



CENTER FOR MODERNIZING GOVERNMENT INITIATIVE (CMGI),
1st Floor, A-2, Toshali Bhawan, Satya Nagar, Bhubaneswar

TENDER DOCUMENT FOR TAX CONSULTANT FOR CMGI

TENDER ENQUIRY NO. - CMGI/PCU/Tax-CONSULTANT/2020/734/ 2798, Dt: 27.11.2020

Open Tenders are invited from Chartered Accountants Firms (CA Firms) for appointment as Tax Consultant for the Financial Years 20-21, 2021-22, 2022-23.

Period of Contract : The contract would be for three years from the date of issue of Work Order. Please note that Contract can be cancelled unilaterally by the customer, i.e., CMGI in case services are not received satisfactory within the contracted period.

Amendment of Tender: In case of any discrepancy between the Press Advertisement, other detailed provisions of the tender document and the updated version on the web (till **4.00 P.M. on 19.10.2020**, the web-version will prevail. At any time till **19.10.2020**, CMGI reserves the right to add / modify / delete any portion of this document by issuance of corrigendum/addendum, which would be published on the web site cmgi.org.in and will be binding on the bidders.

SCHEDULE		
SL. No.	Name of the Event	Date & Time
1	Availability of Tender Document in CMGI website	28. 11.2020
2	Submission of Tender (Last Date & Time)	18.12.2020 at 11.30 PM
3	Opening of General Bid & Technical Bid	18.12.2020 at 12.30 PM
4	Opening of Financial Bid	18.12.2020 at 4.00 PM

The interested CA firms may submit their tender offline in the prescribed proforma provided herein, which includes Notice Inviting Tender, Eligibility Criteria, Scope of Work, General Terms and Conditions, Technical Bid (Experience and Capability Criteria) as per Annexure - I and the Financial Bid (Professional Fee) as per Annexure – II. The Financial Bid (Professional Fee) as per Annexure – II should be submitted in a separate closed envelope. The tender documents may be downloaded from CMGI website www.cmgi.org from 28.11.2020. The sealed tender must be submitted at the above address on or before 18.12.2020 at 11.30 PM. The sealed tender may be submitted in one big envelope superscripting "Tender for Tax Consultant for CMGI" containing two separately sealed small envelopes, one for "General & Technical Bid" and another for "Financial Bid" superscripting as such and addressed to the Executive Director, Center for Modernizing Government Initiative (CMGI), 1st Floor, A-2, Toshali Bhawan, Satya Nagar, Bhubaneswar.

The technical bid envelope must contain the technical bid format in prescribed Performa as per Annexure – I, with all relevant documents in support of eligibility and experience criteria. The financial bid envelope must contain only the financial bid format as per Annexure – II. The financial bid shall include professional fee / charges for all services. CMGI will not accept any claim other than professional fee/charges only specified in the financial bid.

Eligibility criteria for Tax Consultant

1. The firm should be empanelled with C & AG :
 2. The Tax Consultant should have certificate of practice from the Institute of Chartered accountants of India(ICAI).
 3. The firm should have minimum two partners out of which one should be FCA.
-Profile /Status of partners as per ICAI record should be attached.
 1. The firm should have minimum experience of 5 Years
- Certificate should be attached
 2. Gross average professional receipts of the 3 Financial years should not be less than Rs. 10 Lacs.
-Copy of ITR along with financial statements should be attached.
Returns)
 - a. FY 2016-17 :
 - b. FY 2017-18:
 - c. FY 2018-19 :
 - a) The firm should have received 3 work orders/offer letters to provide Tax Consultancy/Audit services to Government (Central/State) /Public Sector organizations.
 6. The CA firms having previous experience of Tax Consultancy of CMGI during 2015-16 to 2018-19 are not eligible to apply.
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SCOPE OF TAX CONSULTANCY WORK

1.1. Scope of Work

CMGI intends to engage a firm of tax consultant (herein after Consultant) having vast experience in handling various direct and indirect taxation issues arising from time to time regarding Indian taxation. Experts in the GST matters, all direct and indirect taxations followed in India and being implemented by the Govt of India are invited to participate in this bidding process. The Consultant shall provide consultancy services as per the scope of work indicated below:

INDIRECT TAX

A. Goods and Services Tax (GST)

- Computation of monthly GST liability and preparing the challans.
- Computation of monthly GST credit and adjustments thereof.
- Maintenance of the GST Credit register for input services used based on documents provided by the client
- Reconciling of the GST liability account on regular basis.
- Preparation and submission of the monthly/quarterly/half-yearly returns in appropriate Form of GST.
- Scrutinizing documents from time to time to ensure proper compliance. Providing updates on statutory changes in GST related matters to the Client. Causing appearance and making submissions in the course of assessments Providing monthly information of GST liability and GST credit as applicable to CMGI Training the staff deputed by CMGI on GST procedural matters.
- Preparation and submission of replies against the notice issued by the tax authority from time to time.
- Attending the queries, raised by the Income Tax Authorities and CAG audit.
- Computation of monthly GST liability for purchases of goods and services made from unregistered suppliers/vendors.
- Computation of monthly GST liability for reverse tax mechanism.
- Providing assistance and guidance for any changes required in the ERP system for GST implementation at present/future.
- Any other matter related matters

B. GST & other direct & indirect Litigations

- Handling the existing and future revisions, appeals and notices – drafting the replies/appeals, filing of the reply/appeal and attending the hearings.
 - Briefing the legal counsel, if any, appointed for handling critical litigations.
 - Handling any tax related matters pending in any tax authorities or any court of law
 - Any other related matters.
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DIRECT TAX

- i. Filing of Annual Income – Tax return as per provision of the Income Tax Act.
- ii. Under the Indian tax laws, educational institutions are also required to deduct the tax at source on various payments made on account of both domestic and international transactions. Further, the law imposes an obligation on the companies to deduct tax and deposit the same with the Government on timely basis. Educational Institutions are also required to issue certificates for the tax deducted at source (TDS) to the payee and file quarterly TDS return with the tax authorities.
- iii. Failure to comply with the TDS provisions will attract levy of interest and penalty.
- v. Handling all assessment proceedings initiated by appropriate authorities including drafting/filing of replies and submissions, representation before the tax authorities for assessment proceedings, drafting/filing of submissions with tax authorities regarding rectification applications including any penalty proceedings as applicable, drafting/filing the submissions for stay of any demand, review of orders, etc. and attending hearing before any appropriate authority as well as court of law.
- vi. Advising CMGI for further course of action consequent to assessment/reassessment/rectification orders issued by the Income Tax Authorities, filing of appeals before Appellate authority including drafting of Grounds of Appeal and Statement of Facts, filing of written submissions/ paper book and representation in all existing/new appeal proceedings before the appropriate authority, representing CMGI in various Statutory Authorities and representing CMGI in pending IT cases.
- vii. Pursuing, assisting and coordinating with Income Tax Authorities for timely getting the refunds due to CMGI.
- viii. Rendering expert opinion as and when required by CMGI for all the taxation issues. Updating CMGI on all day to day changes in relevant taxation laws and suggesting measures for effective adaptation of changes in CMGI, wherever required.
- ix. Any other matters pertaining to Direct Tax.

In this connection, the consultant should also provide the following services:

- a) Advice on tax withholding rates on various categories of payments (including salary); and
 - b) Review of quarterly statements in respect of tax deducted/deposited from Salary, Honorarium and Contractors, etc. before filing return.
 - c) The consultant is requested to obtain lower/NIL withholding tax certificates whenever required. In this regard, the scope of service would be as under:
 - Filing of application and submissions/replies to be filed with the income tax authorities in relation to the above;
 - Providing representation and appearance before the income tax authorities in connection with the issue of lower/Nil withholding tax certificates;
 - Filing additional letter/application and representation before the income tax authorities in connection with updating the list of payer in the certificate obtained by CMGI, if required.
 - Any other tax related matters.
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Need Based On- Call Advisory Services

The service of the Tax Consultant would include advice on issues pertaining to tax and regulatory matters including matters relating to tax agreements which may arise from time to time in the course of operations.

The aforesaid service would cover the following statutes:

- Income Tax Act, 1961;
- Relevant Double Taxation Avoidance Agreement as may be applicable to the specific query;
- Exchange Control Laws;
- Any other related matter as and when required.

1.2.5 On site visit

- i. One representative of the Tax Consultant firm, having knowledge of Tax matters, will be required to visit the CMGI once in week and also as and when required to verify the deduction of tax and preparation of challan (GST) and to assist filling of monthly/quarterly return and to assist for filling correction statement. The Consultant will be required to visit the CMGI on a short notice for discussing on urgent matters with the Executive Director/Finance Manager of CMGI, as the case may be.
- ii. One Senior level person of the Tax Consultant firm should be available at least **one day in a month and also as and when required** to discuss the important and pending issues. The Consultant will be required to visit the CMGI on a short notice for discussion on urgent matters with the Executive Director/Finance Manager of CMGI, as the case may be.

Format of Bid

The bidders are required to submit their proposals in the prescribed formats (Annexure I and Annexure II) only in closed envelopes at the following address on or before the last date and time.

Center for Modernizing Government Initiative (CMGI), 1st Floor, A-2, Toshali Bhawan, Satya Nagar, Bhubaneswar.

GENERAL TERMS & CONDITIONS FOR PROVIDING SERVICES

- a. The personnel of the Tax Consultancy firm shall be deployed for the Tax Consultancy as specified in scope of work mentioned above.
 - b. The Tax Consultancy firm will be responsible for any damage to equipment's, property and third party liabilities caused by acts on part of your personnel at CMGI's premises.
 - c. CMGI (PCU-CMGI) stands absolved for any liability on account of death or injury sustained by your personnel during the performance of Tax Consultancy and also for any damages or compensation due to any dispute between you and your personnel.
 - d. CMGI will pay the Tax Consultancy fee as specified in the schedule of prices. CMGI will not accept any other claim made by the firm.
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- e. The Tax Consultancy firm should not assign or sublet the work or any part to any other party in any form.
- f. The Tax Consultancy firm will provide qualified persons who have the required knowledge and skill for carrying out the work.
- g. The Tax Consultancy firm will not, without PCU-CMGI's prior written consent, disclose the Contract, or any provision thereof, or any specification, plan, sample of information furnished by or on behalf of PCU-CMGI in connection therewith, to any person other than a person employed by the firm in the performance of the assigned work. Disclosure to any such employed person shall be made in confidence and shall extend only so far as may be necessary for purposes of such performance.
- h. The Tax Consultancy firm will not outsource the Tax Consultancy work to any other associate/franchisee/third party under any circumstances. If so happens then CMGI shall impose sanctions which shall include termination of the Contract for default and debarring for future.
- i. If the Tax Consultancy firm is not able to fulfill the obligations as per the work order, which include the timely completion of the work, the CMGI reserves the right to cancel the work order and accomplish the work through any other agency.

PAYMENT TERMS

- a) Payments shall be subject to deductions of any amount which is liable under the work order issued in favour of the tax consultant. All payments shall be made subject to all statutory deductions.
- b) Payment shall be processed on completion of the assigned work and submission of Bill in triplicate.

ARBITRATION

PCU-CMGI and your firm will make every effort to resolve amicably by direct negotiation, any disagreement or dispute arising between them under or in connection with the work assigned. In case of their failure to resolve, the matter will be referred to Executive Director, CMGI whose decision will be final and binding on both parties.

LEGAL JURISDICTION

All legal disputes are subject to the jurisdiction of Bhubaneswar courts only.

GENERAL & TECHNICAL BID

(The details to be provided as on the closing date of this NIT)

General Information

1. Name of the CA Firm :
 2. Registered / Main Office Address :
 3. Name of Nodal Partners :
 4. Contact No. of Nodal Partner :
 5. No. of Branches in India : (Attach a list along with address)
 - 6. Eligibility Criteria : Certificate/ of necessary document should be enclosed**
 - a) C & AG empanelled no. :
 - b) Certificate of practice from the Institute of Chartered accountants of India (ICAI)
 - c) The firm should have minimum 2 partners out of which at least one partners should be FCA.
- **Profile /Status of partners as per ICAI record should be attached.**
 - d) The firm should have minimum experience of 5 Years
- **Certificate should be attached**
 - e) Gross average professional receipts of the 3 years should not be less than Rs. 10 Lacs P.A.
- Copy of ITR along with financial statements should be attached.
Returns)
 - a. FY 2016-17 :
 - b. FY 2017-18:
 - c. FY 2018-19 :
 - f) The firm should have received 3 work orders/offer letters to provide Tax Consultancy/Audit services to Government (Central/State) /Public Sector organizations. Provide photo copy of work order/ offer letter.
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FINANCIAL BID

The interested Tax Consultancy firm may quote their professional fees (all inclusive) in the following format :-

Sl. No.	Particulars	Amount in Rs.
1.	Total Annual Professional fee for Tax Consultancy for the 3 financial years 2020-21, 2021-22, 2022-23	
2.	GST	
	Grand Total	

Grand Total Professional fees (Including GST) in words:

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Signature
of Nodal
Partner
With name
and Firm
Seal

