

# GOVERNMENT OF BIHAR

MMGSY [Sc]

## Supplementary Agreement due to GST Claim

Departmental Letter No-RWD/GST CLAIM/2025-26/1512-  
3304 Encl. Dt-19/08/2025

MMGSY [Sc]

MINISTRY OF RURAL DEVELOPMENT

GOVERNMENT OF BIHAR

OFFICE OF THE EXECUTIVE ENGINEER  
RWD, WORKS DIVISION, ROSERA

AGREEMENT NO. - 28 SBD/25-26 (Supplementary)

NAME OF PROJECT

L042 to Chhachini Raut Tola

रवीन्द्र कुमार राय

11/9/25  
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 Chhachini Raut Tola
- Length (In Km) :- 0.95 Km  
Ravindra Kumar Ravi
- 2 Name of Agency :- Belsandi, Ward-09, Bithan-848207
- Reg No & Grade with :- 2200846 (Class-II)  
Validity :- till - 17-08-2025  
PAN No :- AYXPR8048Q  
GST No :- 10AYXPR8048Q1ZC  
VAT No :-
- 3 Agreement No :- Old Agreement No-83SBD/2020-21  
Sup. Agreement No-28 SBD/25-26
- 4 Agreement Amount :- 324689.00
- 5 Approved Rate :- 0.11%
- 6 Performance Security Deposit by Agency (In Lakh) :- 0.07 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) :- 3.24689  
Total : 3.24689
- 11 Total No. of item of Work with maintenance :- Details Attached (GST Claim)
- 12 Expenditure incurred Under Head :- MMGSY [Sc]

रवीन्द्र कुमार राव

EXECUTIVE ENGINEER  
RWD Works Division, Rosera

06.09.25

04/09/25





4433 23/8/25 रवि कुमार  
 सं. ५५३३ दिनांक २३/०८/२५ नाम श्री श्रीमति  
 पति/पिता ५५३३९ जेल हास साहनी  
 को १००० रु० का मुद्रांक बेच  
 गनीश रंजन  
 मुद्रांक विक्रेता बेगुमराव  
 नं० १/२०००  
 Ag. No- 285BD/25-26

AZ 994466

### Supplementary Agreement Under MMGSY [Sc]

due to

GST Claim as per Departmental Letter No-RWD/GST CLAIM/2025-26/1512-3304 Encl. Dt-19/08/2025

This agreement, made the ..... day of ..... 20 ..... Between Executive

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

Belsandi, Ward-09, Bithan-  
848207

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

L042 to Chhachini Raut 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.

324,689

(RS : Three Lakh Twenty Four Thousand

Six Hundred Eighty 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-

रवीन्द्र कुमार राव

11/9/25  
 Executive Engineer  
 Rural Work Department  
 Works Division, Rosera  
 Bithan-848207  
 04/09/25

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 .....

रवीन्द्र कुमार शर्मा

  
**Executive Engineer**  
RWD, Works Division, Rosera  
04.09.05  
04/09/05



# (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	L042 to Chhachini Raut Tola	0.95	3.24689	As per Previous Agreement No- 83SBD/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 सि

Executive Engineer  
Rural Work Department

04.06.2023  
04/06/23

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

पत्रांक 870 दिनांक 22/8/2025

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

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

विषय:- MMGSY(SC) योजनान्तर्गत एकरारनामा संख्या- 83/SBD/2020-21 पर्य- Construc  
tion and maintenance of work L042 to Chhachhni Raut tola में जी0एस0टी0  
दावा की स्वीकृति के संबंध में।

प्रसंग:- अपर मुख्य कार्यपालक पदाधिकारी-सह-सचिव, ब्राह्म का पत्रांक 3304 अनु0 दिनांक 19.08.2025

महाराज,

उपर्युक्त विषय प्रासंगिक पत्र के द्वारा पत्र में वर्णित GST राशि 3,24,689/- मात्र 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।

रविंद्र कुमार राय

विश्वासगाजन

अधीक्षण अभियंता  
ग्रामीण कार्य विभाग  
कार्य अंचल, समस्तीपुर

Executive Engineer  
Rural Work Department

01.09.25  
04/09/25

ग्रामीण कार्य विभाग  
बिहार, पटना

पत्रांक:- RWD/GST CLAIM/2025-26/1512 - 3304 (उसू) पटना/दिनांक:- 19.08.2025

प्रेषक,

अभय झा, भा.प्र.सू.

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा।

सेवा में,

अधीक्षण अभियंता

ग्रामीण कार्य विभाग,

कार्य अंचल-समस्तीपुर।

विषय : MMGSY-SC योजनान्तर्गत एकरारनामा संख्या-83/SBD/2020-21 पथ-  
Construction and maintenance of work-L042 to Chhachhni Raut tola में  
जी0एस0टी0 दावा की स्वीकृति के संबंध में।

प्रसंग- कार्य प्रमंडल-रोसड़ा का पत्रांक-2061 अनु0, दिनांक-31.12.2024

महाशय,

उपर्युक्त प्रासंगिक पत्र के माध्यम से विषयांकित पथ में GST अंतर राशि  
रु 3,24,689/- 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 3,24,689/- 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।

अनु0- यथोक्त।

विश्वासभाजन



अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

पटना/दिनांक:- 19.08.2025

ज्ञापांक- RWD/GST CLAIM/2025-26/1512 - 3304

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

अपर मुख्य कार्यपालक

पदाधिकारी-सह-सचिव, ब्राडा

रवीन्द्र कुमार वि

Executive Engineer

Rural Work Department

Work Division Rosera

19.08.2025

ग्रामीण कार्य विभाग, बिहार, पटना।

GST Claim के निष्पादन हेतु ग्रामीण कार्य विभाग द्वारा गठित समिति की दिनांक - 18/12/23 को आहूत बैठक की कार्यवाही

विषय :- MMGSY(Sc) योजनान्तर्गत Construction and Maintenance of Work - L042 to Chhachhni Raut Tola एकरारनामा संख्या 83/SBD/2020-21 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 पथ में रु० 3,24,689/- 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. 3,24,689/- मात्र की राशि के दावे के योग्य पाया गया है।

तदालोक में एकरारनामा 83/SBD/2020-21 विषयांकित कार्य Construction and Maintenance of Work - L042 to Chhachhni Raut Tola under MMGSY (SC) के लिए दावे की राशि रु. 3,24,689/- रुपये मात्र संवेदक रविंद्र कुमार रवि को भुगतान की अनुशंसा की जाती है।



विभागीय GST  
Consultant

महायक वित्त प्रबंधक  
ब्राडा

वित्त प्रबंधक  
ब्राडा

GST नोडल पदाधिकारी

रविंद्र कुमार रवि

Executive Engineer  
Rural Work Department  
District Division B...

04/09/24



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. 83/SBD/2020-21.

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 ₹)
83/SBD/2020-21	Construction and Maintenance of Work – L042 to Chhachhni Raut Tola under MMGSY (SC)	3,24,689

DARIYAPUR GOLA ROAD,  
NALA ROAD, PATNA - 800004



Executive Engineer  
Rural Work Department

रवीन्द्र कुमार राव

04.09.2024

# SKKSS & Co

Tel : +91 9263374201  
Email- rwdgst@gmail.com

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

- Construction and Maintenance of Work – L042 to Chhachhni Raut Tola under MMGSY (SC).
- 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.
- The GST claim has been recommended for RA 01 – RA 05 as submitted to us.
- The GST Claim as per the contractor is Rs. 3,24,689/- While as per our observation GST Impact will be Rs. 3,24,689/- thus generating savings of Rs. Nil.
- That we have verified the deposit of tax from the GST returns and hence, we recommend the payment of Rs. 3,24,689/-.

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

Executive Engineer  
Rural Work Department

रवीन्द्र कुमार शर्मा

04.09.23 04/09/20

**M/s RAVINDRA KUMAR RAO**

Agreement No. : 83/SRD/2020-21

Construction of Road from 1042 to Chichcham Raut Tola Under MMGSY (SC)

Claim | E= C or D  
whichever is lower - (B)

Sl No	RA Bill No.	Date of payment	Payment as per Payment Certificate / MB (A)	Embedded GST (B)	GST paid as per GSTR 3B (C)	Actual GST to be paid D=(A-B)x18%	Claim   E= C or D whichever is lower - (B)
1	1	01.12.2022	18,44,675		2,81,391		
2	2	27.03.2023	19,18,428		2,92,642		
3	3	28.04.2023	14,38,821	6,95,200	2,19,181	10,78,333	3,24,689
4	4	31.05.2023	14,38,616		2,19,450		
5	5	11.08.2023	45,397		6,925		
TOTAL			66,85,937	6,95,200	10,19,889	10,78,333	3,24,689

**Computation of Embedded taxes**

Particulars	Amount	GST embedded in total work done (%)
Total Work Done Value excluding taxes, cess etc (RA 05)	58,83,236	
GST @ 12%	7,05,988	10.5477%
W.C @ 1%	58,832	
Seigniorage fees		
Work Done Value Including taxes, cess and SF	45,213	
Work Done Value Including taxes, cess and SF (after 0.11% below)	66,93,300	
Total Payment made	66,85,937	
Embedded tax from RA Bill 01 to RA Bill 05	6,95,200	

**Disclaimer :**

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



Executive Engineer  
Public Work Department  
D.D. No. 1042/2023  
04/08/23

24/08/2023 - 10

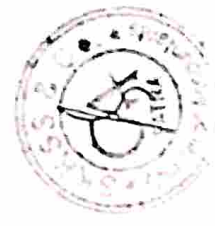


# Reconciliation Statement of M/s Ravindra Kumar Ravi

F.Y.	MONTH	Division	Gross Taxable Value	Net Taxable Value	GST IDS Received From All Departments	GST	Total Tax	Taxable	GST	GST IN DE	GST	Total Tax
17-22-23	April											
	May	RE O WORKS DIVISION ROSLA	560845	469718.036	52624.45	54038.45	30727.89	469718.036	52624.45	591862.486	591862.486	591862.486
	June											
	July											
	August											
	September	PUBLIC HEALTH DIVISION	2171735	1866416.441	2171735	2171735	414147	1866416.441	2171735	3038191.886	3038191.886	3038191.886
	October											
	November											
	December	RE O WORKS DIVISION ROSLA	3654801	3266450	3654401	3654401	7308802	3266450	3654401	6918250	6918250	6918250
	January											
	February	PUBLIC HEALTH DIVISION	794197	671217.7866	794197	794197	1588784	671217.7866	794197	1482984.7866	1482984.7866	1482984.7866
	March	RE O WORKS DIVISION ROSLA	1918478	1635785.441	1918478	1918478	3836956	1635785.441	1918478	3754281.441	3754281.441	3754281.441
	TOTAL		337598786.00	133131573.71	137597386	137597386	275309722	133131573.71	137597386	911105.81	911105.81	1844211.66

राजेश कुमार राव

Executive Engineer  
Roadwork Department  
Division ROSLA  
04/10/2023

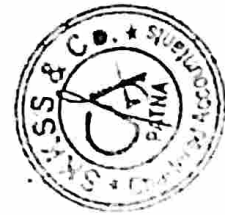


Reconciliation Statement of M/s Ravindra Kumar Ravi

F.Y.	MONTH	Division	Gross Taxable Value	Net Taxable Value	CGST	SGST	Total Tax	Taxable	CGST @ 18%	SGST @ 18%	Total Tax
2021-22	April	R E O WORKS DIVISION ROSEA	2434171	2062856.78	24,342.00	24,342.00	48,684.00	2062856.78	371314.22	371314.22	742628.44
	May	PUBLIC HEALTH DIVISION	8,70,651.00	737844.9153	8,706.51	8,706.51	17,413.02	737844.92	132812.08	132812.08	265624.16
	June	R E O WORKS DIVISION ROSEA	18,05,191.00	1500672.034	18,651.93	18,651.93	37,303.86	1500672.04	270121.00	270121.00	540242.00
	July			0	0.00	0.00	0.00		0	0	0
	August	R E O WORKS DIVISION ROSEA	129540	107779.661	1,295.40	1,295.40	2,590.80	107779.66	19400.34	19400.34	38800.68
	September	RURAL WORKS DEPARTMENT WORKS DIVISION BIRAU	1,11,507.00	113137.2881	1,115.00	1,115.00	2,230.00	113137.28	20368.12	20368.12	40736.24
	October	RURAL WORKS DEPARTMENT WORKS DIVISION BIRAU	47134	39844.0678	471.00	471.00	942.00	39844.06	7171.93	7171.93	14343.86
	November	R E O WORKS DIVISION ROSEA	148293	125672.0339	1,482.93	1,482.93	2,965.86	125672.04	22620.96	22620.96	45241.92
	December	PUBLIC HEALTH DIVISION	522006	442377.9651	5,220.06	5,220.06	10,440.12	442377.96	79628.04	79628.04	159256.08
	January										
	February										
	March										
	TOTAL		61,50,496.00	52,12,284.75	61,504.89	61,504.89	1,23,009.78	52,12,284.74	469,05.61	469,05.61	938,11.26

रवीन्द्र कुमार राव

Divisional Officer  
Public Health Division  
R E O WORKS DIVISION ROSEA  
04/08/22




## 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.

रवीन्द्र कुमार शर्मा

Signature of Contractor with Seal

  
Executive Engineer,  
Rural Work Department,  
Road Division, Boudh,  
04.09.2016  
04/09/16



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 Chhachini Raut 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

*रवीन्द्र कुमार रवि*

*[Signature]*  
Executive Engineer  
Rural Work Department  
Work Division, Kosi  
04.09.2014  
04/09/14