



FA/A/GST/2023-24/ 2468

29 AUG 2023

To

Sir/Madam,

Sub : Appointment of GST Consultant for F.Y. 2023-24 and 2024-25 and
GST Auditor (Filing of GSTR 9C) for FY 2023-24 to FY 2024-25

Mumbai Port Authority (MbPA) is one of the oldest conventional Major Port in the Country. It is an autonomous body governed under Major Port Authority Act 2021 (erstwhile Major Port Trust Act, 1963 and Indian Ports Act, 1907). It renders port services to port users by handling vessels and cargo passing through Mumbai Port by way of sea. The services pertain to handling and storage of cargo, providing infrastructure facilities and handling of vessels to facilitate EXIM trade of India.

2. MbPA proposes to appoint firm of CA / CMA for GST Consultancy for F.Y. 2023-24 and 2024-25 and GST Auditor (Filing of GSTR 9C) for FY 2023-24 to FY 2024-25. The scope for the same is as per Annexures enclosed.

3. You are requested to comply with the following by submitting your offers.

- i. GST Consultant should be a practicing registered member of either 'The Institute of Chartered Accountants of India' or 'The Institute of Cost Accountants of India'.
- ii. Atleast one qualified and two semi qualified professionals should be deployed for the assignment at MbPA premises all the time.
- iii. The period of assignment will be for two years i.e. F.Y. 2023-24 (July 2023 onwards) and 2024-25. A review will be taken at the end of first year for further continuation.
- iv. The charges be indicated per year and will be paid on completion and submission of reports/certificate.

Contd..2/-

4. Two separate quotes **i.e. Technical data and Commercial quote** should be sent as under :

- i. Subject for Technical Data should be :
"GST consultancy - Technical Data - Firm Name"
- ii. Subject for Commercial Quote should be :
"GST consultancy - Commercial Quote - Firm Name"

5. The technical and commercial quotes to be submitted in two different packets by **22nd September 2023 by 5 p.m at the following address**. The technical quotes received will be opened on **25th September 2023 at 11:30 a.m** and the same will be evaluated. The **Commercial Quote** of those who have technically qualified will be opened on **28th September 2023 at 11:30 a.m**. The final evaluation will be informed through email, however final decision will be the sole discretion of Mumbai Port Authority. A pre-bid meeting will be held on **8th September 2023**.

Financial Advisor and Chief Accounts Officer
Port Bhavan, Finance Department,
Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai - 400001.

6. For any queries please feel free to contact the following persons:

- i. Shri Anil B. Bhalekar, Dy. Chief Accounts Officer (Tax)
Tel : 022-6656390, Mob : 9869384217
- ii. Smt. Gayatri S. Vidhate, Accounts Officer Gr. I (Tax)
Tel : 022-66564376, Mob : 9987586379
- iii. GST Cell - 022-66564356/64

Yours faithfully,

(Smt. Madhuri A Varade)
Financial Adviser and
Chief Accounts Officer

SCOPE OF WORK FOR GST

Statutory Compliance Assistance

1. To prepare and file GST return as per schedule retaining the existing billing and accounting system/software by collating data/ information from various departments/divisions and continuous follow-up for the same.
2. To consolidate the amount of ITC and claim the same in return.
3. To advise on methodology of remittance of tax collected by MbPA to Govt. after availing ITC.
4. Informing about notifications from GST authorities and compliance thereof.
5. Attending to queries/clarifications raised by GST Auditors and assisting in reply to GST authorities for conduct of GST Audit.
6. Attending to CERA/Central Excise/Special Audit queries
7. Any other compliance as required under the statute
8. Provide consultancy/advisory support in implementing provisions of GST rules and further amendments and notifications. Vetting of Circulars framed for dissemination of notifications to our internal departments/divisions if necessary.
9. Reconciliation of
 - i. turnover declared in the Audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9)
 - ii. GSTR-2 and GSTR-2A (Online ITC)
 - iii. ITC as per our TMS/IMMS (Tender Management System/ Integrated Material Management System) and FMS (Financial Management System) / SAP - EBS
 - iv. Other reconciliations as required for proper accounting.
10. To verify completeness of data generated through the system for GST returns and other compliances.
11. Analyze the existing process of GST on Business Procurement of goods and services, provided centrally, reversal/waiver of fees etc, to ascertain the financial impact & compliance thereof.

12. Advising the terms of agreement with vendors to ensure optimization of input tax credit. This includes inter alia discussions with vendors to explain invoicing formats and other compliance requirements to be followed by vendors and ensure adequate documentation for claiming Input tax credits.
13. Validation of monthly output liability of GST and claim of input credit computed. Submission of monthly & yearly return as applicable under GST law.
14. Guidance/advice for developing necessary tools for review, monitoring, reporting and compliance with reports required in GST regime. Advising on all matters (regarding accounting, process, policy, system, software) during the above period to ensure GST compliance.
15. Organize training sessions for the staff from time to time for updates on GST.
16. Assisting in implementation of GST module in new ERP, drive generation of GST return and other compliance through ERP.
17. Provide Written Opinions on various aspects of GST, sought by the Port.
18. Provide professional assistance for all activities required by GST as per the Laws / Rules / Notifications / Guidelines as and when issued by the Government of India.
19. Assist in obtaining registration & return for any new offices opened/ additional place of business.
20. Any queries should be replied within 7 working days or before as per the urgency of matter.
21. Filing refund claims as & when they become due.
22. Filing GSTR 9C and any other work related to same.

SCOPE OF WORK FOR GST

1. Attending to notices, inquires, investigations, audits, etc issued by CBEC on GST matters
2. Appearing for assessment /appeal and any other matters thereof before the concerned authorities, preparing submissions, whenever necessary, assisting MbPT's advocates in court matters pertaining to GST etc.
3. Provide Written Opinions on various aspects of GST, sought by the Port.
4. Providing Consultancy and advices related to GST arising from interpretation of GST laws.
5. Filing of advance rulings wherever applicable.

SCOPE OF WORK FOR MVAT

1. Filing of Appeal, if any, before the appropriate authorities,
2. Appearing for assessment /appeal and any other matters thereof before the concerned authorities, guidelines for preparing submissions, whenever necessary, assisting MbPA's advocates in court matters pertaining to MVAT etc.

SCOPE OF WORK FOR SERVICE TAX

1. Filing of Appeal, if any, before the appropriate authorities.
2. Appearing for assessment /appeal and any other matters thereof before the concerned authorities, guidelines for preparing submissions, whenever necessary,
3. Providing opinion on Service Tax related matters on specific request of MbPA
4. Any other allied services in connection with Service Tax.
5. Online submission of claims for refund of service tax whenever due

Annexure III

Sr. No	Eligibility Criteria	Documents required
1.	Firm/LLP must be practicing in India for the last 10 years as on 31.03.2023 with pan India presence directly or through associates.	Self-Declaration from the Firm/LLP.
2.	Firm should have been engaged as a consultant for the purpose of providing Consultancy/advisory services in relation to GST for clients having turnover more than Rs. 1500 Cr. as on 31.03.2022	Copy of the engagement letter signed with the party and a copy of annual accounts of that party.
3.	Firm should have minimum of: (a) 3 Partners registered as a member of the ICAI/ICMAI, and (b) 5 full-time professional staff in India as on 31.03.2023. “Professional Staff “means full-time staff with minimum qualification of CA / ICWA and are on the payroll of the consultant.	Constitution certificate issued by respective institutions/ organizations / Self Declaration Certificate
4.	Firm should not have been banned / declared ineligible for corrupt and fraudulent practices by the Govt. of India / State Governments / ICAI / ICMAI / any other statutory body and should not have any disciplinary proceedings pending against the applicant firm or any of the partners with ICAI/ICMAI or any other statutory body	Self-declaration signed by authorized signatory as per Annexure V
5.	The Firms/ LLPs firm should not be owned or controlled by any Trustee or Employee (or Relatives) of MbPT	A Self Declaration by the Firm/LLP on Letter Head.
6	Firms/LLPs having experience in Port Sector	Copy of Engagement Letter

Annexure IV

Selection will be on Merit/Cost, 50: 50 basis as per CVC guidelines

Evaluation of proposals

Fees to be charged - Opening Session

1. The information on fees to be charged will be opened on the specified date, time and address in the presence of representatives of Firms/LLPs who have been authorized to attend the opening sessions.
2. MbPA will go ahead with opening, even if the authorized representatives of the Firms/ LLPs abstain from these opening sessions.
3. Opening of Commercial Proposal – The commercial proposals of only those Firms/ LLPs who have scored more than the threshold points as prescribed in the Technical Evaluation process will be opened. Threshold points will be simple average technical score of all the firms put together.
4. The commercial proposal of those who have scored less than the threshold points as prescribed, will not be opened
5. Both Technical and Commercial Proposals will be evaluated on the specified day in front of all the representatives present.
6. The Firms/LLPs are expected to provide profile in separate envelope along with other documents for Technical Evaluation and Fees to be charged in separate envelope

Proposal Evaluation Process

1. Evaluations of proposals will be only on the basis of information provided by the Firms/ LLPs in the proposals, or any additional information provided by the Firms/ LLPs against specific requests for clarifications sent by MbPA during the evaluation process

The Process of Evaluation

1. The prospective Firms/ LLPs must comply with general qualifications mentioned above. In case Firms/ LLPs does not fulfil the eligibility criteria, their profiles will be rejected and shall not be considered for further evaluation.
2. The Firms/LLPs will be evaluated on QCBS (Quality cum Cost Based Selection) System. There will be 50% weightage for Technical evaluation and 50% for Commercial evaluation.

Annexure IV-A

Techno-commercial evaluation criteria

The evaluation methodologies vis-a-vis the weightages are as under:

Score will be calculated for all technically qualified Firms using the following formula:

$$S = (T/T \text{ High} \times 50) + (C \text{ Low}/C \times 50)$$

Where:

S = Score of the Firm

T = Technical score of the Firm

T High = Highest Technical score among the Firms

C = Quote as provided by the Firm

C Low = Lowest Quote of C among the Firms

The Firm securing the highest score becomes the successful Firm For example –

Sr. No.	Party	Party Technical Evaluation marks (T)	Nominal Quote Price in INR(C)	Technical Score	Commercial Score	Combined Score (out of 100)
1	A	95	20	$95/95 \times 50 = 50.00$	$10/20 \times 50 = 25.00$	$50.00 + 25.00 = 75.00$
2	B	85	15	$85/95 \times 50 = 44.73$	$10/15 \times 50 = 33.33$	$44.73 + 33.33 = 78.06$
3	C	90	10	$90/95 \times 50 = 47.37$	$10/10 \times 50 = 50.00$	$47.37 + 50.00 = 97.37$

In the above example Party C with highest score will be awarded the work.

Technical Proposal evaluation criteria

The Technical Proposal to be submitted by eligible Respondents is expected in detail as indicated in the following Sections. The weightage for evaluation of the GST consultant in respect to each criterion has been indicated against each Section. The Technical evaluation will be done on the weightage of 100.

Sr. No	Parameter	Max marks	Marking System
1	Establishment of Firm : No of years of practicing in India as on 31.03.2023	20	Min. 10 years 5 marks 10-20 years 10 marks 20 and above 15 marks
2	Adequacy of manpower: No	30	Min. 3 partners as on 31.03.2023 10 marks With increase in every 2 partners 5 marks allotted. Max marks for partners being 15 Min 5 full time professionals on payroll as on 31.03.2021 10 marks With increase in every 3 professionals 5 marks allotted. Max marks for being 15
3	List of Clientel handled	25	More than 3 clients having turnover More than 3 clients having turnover 15 marks More than 5 clients having turnover 20 marks More than 7 clients having turnover 25 marks
4	Experience in handling Scrutiny assessments, CERA Audits and other Indirect tax appeals	10	Experience in handling Scrutiny assessments & Appeals 5 marks Experience of CERA Audit 5 marks Experience in Filing Appeals
5	Pan India presence directly	10	
6	Experience in Port Sector	5	
	Total -	100	

UNDERTAKING FOR NON- BLACKLISTED

(To be provided on letter head of the Firm/LLP)

Financial Advisor and Chief Accounts Officer,
Mumbai Port Authority
Port Bhavan,
Shoorji Vallabhdas Marg,
Ballard Estate,
Mumbai – 400001.

Dear Sir,

We, M/s_____, do hereby confirm that we have not been blacklisted/banned/ declared ineligible for corrupt and fraudulent practices by any Government/ ICAI/ICMAI/ Semi Government Departments/ PSUs in India and have no disciplinary proceedings pending against the applicant firm or any of the partners.

This declaration is been submitted and limited to, in response to the invitation to be appointed as GST consultants reference mentioned in this document

Dated at ___day of_____2023.

Thanking You,

Yours faithfully,

Signature of Authorized Signatory

Name of Signatory:

Designation:

Seal of Firm/LLP