

**JAWAHARLAL NEHRU PORT AUTHORITY**  
FINANCE DEPARTMENT

**Tender document for the work of "Appointment of GST Consultant for JNPA for the period of 3 years".**

## Scope of the Tender:

JNPA intends to engage a GST consultant (herein after Consultant) having vast experience in handling indirect taxation like GST, Service Tax for compliances and issues arising from time to time regarding Indian taxation. Experts in the GST matters 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-

### **Section I**

#### **Part A - Goods and Services Tax (GST) Retainership**

- a.** Computation of monthly GST liability and preparing the challans.
- b.** Computation of monthly GST credit and adjustments thereof.
- c.** Maintenance of the GST Credit register for input services used based on documents provided by the client
- d.** Reconciling of the GST liability account on regular basis.
- e.** Preparation and submission of the monthly/quarterly/half-yearly returns in appropriate Form of GST
- f.** Scrutinizing documents from time to time to ensure proper compliance
- g.** Providing updates on statutory changes in GST related matters to the Client
- h.** Causing appearance and making submissions in the course of assessments
- i.** Providing monthly information of GST liability and GST credit as applicable to JNPA
- j.** Training the staff deputed by Consultant on GST procedural matters
- k.** Preparation and submission of replies against the notice issued by the tax authority from time to time.
- l.** Attending the queries, raised by the CERA audit and CAG audit.
- m.** Computation of monthly GST liability for purchases of goods and services made from unregistered suppliers/vendors.
- n.** Computation of monthly GST liability for reverse tax mechanism.
- o.** Providing assistance and guidance for any changes required in the SAP system for GST implementation at present/future.
- p.** Service Tax Pending Reconciliation if any.
- q.** The consultant will verify and certify the bills for allowable/disallowable GST input tax credit and for GST TDS. The verification and certification shall be on daily basis/bill wise.

#### **Part B – Audit Reconciliation and Filing of Annual GST Return / Annual GST Reconciliation and filing of GST Annual return.**

**Part C** - Providing Four qualified representative (at least 2 CA(inter)/ICWA(inter) & 2 M.Com/MBA(Finance) or PGDA (Finance) to visit on day to day basis to work relating to GST (payable on Actual deployment basis)

**Part D** - Filing of monthly GST TDS return and other compliances

**Part E** – Reconciliation of Annual income and expenditure under Clause 44 of the Tax Audit Report as required under Income Tax Act, 1961 every year from FY 2022-23 onwards till last date of his appointment.

**Part F** – Once the contract is awarded, then L1 BIDDER is expected to submit the detailed working of price quoted by the BIDDER.

## **Section II**

The relevant activity wise fees will be payable on actual provision of services as given below;

Sr.No.	Particulars
1)	Replies to various Show Cause Notices/Demand Notices/ Revision notices etc. issued by Service Tax Authority /GST Authority within stipulated period of time.
2)	Guidance on various litigations, summons and court matters involving service tax/GST/VAT implication.
3)	Draft, filling and appeal petitions and stay leave petition before Appellate Authority
4)	Attending the hearing of appeal petition in person before the Appellate Authority and appear as an Authorised representative before Appellate Authority /CESTAT/ Conciliation proceeding on behalf of JNPT (per appeal)

### **Need Based On- Call Advisory Services**

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

The aforesaid service would cover the following statutes:

- Service Tax Act, 1994
- GST Act, 2016
- Sales Tax Act, 1956.

## 1. Requirement and Eligibility Criteria: -

### A. Average Annual Turnover:

The bidder i.e. Chartered Accountant/Cost Accountant firm/LLP/Company should have an average turnover of more than Rs.1 Crore during the past three financial years.

Bidders are expected to provide certificate with UDIN stating the turnover for the prescribed 3 completed financial years. It may be noted that the 3 financial years must be FY2020-21, FY2021-22 & FY2022-23.

### B. Experience criteria:

- a. The Chartered Accountant firm having office in Navi Mumbai/ Mumbai. Please note that BIDDER should have either their Head Office / Registered Office in Navi Mumbai / Mumbai area and having Valid GST # else they have their Regional / Branch Office having valid GST # for the same and that need to be certified by their chartered accountant. (Submit copy of Registered commercial office/Electricity Bill etc)
- b. The Chartered Accountant firm should also have at least 2 partners with professional qualification after completing courses in either CA or ICWA. (Submit copy of Deed/ROC Document/Agreement if any)
- c. The Chartered Accountant firm partner should have minimum 10 years' experience VAT/Sales Tax/Service Tax/GST in the field of Indirect Tax. (submit copy for Practitioner document such as attending appeal/personal hearing in the matter of Indirect Tax, Publication in the subject of Indirect tax with ICAI/ICWA)
- d. The Chartered Accountant firm should have a minimum of 5 years' experience as GST Consultant in Port Sector/PSU/Public Sector enterprise/Government Organisation/Autonomous bodies. (Submit copy of work order and satisfactory completion certificate)
- e. The Chartered Accountant firm should be empanelled by the Comptroller & Auditor General of India or Reserve Bank of India. (Submit copy of valid CAG/RBI letter)
- f. Experience in similar works\* with Organisations (customer entity) having turnover of more than Rs.600.00 crores. (25% of JNPA Turnover of around Rs.2400.00 crores). during the last 7 years. In case of experience in organisation the bidder shall submit Proof of Work Order and Work Completion Certificate for the experience claimed. (Copy of Audited Accounts)

\*Similar Work: The Firm should have done Indirect tax work to Government Organisation/Public Sector Undertaking/Public Sector Enterprise/Autonomous Bodies during the past seven years with a Gross receipt/Turnover of more than Rs.600 crores.

\*Chartered Accountant Firm include ICWA firm.

## 2. General Terms & conditions:

- The Chartered Accountant Firm have essential Knowledge of SAP for smooth functioning of GST work. (Submit self-declaration for SAP knowledge)
- No Joint Venture will be allowed to participate in the subject tender.
- The firm shall submit a monthly report in the acceptable format to the Port indicating the status of various issue pending with the Port before end of the succeeding month along with pending issues be discussed and reviewed.
- Monthly report on ineligible ITC with relevant rules/Circulars/Notification of Goods & Service Tax department duly indicating the Document Number, Ledger Code, Cost centre, Profit Centre, etc.,
- Please note that BID will be created for 3 years' tenure and further extendable by 2 years with same terms and condition. Vendors may quote every year increase of 10% of previous year value.
- Penalty:
  - (i) The Tax Consultant will be responsible for the correctness of the information compiled. High level of accuracy and promptness on the part of Tax Consultant is expected to avoid penalties etc. from Tax authorities.
  - (ii) For opinions having financial implications to the Port, and if reply is delayed beyond the stipulated due date/ extended due date penalty at the rate of 1% of the fee per day of such delay, subject to the maximum of 10% shall be levied.
  - (iii) If any or all of the works covered in the scope relevant for any month is not completed in time, a penalty @ 1% for every week or part thereof of the fees payable for the month for each BOQ shall be recovered as liquidated damages, in addition to recovery of penalty or interest of other sums payable to Government in this regard Penalty will be levied for the reasons attributable to the Tax Consultants.
  - (iv) Returns should be filed within the due date. If any of the returns submission is delayed by the firm beyond the due date specified in the relevant rules, penalty as provided in the corresponding Acts for non-submission of returns within the due dates shall be recovered.
  - (v) In case of non-compliance of manpower deployment as stated in the tender, the penalty/deduction at the rate of Rs.1000 per day for per Qualified Assistant will be recovered.

The penalties provided in the clauses above may be waived at the discretion by Competent Authority/Jawaharlal Nehru Port Authority for reasons not attributable to the selected consultant and the same to be recorded in writing.

## 3. Period of Contract:

The term for engagement of the GST consultant will be for a period of three years and further extendable by 2 years with same terms and condition. Bidders are expected to quote every year increase of not more than 10% of previous year value.

4. The tenderer is requested to submit any question online on E-mail id: [yatinmhatre@jnport.gov.in](mailto:yatinmhatre@jnport.gov.in) & [sandipvirnarayan@jnport.gov.in](mailto:sandipvirnarayan@jnport.gov.in) in writing and to reach before the Pre- Tender meeting. The queries / clarifications received after Pre-Tender meeting will not be entertained. No oral/telephonic conversation queries will be entertained.

5. Whether Financial Document Indicating Price Break Up Required

All the service providers are expected to quote total BID value including consulting charges, out of pocket expenses and other incidental expenses and including applicable GST.

6. Manpower Requirement:

The selected Chartered Accountant/ Cost Accountant firm shall depute four qualified representative (at least 2 CA(Inter)/ ICWA(Inter) & 2 M.Com/MBA (Finance) or PGDA (Finance) having knowledge in GST and also preferably in SAP to be deployed for entire period for carrying out the works mentioned in Scope of Work.

7. Performance Security:

The successful tenderer to whom the work order is issued shall pay performance Security equal to 3% of the tendered value including GST to the Port before signing the contract agreement and commence of the work. The deposit will be with the Port till the period of contract is completed as per tender and will be returned thereafter. This deposit will not carry any interest. If the work is abandoned, or if the contract is terminated by Port for serious violation of the contractual terms, the deposit/ performance security will be forfeited. The tenderer has the option to furnish the performance guarantee in the form of a Bank Guarantee from a Nationalised/Scheduled commercial bank payable at Mumbai. The Specimen form of Bank guarantee is enclosed as Annexure.

**PRICEBID****'PROVIDING CONSULTANCY SERVICES TO JAWAHARLAL NEHRU  
PORT AUTHORITY RELATING TO GST AND INDIRECT TAX LAWS  
ISSUES AND LEGAL COMPLIANCE'**

Sr. No.	PART –A	Estimate
1)	Retainer-ship for 3 year (LUMP SUM FEE)	
<b>PART – B</b>		
2)	Audit Reconciliation and Filing of Annual GST Return / Annual GST Reconciliation and filing of GST Annual return	
<b>PART – C</b>		
3)	Providing Four qualified representative (payable on Actual deployment basis)	
<b>PART – D</b>		
4)	Filing of monthly GST TDS return and other compliances	
<b>PART – E</b>		
5)	Reconciliation under clause 44 of Income Tax Audit Report Fees for FY 2022-23, 2023-24 & 2024-25.	
<b>PART – F</b>		
a)	Replies to various Show Cause Notices/Demand Notices/ Revision notices etc. issued by Service Tax Authority /GST Authority within stipulated period of time.	
b)	Guidance on various litigations, summons and court matters involving service tax/GST/VAT implication.	
c)	Draft, filling and appeal petitions and stay leave petition before Appellate Authority	
d)	Attending the hearing of appeal petition in person before the Appellate Authority and appear as an Authorised representative before Appellate Authority /CESTAT/ Conciliation proceeding on behalf of JNPT (per appeal)	
	Total	
	Add: GST @ 18%	
	Total Estimated Value	

Note:

1. No appearance fee will be paid for appearance in Mumbai and non-effective hearings. (i.e. adjourned/cancelled hearings) except reimbursement of Travelling expenses on proof of Travelling.
2. For matters not covered above, fees will be reasonable and subject to mutual consent.
3. GST on the claim of the successful bidders will be paid at the prevailing rates from time to time subject to reflection in Port GSTR-2A/GSTR-2B as eligible ITC.
4. Drafting/Reply/Appearence fee/Appeals filling fee etc as mentioned in Part F will be paid on actual basis.
5. For Port Tax related cases, Port reserves right to engage Port Penal Advocates/Other Advocate/Any Other Chartered Accountants/Cost Accountants based on the complexities and specific Issues involved in the Case. The Consultant shall extend fullest cooperation and necessary professional support from Port side to the Advocate/Other Chartered Accountants/Cost Accountants.

**The budgetary should be submitted within 6 days on following email on or before 23- Oct -2023 upto 1500 hrs.**

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