



**RVPN**  
An ISO 9001:2015  
Certified Company

# RAJASTHAN RAJYA VIDYUT PRASARAN NIGAM LTD.

(CIN:U40109RJ2000SGC016485)

(A Govt. of Rajasthan Undertaking)

Office of Chief Account's officer (P&C)

Regd Office:-Vid�ut Bhawan, Jyoti Nagar, Jaipur- 302005

Email-GST@RVPN.CO.IN

Web site - [www.rvpn.co.in](http://www.rvpn.co.in)

CAO/P&C/B.N.-9031002301

## Corrigendum -Notice Inviting Bid

In the Notice Inviting Bid CAO/P&C/B.N.-9031002301 For Hiring of Professional services for the GST Law Compliance Audit for the FY 2022-23 along with the preparation of GSTR9 & GSTR9C the following date and time of column No.2 may be read as per column no.3

DATE	(1)	(2)	(3)
Bid Document download start date	18-09-2023 at 17.00 AM	18-09-2023 at 17.00	
Last date for receipt of Bid	26-09-2023 at 15.00 AM	26-09-2023 at 15.00	
Date of Opening of Bid	26-09-2023 2.30 PM	26-09-2023 at 16.00	

In the Notice Inviting Bid CAO/P&C/B.N.-9031002301 For Hiring of Professional services for the GST Law Compliance Audit for the FY 2022-23 along with the preparation of GSTR9 & GSTR9C the following date and time

Bid Document download start date

Last date for receipt of Bid

Date of Opening of Bid

RajKaj Ref No.: 4747150

**Signature valid**

Digitally signed by Pralnu Dayal  
Yadav

Designation : Chief Accounts Officer

Date: 2023.09.18 16:21:00 IST

Reason: Approved



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CAO/P&C/B.N.-9031002301

## Notice Inviting Bid

Tender Name	Hiring of Professional services for the GST Law Compliance Audit for the FY 2022-23 along with the preparation of GSTR9 & GSTR9C
Tender No.	CAO(P&C)/AO(P&C-II)/GST/
Estimated Cost	Rs. 1,77,000/- (Rupees One Lakh Seventy Seven Thousand only) (inclusive of GST@18%)
Bid Document download start date	18-09-2023 at 17.00 AM
Last date for receipt of Bid	26-09-2023 at 15.00 AM
Date of Opening of Bid	26-09-2023 2.30 PM
Bid Cost (Non-refundable)	Rs. 750/- + GST @18%
Bid Security/EMD	Nil

Sealed bids are invited from limited bidders for procuring the services related to GST audit for Financial Year 2022-23 and advised to place your price bid for providing the services mentioned under the scope of work on the terms and conditions mentioned hereunder:

**Signature valid**

Digitally signed by Prabhu Dayal  
Yadav

Designation : Chief Accounts Officer

Date: 2023.09.18 13:14:24 IST

Reason: Approved

**Scope of Work:-**

1. Review of existing Systems and procedures adopted for GST compliances related to various Outward Supplies /incomes by RVPN; such as GST applicability, tax rates, applied concessions, exemption claimed, fulfillment of related conditions, etc. including the following:-
  - Review of law compliance for Issuance of Tax Invoice / Bill of Supply/ Receipt Voucher & Refund Voucher /Debit and Credit Notes, E-Invoicing & QR Code, and other documents issued under GST Act/ Rules.
  - Review of compliance of provisions of Time of supply. Place of supply & Payment of Tax.
  - Review of various Business support services Inter State cross billing, if any.
  - Review of Taxability and exemptions available to RVPN (Government Entity) and availed by the Circle office.
2. Review of reverse charge (RCM) compliance by reviewing the expense ledgers, payments made, time of supply, place of supply, documentation, and applicable rates under RCM on various services such as Services by govt. or similar agencies, GTA, legal services, security services, rent a cab, sponsorship, independent directors, etc. others if any applicable.
3. Review of GST input tax credits claimed to assess eligibility, ineligibility, completeness, documentation for credits, etc.
  - Complying provision of Input Tax Credit along with applicable rules such as ineligible blocked credit/eligible credit, reconciliation with GSTR-2A/2B with books GSTR3B
4. Review of deduction and deposition of GST TDS along with the filing of monthly GST TDS Returns.
5. Review of GST Law compliances including GST registrations obtained payment of taxes, filing of returns, disclosure of ITC and Outward/Inward supplies in returns, movement of goods for work, Calculation of Interest on delay payment of GST, E-way bill Provisions etc.
6. Review of Accounting of GST by the company i.e. GST related accounts head in books of accounts and transaction movement in such accounts.
7. Review of GST Orders & Circular issued by RVPN and reporting for their compliance by Circle offices.
8. Preparation and finalization of GSTR 9 & GSTR 9C after verification of monthly GST returns filed with books of accounts.
9. Transaction Audit of all inward and outward transactions in view of compliance of GST Law made by the below circle offices during the FY 2022-23

**Signature valid**

Digitally signed by Pralnu Dayal  
Yadav  
Designation : Chief Accounts Officer  
Date: 2023.09.18 / 3:14:24 IST  
Reason: Approved

- Two Circle offices from each zone (Jaipur, Jodhpur, Ajmer) as following:

Jaipur Zone- (i) SE (T&C) Jaipur City  
(ii) SE (T&C) Sawai Madhopur

Jodhpur Zone- (i) SE (T&C) Bikaner  
(ii) SE (T&C) Jaisalmer

Ajmer Zone- (i) SE (T&C) Babai  
(ii) SE (T&C) Bhilwara

- The O/o Sr.AO (EA-Cash), Sr. AO (B&R), Sr. AO. (SLDC)
- Visit is mandatory of respective office for Transaction Audit
- Compliance of GST Law needs to be checked for each transaction without any sampling

#### 10. Any other aspects covered under GST Law.

After completion of the assignment as per the above scope of work, the auditor is required to furnish the following to RVPN- 

1. GSTR 9 & GSTR 9C for the F.Y. 2022-23 of Delhi & Rajasthan Registration of RVPN as per GST Law.
2. Certificate for compliance of GST Law by all the Offices in RVPN as per the Scope given above.
3. Report on Transaction Audit for each Specified Circles as above describing applicability/Non-applicability of GST on each type of transaction including RCM with supporting Rules and Regulations.

**Signature valid**

Digitally signed by Pralnu Dayal  
Yadav  
Designation : Chief Accounts Officer  
Date: 2023.09.18 13:14:24 IST  
Reason: Approved

## Terms and Conditions:-

1. The firms should have following qualifications/requirements:-
  - Partners of the firm have a valid Certificate of practice (COP) issued by the Institute of Chartered Accountants of India.
  - The firm should have CAG empanelled.
  - The firm should not have been disqualified as per section 141 of the Companies Act, 2013.
  - The firm should be Rajasthan based.
  - The firm should have at least 3 year experience in conducting the statutory Audit of power sector PSU's.
  - The firm should have experience of GST Audit/ GST Consultancy of at least 3 companies.
2. All the Prices/Charges shall be firm and inclusive of travelling/stay/TA or other such expenses of your personnel.
3. Completion schedule: At least 30 days before the due date of filing of Annual return of F.Y. 2022-23.
4. Payment Terms:
  - (i) The payment shall only be released after acceptance of Contract Agreement and completion of work as per scope of work.
  - (ii) 100% payment shall be made by the AO (P&C-I), RVPN, Jaipur on presentation of invoice in name of CAO (P&C), RVPN, Jaipur after completion of GST Law Compliance Audit for the F.Y. 2022-23 along with preparation of GST9 & GSTR9C as per prevailing payment policy of RVPN.
5. Statutory Variation: Statutory variation in GST within completion period shall be borne by RVPN.
6. All other deductions, if any shall be deducted by RVPN.
7. You shall have to execute the contract agreement within 15 days from the issue of work order, which should be on non-judicial stamp paper of Rajasthan Govt. of appropriate value which should be attested by Notary Public. For this a copy of power of attorney on non judicial stamp paper of Rajasthan Govt. of appropriate value in favour of person signing documents, duly notarized in original be also submitted along with the above documents.
8. Dispute & Jurisdiction: In case of dispute the decision of CMD, RVPN shall be final or otherwise, jurisdiction of court will be at Jaipur.
9. Nigam reserve the right to modify, amend the bidding document before deadline for submission of bid.
10. Validity of BID: 90 days from the date of submission of BID.
11. Nigam reserve the rights to accept or reject the bid, and to annul the bidding process and reject the bid at any time prior to award of contract.

**Signature valid**

Digitally signed by Pralhad Dayal  
Yadav  
Designation : Chief Accounts Officer  
Date: 2023.09.18 13:14:24 IST  
Reason: Approved

to the affected bidder or any obligation to inform the affected bidder of the grounds for the Nigam's action.

12. The bids will be received up to 11 A.M. on or before .../.../2023 in hard copy & will be opened at 2:30 PM on same day i.e. .../.../2023 in the presence of the bidder or their authorized representatives who wish to be present at that time.
13. The bids received after the time & date as fixed above shall not be considered.
14. The bid should be addressed to the Chief Accounts Officer (P&C), RVPN, Room No. 115, New MM Building, Near Ram Mandir, Bani Park, Jalpur -302006.
15. The firm should attach the following documents (duly signed copy):

- Quotation for the above work (Rate should be quoted all inclusive with GST, if any) (Appendix-B).
- Firm Profile along with relevant document for address of firm as required in qualification requirement.
- Undertaking that firm is not disqualified as per section 141 of the Companies Act, 2013.
- Partners valid Certificate of practice issued by the Institute of Chartered Accountants of India.
- Relevant Document for CAG empanelment.
- Relevant documents of experience for conducting the Statutory Audit and GST Audit/Consultancy as per Bidder's Qualifications mentioned above.

#### Digitally signed by

Prashant Dayal  
Qualification  
Firm Profile  
Partnership  
Undertaking  
CAG  
Relevant  
Experience  
GST Audit  
Partners  
Qualification

**Signature valid**

Digitally signed by Prashant Dayal  
Yadav

Designation : Chief Accounts Officer

Date: 2023.09.18 13:14:24 IST

Reason: Approved

Appendix-B

Price Schedule

Chief Account's officer (P&C)  
Rvprn  
Jaipur

Sub:- Quotation for GST Law Compliance Audit for the Financial Year 2022-2023 along with preparation of GSTR9 & GSTR9C

Sir,

I M/s ..... (Chartered Accountants),..... hereby quotes my lowest rate as below for the Scope of work and the Terms & Conditions as mentioned in Appendix -A (without any deviation from Appendix-A ).

Particulars	Quoted Amount
Hiring of Professional services for the GST Law Compliance Audit for the FY 2022-23 along with the preparation of GSTR9 & GSTR9C (Scope of work as per Appendix-A)	Rs. 10,000/-
Add: GST @18%	Rs. 1,800/-
<u>Total Amount including GST</u>	Rs. 11,800/-

Signature valid

Digitally signed by Pralnu Dayal  
Yadav  
Designation : Chief Accounts Officer  
Date: 2023.09.18 13:14:24 IST  
Reason: Approved

## CONTRACT AGREEMENT

Work Order Reference	
Particulars of Work:	Work order for the Hiring of Professional services for the GST Law Compliance Audit for the FY 2022-23 along with the preparation of GSTR9 & GSTR9C
Name of the Firm:	
Remuneration	

"AFFIXED WITH WORK ORDER No. \_\_\_\_\_ DATED \_\_\_\_\_, 09.2023"

We have read thoroughly all the clauses of the above mentioned work order and understood the same. We hereby accept the scope of the work as per the Appendix-A and all the terms and conditions incorporated in work order (integral part of this contract agreement). A copy of above work order duly accepted by firm with seal and signature is enclosed herewith.

Seal & Signature For & on Behalf of the M/s _____	Accepted for & on Behalf of RRVPNL CAO (P&C), RVPN, Jaipur
Witness:-	
1.  2.	

Signature valid

Digitally signed by Pralnu Dayal  
Yadav  
Designation : Chief Accounts Officer  
Date: 2023.09.18 13:14:24 IST  
Reason: Approved

**A. Scope of GST Law Compliance Audit:-**

1. Review of existing Systems and procedures adopted for GST compliances related to various Outward Supplies /incomes by RVPN. Such as GST applicability, tax rates, applied concessions, exemption claimed, fulfillment of related conditions, etc. including the following:-
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2. Review of reverse charge (RCM) compliance by reviewing the expense ledgers, payments made, time of supply, place of supply, documentation, and applicable rates under RCM on various services such as Services by govt. or similar agencies, GTA, legal services, security services, rent a cab, sponsorship, independent directors, etc. others if any applicable.
3. Review of GST input tax credits claimed to assess eligibility, ineligibility, completeness, documentation for credits, etc.
  - Complying provision of Input Tax Credit along with applicable rules. Such as Ineligible blocked credit/eligible credit, reconciliation with GSTR-2A/2B with books GSTR3B
4. Review of deduction and deposition of GST TDS along with the filing of monthly GST TDS Returns.
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Digitally signed by Prabhu Dayal  
Yadav  
Designation : Chief Accounts Officer  
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Reason: Approved

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- Visit is mandatory of respective office for Transaction Audit

- Compliance of GST Law needs to be checked for each transaction without any sampling

10. Any other aspects covered under GST Law.

#### **Reporting requirement of Assignment:-**

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Yadav

Designation : Chief Accounts Officer

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4. Statutory Variation: Statutory variation in GST within completion period shall be borne by RVPN.
5. All other deductions, if any shall be deducted by RVPN.
6. You shall have to execute the contract agreement within 15 days from the issue of work order, which should be on non-judicial stamp paper of Rajasthan Govt. of appropriate value which should be attested by Notary Public. For this a copy of power of attorney on non judicial stamp paper of Rajasthan Govt. of appropriate value in favour of person signing documents, duly notarized in original be also submitted along with the above documents.
7. Dispute & Jurisdiction: In case of dispute, the decision of CMD RVPN shall be final or otherwise, jurisdiction of court will be at Jaipur.

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