

GOVERNMENT OF BIHAR

NABARD

Supplementary Agreement due to GST Claim

Departmental Letter No-RWD/GST CLAIM/2025-26/1544-
3230 Encl. Dt-18/08/2025

NABARD

MINISTRY OF RURAL DEVELOPMENT

GOVERNMENT OF BIHAR

OFFICE OF THE EXECUTIVE ENGINEER
RWD, WORKS DIVISION, ROSERA

AGREEMENT NO.-29281/25-26 (supplementary)

NAME OF PROJECT

Udaypur To Udaypur Kali Sthan Ward-12

Handwritten signature

Handwritten signature and stamp
Date: 18/08/25
Time: 11:39 AM
Stamp: 18/08/25

AGREEMENT DETAILS UNDER NABARD

- 1 Name of Work :- Udaypur To Udaypur Kali Sthan Ward-12
Length (In Km) :- 1.315 Km
Name of Agency :- Navin Kumar Ray
Reg No & Grade with Validity :- 1230447 (Class-I)
PAN No :- AQPPR3885F
GST No :- 10AQPPR3885F1ZK
VAT No :-
3 Agreement No :- Old Agreement No-34SBD/2017-18
Sup. Agreement No- 29 SBD/25-26 (Supplementary)
4 Agreement Amount :- 213349.00
5 Approved Rate :- 10.00% As per old Agreement
6 Performance Security Deposit by Agency (In Lakh) :- 0.20 Lakh.
7 Date of Commence :- 11.09.2025
8 Time of Completion :- Work has been Completed
9 Defect Liability period :- 5 Years, (Maintenance work has been done)
10 GST Claim Amount (In Lakh) :- 2.13349
Total : 2.13349
11 Total No. of item of Work with maintenance :- Details Attached (GST Claim)
12 Expenditure incurred Under Head :- NABARD

ndd-ogm-in-

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

DISTRICT : Samastipur

Sl No	Name of Road	Length (In Km)	GST Claim in Const. Work (In Lakh)	Maintenance Cost (In Lakh)
1	Udaypur To Udaypur Kali Sthan Ward-12	1.315	2.13349	Maintenance work has been done

NABARD

**Supplementary Agreement
due to GST Claim**

FINANCIAL BID (PART – II)

2014

Under

NABARD

MINISTRY OF RURAL DEVELOPMENT

GOVERNMENT OF INDIA

12/11/2014

11/9/25
Executive Engineer
Rural Work Department
Kalyan Division, R.
04.09.23 09/09/23

GST Claim Departmental order CONSTRUCTION WORK

21/11/25

11/11/25
Executive Engineer
Rural Work Department
Work Division, Ranga

04.09.25
04/09/25

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

पत्रांक 869 दिनांक 22/8/2025

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

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

विषय:- NABARD योजनान्तर्गत एकरारनामा संख्या- 34/SBD/2017-18 पथ- Construc
tion of road from Udaypur to Udaypur Kali sthan ward -12 में जी०एस०टी०
दावा की स्वीकृति के संबंध में।

प्रसंग:- अपर मुख्य कार्यपालक पदाधिकारी-राह-सचिव, ब्राह्म का पत्रांक 3230 अनु० दिनांक 18.08.2025

महाशय,

उपर्युक्त विषय प्रारंभिक पत्र के द्वारा पत्र में वर्णित GST राशि 2,13,349/- 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।

अनु०-यथोक्त।

विश्वासभाजन

अधीक्षण अभियंता
ग्रामीण कार्य विभाग
कार्य अंचल, समस्तीपुर

7711-2025-21-5-

Exedutive Engineer
Rural Work Department
Work Division B...

04.09.25 04/09/25

ग्रामीण कार्य विभाग
बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2025-26/1506 - 3230 अनु० पटना/दिनांक:- 18.08.2025

प्रेषक,

अभय झा, 17092030

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-समस्तीपुर।

विषय : NABARD योजनान्तर्गत एकरारनामा संख्या-34/SBD/2017-18 पथ-
Construction of road from Udaypur to Udaypur Kali sthan ward-12 में
जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-रोसड़ा का पत्रांक-2052 अनु०, दिनांक-30.12.2024

महाशय,

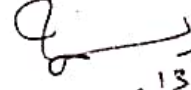
उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि
रु 2,23,889/- का दावा की जाँच हेतु अभिलेख समर्पित किया गया है जिसके आधार पर
विभागीय GST परामर्शी फर्म M/s SKKSS & Co. द्वारा उक्त दावों की जाँच की गई तथा राशि
रु 2,13,349/- मात्र की राशि दावे के योग्य पाया गया है।

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।

अनु०- यथोक्त।

विश्वासभाजन



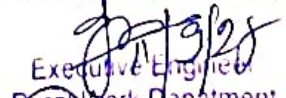
अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा

ज्ञापांक- RWD/GST CLAIM/2025-26/1506 - 3230

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

पटना/दिनांक:- 18.08.2025

अपर मुख्य कार्यपालक
पदाधिकारी-सह-सचिव, ब्राडा


Executive Engineer
Rural Work Department
Water Division, Bihar
24/09/25 24/09/25

24/09/25 21-2

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 6/8/23 को आहूत बैठक की कार्यवाही

विषय :- NABARD योजनान्तर्गत Construction of Road from Udaypur to Udaypur Kalisthan, Ward - 12 एकरारनामा संख्या 34 SBD/017.018 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :- कार्य प्रमंडल, रोसेरा का पत्रांक 2052 अनु० दिनांक 30.12.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, रोसेरा द्वारा विषयांकित पथ में रु० 2,23,889/- 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. 2,13,349/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 34 SBD/017.018 विषयांकित कार्य Construction of Road from Udaypur to Udaypur Kalisthan, Ward - 12 under NABARD के लिए दावे की राशि रु. 2,13,349/- रुपये मात्र संवेदक नवीन कुमार राई को भुगतान की अनुशंसा की जाती है।



Shweta Singh
 विभागीय GST
 Consultant

Shweta Singh
 सहायक वित्त प्रबंधक
 ब्राडा

Prabhat Kumar
 वित्त प्रबंधक
 ब्राडा

Prabhat Kumar
 GST नोडल पदाधिकारी

नवीन कुमार राई -

Prabhat Kumar
 04/09/25
 Executive Engineer
 Rural Work Department
 West Division, Patna
 04/09/25

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.

16.06.2025

Re: Submission of GST Impact Report of M/s Navin Kumar Ray vide agreement no. 34 SBD/017.018.

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. 2052 dated 30.12.2024.

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.

GST Impact Summary			
Agreement No.	Name of Project	GST Impact in Rupees (Construction)	GST Impact in Rupees (Maintenance)
34 SBD/017.018	Construction of Road from Udaypur to Udaypur Kalisthan, Ward - 12 under NABARD	1,91,588	21,761

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004



Executive Engineer
Rural Work Department
Work Division Rosera

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.

16.06.2025

Re: Submission of GST Impact Report of M/s Navin Kumar Ray vide agreement no. 34
SBD/017.018.

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. 2052 dated 30.12.2024.

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.

GST Impact Summary			
Agreement No.	Name of Project	GST Impact in Rupees (Construction)	GST Impact in Rupees (Maintenance)
34 SBD/017.018	Construction of Road from Udaypur to Udaypur Kalisthan, Ward - 12 under NABARD	1,91,588	21,761

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004



Executive Engineer
Rural Work Department
W. Division, Rosera
16.06.2025

We are therefore pleased to make our submission of GST Impact Report of M/s Navin Kumar Ray for the following project with reference to Construction of Road from Udaypur to Udaypur Kalisthan, Ward - 12 under NABARD.

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

- 1) The impact being given is from :

S No.	Name of Project	RA Bill No.
1	Construction of Road from Udaypur to Udaypur Kalisthan, Ward - 12 under NABARD (Construction)	RA 01 - RA 04
2	Construction of Road from Udaypur to Udaypur Kalisthan, Ward - 12 under NABARD (Maintenance)	RA 01 - RA 05

GST impact in later RA bills have to be verified and audited on submission of bill by M/s Navin Kumar Ray 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.

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004



Executive Engineer
Rural Work Department

04.09.2017

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) **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 19/01/2018, wherein GST was in force.

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 SOR 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. 2,23,889/- 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 of Road from Udaypur to Udaypur Kalisthan, Ward - 12 under NABARD.

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;

(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%/18% (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 terminus 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 Bills 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
Rural Work Department
Work Division Reserve



04.01.2018 04/01/18

SKSS & Co

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

- 3) That the GST claim amount submitted for approval by the Contractor was Rs. 2,23,889/- while as per our calculation the GST claim amount shall be Rs. 2,13,349 /- which result in savings of Rs. 10,540/-.
- 4) 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
SKSS & Co.

Shweta Singh
16/6/25

Authorized Signatory



Enclosed: -

1. GST claim computation

[Signature]
Executive Engineer
Road Work Department
W. Division Bhojpur
04.09.25
04/09/25

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.

[Handwritten signature]
Signature of Contractor with Seal

[Handwritten signature]
Executive Engineer
Rural Work Department
Division Engineer

04/09/20 04/09/20

rwd

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

To

Navin Kumar Ray

Kharhiya Ward 13, Mangalgarh, Hasanpur, Samastipur-848208

Description of the works : Udaypur To Udaypur Kall Sthan Ward-12

Identification number of the Work : NABARD

- 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 10.00% 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 us. 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

Authorized Address of Communication

Telephone no (s) office

Mobile No

Facsimile (Fax) No

Electronic Mail identification (E-mail ID)

: Navin Kumar Ray
: Kharhiya Ward 13, Mangalgarh, Hasanpur, Samastipur-
848208

: 0

: 0

Executive Engineer

Right Work Department

Ward 13, Mangalgarh, Hasanpur, Samastipur-848208

04.07.13 04/07/13

ndn 20 m 12



सं० ५५३२ दिनांक २३/८/२५ नाम श्री. प्रीति
पति/पिता सा० जि०
को १०८८ रु० का मुद्राक वृत्त
रानीत रजन
मुद्राक विक्रेता ब्रह्मराव
भा० न०-१/२०००

AZ 994465

Supplementary Agreement Under NABARD

GST Claim as per Departmental Letter No-RWD/GST CLAIM/2025-26/1506-3230 Encl. Dt-18/08/2025

due to

This agreement, made the day of 20 Between Executive Engineer, RWD, Works Division, Rosera and Navin Kumar Ray

Kharhiya Ward 13,
Mangalgarh, Hasanpur.

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

Udaypur To Udaypur Kali Sthan Ward-12

Under NABARD 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. 213,349 (Rs : Two Lakh Thirteen Thousand Three Hundred Fourty Nine 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, 63 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-

१२/८/२५
Executive Engineer
RWD, Works Division
Rosera
04.08.2025
67/11/21

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.
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.

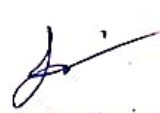
The Common Seal of
Was hereunto affixed in the presence of :

Signed, sealed and delivered by the said
.....

In the presence of:

Binding Signature of Employer

Bidding Signature of Contractor


Executive Engineer
Rural Work Department
RWD, Works Division, Rosera
04.09.00 04/09/20

21/09/2000

Agreement for GST Claim

of Work :

Udaypur To Udaypur Kali Sthan Ward-12

Total Agreeent Amount (Const. + Maint.)

213349

Sl No	Name of Road	Length	Amount As Per Agreement after GST Claim		
1	Udaypur To Udaypur Kali Sthan Ward-12	1.315	213349	1st Year	Maintenance work has been done
				2nd Year	Maintenance work has been done
				3rd Year	Maintenance work has been done
				4th Year	Maintenance work has been done
				5th Year	Maintenance work has been done
Total		1.315	213349	0	


 Executive Engineer
 Rural Work Department
 Work Division, Rose
 04.09.05 04/09/15

04.09.05 - 04/09/15