

On institute letter head

“Appointment of GST Consultant”

Last date for submission: 5 December 2023

Tender Document For GST Consultancy Services

INDEX

Sr. No.	Particulars	Page No.
1	Notice Inviting Tender	3
2.	Instructions for Tender	4
3.	Salient Features of bidding document	5
4.	Scope of work	6
5.	Pre-Qualifying Requirements (PQR)	8
6.	General Terms and Conditions	9
7.	Earnest Money Deposit (EMD)	10
8.	Performance Security Deposit/Bank Guarantee	11
9.	Assistance to Bidders	11
10.	Professional Liability	11
11.	Pre-Bid Meeting	11
12.	Submission of Bids	12
13.	Bid validity	14
14.	Evaluation of Technical bids	14
15.	Covering letter for submission of offers	15
16.	Schedule of rates	16

1. NOTICE INVITING TENDER

TISS Mumbai invites applications for GST Consultancy Services for a period of One Year extendable for another three years on mutual agreement.

The tender will be evaluated on QCBS Model with 70% weightage to Technical Bid and 30% weightage to Finance Bid. The evaluation criteria for technical scores is given at Sl. No. 12 “Submission of Bids”.

The details available on website www.tiss.edu

The Bid shall be submitted physically in a sealed envelope as per detail mentioned in Sl. No. 12 “Submission of Bids”.

2. Instructions/Guidelines for Submission of Tender

Bidder should go through the terms carefully and then submit the documents; otherwise, the bid will be rejected.

Any template/format of the tender document must not be modified /replaced by the bidder and the same should be submitted after filling the relevant columns, else the bidder is liable to be rejected.

If there are any clarifications, this may be obtained through pre-bid meeting, attending of the same is compulsory.

The bidder reads the terms and conditions and accepts the same to proceed further to submit the bids

The bidder has to submit the document(s) physically well in advance before the prescribed time to avoid any delay or problem during the bid submission process.

The Tender Inviting Authority (TIA) will not be held responsible for any sort of delay or the difficulties faced during the submission of bids by the bidders.

3. SALIENT FEATURES OF BIDDING DOCUMENT

CRITICAL DATE SHEET:

Tender Announcement Date	Date: 23-11-2023
Pre-Bid Meeting Venue and time	Date: 29 -11-2023 Time: 4:00 pm onwards Place: TISS, Mumbai
Starting date & time for Bid submission (offline)	Date: 23-11-2023 Time:
Last Date and Time of Bid Submission	Date: 5-12-2023 Time: 1 PM
Date and Time of opening of bid	Date: 5-12-2023 Time: 4 PM
Validity of Bids	120 days from opening of the technical bids

4. SCOPE OF WORK

PART A: FILING OF GST RETURNS FOR 6 GSTIN: Filing of all GST returns during the period and filing of annual return for the FY 23-24. If contract extended for further period, annual returns for subsequent years should also needs to be filed.

Filing of all monthly/quarterly/ Annual Return and other returns (viz. GSTR7, GSTR1, GSTR3B, GSTR9, GSTR9C, etc.) which shall include:

1. Collection of data from each of the units or preparation of data from books of accounts and consolidation thereof.
2. Checking of back up data/ invoices and assisting in preparation of details/summary w.r.t outward and inward supplies (including reverse charge).
3. Scrutinizing calculation of ITC (Eligible Input as well as Ineligible/Reversed ITC as per Rule 42 & 43, section 17(5) of CGST Act and others relevant GST act/rules/circulars/notifications) particular to specific to the TISS. Invoice wise reconciliation of ITC (Input Tax Credit) claimed in GSTR 3B with GSTR2A and books of accounts.
4. Checking and assisting correct reporting of inward as well as outward of supplies, documents issued, etc. in GST returns and ensuring consonance thereof with the books of accounts of all units.
5. Reconciliation of all the GST returns with Books of accounts on monthly basis (GSTR 7, GSTR 1, GSTR 3B, any other).
6. Review of GST practices being followed by TISS units on regular basis viz. GST rate, HSN code, ITC availment, review of masters from GST point of view in billing used by the TISS.
7. Preparation of Debit/Credit Advices in respect of Inter-unit GST transactions.
8. Filling of LUT/any other documents for GST compliance in respect of Duty-Free Shops/any other unit.
9. To ensure and assist all the units of Institute on regular basis that E-invoices are being generated successfully. Furnish report on monthly basis in respect of e- invoices generated/not generated.
10. Update details of signatories/authorities on the GST portal as when required.
11. Uploading missing/ modifying incorrect inward/purchase invoices and taking necessary actions on GST portal with respect to them in coordination with units and vendors/suppliers/contractors.
12. Assisting in preparation of data required for filing of all other returns
13. Furnish work progress report as and when required
14. Preparation of any kind of reconciliation required in respect of GST for the purpose of Audit, GST Annual Return (GSTR9), GST Audit (GSTR9C), etc.
15. Any changes/updates in future in GST acts/rules & regulations needs to be complied.
16. Any kind of GST return and filling related issue pertaining to TISS, including but not limited to coordination with GST auditor, Internal Auditor, Statutory Auditor, CAG, etc.
17. Provide monthly, quarterly and Annual MIS on total GST paid, ITC claimed, interest if any paid and other aspects relating to GST returns.
18. Conduct training on GST related matters on a regular basis. (minimum 1 training in a month).

PART B: ADVISORY SERVICES

- a. Advise on place of supply, GST rate, time of supply and principles for determination of taxable value for the purpose of computation and payment of GST
- b. Review of agreements with clients/ vendors from GST perspective and provide comments within two working days.
- c. Advise on GST implications on transactions undertaken/ proposed to be undertaken by TISS including day to day GST related queries. Reply shall be furnished within two working days.
- d. Analyse the impact of any amendment/ notification relevant to TISS and its impact thereof
- e. Advise on transactions which trigger GST under reverse charge mechanism where TISS would be liable to pay GST

PART C: FILING OF REPLIES AND REPRESENTATIONAL SERVICE FOR CURRENT AS WELL AS PREVIOUS PERIODS:

- 1. Drafting, filing of replies and representing Institute for various permissions, advance ruling, certificates, GST cases/matters before Competent/ Appellate Authority, etc. and expediting on any issue thereon.
- 2. Preparation of any kind of reconciliation required for submission to authorities. etc.
- 3. Updating with notices received from statutory authorities replies made and final outcome thereof on regular basis (at each notice received).

TERMS OF PAYMENT:

- 75% of price as per award on work completion on monthly basis.
- Balance 25% of price as per award on TISS's acceptance of work completion for Annual Returns (GSTR9 and GSTR9C).

5. Pre-Qualifying Requirements (PQR)

Sl. No	Parameter/ Criteria/ Requirement and Documents Required
1.	The Firm should have experience in providing GST Consultancy services. The firm should have a dedicated cell dealing with Indirect taxes, headed by a senior partner, supported by knowledgeable qualified partners (min. 5 Nos) and a team of assistants (min.20). The firm should have jurisdiction in Mumbai.
2.	Any partner of firm or firm shall not be liable for disciplinary action under section 21 of the Chartered Accountant Act, 1949. (Affidavit on Rs 100/- stamp paper should be submitted by Firm regarding none of partner of firm are not liable for disciplinary action under section 21 of CA Act, 1949.)
3.	The bidder should have an arrangement for Single-point ASP-GSP solution managed on cloud infrastructure directly integrated with API framework of GSTN and a dedicated technology team for GST and IRN related solution. Functionality to fetch details of registered taxpayers (including a feature of bulk upload/ processing/ download of multiple GSTINs at once) from the GST portal should be available.
4.	The bidder should have a valid PAN GST and Firm Registration Certificate
5.	The bidder should be in Consultancy services for a minimum of 15 years in dealing with Indirect tax matters for Central or State Autonomous Bodies/ PSUs (Min.5 Nos) with annual Income exceeding Rs.150 Crores
6.	The bidder should have minimum annual turnover of 1.50 crores during preceding last 3 financial years.
7.	The bidder should have experience in dealing with GST Audit and GST department notices (Self Certification with regard experience on this point to be provided)

6. GENERAL TERMS AND CONDITIONS

1. Bidder shall, as part of their bid, submit a written Authorization Letter from Partner of Bidding firm if the signatory is other than Partner.
2. Bidder shall not be under liquidation, court receivership or similar proceedings.
3. Bidding documents shall at all times remain the exclusive property of the TISS.
4. Bidder may note that Bid shall be submitted on the basis of “ZERO DEVIATION” and shall be in full compliance to the requirements of Bidding Document, failing which bid shall be considered as nonresponsive and may be liable for rejection.
5. TISS shall not be responsible for any expense incurred by bidders in connection with the preparation and delivery of their bids, site visit, participating in the discussion and other expenses incurred during the bidding process.
6. TISS reserves the right to accept or reject any Bid and to annul the Bidding process and reject all Bids at any time prior to award of contract without assigning any reason whatsoever, without thereby incurring any liability to the affected Bidder or Bidders or without any obligation to inform the affected Bidder or Bidders of the grounds or the reasons for the said action.
7. Canvassing in any form by the bidder or by any other agency on their behalf may lead to disqualification of their bid.
8. In case any bidder is found to be involved in cartel formation, his bid will not be considered for evaluation / placement of order. Such Bidder will be debarred from bidding in future.
9. The Contractor shall not sublet, transfer or assign the contract or any part thereof to any other person / firm / consulting company/organization.
10. The Bidder shall quote in Indian Rupees.
11. The Bidder is expected to examine the Bidding Document, including all instructions, forms, terms and specifications in the Bidding Document. Failure to furnish all information required as per the Bidding Document may result in the rejection of the Bid.
12. The Bidder shall employ and provide such qualified and experienced Personnel as are required to carry out the Services as per the norms.

7. EARNEST MONEY DEPOSIT (EMD)

Earnest Money Deposit (EMD): EMD of Rs. 30,000/- (Rupees Thirty Thousand Only) is to be deposited through NEFT/ RTGS before closing of bid.

Bidders registered as 'Micro' or 'Small' Enterprises are exempted from payment of EMD on submitting of the valid registration certificate issued by the authorities as per Ministry of Micro Small and Medium Enterprises, Government of India. The registration certificate should clearly mention the item /services details against which the bidder is registered as 'Micro' or 'Small' Enterprises and the bidder should be registered for the items/services they intend to bid otherwise their bid will be liable to be summarily rejected for not having deposited the prescribed EMD.

EMD will be refunded to unsuccessful bidders after finalisation of successful bidder/ cancellation of tender. Also the said EMD will be refunded to successful Bidder on signing of the Contract and after submission and confirmation of Performance Security Deposit/Bank Guarantee or can be adjusted against the Performance Security Deposit/Bank Guarantee upon request. EMD shall not carry any interest.

EMD of the bidder will be forfeited if:

- I. After opening of the tender, the bidder revokes his tender or modifies his bid.
- II. The bidder does not submit Performance Security Deposit/Bank Guarantee within stipulated period.

The cost of money transfer (including commission and taxes etc.) has to be borne by the bidder. It is advised that the bidder should consider the time required to process the payment electronically (i.e., NEFT/RTGS) to TISS, into consideration before submitting the bid. TISS will not be liable (in any case) for any delay / non-payment in this regard.

BANK DETAILS FOR PAYMENT OF EMD THROUGH NEFT/RTGS

Name: TATA INSTITUTE OF SOCIAL SCIENCES

Bank Name: IDBI

Bank Account No. 0765104000038289

IFSC Code: IBKL0000765

Bank Branch: DEONAR

8. PERFORMANCE SECURITY DEPOSIT

PERFORMANCE SECURITY DEPOSIT: The successful bidder will be required to deposit the Performance Security Deposit to the extent of 5 (Five) percent of the contract value in the form of Bank Transfer/pay order /demand draft in favour of Tata Institute Of Social Sciences within 7 working days of award of the contract. The Performance Security Deposit will be refunded/returned after the successful completion of the work and no interest will be paid on the same.

9. ASSISTANCE TO BIDDERS

Any queries relating to the tender document and the terms and conditions contained therein should be addressed to the dr.finance@tiss.edu on or before 04-12-2023, after which no queries would be entertained.

10. PROFESSIONAL LIABILITY

The successful bidder will be expected to carry out the assignment with due diligence and in accordance with prevailing standards of the profession. He/ she will always act, in respect of any matter relating to the contract or the services, as faithful advisor to TISS and will at all times support and safeguard the TISS's legitimate interests in any dealing with the third parties.

The successful bidder shall be responsible for accuracy of data. The successful bidder shall indemnify TISS against any negligence, deficiency in services, or inaccuracy/ deficiency in the work. The successful bidder will also be responsible for correcting at his/ her own cost.

11. PRE-BID MEETING

Pre-bid Meeting will be held on 29-11-2023 at TISS Mumbai 4 pm onwards, to address any queries of bidders. Attendance for the same is compulsory.

12. SUBMISSION OF BIDS

The Bid shall be submitted physically in two sealed envelopes as per the following method:

A) ENVELOPE- I: to be labelled as “Technical Bid”

Please submit all relevant documents for evaluation points listed below

NAME OF THE AGENCY: -

Proforma for Evaluation of Technical Proposal

Sl.N o	Criteria	Max. Mark s	Marks Obtained
01	No. of Partners: a) 5 nos.: 5 marks b) For additional one partner over and above 5 partners, 1 mark each for additional partners	10	
02	Experience in Indirect Tax Consultancy services dealing with Indirect tax matters for Central or State Autonomous Bodies/ PSUs a) 15 years: 5 marks b) For additional one year over and above 15 years, 1 mark each for additional year	10	
03	Present Client list containing Central Government or State Government Universities / Autonomous Bodies/ PSUs (Min.5 Nos) a) 5 nos.: 5 marks b) For additional one client over and above 5, 1 mark each for additional client	10	
04	Present Client list with turnover (Central Government or State Government Universities / Autonomous Bodies/ PSUs) a) 150 crores nos.: 5 marks b) For additional 10 crores over and above 150 crores, 1 mark each for additional 10 crores	10	
05	No of years' Experience in GST Consultancy services a) 2 years: 5 marks b) For additional one year over and above 2 years, 2.5 additional mark each for additional client	15	
06	The bidder should have a Single-point ASP-GSP solution managed on cloud infrastructure directly integrated with API framework of GSTN and a dedicated technology team for GST and IRN related solution. Functionality to fetch details of registered taxpayers (including a feature of bulk upload/ processing/ download of multiple GSTINs at once) from the GST portal should be available. a) Own ASP-GSP Solution: 30 marks b) Outsourced ASP-GSP Solution: 20 marks	30	
07	Minimum annual turnover during preceding last 3 financial years. a) 1.5 crores: 5 marks b) For additional 1 crore over and above 1.5 crore, 2 additional mark each for additional 1 crore	15	
	Total	100	

Bidders whose score is 60 or above shall be qualified for consideration of their financial bid.

B) ENVELOPE II – to be labelled as “FINANCIAL BID”

- i. The Financial/Price Bid shall also be submitted physically as per **Form-I** provided in the Bidding Document.
- ii. Price shall be quoted in figures as well as in words. If some discrepancies are found between the price given in words and figures, the price quoted in words shall be taken as correct.
- iii. No stipulation, deviation, terms & conditions, presumption, basis etc. shall be stipulated in the price bid. Any conditions, if stipulated, shall be treated as null and void and shall render the bid liable for rejection.
- iv. Unless stated otherwise in the Bidding Documents, the Contract shall be for the total works as described in Bidding Document.
- v. Bidder shall quote the price after careful analysis of cost involved for the performance of the complete work considering all parts of the Bidding Document.
- vi. Alternative / conditional bids shall not be considered.
- vii. Prices quoted by the Bidder, shall remain firm and fixed and valid until completion of the Contract and will not be subject to variation on any account.
- viii. The quoted price shall be deemed to be all inclusive except GST.

Bidders are requested to note that they should necessarily submit their financial bids in the format provided and no other format is acceptable.

Both the above sealed envelopes i.e Technical Bid and Financial Bid should be placed in a larger envelope super scribed as “**Tender for GST consultancy services**” and by mentioning the details of the bidding firm/company. The sealed tender must be inserted in the tender box located at Mumbai on or before the last date and time of the bid submission.

13. BID VALIDITY

- I. Bid submitted by Bidder shall remain valid for a minimum period of 120 days from the last date of submission of bid. Bidders shall not be entitled during the said period of two months, without the consent in writing of the TISS, to revoke or cancel their Bid or to vary the Bid given or any term thereof.
- II. TISS may solicit the Bidders consent to an extension of the period of validity of bid. The request and the responses there to shall be made in writing. However, Bidder's agreeing to the request for extension of validity of bid will not be permitted to modify the bid.

14. EVALUATION OF TECHNICAL BIDS

- I. The TISS will determine whether each of the bids conforms to the terms, conditions and specification of the Bidding Documents without material deviation and is complete with regard to submission of required documents. A material deviation is one which affects in any substantial way the scope, quality or performance of the works, or which limits in any substantial way, inconsistent with the Bidding Document, the TISS's rights or the Bidder's obligations as envisaged in the Bidding Document, and the rectification of which deviation or reservation would affect unfairly the competitive position of other Bidders presenting substantially responsive Bids.
- II. No stipulation, deviation, terms & conditions, presumption, basis etc. shall be stipulated in the bid. Any conditions, if stipulated, shall be treated as null and void and may render the bid liable for rejection.
- III. TISS, if necessary, will obtain clarifications on the Bid by requesting for such information / clarifications from any or all Bidders, either in writing or through personal contact. All responses shall be in writing, and no change in the price or substance of the bid shall be permitted unless specifically sought by TISS.
- IV. TISS reserve the right to assess Bidder's capability and capacity to execute the work using in-house information including taking into account other aspects such as concurrent commitments, past performance etc.

(TO BE SUBMITTED ON BIDDER'S OWN LETTER HEAD)

Covering letter for submission of offers

From:

Our Ref: _____ Dated _____

SUBJECT: Appointment of GST Consultant in TISS

Dear Sir,

Please find herewith our offer in line with requirement of TISS Bidding document.

We confirm that:

- 1 Offer is in complete compliance with technical as well as commercial requirements of Bidding Document and there is no technical or commercial deviation in the offer.
- 2 We understand that any technical or commercial deviation in the offer shall render our offer liable for rejection.
- 3 Our offer shall remain valid for a period of 120 days Months from the date of opening of tender.

We declare that the statement made and the information provided in our offer is true and correct in all respect. In case, it is found that the information/ documents provided by us are incorrect/ false at any time, TISS shall have the absolute right to cancel my / our tender / contract and action as deemed fit may be taken against us / me, including termination of the contract, forfeiture of all dues including Earnest Money and banning delisting our firm without any prior intimation to me / us.

Thanking you,

Yours sincerely,

(Signature of Authorized person)

Full Name:

Designation:

Bidder's official Seal:

Form-I**Schedule of rates**

Name of Job/ services: GST Consultancy Services

Name of Organization:

Description of Work	Total Amount (in Rupees) excluding taxes
Lump sum price for job given as per the scope of work	

Rupees in words _____

(Signature of Authorized person)

Full Name:

Designation:

Bidder's official Seal: