ incomplete	70,065
Work value for which GST impact is calculated	61,61,311
Less: VAT - Embedded in material	1,11,327
Less: Excise Duty	1,66,274
Less: VAT in OH	2,13,951
Taxable Value	56,60,109
Add: GST @ 12%	6,80,364

SKKSS & Co. PATNA Chartered Accountants

3/10/21

Executive Engineer
Rural Works Department
Works Division, Jaynagar

3/10/25

03.10.25

For MAA BINDU CONSTRUCTION

Partner

Computation of Embedded Tax in Overhead as per RCD Guideline	
Agreement No: 17-SBD/2017-18 MMGSY	
Project Name: MD Bipti ke ghar to Mushahri Vidhyalaya (Barhi) tak	
Particulars	Amount
Total Work done till date (RA 03) [after 10% below] (Annexure-II)	62,31,376
Less: Pre-GST work done value	-
Balance work to be in GST period	62,31,376
Less: Work value for which rate analysis not found	70,065
Work value for which GST impact is calculated	61,61,311
Less: VAT - Embedded in material	1,11,387
Less: Excise Duty	1,66,274
Work Value without taxes	58,83,650
Less: LWC @ 1%	58,254
Work Value without taxes & LWC (A)	58,25,396
Less: OH and CP @ 21% (A)/1.21 x 0.21	10,11,019
Work Value without taxes, OH,CP & LWC(B)	48,14,377
Embedded Taxes @ 4% on above (B) x 4%	1,92,575
Contractor Profit on above embedded taxes computed	19,258
LWC @ 1% on embedded taxes in CP and OH	2,118
Total Embedded taxes on OH ,CP & LWC	**2,13,951**

SKKSS & Co.
PATNA
Chartered Accountants

3/10/25
Executive Engineer
Rural Works Department
Works Division, Jaynagar
3/10/25

03.10.25

For MAA BINDU CONSTRUCTION
Gautam kr. Singh
Partner