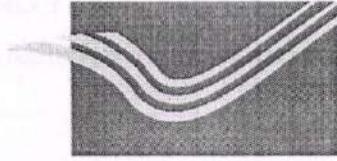




सत्यमेव जयते

भारतीय डाक



India Post

## Request for Expression of Interest (REOI)

*For Engagement of GST Consultancy Firm*

**Ministry of Communications  
Department of Posts  
Dak Bhawan, New Delhi – 110 001**

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## Section I: Request for Expression of Interest (REOI)

### Invitation

The President of India, through the Director (Accounts) of Postal Accounts & Finance Wing of the Department of Posts (hereinafter referred to as 'the Authority', 'the Head of Procurement', 'the Procuring Entity' and 'the Procuring Organisation' respectively), invites Expression of Interest (hereinafter referred as the 'EOIs') from eligible and qualified Consultants for shortlisting for the delivery of Consultancy Services as described in 'Part II: Schedule of Requirements' (hereinafter referred to as 'the Services'). Interested Consultants should provide sufficient and relevant information demonstrating that they meet the specified eligibility criteria and have the required qualifications to be shortlisted for providing the Services. This Request for Expression of Interest (REOI) document, reference number, REOI/PA-GST Consultancy/2024-25, details the process of such shortlisting. As part of this procurement process, a Request for Proposals (RFP) for selecting Consultants shall be subsequently issued only to such shortlisted Consultants.

### 2. Instructions for EOI

#### 2.1. Governing Language and Law

- 1) The EOI submitted by the consultant and all subsequent correspondence and documents relating to the EOI exchanged between the consultant and the Procuring Entity should be written in the language specified in Section II: Appendix (or English, if nothing is specified - hereinafter referred to as the 'EOI Language'). However, the language of any printed literature furnished by a Consultant in connection with its EOI may be written in any other language provided a certified translation accompanies the same in the EOI language. For interpretation of the EOI, translation in the language of the EOI shall prevail.
- 2) The REOI process shall be subject to the laws of the Union of India and the exclusive jurisdiction of courts relevant to the address of the Tender Inviting Authority.

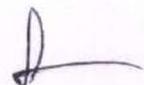
#### 2.2. Acronyms

The following Acronyms have been used in this REOI document:

Acronym	Definition	Acronym	Definition
DOP	Department of Posts	TIA	Tender Inviting Authority
EOI	Expression of Interest	RFP	Request for Proposals
REOI	Request for Expression of Interest	TOR	Terms of Reference
Consultant	Consultancy Firm	LLP	Limited Liability Partnership

#### 2.3 The Contents of the REOI document

This REOI document provides the relevant information and instructions to assist the prospective Consultants in preparing and submitting EOIs. It also includes the mode and procedure for receipt/ opening, evaluation of EOIs, and shortlisting of consultants. The REOI document consists of the **following parts**. If additional sections/ appendices are included in a specific EOI, these would be detailed in Section II: Appendix.



## **Part I: REOI process**

- 1) Section I: Request for Expression of Interest (REOI)
- 2) Section II: Appendix
- 3) Section III: Qualification Criteria

## **Part II: Schedule of Requirements**

- 1) Section IV: Terms of Reference

## **Part III: EOI Submission Formats**

- 1) Form 1: EOI Form (Covering Letter)
  - a) Form 1.1: Consultant Information
  - b) Form 1.2: Eligibility Declarations
- 2) Form 2: Qualification Criteria – Compliance
  - a) Form 2.1: Performance Capability Statement
  - b) Form 2.2: Financial Capability Statements
    - i) Form 2.2.1: Financial Statement
    - ii) Form 2.2.2: Average Annual Turnover
- 3) Form 3: Checklist for Consultants

## **Section II: Appendix**

Variable parameters and information related to this specific REOI process are summarised in the appendix.

## **Section III: Qualification Criteria:**

This section lays down the Qualifying Criteria for shortlisting consultants. The Consultants must have requisite experience with assignments similar in nature in general and specific sectors relevant to the subject assignment. In response to this section, Consultant must submit Form 2: Qualification Criteria – Compliance and its sub-forms 2.1, 2.2, 2.2.1 and 2.2.2.

## **Section IV: Terms of Reference (TOR)**

'Section IV: Terms of Reference (TOR)' describes the background, purpose/ objectives, description/ scope, deliverables/ outcomes, and timelines of Consultancy Services (hereinafter called the 'Service') required. The 'Service' may include incidental Goods, Works, and other Services if so, indicated therein. Any generic reference the 'Service' shall be deemed to include such incidental Goods, Works, and other Services.

## **EOI Formats for submission (To be filled, digitally signed, and uploaded by consultants)**

The consultant must fill, digitally sign and upload the EOI in the Formats given in Part III: 'EOI Submission Formats'

## **2.4 Corrigenda/ Addenda to REOI document**

- 1) Before the deadline for submitting EOIs, the Procuring Entity may update, amend, modify, or supplement the information, assessment or assumptions contained in the REOI document by issuing corrigenda and addenda. The corrigenda and addenda shall be published in the same manner as the original REOI document. The consultants must check the website(s) for any corrigenda/ addenda. Any corrigendum or addendum thus issued shall be considered a part of the REOI document.

- 2) If considered necessary, the Procuring Entity may suitably extend the EOI submission deadline to give reasonable time to the prospective Consultants to take such corrigendum/ addendum into account in preparing their EOI. After the Procuring Entity makes such modifications, any Consultant who has submitted his EOI shall have the opportunity to either withdraw his EOI or resubmit his EOI superseding the original EOI within the extended time of submission as per Clause 8.4 below.
- 3) The Procuring Entity may extend the deadline for the EOI submission by issuing an amendment. In such a case, all rights and obligations of the Procuring Entity and the consultants previously subject to the original deadline shall then be subject to the new deadline for the EOI submission.

### **3. Procuring Entity - Right to Reject any or all EOIs**

The issue of the REOI document does not imply that the Procuring Entity is bound to shortlist Consultants. The Procuring Entity reserves its right to accept or reject any or all EOIs, abandon/ bypass/ cancel the REOI process and issue another REOI for the same or similar Services before or after shortlisting Consultants. It would have no liability to the affected Consultant or Consultants or any obligation to inform the affected Consultant or Consultants of the grounds for such action(s).

## **4. Participation in REOI – Eligibility Criteria**

### **4.1. Eligibility Criteria**

Subject to other provisions in the REOI document, participation in this shortlisting process is open to all Consultants who fulfil the 'Eligibility' and 'qualification' criteria. Consultants should meet the following eligibility criteria as of the date of their EOI submission and should continue to meet these until the subsequent RFP process and contract award. Consultants shall be required to demonstrate fulfilment of the Eligibility Criteria in Form 1.2 (Eligibility Declarations). Consultant unless otherwise stipulated in Section II: Appendix:

1) must be:

- (i) The Bidder must be either a registered partnership firm or LLP with minimum 10 years of experience in consultation
- (ii) The bidder must have following employees (including partner) on roll:
  - a) At least 50 with minimum 25 qualified CA/LLB professional experienced in Finance and Taxation
  - b) Minimum of 5 in IT operation (billing/ accounting system/ERP), with one deployed for the Department.
  - c) Minimum 5 having done GST certification from ICAI or any other recognized institution/ university.
- (iii) The bidder must have minimum average annual turnover of Rs. 20 Crores in last 3 Financial Year i.e., 2021-22, 2022-23, 2023-24
- (iv) The bidder must have net worth in positive for year ended 31<sup>st</sup> March 2024 as per latest Audited Financial Statement.
- (v) One of the office should be functioning in Delhi/Delhi NCR from last 10 years with having minimum 10 employees working and undertaking that they will be able to provide onsite Consultation from Dak Bhawan, Sansad Marg, New Delhi.
- (vi) The Bidder should have branch offices at Mumbai, Chennai, Bengaluru and Kolkata.
- (vii) The Bidder in the past 3 F.Y. viz 2021-22, 2022-23 & 2023-24

- a. Should have completed at least one assignment for Govt. Accounting with any department of Central/State Govt.
- b. Should have completed at least three different GST consultancy/retainership assignment with (i) Central/State Govt. Dept. **or** (ii) with Corporates with at least annual turnover of Rs. 1000 Crore **and** having GST registration in at least five different States.

2) must:

- a) not be insolvent, in receivership, bankrupt or being wound up, not have its affairs administered by a court or a judicial officer, not have its business activities suspended and must not be the subject of legal proceedings for any of aforesaid reasons.
- b) (Including their affiliates, subsidiaries, or contractors/ sub-consultants for any part of the contract):
  - i) Not stand declared ineligible/ blacklisted/ banned/ debarred by the Procuring Organisation or its Ministry/ Department from participation in its procurement processes; and/ or
  - ii) Not be convicted (within three years preceding the last date of EOI submission) or stand declared ineligible/ suspended/ blacklisted/ banned/ debarred by appropriate agencies of the Government of India from participation in procurement processes of all its entities, for:
    - offences involving moral turpitude in business dealings under the Prevention of Corruption Act, 1988 or any other law; and/or
    - offences under the Indian Penal Code/ Bharatiya Nyaya Sanhita or any other law for causing any loss of life/ limbs/ property or endangering Public Health during the execution of a public procurement contract and/ or
    - suspected to be or of doubtful loyalty to the Country or a National Security risk as determined by appropriate agencies of the Government of India.
  - iii) Not have changed its name or created a new "Allied Entity", consequent to having declared ineligible/ suspended/ blacklisted/ banned/ debarred as above.
- c) Not have an association (as a consultant/ partner/ director/ employee in any capacity)
  - of any retired employee (of Gazetted Rank) or any retired Gazetted Officer of the Central or State Government or its Public Sector Undertakings, if such a retired person has not completed the one-year cooling-off period (or any other period stipulated by their erstwhile Employer) after his retirement. However, this shall not apply if such employees/ officers have obtained a waiver of the cooling-off period from their former organisation.
  - of the near relations of executives of Procuring Entity involved/ likely to be involved in this procurement process.
  - not have any uncontested/ undisputed pending GST / Income Tax liability / scrutiny against them.
- d) Not have a conflict of interest (as defined in clause 4.2 below), which substantially affects fair competition. No attempt should be made to induce any other consultant to submit or not to submit an EOI to restrict competition.



- e) must fulfil any other additional eligibility condition, if any, as may be prescribed in the REOI document.
- 3) must provide such evidence of their continued eligibility to the Procuring Entity if requested.

#### **4.2 Conflict of Interest**

- 1) Any consultant with a conflict of interest that substantially affects fair competition shall not be eligible to participate in this procurement process. EOIs found to have a conflict of interest shall be rejected as nonresponsive. Consultant shall be required to declare the absence of such conflict of interest in Form 1.2 - Eligibility Declarations. A consultant in this procurement process shall be considered to have a conflict of interest if the consultant:
- a) directly or indirectly controls, is controlled by or is under common control with another Consultant; or
  - b) receives or has received any direct or indirect subsidy/ financial stake from another consultant; or
  - c) has the same correspondence address or same legal representative/ agent as another consultant for purposes of this EOI; or
  - d) has a relationship with another consultant, directly or through common third parties, which puts it in a position to have access to information about or influence the EOI of another Consultant; or
  - e) would be providing goods, works, or non-consulting services resulting from or directly related to consulting services that it provided (or were provided by any affiliate that directly or indirectly controls, is controlled by, or is under common control with that firm) for the procurement planning (inter-alia preparation of feasibility/ cost estimates/ Detailed Project Report (DPR), design/ technical specifications, terms of reference (TOR)/ Activity Schedule/ schedule of requirements or the EOI/ RFP Document etc) of this procurement process; or
  - f) has a close business or family relationship with a staff of the Procuring Organisation who:
    - (i) are directly or indirectly involved in the preparation of the REOI document or Terms of Reference of the procurement process and/or the evaluation in EOI and/ or RFP process; or
    - (ii) would be involved in the implementation or supervision of the resulting contract

Any conflict stemming from such a relationship must be reported and resolved in a manner acceptable to the Procuring Entity throughout the REOI and RFP processes and execution of the contract.

- 2) The consultant shall furnish information on commissions and gratuities, if any, paid or to be paid to agents or any other party relating to this REOI and RFP process.

### **5. Purchase Preference Policies of the Government**

#### **5.1 Relaxation in Prior Turnover and Experience to Startups-**

- 1) In this REOI process, under the policy of the Government, the Procuring Entity reserves its right to relax the condition of prior turnover and prior experience for Startups (as defined by the Department for Promotion of Industry and Internal Trade) subject to meeting of quality & technical specifications. The quality and technical

parameters shall not be diluted. The decision of the Procuring Entity in this regard shall be final.

- 2) The department is seeking to engage an experienced consultant to manage its numerous products and services subject to GST. Given the complexity of our organizational structure, which includes multiple GST collection locations and various sanctioning authorities for procurement payments, it is imperative that only firms with substantial experience and financial stability are considered. Hence, there is no relaxation in prior Turnover and Experience to Startups.

## 6. Downloading the REOI document, Clarifications and Pre-EOI Conference

### 6.1. Availability and Downloading of the REOI Document

The Request for Expression of Interest shall be published on the eProcurement Portal (the portal). It shall be available for download after the date and time of the start of availability till the deadline for availability as mentioned in Section II: Appendix. Unless otherwise stipulated in Section II: Appendix, the downloaded Request for Expression of Interest is free of cost. If the Procuring Entity happens to be closed on the deadline for submitting the EOIs as specified above, this deadline shall not be extended. Any query/ clarification regarding downloading Request for Expression of Interest and uploading EOIs on the portal may be addressed to their Help Desk (contact details given in Section II: Appendix).

### 6.2 Clarifications

A Consultant may seek clarification of the REOI document through the eProcurement portal before the date and time prescribed in Section II: Appendix (or, if not mentioned, **before fourteen days of the deadline for the EOI submission**). This deadline shall not be extended in case of any intervening holidays. No other means of submission of queries shall be entertained. All such queries shall relate to the REOI document alone, and queries related to a detailed analysis of Terms of Reference, payment terms and mode of selection shall only be entertained during the RFP Process. The Procuring Entity shall respond no later than seven days before the deadline for EOI submission. **The query and clarification shall be shared with all prospective consultants on the portal without disclosing its source.** If required, the Procuring Entity may modify the REOI document that may become necessary due to the clarification through an Addendum/ Corrigendum issued as per clause 2.4 above.

## 7. Preparation of EOIs

### 7.1 EOI Submission Formats:

Consultants must fill and submit the EOI in the Formats in Part III - 'EOI Submission Formats'. EOI by the Consultant shall include inter-alia duly signed or digitally signed scanned copies of the original documents in pdf format.

### 7.2 EOI Validity

- 1) Unless specified to the contrary in Section II: Appendix, EOIs shall remain valid for a period not less than **120 (one hundred and twenty)** days from the deadline for the EOI submission stipulated in Section II: Appendix. An EOI valid for a shorter period shall be rejected as nonresponsive.

- 2) In case the day up to which the EOIs are to remain valid falls on/ subsequently declared a holiday or closed day for the Procuring Entity, the EOI validity shall automatically be deemed to be extended up to the next working day.
- 3) In exceptional circumstances, **before the expiry of the original time limit, the Procuring Entity may request the consultants to extend the validity period for a specified additional period.** The request and the consultants' responses shall be made in writing or electronically. A consultant may agree to or reject the request. A consultant who has agreed to the Procuring Entity's request for extension of EOI validity, however, in no case he shall be permitted to modify his EOI.

## **8. Signing and uploading of EOIs**

### **8.1 Relationship between Consultant and eProcurement portal**

The Procuring Entity is neither a party nor a principal in the relationship between the consultant and the organisation hosting the e-procurement portal (hereinafter called the portal). Consultants must comply with the rules, conditions, regulations, procedures, and implied conditions/ agreements of the eProcurement portal, including registration, compatible Digital Signature Certificate (DSC) etc. Consultants shall settle clarifications and disputes, if any, regarding the portal directly with them. In case of conflict between provisions of the portal with the REOI document, provisions of the portal shall prevail. Consultants may study the resources provided by the Portal for Consultants.

### **8.2 Signing of EOI**

The individual signing/ digitally signing the EOI or any other connected documents should submit an authenticated copy of the document(s), which authorises the signatory to commit and submit EOIs on behalf of the Consultant along with Form 1.1: Consultant Information.

#### **8.3.1 Submission/ Uploading to the Portal**

- 1) EOIs must be uploaded on the eProcurement Portal mentioned in Section II: Appendix until the submission deadline. If the office happens to be closed on the deadline to submit the EOIs as specified above, this deadline shall not be extended. No manual EOIs shall neither be made available nor accepted for submission. EOI submitted through modalities other than those stipulated in Section II: Appendix shall be liable to be rejected as nonresponsive.
- 2) In the case of downloaded documents, Consultants must not make any changes to the contents of the documents while uploading, except for filling in the required information. Otherwise, the EOI shall be rejected as nonresponsive. Uploaded Pdf documents should not be password protected. Consultants should ensure the clarity/ legibility of the scanned documents uploaded by them.
- 3) The date and time of the e-Procurement server clock, which is also displayed on the dashboard of the consultants, shall be taken as the reference time for deciding the closing time of EOI submission. Consultants are advised to ensure they submit their EOI within the deadline of EOI submission, taking the server clock as a reference, failing which the portal shall not accept the EOIs. No request on the account that the server clock was not showing the correct time and that a particular consultant could not submit their EOI because of this shall be entertained. Failure or defects on the internet or heavy traffic at the server shall not be accepted as a reason for a complaint. The Procuring Entity shall not be responsible for any failure, malfunction or breakdown of the electronic system used during the e-Tender process.



- 4) Only one copy of the EOI can be uploaded, and the Consultant shall duly sign or digitally sign all statements, documents, and certificates uploaded by him, owning sole and complete responsibility for their correctness/ authenticity as per the IT Act 2000 as amended from time to time.
- 5) All EOIs uploaded by Consultants to the portal shall get automatically encrypted. The encrypted EOI can only be decrypted/ opened by the authorised persons on or after the due date and time. The consultant should ensure the correctness of the EOI before uploading and take a printout of the system-generated submission summary to confirm successful EOI upload.

### **8.3.2 Implied acceptance of procedures by Consultants**

Submission of EOI in response to the REOI document is deemed to be acceptance of the procedures and conditions of the e-Procurement and REOI document.

### **8.3.3 Responsibility of the Consultant to declare all changes.**

Consultants must advise the Procuring Entity immediately in writing of any material change to the information provided in their EOI submission, including any substantial change in their ownership, eligibility, or financial or performance capacity. For shortlisted Consultants, this requirement applies until a contract is awarded in the following RFP process. For the consultant successful in the RFP process, this requirement shall apply till the execution of the resultant contract.

## **8.4 Modification, Resubmission and Withdrawal of EOIs**

### **8.4.1 Modification & Resubmission**

Once submitted in e-Procurement, Consultants cannot view or modify their EOI since it is locked by encryption. However, resubmission of the EOI by Consultants for any number of times superseding earlier EOI(s) is allowed upto the submission deadline by following procedures prescribed by the portal. Resubmission of an EOI shall require uploading all documents afresh. The system shall consider only the last EOI submitted.

### **8.4.2 Withdrawal**

The consultant may withdraw his EOI before the submission deadline by following procedures prescribed by the portal, and it shall be marked as withdrawn and shall not get opened during the EOI opening. No EOI should be withdrawn after the submission deadline and before its validity period expires.

## **9 EOI Opening**

EOIs received shall be opened online on or after the specified date and time in Section II: Appendix. EOIs cannot be opened before the specified date & time, even by the Tender Inviting Authority, the Procurement Officer, or the Publisher. If the specified date of EOI opening falls on or is subsequently declared a holiday or closed day for the Procuring Entity, the EOIs shall be opened at the appointed time on the next working day.

## **10. Evaluation of EOIs and Shortlisting of Consultants**

### **10.1. General norms**

#### **10.1.1 Evaluation is based only on declared criteria.**

- 1) The evaluation shall be based upon scrutinising and examining all relevant data and details submitted by Consultants in its/ his EOI and other allied information deemed appropriate by Procuring Entity. Evaluation of EOIs shall be based only on the criteria/ conditions included in the REOI document.
- 2) Information relating to the evaluation of EOIs and shortlisting results shall not be disclosed to any participant or any other persons not officially concerned with such process until the notification of shortlisting is made in accordance with clause 10.2.5 below.
- 3) The determination shall not consider the qualifications of other firms, such as the consultant's subsidiaries, parent entities, affiliates, or any other firm(s) different from the consultant.

#### **10.1.2 Clarification of EOIs and shortfall documents**

- 1) During the evaluation of EOIs, the Procuring Entity may, at its discretion, but without any obligation to do so, ask Consultants to clarify its EOI by a specified date (or, if not specified, seven days from the date of receipt of such request). Consultants should answer the clarification within that specified date. The clarification request and response shall be submitted in writing or electronically. No change in the substance of the EOI shall be sought, offered, or permitted that may grant any undue advantage to such a consultant. Any clarification submitted by a Consultant regarding its EOI that is not in response to a request by the Purchasing Entity shall not be considered.
- 2) The Procuring Entity reserves its right to, but without any obligation to do so, seek any shortfall information/ documents. Provided such information/ documents are historical, which pre-existed at the time of the EOI opening and which have not undergone change since then and do not grant any undue advantage to any consultant. There is a provision on the portal for requesting Short-fall documents from the consultants. The system allows taking the shortfall documents from consultants only once after the EOI opening.
- 3) If the consultant fails to provide satisfactory clarification and/or missing information, its EOI shall be evaluated based on available information and documents.

#### **10.1.3 Contacting Procuring Entity during the evaluation**

From EOI submission to shortlisting of Consultants, no Consultant shall contact the Procuring Entity on any matter relating to the submitted EOI. If a Consultant needs to contact the Procuring Entity relating to this EOI, it should do so only in writing or electronically. Any effort by a Consultant to influence the Procuring Entity during the REOI process shall be construed as a breach of the Code of Integrity, and EOI shall be liable to be rejected as nonresponsive in addition to other punitive actions for such a breach as per the REOI document.

#### **10.2. Evaluation of EOIs and Shortlisting**

In evaluating the EOI, conformity to the eligibility and qualification criteria to those in the REOI document is ascertained. Additional factors incorporated in the REOI document shall also be considered as indicated therein.

##### **10.2.1 Determining Responsiveness**

Only substantively responsive EOIs shall be evaluated for shortlisting. A substantively responsive EOI is complete and conforms to the REOI document's essential terms and

conditions. Unless otherwise stipulated in Section II: Appendix, the following are some of the crucial aspects for which an EOI shall be rejected as nonresponsive:

- 1) The EOI is not in the prescribed format or is not submitted as per the stipulations in the REOI document.
- 2) The consultant is not eligible to participate in the EOI as per laid down eligibility criteria;
- 3) The EOI validity is shorter than the required period.
- 4) The EOI departs from the essential requirements stipulated in the EOI document;
- 5) Non-submission or submission of illegible scanned copies of stipulated documents/ declarations, if any
- 6) The Consultant fails to provide and/ or comply with the required information, instructions etc., incorporated in the REOI document or gives evasive information/ reply against any such stipulations.
- 7) The Consultant furnishes wrong and/ or misleading data, statement(s) etc. In such a situation, besides rejecting the EOI as nonresponsive, it is liable to attract other punitive actions under relevant provisions of the REOI document for breach of the Code of Integrity.

#### **10.2.2 Evaluation of eligibility**

Procuring entity shall determine, to its satisfaction, whether the Consultants are eligible as per Clause 4 above to participate in the REOI process as per submission in 'Form 1.2: Eligibility Declarations'. The eligibility evaluation shall be on a "pass" or "fail" basis. A Consultant must achieve a "pass" on all the criteria to proceed to the next step. Any Consultant not achieving a 'pass' in any of the eligibility criteria shall be rejected as non-responsive.

#### **10.2.3 Evaluation of Qualification Criteria**

- 1) Procuring entity shall determine whether the Consultants are qualified and capable in all respects to be shortlisted to provide the 'Services' (subject to dispensation, if any, for Startups, as per clause 5.1 above), as per Section III: Qualification Criteria and submission in Forms listed in Part III: 'EOI Submission Formats'. The determination shall not consider the qualifications of other firms, such as the consultant's subsidiaries, parent entities, affiliates, or any other entity different from the consultant. The Procuring Entity reserves the right to waive minor deviations in the qualification criteria if they do not materially affect the capability of a Consultant to perform the contract. The qualification and Experience of Key Experts are not included in the shortlisting criteria but shall be evaluated at the RFP stage.
- 2) Unless otherwise stipulated in Section II: Appendix, assignments completed by the Consultant's individual experts working privately or through other consulting firms cannot be claimed as the relevant experience of the Consultant or that of the Consultant's partners in **Form 2.1: Performance Capability Statement**.

#### **10.2.4 Verification of Original Documents at RFP Process**

The Procuring Entity reserves its right to call for verification, originals of all self-certified copies of uploaded documents from the Consultants during the following RFP Process. If the shortlisted consultant fails at that stage to provide such originals or, in case of substantive discrepancies in such documents, it shall be construed as a breach of the Code of Integrity (see clause 12 below). Such RFP proposals shall be liable to be rejected as nonresponsive in addition to other punitive actions for such a breach.

### **10.2.5 Declaration of Shortlisted Consultants**

- 1) EOIs of Consultants that succeed in the above evaluation shall be shortlisted. Provisionally shortlisted consultants will be informed of the condition(s) that must be met before submitting their Proposal in the RFP process. Such shortlisting shall remain valid for a period specified in Section II: Appendix (six months from the date of declaration, if not so specified).
- 2) Only shortlisted (including provisionally shortlisted) Consultants shall be invited to participate in the following RFP process.
- 3) The name and address of the shortlisted consultant (s) shall be published in the portal and notice board/ bulletin/website of the Procuring Entity. All Consultants shall be advised about shortlisting of their EOIs or otherwise without disclosing the comparative position of their EOIs with that of others. Shortlisted Consultants must not advertise or publish the same in any form without the prior written consent of the Procuring Entity.
- 4) Shortlisting a consultant is an administrative process and does not confer any legal or contractual rights on him. Since original documents/ certificates are not being called for and examined at this stage, all shortlisted shall be conditional upon final verification of such documents/ certificates during the RFP Process.

### **10.3. Publication of RFP following this EOI**

The Procuring Entity shall publish a Request for Proposal (RFP) addressed exclusively to shortlisted Consultants for the following procurement process through the eProcurement portal. Procuring Entity/ the Portal may issue notifications/ alerts to such Consultants but without any liability. Such Consultants shall be responsible for being on the lookout for the RFP on the portal. While publishing the RFP, the Procuring Entity reserves its right to elaborate further on the brief overview of the proposed procurement/scope of work, qualification Criteria and other terms & conditions without vitiating the shortlisting process. Shortlisted Consultants shall have no claim in this regard.

### **11. Grievance Redressal/ Complaint Procedure**

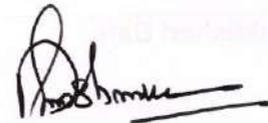
- 1) Consultants have the right to submit a complaint or seek de-briefing if he is not shortlisted in this REOI process, in writing or electronically, within ten days of the declaration of EOI evaluation results. The complaint shall be addressed to the Head of Procurement.
- 2) Within five working days of receipt of the complaint, the Tender Inviting Authority shall acknowledge the receipt in writing to the complainant, indicating that it has been received. The response shall be sent in due course after a detailed examination.
- 3) The Tender Inviting Authority shall convey the final decision to the complainant within 15 days of receiving the complaint. No response shall be given regarding the confidential process of evaluating EOIs before the results are notified, although the complaint shall be kept in view during such a process. However, no response shall be given regarding the following topics explicitly excluded from such complaint process:
  - a) Only a consultant who has participated in the REOI process and has not been shortlisted can make such a representation. Complaints regarding shortlisting or exclusion of other consultants shall not be entertained.

- b) No third-party information (EOIs, eligibility/ qualification) shall be sought and must not be included in the response.
- c) Following decisions of the Procuring Entity shall not be subject to review:
  - i. Determination of the need for procurement.
  - ii. Complaints against eligibility and qualification criteria except under the premise that they are either vague or too specific to limit competition.
  - iii. Choice of the selection procedure.
  - iv. Provisions limiting the participation of consultants in the REOI process, in terms of policies of the Government
  - v. Provisions regarding purchase preferences to specific categories of consultants in terms of policies of the Government
  - vi. Cancellation of the REOI process except where it is intended to subsequently re-tender the same Services

**12 Code of Integrity in Public Procurement, Misdemeanours and Penalties:**

Code of Integrity and penalties for violating the Govt of India, Ministry of Finance, Department of Expenditure shall apply to this REOI process. Procuring authorities, consultants, suppliers, contractors, and consultants should observe the highest standard of integrity and not indulge in prohibited practices or other misdemeanours, either directly or indirectly, during the entire procurement Process (including this EOI) or the execution of resultant contracts.

Note: For further details, please refer to appended Section II: Appendix

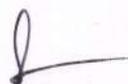


(Saurabh M Deshmukh)  
**Director (Accounts)**

[dirpa-accounts@indiapost.gov.in](mailto:dirpa-accounts@indiapost.gov.in)

## Section-II: Appendix

1. Basic REOI Details			
Tender Title	Request for Expression of Interest for GST Consultancy Services		
Name of Project	GST Consultancy Services for Department of Posts		
Tender Reference Number	REOI/PA-GST Consultancy/2024-25	Tender ID	
Tender Type	Request for Expression of Interest	Tender Category	Services
No. of Covers	Single Cover	Product Category	Consultancy
Domestic/ Global Procurement	Domestic Procurement	Organization:	Department of Posts
The Procuring Entity:	Department of Posts	Authority on whose behalf EOI is invited	President of India
Through the	Director (Accounts)	Tender Inviting Authority (TIA)	Director (Accounts)
Address	Director (Accounts), PAF Wing, Dak Bhawan, Sansad Marg, New Delhi – 110 001		
2. Critical Dates (Clause 6; 7; 8, and 9)			
Published Date	25/07/2024	EOI Validity (Days from the date of EOI Opening) – REOI Clause 7.2	120 Days
Document Download Start Date & Time	25/07/2024 0900 Hours	Document Download End Date & Time	14/08/2024 1700 Hours
Clarification Start Date & Time	25/07/2024 0900 Hours	Clarification End Date & Time	30/07/2024 1700 Hours
Pre Bid Clarification	09/08/2024	EOI Submission Start Date & Time	25/07/2024 0900 Hours
EOI Submission closing Date & Time	16/08/2024 1700 Hours	EOI Opening Date & Time	19/08/2024 1100 Hours
3. Eligibility and Qualification Criteria (Clauses 4.1 to 4.2, 10.2 and Section III)			
Nature of Consultants eligible	As mentioned in Clauses 4.1 to 4.2, 10.2 and Section III		
Any additional Eligibility or responsiveness Criteria	As mentioned in clause 4.1		



<b>4. Obtaining the REOI document and clarifications (Clauses 6 &amp; 8)</b>			
eProcurement and Procuring Entity's Portal/ Help Desk	<a href="https://eprocure.gov.in/eprocure/app">https://eprocure.gov.in/eprocure/app</a>	[0120-4001 002; 0120-4001 005; 0120-6277 787 or <a href="mailto:Support-eproc@nic.in">Support-eproc@nic.in</a>	
	<a href="http://www.indiapost.gov.in">www.indiapost.gov.in</a>		
Cost of REOI document (INR)	[Nil]		
<b>Office/ Contact Person/ email for clarifications</b>	Shri Saurabh M Deshmukh, Director (Accounts), PAF Wing, Dak Bhawan, Sanasd Marg, New Delhi – 110 001 <a href="mailto:dirpa-accounts@indiapost.gov.in">dirpa-accounts@indiapost.gov.in</a> Contact No. -011-23096018		
<b>5 Pre-EOI Conference (Clause 6.2)</b>			
Is a Pre-EOI Conference proposed to be held?	No		
Place, time, and date before which clarification for the Pre-EOI must be received	Not applicable		
<b>6 Preparation and Submission and Opening of EOIs (Clauses 7 and 8)</b>			
EOIs to be Addressed to	President of India, Secretary (Posts), Department of Posts		
Instructions for Online EOI Submission	[ <a href="https://etenders.gov.in/eprocure/app?page=HelpForContractors&amp;21">https://etenders.gov.in/eprocure/app?page=HelpForContractors&amp;21</a> <a href="#">ervi ces=page</a> ]		
Language of Submission	[English]		
EOI Validity	120 days from the Bid Opening date		
EOI Opening Place	[On e-procurement portal(s) mentioned above]		
<b>7. Evaluation of EOI and Qualification Criteria (clause 10 and Section III: Qualification Criteria)</b>			
Maximum number of consultants on the shortlist and criteria on which it would be based	Top 8 consultants at EOI stage will be shortlisted on the basis of maximum no. of GST retainership assignment with Central/State Govt. Dept. or with Corporates with at least annual turnover of Rs. 1000 Crore		
<b>8.0 About RFP that would follow – clause 10.3</b>			
RFP to be issued	Limited to shortlisted Consultants from this EOI	<b>Form of Contract from RFP</b>	Time-based (inputs admeasurement)
<b>Selection Method</b>	shall be detailed in the RFP	<b>Bid Security Requirements</b>	Yes – shall be detailed in the RFP
<b>Performance Security</b>	Yes – shall be detailed in the RFP		

### Section-III: Qualification Criteria

REOI document No. REOI/PA-GST Consultancy/2024-25

Tender Title: GST Consultancy Services (Ref REOI Clause 2.3)

*Note for Consultants: Regarding this Section, Consultants shall submit the following forms:*

- 1) **Form 2: Qualification Criteria – Compliance**
  - a) Form 2.1: Performance Capability Statement
  - b) Form 2.2: Financial Capability Statements
    - i) Form 2.2.1: Financial Statement
    - ii) Form 2.2.2: Average Annual Turnover
  - c) Relevant date when the specified period ends for different supporting reports shall be:
    - i) For all annual reports, the periods mentioned end with the financial **31st March 2024**
    - ii) For other statements, the periods mentioned end on the month before the last date of EOI submission.
    - iii) For all other qualification criteria, the position as on date of EOI Submission.



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## Part II: Schedule of Requirements



## Section IV: Terms of Reference (TOR)

REOI document No. REOI/PA-GST Consultancy/2024-25

Tender Title: GST Consultancy Services (Ref REOI Clause 2.3)

### 1.1 Introduction

The Department of Posts (DoP) is a government department under the Ministry of Communications of the Government of India. It is responsible for providing postal services in India, including mail delivery, money orders, and savings bank services. The DoP is headed by the Secretary, Department of Posts.

The DoP has a network of over 155,000 post offices across India. These post offices are classified into 3 types: Head Post Offices, Sub-Post Offices, and Branch Post Offices. Head post offices are located in major cities and towns. Sub-post offices are located in smaller towns and villages. Branch post offices are located in rural areas. For administrative efficiency, the network is further divided into 23 postal circles.

### 1.2 Background:

#### **GST Structure and Complexities**

The Goods and Services Tax (GST) structure in DoP is uniquely multifaceted. With 886 GSTINs (GST registrations) nationwide, each CDDO (Cheque Drawing and Disbursing Officer) functions as a separate GST-registered person. While the majority of these GSTINs (808) reside within operational Head Post Offices, others belong to accounts or other offices.

This configuration creates inherent complexities:

- **Decentralised Business and Expenditure:** Revenue-generating postal services are delivered by operative offices, while administrative offices incur associated expenditures. Often, a single administrative office oversees multiple GST-registered locations.
- **Disparate Procurement:** The Postal Stores Depot, without its own GSTIN, procures supplies for operative offices spread across numerous GSTINs.
- **Centralised Expenditures:** Certain expenses, like those related to the IT Project Directorate or nodal offices for ATM/NEFT/RTGS activities, occur at a national level alongside centralised revenue generation.
- **Individual Return Filing:** Each GST-registered person is independently responsible for filing returns.

### 1.3 Key Challenges

The DoP faces a range of challenges in interpretation and implementation in compliance to GST, as summarized below briefly:

- **Assessing GST Applicability:** Accurately determining GST implications for diverse products/services and tie-up business commissions.
- **Turnover and Credit/Debit Notes:** Assessing turnover for individual GST-registered persons and handling credit/debit notes.
- **State-Wise Cess:** Applying the correct state-wise cess on SGST/UTGST.
- **Administrative Overlap:** Managing unique situations like Tamilnadu & Puducherry sharing administrative control.
- **eInvoice and Timely Filing:** Navigating eInvoice generation requirements and ensuring timely GST return filing.
- **Input Tax Credit (ITC) Issues:** Complexities in claiming ITC against administrative expenditures, assessing ITC applicability, and calculating

eligible ITC amounts.

- **Technological Limitations:** Current technological solutions within the DoP further compound these challenges, including:
  - **Invoicing Restrictions:** Lack of tools to generate IGST, CGST/UTGST invoices and configure state-wise cess collection.
  - **ITC Assessment:** Inadequate systems to assess ITC eligibility and calculate ITC amounts.
  - **Rounding Off and Integration:** Difficulties in accurately rounding off GST for retail and contractual transactions and a lack of integration for GST return filing.

#### The Need for a GST Consultant

- Addressing these intricate GST processes and overcoming technological hurdles necessitates the engagement of a skilled GST consultant. A qualified consultant will bring the expertise required to streamline the DoP's GST compliance, optimise processes, and mitigate risks.

#### 1.4 Objective

The engagement of a GST consultant aims to achieve the following core objectives for the Department of Posts (DoP):

- **Optimise GST processes and compliance:** Identify inefficiencies in current GST implementation, develop streamlined processes aligned with best practices, enhance integration with existing IT systems, and establish a centralised monitoring mechanism for proactive compliance management.
- **Mitigate GST-related risks:** Conduct a thorough risk assessment, proactively identify and address potential areas of non-compliance, and develop strategies to minimise tax liabilities while maximising benefits.
- **Provide strategic decision support:** Offer GST-related insights for high-level DOP decisions, contribute to GST policy formulation, and advise on the implications of changing GST regulations on DOP operations.
- **Build GST knowledge and capacity:** Design and deliver customised GST training programs at various levels, create a repository of training resources, and conduct regular refresher workshops to maintain staff expertise.
- **Offer dispute resolution and litigation support:** Provide expert analysis and assistance in GST disputes and audits, facilitate communication with tax authorities, and analyse past disputes for proactive risk mitigation.

2 The Consultancy firm is expected to work on the following broad areas within the timeframe defined by the Department to overcome the key challenges and achieve the objective as pointed above:

Activity	Activities (in brief) to be performed
Streamlining implementation of GST in Department of Posts as per GST laws	<ul style="list-style-type: none"> <li>● <b>Baseline Assessment:</b> Conduct a thorough review of the current GST processes in DOP. Identify specific pain points, bottlenecks, areas of non-compliance, and opportunities for improvement.</li> </ul>
	<ul style="list-style-type: none"> <li>● <b>Benchmarking:</b> Research best practices in GST implementation from similar-sized organisations or those within the logistics/postal sector.</li> </ul>
	<ul style="list-style-type: none"> <li>● <b>Gap Analysis:</b> Prepare and submit a detailed report comparing the current state (As-Is) to the desired state (To-Be) (based on assessment and best practices).</li> </ul>
	<ul style="list-style-type: none"> <li>● <b>Action Plan:</b> Develop a detailed roadmap for restructuring and streamlining GST implementation in DoP. Include a step-by-step</li> </ul>

	<p>plan with clear deliverables, timelines, and assigned responsibilities across DOP.</p> <ul style="list-style-type: none"> <li>● <b>Process Optimization:</b> Design streamlined GST processes tailored to DoP requirements. Develop clear guidelines, workflows, and documentation standards, and integrate best practices identified through benchmarking.</li> <li>● <b>GST Systems Integration:</b> Evaluate existing technology infrastructure for compliance needs. Recommend necessary software requirements, enhancements, or integrations to ensure seamless data flow and ease GST compliance and reporting through GST returns.</li> <li>● <b>Centralized Monitoring:</b> Suggest for Development of a dashboard or reporting mechanism for real-time visibility of GST compliance status across all Circle Offices.</li> <li>● <b>IT Integration &amp; Optimization:</b> Suggest the Collaborate with the IT 2.0 development team to analyse the system design. Provide GST expertise to ensure compliance, seamless data flow, alignment with DoP's GST processes, and optimize reporting needs.</li> </ul>
<b>GST Registration Review &amp; Optimization</b>	<ul style="list-style-type: none"> <li>● <b>State-Wise Analysis:</b> Conduct a comprehensive state-by-state review of existing DoP GST registrations. Identify potential compliance issues, discrepancies, and opportunities for optimization.</li> <li>● <b>Risk Analysis:</b> Assess risk related to existing registrations, pinpointing areas of non-compliance or vulnerability to dispute</li> <li>● <b>Recommendations &amp; SOPs:</b> Develop detailed recommendations for changes to existing registrations, including consolidation where appropriate. Create clear Standard Operating Procedures (SOPs) to guide any necessary modifications.</li> <li>● <b>Proactive Tax Planning:</b> Regularly analyse changes in GST laws and interpret their potential impact on DoP operations. Develop proactive strategies to minimize liabilities and maximize benefits.</li> <li>● <b>Complex Transaction Guidance:</b> Provide expert advice on complex GST scenarios, including those involving interstate transactions, mixed supplies, and potential for tax disputes.</li> <li>● <b>GST Policy Formulation:</b> Draft and review GST policies specific to DoP, ensuring alignment with the latest regulations, operational needs, and best practices.</li> <li>● <b>Strategic Decision Support:</b> Provide input on key DoP decisions with GST implications (e.g., restructuring, new service/product lines, major contracts).</li> <li>● <b>Accounts &amp; Reporting Guidance:</b> Recommend GST-specific adjustments to accounting practices (including Chart of Accounts revision) and develop standardized reporting templates designed for GST monitoring and audit compliance.</li> </ul>
<b>Legal Advisory services</b>	<ul style="list-style-type: none"> <li>● <b>Legal Advisory Services:</b> The legal advisory services shall be limited to the following: <ul style="list-style-type: none"> <li>i. Time to time legal opinion / advice on queries raised by DoP (Through Postal Directorate) related to the transactions and</li> </ul> </li> </ul>

	<p>activities carried out by DoP from GST perspective in order to ensure appropriate compliances under the GST regime;</p> <ol style="list-style-type: none"> <li>ii. Highlight changes to be under taken under GST in documentation and corresponding records maintenance from a tax perspective;</li> <li>iii. Review of procurement and supply agreements to evaluate the tax impact;</li> <li>iv. Conceptualization of alternate business models to optimize impact of all indirect taxes;</li> <li>v. Assistance with classification issues, exemption and valuation matters;</li> <li>vi. Assistance in relation to credit issues, refunds and assessments etc.</li> <li>vii. To assist and advice to the officials of DoP for preparing proper response to the queries raised by the Tax Administration from time to time under the GST law in connection with any of the above activities or any other related matter.</li> <li>viii. To review the letters/notes/replies prepared by DoP on the issues concerning IR operations and interest.</li> <li>ix. In this regard, the consultant has to suggest areas of concern in each line of business where advocacy is required. However, the items on which advocacy is required will be decided by DoP and informed to the consultant.</li> <li>x. To provide suitable guidance and advice on queries raised by DoP related to the business activities of DoP from Customs and Foreign Trade Policy law, rules and procedures.</li> <li>xi. Advising DoP on proper course of action to be adopted in respect of above-mentioned laws to avoid any future adverse implications.</li> <li>xii. Monitor and follow up issues pending in connection with Service Tax related matters</li> <li>xiii. To send periodic updates on various amendments in the GST and other statutes referred above including tariffs, classification, board circulars, judgments, etc. which may affect IR's operations from time to time. <ul style="list-style-type: none"> <li>● Any other incidental work related to above.</li> </ul> </li> </ol>
<b>GST training</b>	<ul style="list-style-type: none"> <li>● <b>Tailored Training Programs:</b> Design and deliver customized GST training for various levels of DoP staff.</li> <li>● <b>Training Resources:</b> Develop training materials, including manuals, presentations, FAQs, and online resources for ongoing reference.</li> <li>● <b>Knowledge Updates:</b> Conduct regular refresher sessions and workshops to update staff on changes in GST legislation, evolving best practices, and key learnings from past disputes or audits.</li> </ul>
<b>Litigation support services</b>	<ul style="list-style-type: none"> <li>● <b>Expert Analysis of GST Audit Findings:</b> Provide in-depth opinions on complex GST issues raised during audits undertaken by various authorities. Deliver actionable guidance to resolve these matters effectively.</li> <li>● <b>Coordination with the GST Department:</b> Facilitate smooth resolution of Department of Posts (DOP) related GST issues. Act as the critical liaison between the DOP and the GST department.</li> </ul>

	<ul style="list-style-type: none"> <li>• <b>Comprehensive Notice/Summons Response:</b> Meticulously draft replies to all notices and summons from GST, Service Tax, DGGI, Audit, and any similar authorities, regardless of the period they cover. (covered by this tender or before)</li> <li>• <b>Proactive Advance Rulings:</b> Draft and file applications with the 'Authority for Advance Ruling' to obtain clarity on potential GST issues. Propose strategies in response to advance rulings or as necessitated by the Department.</li> <li>• <b>Appellate Support:</b> Guide the DOP through the implementation of decisions from the 'Authority for Advance Ruling'. Further, draft and file appeals with the 'Appellate Authority for Advance Ruling' (AAAR) as required and assist in executing AAAR decisions.</li> <li>• Litigation support services shall include the following: <ul style="list-style-type: none"> <li>i. Analyse the notices, orders and other enquiries received concerning GST and preparation of appropriate submissions/replies to be made against the same taking into consideration the jurisprudence available and getting such submissions/replies submission before the GST authorities.</li> <li>ii. Attend the hearing(s) related to GST matters with the GST authorities.</li> <li>iii. Appearance before the GST authorities up to Commissioner level as may be required.</li> <li>iv. Assistance in guiding IR to decide whether to file an application before the Advance Ruling Authorities on issues faced by IR for which there is no clarity or when there is a scope for interpretation as per the provision of GST Act and Rules, made there under.</li> <li>v. Review of Show Cause Notices orders issued by Commissioner, Commissioner (Appeals) and Tribunal to guide way forward, in respect of GST and erstwhile Service Tax.</li> <li>vi. Review of the orders, if any issued by the Revenue authorities in order to advise IR about the need to challenge such orders in appeal.</li> <li>vii. Review of the original or appellate orders issued by Adjudicating authorities/Appellate authorities/Courts in order to advise IR about the need to challenge such orders in appeal.</li> <li>viii. Any other incidental work related to above.</li> </ul> </li> </ul>
<b>GST Compliance Assistance</b>	<b>Assistance in relation to computation of tax liability and guidance in relation to discharge of liabilities under the following legislations:</b> <ul style="list-style-type: none"> <li>• 1. Goods and Services Tax</li> <li>• 2. Accounting issues related to GST involving both accrual and cash-based accounting as applicable.</li> <li>• 3. Any other Indirect Taxes Assistance on issues raised during filing of GST Returns, as detailed below: - <ul style="list-style-type: none"> <li>○ GSTR-1A</li> <li>○ GSTR-2</li> <li>○ Review of GSTR 2A and communicating with suppliers of inward supplies in order to get input credit as per accounts of IR.</li> <li>○ Review of GSTR-1A and communicating with the</li> </ul> </li> </ul>

	<p>receivers of outward supplies of Port.</p> <ul style="list-style-type: none"> <li>○ ITC-1 for input credits under GST, SGST and IGST.</li> <li>○ GSTR 7 for TDS under GST.</li> <li>○ GSTR 9 for annual filing under CGST, SGT and IGST.</li> <li>○ Any other Returns/Documents, if any, as notified by Government of India with respect to GST.</li> </ul>
<b>Audit Compliance</b>	Assistance during audit process initiated under GST law by the Tax Administration, C&AG or any other authority
<b>GST Compliance Review (Internal Audit)</b>	DoP may identify different locations from where supply of goods/services are being provided to its customers.

3 **Form of Contract:** Time based subject to satisfactory performance.

4 **Duration of Services**

**Start Date:**

**End Date:**

**Total Duration: Two (2) years:** The contract will be valid for **two** years. DoP will enter into a service contract with the successful bidder for **2** years, **and** will place a work order initially for **2** year, and may be renewed for the next **two** years subject to satisfactory performance review (one year at a time).

**Renewal Options:**

- The contract will not be automatically renewed. If the DoP wishes to extend the engagement, it will be done for a further period of one year on the same terms and conditions. A new contract or amendment process will be initiated prior to the current contract's end date. Further, it may also be extended on satisfactory performance for a further period of another year after completion of the first year of extension.

**Important Considerations:**

- **Early Termination:** The contract may be terminated earlier than the stated end date by either party with 30 days written notice. The notice shall state the grounds for termination.

**Invoicing and Payment Schedule:**

- **Quarterly:** Consultant will submit invoices at the end of each calendar quarter. Payment due within 30 days of receipt.

The term of the Service Agreement shall commence from the date of final acceptance of the Authority on the installed equipment of the Service Provider (Effective Date) and end on the expiry of 24 (Twenty Four) months from the Effective Date (Contract Period). The Contract Period may be extended annually for a maximum of 2 years on mutual agreed rates, terms, and conditions subject to satisfactory services by the Service Provider on year by year basis.

4 **Additional Provisions**

During the course of engagement, if any other Department operating from Dak Bhawan premises requires similar services from the successful vendor. A separate supplementary agreement based on terms as agreed with the DoC shall be executed.

## PART III : EOI SUBMISSION PROCESS

Form 1: EOI Form (Covering Letter)

(Ref REOI Clause 2.3)

(To be submitted with supporting documents, if any) (On Consultant's Letter-head)

(Strike out alternative phrases not relevant to you)

Consultant firm Name \_\_\_\_\_ [Address and Contact Details]

Consultant firm registration No. \_\_\_\_\_

Date.....

To

The President of India, through

Director (Accounts)

Department of Posts

Dak Bhawan, Sansag Marg, New Delhi-110001

Ref: Your REOI document No. REOI/PA-GST Consultancy/2024-25

Tender Title: GST Consultancy Services

Sir/ Madam

Having examined the abovementioned REOI document, we, the undersigned, hereby submit/ upload our Expression of Interest (EOI) for being shortlisted for the performance of the Services.

(Please tick appropriate boxes or strike out sentences/ phrases not applicable to you) 1)

**About us:**

We, M/s \_\_\_\_\_, hereby certify that We are a firm/ LLP of proven, established, and reputed Consultant having the required Experience, Past performance, Personnel, and Financial capability, with Head Quarter at \_\_\_\_\_ & offices at \_\_\_\_\_.

**2 Our Eligibility and Qualifications to participate**

We comply with all the eligibility criteria stipulated in this REOI document, and the relevant declarations are made along with documents in Form 1.2 of this EOI-Form.

- a) We fully meet the qualification criteria stipulated in this REOI document, and the relevant details are submitted along with documents in Form 2: 'Qualification Criteria – Compliance' and its sub-forms.
- b) We undertake to provide originals of all self-certified copies of uploaded documents during the RFP Process. We have understood the ramifications of failure to do so as detailed in clauses 10.2.4 and 10.2.5 of Section I: REOI.
- c) We have / don't have any conflict of interest with any other Consultant as per clause 4.2 of Section I: REOI.
- d) No commissions and gratuities have been paid or are to be paid to agents or any other party by us relating to this REOI and RFP processes

**3 Affirmation of terms and conditions of the REOI document:**

We have understood the complete terms and conditions of the REOI document. We accept and comply with these terms and conditions without reservations.



**4 Abiding by the EOI Validity**

We agree to keep our EOI valid for acceptance for a period, as required in the REOI document, or for a subsequently extended period, if any, agreed to by us.

**5 Non-tempering of Downloaded REOI documents and Uploaded Scanned Copies**

We confirm that we have not changed/ edited the contents of the downloaded EOI Formats. We realise that any such change noticed at any stage, including after the contract award, shall be liable to punitive action in this regard stipulated in the REOI document. We also confirm that scanned copies of documents/ affidavits/ undertakings uploaded along with our EOI are valid, true, and correct to the best of our knowledge and belief. We shall be responsible if any dispute arises regarding the validity and truthfulness of such documents/ affidavits/ undertakings. Upon our successful shortlisting, we undertake to submit for scrutiny, on-demand by the Procuring Entity, originals and self-certified copies of all such certificates, documents, and affidavits/ undertakings.

**6 Signatories:**

We confirm that we are duly authorised to submit this EOI and make commitments on behalf of the consultant. Supporting documents are submitted in Form 1.1, annexed herewith. We acknowledge that our digital/digitised signature is valid and legally binding.

**7 Rights of the Procuring Entity to Reject EOI(s):**

We understand that you are not bound to accept the lowest or any EOI you may receive against your above-referred REOI document.

.....  
(Signature with date)

.....  
(Name and designation)

Duly authorised to sign EOI for and on behalf of name, address, and seal of the Consultant]

### Form 1.1: Consultant Information

(Ref REOI Clause 2.3)

(On Consultant's Letter-head)

(Along with supporting documents, if any)

Consultant's Name \_\_\_\_\_

[Address and Contact Details]

Consultant's Registration No. \_\_\_\_\_ Date.....

REOI document No. REOI/PA-GST Consultancy/2024-25

Tender Title: GST Consultancy Services

*Note: Consultant shall fill in this Form following the instructions indicated below. Consultant shall enclose certified copies of the documentary proof/ evidence to substantiate the corresponding statement wherever necessary and applicable. Consultant's wrong or misleading information shall be treated as a breach of the Code of Integrity. Such EOIs shall be liable to be rejected as nonresponsive, in addition to other punitive actions provided for such a breach in the REOI document.*

*(Please tick appropriate boxes or strike out sentences/ phrases not applicable to you)*

#### 1. Consultant particulars:

i. Name of the Consultant's Organization:	
ii. Registration No.:	
iii. Consultant's Website URL:	
iv. Complete Postal Address:	
v. Pin code/ ZIP code:	
vi. Telephone nos. (with country/ area codes):	
vii. Mobile Nos.: (with country/ area codes):	
viii. SPOC persons/ Designation (should be partner):	
ix. Email IDs:	
x. PAN Number:	
xi. GSTIN No:	
xii. Date of incorporation/ start of business:	
xiii. Place of Registration/ Head Quarters:	
xiv. Year of establishment of office at Delhi Office	
xv. No. of Employees including partners at Delhi Office	
xvi. Places of Branch Offices	
xvii. Number of Years in Business:	
xviii. Number of Years in providing Consultancy Services:	
xix. No. of Employees including partners on Roll	
xx. No. of CA/ LLB professionals experienced in finance and taxation on roll.	
xxi. No. of IT professional (billing /accounting system/ RFP) on roll	
xxii. No. of professional having done GST certification from ICAI or any other recognized institution/ university on roll.	

Submit documents to demonstrate eligibility as per REOI Clause 4.1-

- i. A self-certified copy of registration certificate/ certification of Incorporation in India/ Deed of Partnership.



- ii. A self certified copy of GST registration/ Certificate of incorporation for the Offices in Delhi, Mumbai, Bengaluru, Chennai & Kolkata of the Consultant.

2 Authorization of Person(s) signing the EOI on behalf of the consultant

- a) Full name: \_\_\_\_\_  
b) Designation: \_\_\_\_\_  
c) Signing as:

A partnership firm. The person signing the EOI is duly authorised being a partner to do so under the partnership agreement or the general power of attorney,

*Documents to be submitted: Registration Certificate Partnership Agreement/ Power of Attorney*

3 Consultant's Authorized Representative Information

- a) Name:  
b) Address:  
c) Telephone/ Mobile numbers:  
d) Email Address:

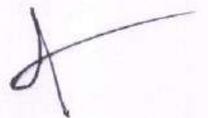
(Signature with Date)

.....

(Name and designation)

Duly authorised to sign EOI for and on behalf of name, address, and seal of the Consultant]

DA: As above



## Form 1.2: Eligibility Declarations

(Ref REOI Clause 2.3)  
(On Consultant's Letter-head)  
(Along with supporting documents, if any)

REOI document No. *REOI/PA-GST Consultancy/2024-25*

Tender Title: GST Consultancy Services

Consultant's Name \_\_\_\_\_

[Address and Contact Details]

Consultant's Registration No. \_\_\_\_\_ Date.....

### Eligibility Declarations

*(Please tick appropriate boxes or cross out any declaration not applicable to the consultant)*

We hereby confirm that we comply with all the stipulations of REOI Clause 4.1 of the REOI document and declare as under and shall provide evidence of our continued eligibility to the Procuring Entity as and when it may be requested:

#### 1. Legal Entity of the Consultant:

We are:

- i. \_\_\_\_\_ (relevant documents enclosed)
- ii. We are a Consultancy Services provider with valid registration regarding GSTIN, PAN, EPF, or equivalent registration certificate as applicable to the subject Services.

#### 2. Eligibility: We solemnly declare that we (including our affiliates or subsidiaries, or constituents):

- a) are not insolvent, in receivership, bankrupt or being wound up, not have our affairs administered by a court or a judicial officer, not have our business activities suspended and are not the subject of legal proceedings for any of these reasons;
- b) (including our affiliates or subsidiaries, or constituents for any part of the assignment):
  - i) Do not stand declared ineligible/ blacklisted/ banned/ debarred by the Procuring Organisation or its Ministry/ Department from participation in its procurement processes; and/ or
  - ii) Are not convicted (within three years preceding the last date of EOI submission) or stand declared ineligible/ suspended/ blacklisted/ banned/ debarred by appropriate agencies of the Government of India from participation in procurement processes of all its entities for offences mentioned in REOI document in this regard.
  - iii) We have neither changed our name nor created a new "Allied Entity", consequent to the above disqualifications.
- c) Do not have any association (as consultant/ partner/ Director/ employee in any capacity) with such retired public official or near relations of such officials of Procuring Entity, as counter-indicated, in the REOI document.
- d) We do not have any uncontested/ undisputed pending GST/ Income Tax liability/

Scrutiny against us.

- e) We have no conflict of interest, which substantially affects fair competition. The quoted prices are competitive without adopting unfair/ unethical/ anti-competitive means. No attempt has been made or shall be made by us to induce any other consultant to submit or not to submit an EOI to restrict competition.
- f) We certify that we fulfil other additional eligibility conditions if prescribed in the REOI document.

**3. Penalties for false or misleading declarations:**

We hereby confirm that the particulars given above are factually correct and nothing is concealed and undertake to advise any future changes to the above details. We understand that any wrong or misleading self-declaration would violate the Code of Integrity and attract penalties.

.....	.....
(Signature with date)	(Name and designation)

Duly authorised to sign EOI for and on behalf of

.....

.....Name, address, and seal of the Consultant]

DA: As in Sr 1 to 3 above, as applicable

**Form 2: Qualification Criteria – Compliance**  
 (Ref REOI Clause 2.3, Section III: Qualification Criteria)  
 (Along with supporting documents, if any)  
 (On Consultant's Letter-head)

REOI document No. *REOI/PA-GST Consultancy/2024-25*;

Tender Title: GST Consultancy Services

Consultant's Name \_\_\_\_\_ [Address and Contact Details]

Consultant's Registration No. \_\_\_\_\_ Date.....

**Note to Consultant:**

The Procuring Entity reserves its right to call for verification originals of all self-certified copies of stipulated documents supporting the fulfilment of qualifying criteria during the following RFP Process. If the shortlisted consultant fails at that stage to provide such originals or, in case of substantive discrepancies in such documents, it shall be construed as a breach of the Code of Integrity (see clause 12). Such RFP proposals shall be liable to be rejected as nonresponsive in addition to other punitive actions for such a breach.

**Summary of Response to Qualification Criteria**

Criteria 1 –General and Similar Experience (as per para 4.1): of the applicant firm	Qualification Criteria Met (Yes/No)	Quantum as detailed in sub forms
a) is a partnership firm /LLP		
b) Having 10 year or more than 10 years of experience in Consultancy Services (see Form 1.1):		
c) Employees including partners on Roll: I. At least 50, with minimum 25 qualified CA/ LLB professionals experienced in finance and taxation. II. Minimum of 5 in IT operations (billing/accounting system/ERP), III. Minimum 5 having done GST certification from ICAI or any other recognized institution/university.		
d) Minimum 10 completed years of establishment in Delhi as on 31 <sup>st</sup> March 2024		
e) Minimum no of 10 Employees including Partners in Delhi office		
f) Consulting service in past 3 financial year viz 2021-22, 2022-23 & 2023-24 i. have completed atleast one assignment for Govt. Accounting with any department of Central / State Govt. ii. have completed at least 3 different GST consultancy/ retainership assignments (a) with State/Central government departments or (b)with Corporates with at least annual turnover of Rs. 1000 Crore and having GST registration		





Form 2.1: Performance Capability Statement  
Form 2.1  
Statement of Performance of Consultancy Services

Ref REOI Clause 2.3, Section III: Qualification Criteria)

(On Consultant's Letter-head)

REOI document No. REOI/PA-GST Consultancy/2024-25

Tender Title: Consultancy Services

Consultant's Name \_\_\_\_\_

Address and Contact Details)

Consultant's Registration No. \_\_\_\_\_ Date \_\_\_\_\_

Note to Consultant:

1. In the past 3 years 2021-22, 2022-23, 2023-24, list Consultancy Services assignments as per para 4.1 (vii) completed in a tabular form (Period specified in Section III - Qualification Criteria Note: List only the relevant ones, small assignments such as mere filling of GST returns/ GST audit will not be considered as relevant experience. List the largest value and most relevant projects to this assignment first, Please list every assignment on separate page and self certified.
  - a. Client name
  - b. Category of Client (Central Govt/ State Govt or Corporate)
  - c. If Client is Corporate entity then does Client has annual turnover of Rs 1000 Crore or more and GST registration in 5 different states during the year when assignment was carried out (Kindly substantiate with relevant documents).
  - d. project title including project reference number if any,
  - e. project value,
  - f. project period
  - g. brief description of the consultant's role in the project only include main highlights
2. List only those assignments for which the Consultant was legally contracted as a Firm. Assignments completed by the Consultant's individual experts working privately or through other consulting firms cannot be claimed as the relevant experience of the Consultant specified in Section III, Qualification Criteria. The Consultant should be prepared to substantiate the claimed experience by presenting copies of relevant documents and references if the Client requests.
3. Consultant must provide self certified copies of work orders and completion letters from the concerned authorities as evidence for Para 4.1 (vii).

\_\_\_\_\_  
(Signature with date)

\_\_\_\_\_  
(Name and designation)

Duly authorised to sign EOI for and on behalf of

\_\_\_\_\_ Name, address, and seal of the Consultant)

DA: Performance records/contracts



## Form 2.2 Financial Capability Statements

(Ref REOI Clause 2.3, Section III: Qualification Criteria)  
 (On Consultant's Letter-head)

REOI document No. REOI/PA-GST Consultancy/2024-25

Tender Title: GST Consultancy Services

Consultant's Name \_\_\_\_\_

[Address and Contact Details]

Consultant's Registration No. \_\_\_\_\_ Date \_\_\_\_\_

Note to Consultants: Fill out this Form for the consultant and each member of other association that is a party to the consultant to highlight conformance to Criteria 2: Financial Capability. The list below is indicative only. You may attach more documents as required Add additional details not covered elsewhere in your EOI in this regard.

### Form 2.2.1: Financial Statements

Financial Data for Previous Three (3) Years			
	Year 1: 2021-22	Year 2: 2022-23	Year 3: 2023-24
<b>Information from the Balance Sheet</b>			
<b>Total Assets</b>			
<b>Total Liabilities</b>			
<b>Net Worth</b>			
<b>Information from Income Statement</b>			
<b>Gross Revenue</b>			

Please attach only self certified relevant pages of Audited financial statements

\_\_\_\_\_  
 (Signature with date)

\_\_\_\_\_  
 (Name and designation).

Duly authorised to sign EOI for and on behalf of \_\_\_\_\_  
 Name, address, and seal of the Consultant] DA: As above, if any



Form 2.2.2: Average Annual Turnover

(Ref REOI Clause 2.3, Section III: Qualification Criteria)

(On Consultant's Letter-head)

REOI document No. REOI/PA-GST Consultancy/2024-25

Tender Title: GST Consultancy Services

Consultant's Name \_\_\_\_\_

Address and Contact Details)

Consultant's Registration No. \_\_\_\_\_ Date \_\_\_\_\_

Note: Each Consultant or member of Consortium making up a Consultant must fill in these forms.

Annual Turnover Data (Rs. Crore) for the Last Three (3) Financial Years	
Year	Total Turnover Amount
2021-22	
2022-23	
2023-24	
<b>Average Annual Turnover in cr</b>	

\_\_\_\_\_  
(Signature with date)

\_\_\_\_\_  
(Name and designation)

Duly authorised to sign EOI for and on behalf of

\_\_\_\_\_  
Name, address, and seal of the Consultant]



### Form 3: Checklist for Consultants

(Ref REOI Clause 2.3)

(On Consultant's Letter-head)

Consultant's Name \_\_\_\_\_

Address and Contact Details)

Consultant's Reference No. \_\_\_\_\_ Date \_\_\_\_\_

REOI document No. REOI/xox, Tender Title: Consultancy Services

Note to Consultants: This checklist is merely to help the consultants to prepare their EOIs. It does not override or modify the requirement of the EOI. Consultants must do their due diligence also.

Sr.	Documents submitted, duly filled, signed	Yes/No/ NA
1.	Form 1 : EOI Form (to serve as covering letter and declarations)	
2.	Form 1.1 Consultant Information along with supporting documents.	
3.	Form 1.2 Eligibility Declarations, along with supporting documents	
4.	Form 2: Qualification Criteria - Compliance	
4.a	Form 2.1, 2.2 (and its sub-forms) to support Form 2 along with supporting documents	
5	Form 3: This Checklist	

Note:

1. Only self certified copies of relevant documents asked in the REOI to be provided with the EOI
2. Strictly maintain the sequence of forms as per checklist along with the supporting/ evidence document and Self Declaration.

\_\_\_\_\_  
(Signature with date)

\_\_\_\_\_  
(Name and designation)

Duly authorised to sign EOI for and on behalf of \_\_\_\_\_  
(Name, address, and seal of the Consultant)