

AGREEMENT FOR GST CLAIM

(Original- COPY)

MMGSY (NDB) (BRICS)

GST Claim Amount- 2929196.00

Executive Engineer
Rural Works Department
Works Division, Hilsa



**Construction & Five Year Maintenance of Road
From Package No-(MMGSY-NBD-BRRP-10-
HILSA) (Tender ID-61771) (Under-MMGSY-
NBD-BRICS) Year 2018-19**

Name of Contractor & Address:- M/S Global Solutions,
RMS Colony, Kankerbagh,
Dist-Patna (Bid I.D-276259)

Agreement No.-SBD.05./2018-19

Accepted Rate:- 4.90% Below

GST Claim Agreement Value:-2929196.00

Intended Date of Completion:- (Months)

PAN	AAHFG8673Q
REGISTRATION NO	1140001
	1 st Class RWD, BIHAR
GST NO	10AAHFG8673Q1ZU

M/s GLOBAL SOLUTIONS

E24371C

Partner

Executive Engineer
Rural Works Department
Works Division, Hilsa

16/9/18



क्र० सं० 11362-ता० 22/8/25-मुल्य 1000/- सीट सं० 1
केता का नाम एवं पता

AS 823292

Agreement

This agreement, made the 12th day of August 2025.

Between, The Executive Engineer, RWD Work Division, Hilsa For BRRDA, 5th floor, Vishweshwaraia Bhawan, Jawaharlal Nehru Marg, Patna-15 (Name and address of Employer) (hereinafter called "the Name and address of Contractor") of part and,

M/S Global Solutions,
RMS Colony, Kankerbagh,
Dist-Patna (Bid I.D-276259)

Whereas the E/I is desirous that the Contractor Execute Output and performance based Rural Road Construction & Five Year Maintenance of Road From Package No-(MMGSY-NBD-BRRP-10-HILSA) (Tender ID-61771)(Under-MMGSY-NBD-BRICS) Year 2018-19 (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-2929196.00 (Twenty Nine Lakh Twenty Nine Thousand One Hundred Ninety Six Only)

Sl No	Name of Road	GST Claim Amount Construction (in Lakh)	GST Claim Amount Maintenance (in Lakh)
1	Ekangar Islampur Road to Infront of vill Babu Bigha School	30436.00	0.00
2	Ekangarsarai Islampur Road Near Navigunj RCC Bridge to Gaurab Chak	764862.00	0.00

M/s GLOBAL SOLUTIONS

16-9-25

Partner

Executive Engineer
Rural Works Department
Works Division, Hilsa

16-9-25

Si No	Name of Road	GST Claim Amount Construction (in Rs)	GST Claim Amount Maintenance (in Lakh)
3	Ekangar Bihar Road to Chaurai School via Bhatu Bigha	364684.00	0.00
4	Hilsa Fatuha Road to Gulnigarh	127692.00	0.00
5	Akbarpur Panchayat Under PWD Road to Babhandiha village	101776.00	0.00
6	Hilsa Fatuha Road to Posada	809219.00	0.00
7	Jagdispur to Maharogoraiya	172973.00	0.00
8	Badaigate to Beer Bigha	200031.00	0.00
9	Hajipur Chandarnatai to Patan Bigha	357523.00	0.00
	Total	2929196.00	0.00

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 ready 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 _____

M/s GLOBAL SOLUTIONS

EC-3HIL
Partner

16-9-15
Executive Engineer
Rural Works Department
Works Division, Hilsa
16-9-15
16/9/15

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

Email ID-serwdnalanda@gmail.com.

Mob-8986915938

पत्रांक.....84.2.25

नालन्दा, दिनांक:-21.08.2025

प्रेषक,

ई0 संजीव कुमार,
अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल, नालन्दा।

सेवा में,

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

विषय:-

MMGSY (NBD-BRICS) योजनान्तर्गत एकरारनामा संख्या-SBD-05/2018-19 पथ (i) Ekangar Bihar road To Chaurai School via Bhatu Bigha (ii) Akbarpur Panchayat To Babandiha Village (iii) Hilsa Fatuha road To Posanda (iv) Hilsa Fatuha road To Gulnigarh में जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग:-

अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्रांडा का पत्रांक-RWD/GST Claim/25-26/1429-3292 (अनु0) पटना, दिनांक-19.08.2025,

महाशय,

उपर्युक्त विषयांकित कार्य में जी0एस0टी0 की राशि की प्रतिपूर्ति जो जॉचोपरांत रू0-14,03,371/- 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

(ई0 संजीव कुमार)

अधीक्षण अभियंता

M/s GLOBAL SOLUTIONS

Partner

ग्रामीण कार्य विभाग, कार्य अंचल नालन्दा।

Executive Engineer

Rural Works Department

Hilsa Division, Hilsa

ग्रामीण कार्य विभाग
बिहार, पटना

पटना/दिनांक:- 19.08.2025

पत्रांक:- RWD/GST Clami/25-26/1429 - 3292 अनु०

प्रेषक,

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

सेवा में,

अधीक्षण अभियंता
ग्रामीण कार्य विभाग,
कार्य अंचल-नालंदा।

विषय : MMGSY(NBD-BRICS) योजनान्तर्गत एकरारनामा संख्या-SBD-05/2018-19
पथ- (i) Ekangar Bihar Road To Chaurai School Via Bhatu Bigha (ii)
Akbarpur Panchayat To Babandiha Village (iii) Hilsa Fatuha Road To
Posanda (iv) Hilsa Fatuha Road To Gulnigarh में जी०एस०टी० दावा की
स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-हिलसा का पत्रांक-1743 अनु०, दिनांक-06.12.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि
रु 19,00,926/- 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 14,03,371/- 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 Clami/25-26/1429 - 3292

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

M/s GLOBAL SOLUTIONS

एन.ए.आल

Partner

Executive Engineer
Rural Works Department

16.9.25

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की
दिनांक - 5/8/24 को आहूत बैठक की कार्यवाही

विषय :-MMGSY(NDB-BRICS) योजनान्तर्गत Construction & Five Year Maintenance of Road From i) Ekangar Bihar Road To Chaurai School Via Bhatu Bigha ii) Akbarpur Panchayat To Babhandiha Village iii) Hilsa Fatuha Road To Posanda iv) Hilsa Fatuha Road To Gulnigarh एकरारनामा संख्या SBD 05/2018-19 में जी.एस.टी. दावा की स्वीकृति के संबंध में।

प्रसंग :-कार्य प्रमंडल, हिलसा का पत्रांक 1743 दिनांक 06.12.2024

उपर्युक्त प्रासंगिक पत्र के आलोक में कार्यपालक अभियंता, ग्रामीण कार्य विभाग, कार्य प्रमंडल, हिलसा द्वारा विषयांकित पथ में रु. 19,00,926/- 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. 14,03,371/- मात्र की राशि के दावे के योग्य पाया गया है।

GST Impact Summary				
Agreement No.	Name of Project	Claim by Contractor	GST Impact in Rupees (Construction)	GST Impact in Rupees (Recommended)
SBD 05/2018-19	Construction & Five Year Maintenance of Road From Ekangar Bihar Road To Chaurai School Via Bhatu Bigha	5,36,043	3,64,684	3,64,684

M/s GLOBAL SOLUTIONS

[Signature]
Partner



Executive Engineer
 Rural Works Department
 Hilsa Division, Hilsa

[Signature]
 16/9/24

SBD 05/2018-19	Construction & Five Year Maintenance of Road From Akbarpur Panchayat To Babhandiha Village	1,44,294	1,01,776 /	1,01,776
SBD 05/2018-19	Construction & Five Year Maintenance of Road From Hilsa Fatuha Road To Posanda	10,63,587	8,09,219 /	8,09,219
SBD 05/2018-19	Construction & Five Year Maintenance of Road From Hilsa Fatuha Road To Gulnigarh	1,57,002	1,27,692 /	1,27,692
TOTAL		19,00,926	14,03,371	14,03,371

तदालोक में एकरारनामा SBD 05/2018-19 विषयांकित कार्य Construction & Five Year Maintenance of Road From i) Ekangar Bihar Road To Chaurai School Via Bhatu Bigha ii) Akbarpur Panchayat To Babhandiha Village iii) Hilsa Fatuha Road To Posanda iv) Hilsa Fatuha Road To Gulnigarh लिए दावे की राशि रु. 14,03,371/- रुपये मात्र संवेदक ग्लोबल सोल्यूशन्स को भुगतान की अनुशंसा की जाती है।



Shweta Singh
विभागीय GST
Consultant

Shruti Singh
सहायक वित्त प्रबंधक,
ब्राडा

Pratibha Singh
वित्त प्रबंधक,
ब्राडा

5/12/25
GST नोडल पदाधिकारी

M/s GLOBAL SOLUTIONS

Dr. Anil Kumar

Partner

16-9-25
Executive Engineer,
Rural Works Department,
Works Division, Hilsa

16/9/25

SKKSS & Co

273
Tel : +91 9263374200
Email- rwdgst@gmail.com

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

29.05.2025

Re: Submission of GST Impact Report of M/s Global Solutions vide agreement number
SBD 05/2018-19

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. 1743 dated 06.12.2024

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.	Type of Supply	GST Impact in Rupees (Original Contract)
SBD 05/2018-19	Construction & Five Year Maintenance of Road From Ekangar Bihar Road To Chaurai School Via Bhatu Bigha Package No- (MMGSY-NDB-BRRP-10-HILSA) (Under-MMGSY-NDB-BRICS) Year 2018-19	3,64,684

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

M/s GLOBAL SOLUTIONS

ए.एस.एस. & को.
Chartered Accountants
Partner

16-9-25
Executive Engineer
Rural Works Department
Works Division, Hilsa

16(9) 3

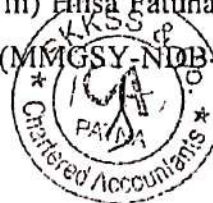
SKKSS & Co

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

SBD 05/2018-19	Construction & Five Year Maintenance of Road From Akbarpur Panchayat To Babhandiha Village Package No-(MMGSY-NDB-BRRP-10-HILSA) (Under-MMGSY-NDB-BRICS) Year 2018-19	1,01,776
SBD 05/2018-19	Construction & Five Year Maintenance of Road From Hilsa Fatuha Road To Posanda Package No-(MMGSY-NDB-BRRP-10-HILSA) (Under-MMGSY-NDB-BRICS) Year 2018-19	8,09,219
SBD 05/2018-19	Construction & Five Year Maintenance of Road From Hilsa Fatuha Road To Gulnigarh Package No-(MMGSY-NDB-BRRP-10-HILSA) (Under-MMGSY-NDB-BRICS) Year 2018-19	1,27,692
Total		14,03,371

We are therefore pleased to make our submission of GST Impact Report of M/s Global Solutions for the following project with reference to the Construction & Five Year Maintenance of Road From i) Ekangar Bihar Road To Chaurai School Via Bhatu Bigha ii) Akbarpur Panchayat To Babhandiha Village iii) Hilsa Fatuha Road To Posanda iv) Hilsa Fatuha Road To Gulnigarh Package No-(MMGSY-NDB-BRRP-10-HILSA) (Under-MMGSY-NDB-BRICS) Year 2018-19

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004



M/s GLOBAL SOLUTIONS

[Signature]
Partner

[Signature]
Executive Engineer
Public Works Department
Hilsa Division, Hilsa

16/9/2018
18/9/2018

Observation on GST claim as submitted by contractor-claimant:

We have gone through the submission made by the Contractor-claimant, and have observed that the contractor has been awarded the contract for construction and maintenance on 17.05.2018, 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 the 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. 19,00,926/-, 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.

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

- 1) The impact being given is from-

Name of Road	RA Bill (No.)
Construction & Five Year Maintenance of Road From Ekangar Bihar Road To Chaurai School Via Bhatu Bigha Package No- (MMGSY-NDB-BRRP-10-HILSA) (Under-MMGSY-NDB-BRICS) Year 2018-19	RA Bill 01 to RA Bill 04



Construction & Five Year Maintenance of Road From Akbarpur Panchayat To Babhandiha Village Package No-(MMGSY-NDB-BRRP-10-HILSA) (Under-MMGSY-NDB-BRICS) Year 2018-19	RA Bill 01 to RA Bill 05
Construction & Five Year Maintenance of Road From Hilsa Fatuha Road To Posanda Package No-(MMGSY-NDB-BRRP-10-HILSA) (Under-MMGSY-NDB-BRICS) Year 2018-19	RA Bill 01 to RA Bill 06
Construction & Five Year Maintenance of Road From Hilsa Fatuha Road To Gulnigarh Package No-(MMGSY-NDB-BRRP-10-HILSA) (Under-MMGSY-NDB-BRICS) Year 2018-19	RA Bill 01 to RA Bill 04

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

M/s GLOBAL SOLUTIONS

[Signature]
Partner

[Signature]
16-9-25
Executive Engineer
Public Works Department
Divisional Engineer
16/9/25

KKSS & Co

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

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

a) That the above work is a Construction & Five Year Maintenance of Road From i) Ekangar Bihar Road To Chaurai School Via Bhatu Bigha ii) Akbarpur Panchayat To Babhandiha Village iii) Hilsa Fatuha Road To Posanda iv) Hilsa Fatuha Road To Gulnigarh Package No-(MMGSY-NDB-BRRP-10-HILSA) (Under-MMGSY-NDB-BRICS) Year 2018-19

b) As per section 15 of the CGST and BGST 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—

(a) 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;

(b) 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

M/S GLOBAL SOLUTIONS

Partner

Executive Engineer
Rural Works Department
Hilsa Division, Hilsa

16/9/15

- (c) 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;
- (d) interest or late fee or penalty for delayed payment of any consideration for any supply; and
- (e) subsidies directly linked to the price excluding subsidies provided by the Central Government and State Governments
- c) 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.
- d) 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;
- e) 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

DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

M/S GLOBAL SOLUTIONS

[Signature]
Partner



[Signature]
Executive Engineer
Rural Works Department
Works Division, Hilsa

16/9/18

SKKSS & Co

Tel : +91 9263374
Email: rwdgst@gmail.

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.

- f) 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.
- 4) 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.
- 5) That the GST claim amount submitted for approval by the Contractor was Rs. 19,00,926/- while as per our calculation the GST claim amount shall be Rs 14,03,371/- which result in savings of Rs. 4,97,555/-
- 6) 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
SKKSS & Co.

Shweta Singh
25/5/25
Authorized Signatory



Enclosed: -

1. GST claim computation
DARIYAPUR GOLA ROAD,
NALA ROAD, PATNA - 800004

M/s GLOBAL SOLUTIONS

Elia Ghil
Partner

12-9-25
Executive Engineer
Rural Works Department
Works Division, Hilsa

16/9/25