

# KERALA AUTOMOBILES LIMITED

(A Govt. of Kerala Undertaking)

ARALUMOODU, THIRUVANANTHAPURAM, KERALA

Website: [www.kal.org.in](http://www.kal.org.in), Ph: +91 9778689182,9778689179

## NOTICE INVITING EXPRESSION OF INTEREST

Work Description: Expression of Interest for the work relating to e-filing of GST returns and other related work including GST refund application of Kerala Automobiles Limited

Tender Ref. No: KAL/FIN/2024 Date: 05/07/2024

The Managing Director, Kerala Automobiles Ltd., Thiruvananthapuram invites Expression of Interest through “e-procurement system” of Govt. of Kerala, for the work relating to e-filing of GST returns and other related work including GST refund application of Kerala Automobiles Limited.

For participating in the EOI submission process, the bidders should enroll themselves on the website: <https://etenders.kerala.gov.in>. Possession of a valid Class 2/Class 3 Digital signature Certificate (DSC) in the form of smart card/ e-token is a prerequisite for registration and participation in the bid through the website.

EOI Details:

1. Mode of submission: EOI should be submitted through **<https://etenders.kerala.gov.in>**
2. EOI documents consisting of Credentials, Years of Establishment, Documents to prove experience in relevant field, Terms and Conditions of supply etc shall be submitted through the website: <https://etenders.kerala.gov.in>
3. KAL reserves the right to reject any or all tenders/Cancel/withdraw the NIEOI, without assigning any reason thereof.
4. EOI closing date: 15.07.2024 - 11.00 am
5. EOI opening date: 17.07.2024 – 11.00 am

Signature Not Verified

Digitally signed by AJITH KUMAR  
Date: 2024.07.05 16:07:41 IST  
Location: Kerala-KL



# Calling Tenders for work relating to e-filing of GST returns and other related work of Kerala Automobiles Limited, Aralummoodu. P.O. **from Registered CAs/ CAfirms/ CMA/ CMA firms**

## 1. INTRODUCTION

Kerala Automobiles Limited is a Public Sector Undertaking of Government of Kerala for which GST return monthly, annually has to be filed **and required GST refund application for excess input tax credit, in time:-**

## 2. Broad Scope of Work and Services:

The Broad scope of work is as follows:

Sr. No.	Scope of Work
i	<p><u>Filing of all GST Returns, Handholding &amp; other GST related work and <b>required GST refund application for excess input tax credit:</b></u></p> <p>Filing of all GST Returns for its units initially for a period of one year i.e. from <b>date of awarding of work (current year) to March 2025</b> (extendable for a further period as may be decided by the competent authority on the same terms and conditions subject to satisfactory performance).</p> <p>This work shall include:</p> <ul style="list-style-type: none"><li>• Annual GST return for the period <b>01.04.2023 to 31.03.2024 and 01-04-2024 to 31-03-2025</b></li><li>• Monthly GST returns for the period from the date of award of the work for a period of one year. from date of awarding of work (current year) to March 2025 (extendable for a further period as may be decided by the competent authority on the same terms and conditions subject to satisfactory performance).</li><li>• Generating/Filing all requisite periodical (monthly as well as annual) returns under the GST regime for units covering assistance in outwards/inwards in formation of Matching/un-matching transactions and reconciliation thereof.</li><li>• <u>GST refund application for excess input tax credit w.e.f 2022-23 financial year onwards</u></li></ul>

Sr. No.	Scope of Work
	<ul style="list-style-type: none"> <li>• Advise necessary checks to be exercised to ensure authenticity of data being received at the individual GST numbers.</li> <li>• Generating Challans for payment of GST on behalf of Kerala Automobiles Limited. The Primary data concerning all transactions fore-filing will be provided by KAL (Kerala Automobiles Limited).</li> </ul>
	<ul style="list-style-type: none"> <li>• On site assistance to KAL on a month to month basis including collection/verification/correction of tally entries also to ensure that the GST laws are complied with. The Tenderer/bidder shall ensure for handholding for a period of the work order/agreement to ensure that proper taxes are paid, credits in full are availed of and reporting &amp; compliances envisaged in the GST laws are complied with <i>in Toto</i>.</li> <li>• Ensure proper records as prescribed under GST Acts and rules made there under are being maintained the company</li> <li>• Render advices and provide clarifications to KAL on GST related issues.</li> <li>• Time to time advice on other compliances to be undertaken by the KAL under the GST regime and any other eventual queries that may arise along with timely implementation of any relevant circulars/ notifications/ amendments in KAL, during the engagement of the consultant.</li> <li>• Guide/advice for developing necessary tools for review, monitoring, reporting and compliance with reports required in GST regime and preservation of related records in digital form.</li> <li>• Assist and suggest suitable changes required under GST regime for minimizing the tax burden, effective utilization of available Input tax credits (ITC) and suggestion for review mechanism for availing all eligible input tax credits and utilization under GST, etc.</li> <li>• Provide guidance regarding valuation, classification and tax rate of transfer / permanent disposal of assets, job works, goods used both for exempt and taxable services, etc. to ensure availing of maximum eligible tax benefits under the GST regime.</li> <li>• Highlight areas of potential non-compliance for immediate regulation.</li> </ul>

ii	Identification of additional issues and render advice to KAL Assist reconciliation procedure for monitoring Input/Output/ final monthly returns and guidance to track on Un-reconciled transactions, etc.
iii	Audit as mandated under GST Acts and rules thereto Conduct of Audit of KAL as mandated under GST Acts and rules thereto and issue of various certificates, if required, for GST compliance.
iv	Addressing notice from GST authority If a notice/ query is served to KAL by GST authority then it will be the duty of the consultant to resolve the issue without charging any extra remuneration.

Note: The above-mentioned Scope of Work is illustrative and not exhaustive i.e. Terms of references shall include providing professional assistance for all activities required for all the work relating to GST Rules and subsequent Notifications as and when issued by GOI/CBEC.

## 1. Detailed Descriptions of Items:

### Item 1. Filing of Monthly GST Returns:

- Verification and validation of information provided by company for filing of required GST returns
- Preparation and filing of GST returns (GSTR-1, GSTR-3B, GSTR-7, etc as applicable to company from time to time) on GST portal
- Reconciliation of returns including GSTR-2A and GSTR-2B with company books of accounts
- Preparation and submitting to the company required GST challans for remittance to Govt treasury
- Providing copies of filed GST returns
- Rectification/ revision of return in case of notice/ query from GST Departments
- Replying/ representing in case of notice/ query from GST Departments
- Keeping a watch on the status of filed returns, notices received, etc on GST portal and intimating the company about such developments and advising/ carrying out corrective course of action required to be taken by the company within time and in required manner
- Any other work incidental to successful filing of return

### Item 2. Filing of Annual Return under GST Act:

- Verification and validation of information provided by company for filing of required GST return
- Reconciliation of GST returns with company books of accounts
- Preparation of annual GST return in accordance with company records and applicable GST rules and filing the prepared return on portal
- Keeping a watch on the status of filed returns, notices received, etc on GST portal and intimating the company about such developments and advising/ carrying out correcting course of action as required to be taken by the company within time and in required manner
- Rectification/ revision of return in case of notice/ query from GST Departments
- Reply / clarification against queries from Government, BPT , AG's office, various auditors etc...
- Any other work incidental to successful filing of return

### Item 3. Handling of GST Orders, Notices, etc:

- Preparation and filing of reply or appeal or other necessary documents, representation before GST authorities on behalf of company, and other similar works as required in response to Assessment/ Re-assessment Orders, Demand Notices/ Query, etc raised by GST Departments

#### 4. Filing GST refund application from 2022-23 onwards.

a. Key Points to be Noted:

- i. The consultancy will include ensuring compliance of GST laws/ by-laws/ rules/ regulations, etc and meeting deadlines by updating the company well in advance for implementation and by advising suitable course of actions, suo- motto or in reply to queries raised by company officials or GST Departments. It will also include giving opinion on applicability of GST rules, exemptions, deductions, rates, sections of GST Acts, etc as and when required for correct processing of invoices/ bills or correct accounting by the company. This requirement will be an integral part of each of the item to be executed.
- ii. The quoted charges will be for successful filing/ submission with successful closing of the cases under question free of notices of error/ omission/ or requirement of revision/ rectification/, etc. In case of any such requirement arising, necessary action for such revision/ rectification/ supplementary submission/ representation, etc will be part of the execution of the item. No additional fees will be paid for revised or rectified or supplementary filing/ submission.
- iii. The above scope of work is only indicative and there may be additions or exclusions as per requirements of the Company. The decision in this regard shall be taken by the Company management.
- iv. The work shall be conducted by competent representative of the Consultant. No subletting/ outsourcing of the work to another agency/ professional shall be permitted. No conveyance shall be arranged by the Company for the Consultant for visiting company office on any other place The Consultant shall have to make their own travel arrangements.
- v. All the information or documents provided to the Consultant shall remain the property of the Company and all rights shall vest with the Company. The Consultant shall, not later than termination or expiration of the Agreement, deliver all such documents to the Company, together with a detailed inventory thereof. The Consultant shall not use these documents for purposes unrelated to the consultancy work without the prior written approval of the Company.
- vi. All the information provided to the Consultant by the Company or collected or generated by the Consultant in connection with the affairs of the Company shall be treated as confidential and shall not be divulged

by the Consultant, either during the term or after the expiration or termination of the Agreement. Such information shall include relating to reports, data, drawings, design software or other material, whether written or oral, in electronic or magnetic format, and the contents thereof; and any reports, digests or summaries created or derived from any of the foregoing that is provided by the Company to the Consultant; any information provided by or relating to the Company, its technology, technical processes, business affairs or finances or any information relating to the Company's employees, officers or other professionals or suppliers, customers, or contractors of the Company; and any other information.

- vii. In case, the task is concluded without successful completion or left in between resulting in penalty or other monetary loss to the company, the company will have the right to recover the losses from the payables to the consultant.
- viii. Only 80% of the quoted rate for an item will be paid after filling and on successful processing of GSTRs. Balance 20% will be paid when the concerned case is successfully closed without error or demand or notice etc and clear report is received from GST Departments.
- ix. Statutory fees paid by the consultant in execution of the items will be reimbursed on production of receipts or other proofs of payment. Such payments will not be part of the quoted rates. No other charge or expenditure will be payable over and above the quoted rates.

**1. ELIGIBILITY CRITERIA:**

- A. The Entity should have an office within the Limits of Trivandrum City area
- B. The Trivandrum Office should have at least one senior qualified professional to address the issue related to GST
- C. Priority shall be given to Entities having empanelled in BPT/RIAB subject to variation of not more than 10% in Financial BID.
- D.

S. No.	Description	Criteria	Supporting documents to be submitted by Applicant for Pre-qualification
a.	Type of Entity	The Entity should be a registered CA/CA/CMA/CMA firms having valid COP. The entity should have valid PAN issued by Income tax	<ul style="list-style-type: none"> <li>1. Certificate issued by the concerned Institute.</li> <li>2. Name(s) and their details of the authorized signatory(ies) that are authorized to execute the contract &amp; other documents.</li> <li>3. Copy of valid PAN issued by</li> </ul>

		Department	Income-Tax Department.
b.	Experience of the CA/Firm.	<p>The firms/ CA/CMA should have completed minimum 5 (Five) years of Indirect Tax (Excise / Service Tax/ VAT/ CST) assignments, including consultancy of Indirect taxation in India.</p> <p>The Entity / Firm should have continuous operations of minimum 5 years with annual turnover of Rs 2 lakhs per annum.</p>	<p>List of clients whose Indirect tax (Service Tax GST assignments undertaken in last five years. Copy (ies) of award of Work and documentary evidence in support of successful completion of such assignment(s) to be appended. Balance Sheet &amp; Income Tax Return of the preceding 3 years i.e. 2021-22, 2022-23 and 2023-24</p> <p>Note: The copy of letter for award of work specifically mentioning the nature of work,</p>

S. No.	Description	Criteria	Supporting documents to be submitted by Applicant for Pre-qualification
			Period and amount of Contract.
c.	Declaration about black-listing	The entity should not have been blacklisted	A self-declaration by the entity on the letter head of the organization.
d	Related party disclosure	The Entity's firm should not be owned or controlled by any Employee (or any of his/ Her relative) of KAL	A self-declaration by the entity on the letter head of the organization.

Note:

- (i) The successful firm has to ensure that all the key team members deployed personnel on the project matches the job profile with the Scope of Work.
- (ii) The firm shall submit necessary documentary proof showing that they meet the eligibility criteria along with their bid. All documents submitted should be self-attested by the Authorized Signatory of the firm.
- (iii) Validity of price Bid will be 30 days from the date of opening of E-Tender.

2. Documents to be Submitted for technical bid:

The Technical bid should be giving all the details of proposal except price. The requisite documentary evidence needs to be submitted by the CA/ firms for each of the eligibility criteria. The following information/data shall be provided by the bidders in the Technical bid:

- (a) Bidder's details along with all supporting documents / annexure.
  - (b) Work experience along with documents
  - (c) Declaration on Non-Disclosure
  - (d) Copy of PAN card and COP.
- Self-declaration needs to be signed by authorized signatory. Entity shall be under a duty to ensure that it fulfills the eligibility criteria and other essential conditions

**3. Financial Bid**

The Financial/ Price bid should be filled item wise viz. Filing fee of Monthly GST return, Annual GST return and input tax refund application for getting excess input tax credit etc

**4. General Terms:**

- (i) MD KAL reserves the right to verify information submitted by the entity. In case the information is found false/incorrect, the offer shall be rejected and shall also be liable for other action as per KAL Policy.
- (ii) MD KAL reserves the rights to accept or reject any tender without citing any reason /explanation.

**5. Terms and conditions for payment:**

The payment shall be made on submission of bill by the agency on monthly basis after the successful filing of the returns for the said month/quarter. The final payment after deduction of applicable taxes shall be released on filing of annual return and mandatory audit certificate. All mandatory deductions of taxes shall be made as per rules. The payments shall be released subject to completion of the work detailed in the scope of work.

**6. Other Terms and condition:**

- (i) KAL shall recover liquidated damages / losses in the event of imposition of penalty / interest imposed by GST authority and if the same is attributable to the consultant. Loss will be recovered from the consultation charges payable to the consultant.

(This is to be given on the letter head of the Applicant)

**BIDDER'S DETAILS**

Name of the Firm	
Address	
CA/CA firm/CMA/CMA firm (Date of commencement of practice	
Date of Registration	
Registration No./Certificate of practice (COP) Number (Please attach copy) :	
PAN Card Number (Please attach copy)	
GSTIN (GST registration number) (please attach copy)	
Name of the Authorized Partner / Associate/ Others	
Telephone Nos.	
Fax No.	
Mobile No.	
Email Address	
Date of Establishment	
Web Site Address (if any)	
Please enclose copy of IT return for last 3 assessment years, Up to FY2022-23	

Declaration:

All the information provided by me/us is correct.

I/ We have no objection if enquiries are made about the work listed by me/ us in the accompanying annexure. I/We hereby undertake that, I will not subcontract the work assigned to me or my firm.

Signature of Authorized Signatory of Applicant

Name:

Designation:

Date:

Place:

Seal of Organization:

(This is to be given on the letter head of the Applicant)

Relevant experience of the applicant in the field of Indirect Taxation in India during last 3 financial years

Sl. No.	Nature of Client & nature of Business	Nature of Assignment	Nature of Experience (whether Excise, Service Tax, VAT /Entry Tax)
(1)	(2)	(3)	(4)

Signature of Authorized Signatory of Applicant

Name:

Designation:

Date:

Place:

Seal of Organization:

## DECLARATION ON NON DISCLOSURE

M/s.....is willing to provide GST related services to KAL do hereby undertake to comply with the following in line with information security of KAL:

1. To maintain confidentiality of documents & information used during the execution of the contract.
2. The documents & information shall not be revealed to or shared with third party in a manner which is detrimental to the business interest of KAL

Signature of Authorized Signatory of Applicant

Name:

Designation:

Date:

Place:

Seal of Organization:

**Signature Not Verified**  
Digitally signed by AJITH KUMAR  
Date: 2024.07.05 16:20:12 IST  
Location: Kerala-KL

