



कार्यपालक अभियन्ता का कार्यालय
ग्रामीण कार्य विभाग, कार्य प्रमण्डल हिलसा (नालन्दा)

पत्रांक 1919

दिनांक 10-09-2024

प्रेषक,

कार्यपालक अभियन्ता
ग्रामीण कार्य विभाग
कार्य प्रमण्डल हिलसा ।

सेवा में,

अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव,
ग्रामीण कार्य विभाग,
पटना ।

विषय:- नई अनुरक्षण नीति 2018 शीर्ष MR-3054 योजना GST Claim मद अन्तर्गत व्यय हेतु आवंटन की
मॉग के संबंध में।

महाशय,

उपर्युक्त विषयक नई अनुरक्षण नीति 2018 शीर्ष MR-3054 योजना GST Claim मद अन्तर्गत व्यय
हेतु विहित प्रपत्र में अधियाचना पत्र संलग्न कर भेजी जा रही है।

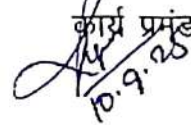
अतः अनुरोध है कि संलग्न विवरणी के अनुसार आवंटन उपलब्ध कराने की कृपा की जाय। ताकि कराये
गये कार्यों का भुगतान किया जा सके।

अनु०:- यथोक्त।

विश्वासभाजन



10-9-24
कार्यपालक अभियन्ता
ग्रामीण कार्य विभाग
कार्य प्रमण्डल हिलसा


10-9-24

Requisition Format for scheme Head : MR(3054) Under Bihar Rural Road Maintenance Policy-2018 (Initial Rectification and Surface Renewal)

RWD, Works Division, HILSA

Sl No	Package No	Project ID as Per MIS	Name of Road	Administrative Approval (AA) Letter No & Date	Administrative		Agreement Amount		Agreement No & Date	Date of Completion as per Agreement	Actual Date of Completion	Value of IRI (in mm/km)	Thickness of Bitumen Layer (in mm)	Value of Bitumen Content in Percentage	Previous Total Allocated Amount (in Lakh)	Up to date expenditure as per MIS (in Lakh)	Requisition on against work done (in Lakh)	Remarks
					Length (Km)	Amount (in Lakh)	Initial Rectification with Surface Renewal	5 Year Routine Maintenance										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
RM/NA/HILSA/19/0005		10200802062	Karrai Road to Salempur Road	Lt. JTS Dated 26/02/2019	12.4	542.986	425.39118	117.4499	33/MBD/2019-20 09.01.2020	8/10/2020	-	-	-	-	424.69177	424.69177	23.22651	GST Paid
Total					12.400	542.98600	425.39118	117.44990							424.692	424.692	23.22652	

1 Signed Hard Copy and Soft Copy (In Excel) of recorded IRI is enclosed.
2 Up-to-date Physical Progress has been uploaded in MIS

Divisional Account Officer
RWD, Works Division, HILSA

Executive Engineer
RWD, Works Division HILSA

GFR 12-B
[See Rule 256 (2)]

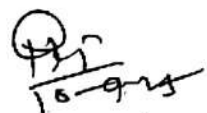
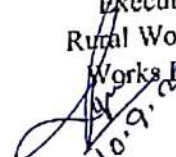
FORM OF UTILIZATION CERTIFICATE

(3) Certified that out of the Loan of Rs 11072.89635 Sanctioned under Contruction of Rural Roads under NEW MAINTENACE POLICY 2018, Lt 45 dated 27.05.2025, in favour EE RWD Hilsa, during the year 2024-25, an amount of Rs 10974.95378 has been utilized for the purpose for which it was sanctioned, and that the balance of Rs 97.94257, remaining unutilized at the end of the year..... has been surrendered to the Government (vide No....., dated.....)/ will be adjusted towards the loan payable during the next financial year.

(4) Certified that I have satisfied myself that the conditions on which the loan was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually spent for the purpose for which the loan was made.

Kinds of checks exercised


Divisional Accounts Officer
Rural Works Department
Works Division Hilsa

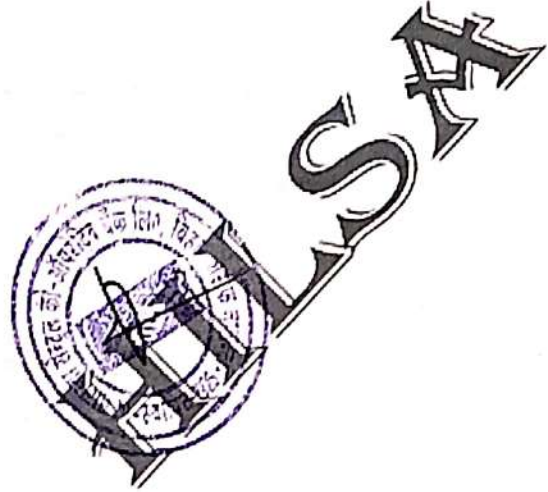

Executive Engineer
Rural Works Department
Works Division Hilsa

10.9.25



INDIA NON JUDICIAL Government of Bihar

e-Stamp

Certificate No. : IN-BR-2501754569
Certificate Issue Date : 03-Sep-2025 02:52 PM
GRN No. : B11R20250900022447E
Unique Doc Reference : EST-BR-2701-2500012904
Party Name : MANTU SINGH
Purchased by : MANTU SINGH
Purpose : NA Article no (NA)
Stamp Duty Paid (Rs.) : 1000 (One Thousand Only)
Reg. Fee (Rs.) : 0 (Zero Only)
LLR & 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

This agreement, made the _____ day of _____ 2021.
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,

Mantu Singh,
Moh-Kazi Bazar, P.O+P.S-Hilsa.
Dist- Nalanda (Bid ID-361901)

Whereas the E/I is desirous that the Contractor Execute. Output and performance based Rural Road Construction & Five Year Maintenance of Road From Karai Road to Salempur Road, Package No-MR-N/19-20/Hilsa/03 (Tender ID-79163)" Under-3054/MR Year-2019-20 (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-2322652.00 (Twenty Three Lakh Twenty Two Thousand Six Hundrd Fifty Two Only)

Si No	Name of Road	GST Claim Amount Construction (in Lakh)	GST Claim Amount Maintenance (in Lakh)
1	Karai Road to Salempur Road, Package No-MR-N/19-20/Hilsa/03	23,22,652.00	0.00

Statutory Alert:

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

Mantu Singh

4/9/25

Executive Engineer
Rural Works Department
Work Division, Hilsa

NOW THIS AGREEMENT WITNESSETH as follows :

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 wherein 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 Bid

(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 _____

manu Singh

9/9/13

9-9-13
Executive Engineer
Rural Works Department
Works Division, Hilsa

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

Email ID-servdnalandn@gmail.com.

Mob-8986915938

पत्रांक.....३३६३८

नालन्दा, दिनांक:- 02/09/2025

प्रेषक,

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

सेवा में,

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

विषय:- MR-3054 योजनान्तर्गत एकरारनागा संख्या-33/MBD/2019-20 पथ
Construction & five year maintenance of road from Karai road to
Salempur road में जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग:- अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राडा का पत्रांक-
RWD/GST CLAIM/25-26/1590-4024 (अनु०) पटना, दिनांक-29.08.2025,

महाशय,

उपर्युक्त विषयांकित कार्य में जी०एस०टी० की राशि की प्रतिपूर्ति जो जॉचोपरांत
रु०-23,22,652/- 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

Wamy
02/09/25

(ई० संजीव कुमार)

अधीक्षण अभियंता

ग्रामीण कार्य विभाग, कार्य अंचल नालन्दा।

Mamta
02/09/25

Mamta Singh

4/9/25

9-9-25
Executive Engineer
Rural Works Department
Works Division, H.

ग्रामीण कार्य विभाग
बिहार, पटना

पटना / दिनांक:- 29.08.2025

पत्रांक:- RWD/GST CLAIM/2025-26/1590 - 4024 अनु०

प्रेषक,

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

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल-नालंदा।

विषय : MR-3054 योजनान्तर्गत एकरारनामा संख्या-33/MBD/2019-20 पथ-
Construction & five year maintenance of road from Karai road to
Salempur road में जी०एस०टी० दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-हिलसा का पत्रांक-1388 अनु०, दिनांक-20.09.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि
रु 23,22,652/- का दावा की जाँच हेतु अभिलेख समर्पित किया गया है जिसके आधार पर
विभागीय GST परामर्शी फर्म M/s SKKSS & Co. द्वारा उक्त दावा की जाँच की गई तथा राशि
रु 23,22,652/- 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:- RWD/GST CLAIM/2025-26/1590 - 4024

पटना / दिनांक:- 29.08.2025

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

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

ग्रामीण कार्य विभाग, बिहार, पटना।

6/8/25
GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 6/8/25 को आहूत बैठक की कार्यवाही

विषय :- MR-3054 योजनान्तर्गत Construction & Five Year Maintenance of Road from
Karai Road to Salempur Road Package No. (MR-N/19-20/Hilsa/03) एकरारनामा
संख्या 33/MBD/2019-20 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल हिलसा का पत्रांक 1388 दिनांक 20.09.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता ग्रामीण कार्य विभाग, कार्य प्रमंडल
हिलसा द्वारा विषयांकित पत्र में रु. 23,22,652/- की जी.एस.टी. अंतर राशि का दावा जी.एस.टी.
समर्पित किया गया है। विभागीय पत्रांक 437/2023-761, दिनांक 28.03.2023 के आलोक में
विभागीय जी.एस.टी. Consultant M/s SKKSS & Co. द्वारा दावा की जी.एस.टी. की गई तथा
रु. 23,22,652/- मात्र की राशि के दावे को योग्य माना गया है।

तदालोक में एकरारनामा 33/MBD/2019-20 विषयांकित कार्य Construction & Five Year
Maintenance of Road from Karai Road to Salempur Road Package No. (MR-N/19-
20/Hilsa/03) के लिए दावे की राशि रु. 23,22,652/- रुपये मात्र संवेदक श्री मंदुसिंह को
भुगतान की अनुशंसा की जाती है।



Shweta Singh
विभागीय GST
Consultant
6/8/25

manu Singh

Shrawan Singh
06/08/25
सहायक वित्त प्रबंधक,
ब्रांडा

Prabhat Singh
06/08/25
वित्त प्रबंधक, ब्रांडा

6/8/25
GST नोडल पदाधिकारी

Executive Engineer
Rural Works Department
Works Division, Hilsa
9.9.25

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 Mantu Singh vide agreement number 33/MBD/2019-20.

Ref: Our appointment as GST Consultant by Rural Works Department vide agreement number BRRDA/01/GST Consultancy dated 24.02.2023 and EE, Hilsa, RWD letter no. 1388 dated 20.09.2024.

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.	Typical Summary	GST Impact in Rupees (Original Contract)
33/MBD/2019-20	Construction & Five Year Maintenance of Road from Karai Road to Salempur Road Package No. (MR-N/19-20/Hilsa/03).	23,22,652/-

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004



Mantu Singh

9/9/25

Executive Engineer
Rural Works Department
Works Division, Hilsa

9.9.25

SKKSS & Co

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

We are therefore pleased to make our submission of GST Impact Report of M/s Mantu Singh for the following project with reference to the Construction & Five Year Maintenance of Road from Karai Road to Salempur Road Package No- (MR-N/19-20/Hilsa/03).

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

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

- 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 18th July, 2022 GST @ 18% is applicable.
- The GST claim as submitted by contractor is Rs. 23,22,652/- while as per our calculation it is Rs. 23,22,652/- which results in savings of Rs. Nil
- That we have verified the deposit of tax from the GST returns and hence, we recommend the payment of Rs. 23,22,652/-

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
18/6/22



Authorized Signatory

Enclosed:-

- 1) GST claim computation

DARIYAPUR GOLA ROAD
NALA ROAD, PATNA- 800004

Mantu Singh

9/9/25

9/9/25
Executive Engineer
Public Works Department
Works Division, Hilsa

M/s Manu Singh Agreement No. 33/MND/2019-20 Construction and Five Years Maintenance of Road Front Rural Road to Salenapur Road						
RA L DIII NO.	Date of payment	Payment as per Payment Certificate (A)	Embedded Tax (B) (Note-1)	GST paid as per GST JD (C)	Actual GST paid (D) (Note-2)	Claim (E) or (D, wh (lower)
	17/10/2022	4,24,69,177	43,10,001	76,44,452	76,44,452	23
	TOTAL	4,24,69,177				

Computation of Embedded taxes (Note-1)

Particulars	Amount	GST embedded in (B) work done (%)
Total Work Done Value excluding taxes, cess etc (RA 01)	4,17,39,270	
GST @ 12%	50,11,702	10.61%
LWC @ 1%	4,17,392	
Work Done Value including taxes, cess and fees	4,71,47,973	
Work Done Value including taxes, cess and fees (10% below)	4,24,69,177	
Total Payment made	4,24,69,177	
Embedded tax from RA 01	43,10,001	

NOTE-2

GST-3B MONTHLY BREAKUP OF OCTOBER 2022-23							Total Tax	TDS Received
Name of Division	Taxable Value	% of Tax Inclusive of	CGST @ 6%	SGST @ 6%	DRC-03 12.5%			
RURAL WORKS DEPARTMENT WORKS DIVISION III/SA	4,24,69,177		25,48,151	25,48,151	25,48,151		76,44,452	4,24,69,177
TOTAL	4,24,69,177		25,48,151	25,48,151	25,48,151		76,44,452	4,24,69,177.00

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



Manu Singh

1/9/23

Executive Engineer
Rural Works Department
Works Division, Muza

19.9.23

		RECONCILIATION STATEMENT					
		7A			3B		
Month	Name of Division	Taxable Value	CGST	SGST	Taxable Value	CGST	SGST
F	Apr						
Y	May	0	0	0	0	0	0
-	Jun	0	0	0	0	0	0
2	Jul	0	0	0	0	0	0
0	Aug	0	0	0	0	0	0
2	Sep	0	0	0	0	0	0
2	Oct	RURAL WORKS DEPARTMENT WORKS					
-	Nov	DIVISION HILSA					
2	Dec		4,24,53,177.00	4,24,53,177.00	4,24,53,177.00	25,48,150.62	25,48,150.62
-	Jan						
2	Feb						
3	Mar	RURAL WORKS DEPARTMENT WORKS					
		DIVISION HILSA					
			13,29,298.00	13,29,298.00	13,29,298.00	1,19,681.64	1,19,681.64
	Total		4,37,82,475.00	4,37,82,475.00	4,37,82,475.00	26,67,832.26	26,67,832.26

PAID THROUGH DRC-03

Rs.26,50,020

manu Singh



Signature of Engineer
Rural Works Department
HILSA

9/9/14