

e-NIT No.- 398/HIDCO/FIN/37/2023

NOTICE INVITING EXPRESSION OF INTEREST (EOI) FOR ENGAGEMENT OF COMPANIES/
PARTNERSHIP / LIMITED LIABILITY PARTNERSHIP FIRMS OF CHARTERED ACCOUNTANTS
FOR APPOINTMENT OF GST CONSULTANTS OF WBHIDCO.

West Bengal Housing Infrastructure Development corporation Limited, a Government of West Bengal Undertaking, invites Expression of Interest (EOI) from reputed Indian Chartered Accountant (Partnership / Limited Liability Partnership or Companies) for appointment of GST Consultants for a period of **3** years starting from **01 April, 2025 to 31st Mar, 2028** that may be renewed for further 1 year upon satisfactory performance .The Notice Inviting Expression of Interest along with annexure on areas and extent of coverage, reporting requirements, terms of reference, list of locations, selection criteria etc. are available at WBHIDCO site.

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1. FORMAT OF APPLICATION

1. Name of the partnership firm / LLP :

a) Registration of the Institute : The Institute of Chartered Accountants

b) Type of the partnership : Firm / LLP/Company

c) Registration No :

d) Date from which continuing as Partnership Firm /Registration of LLP :

2. Details of Head Office & Branch Office:

Head Office

Address	Contact No	Email

Branch Office

Address	Contact No	Email

3. Details of Partners in the Partnership Firm/Limited Liability Partnership

Sl. No	Name of the partner	Membership No	Membership Status (ACA/FCA)	CISA/DISA	Date of joining the Partnership Firm /LLP as partner

4. Details of Qualified Assistant/CA

Sl. No	Name of the Qualified Assistant	Membership No	Chartered Accountant	Date of joining the Firm /LLP

5. List of Experience in GST Litigation Matter from FY: 2020-21 onwards

Sl. No	Name of Company	Assessment Year	Nature of Litigation handled

6. PAN of the partnership Firm/LLP/Co:

7. GST Registration No:

8. Bank Details:

1	Bank Name	
2	Bank Address	
3	Name of the Branch	
4	Type of Account	
5	Bank Account Number	
6	IFSC Code	

9. We hereby confirm that all terms & conditions as specified in the EOI and annexures thereto have been accepted by us.

10. This is to certify that all the information given above are accurate and any misstatement will be liable for rejection of our participation in EOI and blacklisting by HIDCO as per company's procedure.

Note:

1. The Cut-off date for calculation of number of year (s) will be the 31.03.2024. Accordingly, any fraction of the year will be ignored for calculating number of years.
2. Hard Copy of the Application will not be entertained in any circumstances.

2. Scope of Work

HIDCO intends to engage a GST consultant having vast experience in handling many clients for the work for a period of Three years further extendable up to 1 year only after satisfactory performance. The scope of the work comprises of **End-to-End** solution covering all GST related work both existing & future. Illustrative activities / functions that the selected consultant is expected to perform are given as under –

- i. Comply with registration requirements under GST Law & Guidelines and assist in obtaining/ surrendering registration, wherever required.
- ii. Calculation, review and on-site validation of monthly liabilities viz GST, GST-TDS, State levied special Cess and Input Tax Credit claim of the WBHIDCO, including any new Cess or liability imposed by change in law
- iii. Providing GST compliance summary for review before return filing with necessary reconciliation.
- iv. Maintaining and providing GSTN wise transactional level and summary level purchase register reconciling with filed GST returns.
- v. Providing monthly summary for ITC to be availed in relevant GST return along with transactions and GSTR2A/2B reconciliation with Books through software and cash payment to be made.
- vi. Downloading the past years GST returns filed, past years GSTR 2A/2B or any return/ statement related to GST including their consolidation.
- vii. Providing monthly and annual reconciliation with the books of accounts after every return of following:
 - a) Outward liability as per GST return with GL balance
 - b) ITC & RCM GL balance of company books with Purchase Register as per GST return
 - c) GST Paid and GST Payable/ Collected GLs
 - d) GSTR 1 & 3B
 - e) GSTR 1, 3B & 9
 - f) GSTR 3B & 2A or any other reconciliation as desired from time to time.
 - g) Purchase register/ Input Tax credit register.
- viii. Reconciliation of WBHIDCO GST ledgers with balances in Cash and Credit ledger of GST portal.
- ix. Any additional work due to introduction/ amendment in GST Law / Guidelines from time to time or due to any requirement of information/data by the GST Department.

- x. To continuously review, advise amendments / developments in the SAP or any other software being used by the company for ensuring compliance with GST and Input Tax Credit provisions.
- xi. Depute one qualified Chartered Accountant (CA) official 1 (FCA) and two other officials, who are well versed with GST & Service Tax matters, to be physically present Finance Department, Head Office on all working days of the WBHIDCO and as and when required. The CA must have experience of at least 8 years in Service Tax and GST Matters and the two other officials must be at least Intermediate level in CA, M.Com having experience in GST and must be proficient in excel. These officials will have to follow the working hours / working days of the WBHIDCO and will have to make their own travelling arrangements. A separate register for attendance & timing will be maintained in Finance department of WBHIDCO. The above-mentioned strength of staff is minimum and the successful bidder has to provide additional adequate staff, in case of urgency/ requirement of any work without any additional cost. The successful bidder has to ensure that in case of leave/ absence of the requisite staff at the WBHIDCO, the suitable alternate arrangement be made available to the company so that the work is completed within the stipulated timelines. They also gave to visit revenue centres to discuss work and provide training as and when required.
- xii. Creation of training material, presentation for the use of WBHIDCO staff as and when required and providing training.
- xiii. Ensure correct ascertainment and payment of GST liabilities.
- xiv. Checking of invoices raised in SAP on day-by-day basis by different revenue centres & rent department to ensure correct GST liability is timely discharged.
- xv. The Consultant should collect and preserve all the rental agreements and further ensure that invoices are raised on timely basis by the concerned department. They must bring to the attention if invoices are not raised timely on accrual basis of accounting.
- xvi. Audits / Appeals / Assessment Proceedings**
 - i. Representing the WBHIDCO before the GST authorities (including appellate authorities/ tribunal) in connection with the assessment proceedings, resolution of issues raised by them and related matters and assistance to advocate in matter of appeal in courts etc in GST matters.
 - ii. Drafting and vetting in filing appeals in all indirect tax (Service tax and GST) related cases before all the Appellate authorities/ tribunals on behalf of the WBHIDCO.
 - iii. Provide opinion and drafting replies, including preparation of any data/ reconciliation/ Inward register/ Outward register, on the issues raised in various audits conducted by various Regulatory Authorities viz. Central Excise Revenue Audit (CERA), Service Tax / GST Department etc.
 - iv. Drafting replies / communications to various queries, letters, inquiries, notices, audits, investigation, surveys, demand cum show-cause notices etc. received

by the WBHIDCO including preparation of any data/ any reconciliation / Inward register/ purchase register/ reconciliation of past years purchase register with 2A/2B of corresponding years/ Outward register in relation to taxation matters (Service tax and GST) along with annexures mentioned in the draft replies. Further all such replies/ communications must be provided sufficiently before the due date of submission.

- v. Drafting case for opinion for obtaining advice from legal counsels.
- vi. Advising in cases where refund becomes due, drafting and filing of refund applications, maintaining case files of refund cases and taking necessary steps to complete the refund process.
- vii. Review of orders passed by the various Revenue authorities (including appellate authorities/ tribunal), preparation of suitable responses and detailed computation of interest levied and granted by the Assessing Officer/s.
- viii. Review of Tax orders passed by the High Court or Supreme Court for various assessment years, if applicable.
- ix. Providing guidance to the WBHIDCO on further course of action on any matter related to any type of notice/ order issued by any GST/ Service Tax authority.
(The above list is inclusive and not exhaustive i.e. Terms of reference shall include providing professional assistance for all activities required for due compliance with applicable Service Tax and GST Rules / provisions).

Presentation at the Audit Committee Meeting & Board Meeting

The GST Consultant may be required to present their findings and observations/opinion before the Audit Committee/Board of HIDCO. The time and venue of such a meeting will be intimated separately.

No separate TA/DA will be given for attending meetings.

TERMS OF REFERENCE OF GST CONSULTANT

Consulting Fees.

WBHIDCO shall pay an all-inclusive Lump sum fee per year (including TA/DA and other out of pocket expenses, etc.) for the entire scope of work on a Firm price basis valid till the complete execution of the assignment. GST, if any, will be paid extra at the applicable rates.

Sl. No	Payment of Consulting Fees	Payment Schedule
1	1 st Quarter	25%
2	2 nd Quarter	25%
3	3 rd Quarter	25%
4	4 th Quarter	25%

The Consultancy fee shall be released only after submission of quarterly Invoice.

Earnest Money Deposit: Rs. 25,000.00 (Rupees Twenty Five Thousands Only) to be submitted through e tender portal only.

Bidders should take utmost care to ensure that the EMD and intimation are made correctly. EMD

deposited elsewhere will not be considered for participation in this E-tender. No interest will be payable on the EMD.

Refund of EMD: The Earnest Money of all the unsuccessful bidders deposited online through <https://wbtenders.gov.in/nicgep/app> will be refunded according to the order of Finance Department of Government of West Bengal vide no.-3975-F(Y) of 28th July 2016.

Performance Guarantee: The successful bidder will submit a Performance Bank Guarantee of Rs. 5,00,000/- (Rupees Five Lakhs only) which will be valid for the entire service period. WBHIDCO Ltd. has the discretion to encash the same against any loss or damage or any breach by the firm of any terms and conditions contained in the expression of interest. The format of the Bank Guarantee will be shared with the successful bidder in due course of time.

WBHIDCO reserves the right to accept / reject, at its sole discretion, any or all evaluated Technical / Financial Proposals of the Bidders and cancel this Bidding process without assigning any reason whatsoever.

The proposal shall be valid for a period of not less than 90 days from the proposal due date (The "PDD)

EMD of the successful bidder will be refunded after 6 months of the expiry of the contract & after handing over of the documents/papers to the next consultant, whichever is later.

Further the consultant should keep all records/documents provided to them and accessible by the incoming firm during the course of assignment as a tax consultant & it shall be handed over to the next firm at the closure of the assignment.

Important timelines.

Sr No	Particulars	Date & Time
1	Publication of EOI	27-Feb-2025 at 5 pm
2	Pre-bid meeting at HIDCO Bhawan 3rd Floor Conference Room	4-Mar-2025 at 3pm at Hidco Bhaban
3	Start date for downloading the EOI document	27-Feb-2025 at 10 am
4	Closing date for downloading the EOI document	15-Mar-2025 at 1 pm
5	Bid submission start date	6-Mar-2025 at 10 am
6	Bid submission closing date	15-Mar-2025 at 1 pm
7	Bid opening date for Technical Proposals (Online)	17-Mar-2025 at 1 pm
8	Date of Publication of Technically qualified bidder	To be notified later
9	Date of Opening of Financial Bid	To be notified later
10	Date of Publication of the final selection	To be notified later

If any discrepancy arises between two similar clauses different notification, the clause superseding others will be solely as per the discretion of the Tender inviting authority.

Bid Clarification:

Any queries seeking clarification must be mailed at email id: Jasprit.singh@wbhidco.in
The company has the right to cancel the tender any time without giving any justification.

Eligibility Criteria:

Sl. No	Eligibility	Document Proof
1	The Bidder must be Chartered Accountant firm/LLP/Co having head office or branch office in and around 40 KM of radius from the HIDCO BHAWAN.	Copy of certificate from the respective institutes of ICAI & Trade License for last three years to be submitted.
2	Having minimum 20 years of Experience in Indirect Tax Consultancy	A self-declaration by the bidder may be submitted
3	Having at least 5 FCA partners	Partnership deed containing the name of the partner
4	At least 5 assignments of the work GST Consultancy	Copy of Work Order from 5 client
5	At least 5 cases where they have appeared before the revenue Authority.	Copy of Authorisation submitted before the department.
6	The bidder should not have expelled or barred from any project or contract from the state or central Government.	A self-declaration by the bidder in a non-judicial stamp paper
7	Othe Legal documents the Legal documents. <ul style="list-style-type: none">• Copy of PAN• GST Registration Certificate• Acknowledgement of IT Return of the Last 3 Financial Year• Certificate of incorporation.	Self-certified copy of the documents

Bid Evaluation Mechanism:

The score of technical proposal shall be given 80% weightage and the score of financial proposal shall be given 20% weightage.

The proposals shall be evaluated and ranked accordingly by a Committee constituted by WBHIDCO. Both the Technical and Financial Proposals shall be marked separately. The Audit Firms should carry out self-evaluation and submit the same.

Selection Criteria

Sl. No	Particulars	Points to be allocated	Maximum points
1	Number of years of experience of the firm	i. For 15 Years :5 points. ii. For 15-30 years: 5 Additional Points iii. Above 30 years: 5 Additional Points	15
2	Number of Partners in the Firms / Limited Liability Partnership Firm who are with the Firm / LLP for a minimum period of five year as on 31.03.2023.	Firm having FCA partner up to 3: 5 Points Firm having FCA partner 3 to 5: 10 Points Firm having FCA partner more than 5: 15 Points	15
3	Work Order of Indirect Tax Consultancy from Client	2 (Two) points per Work order (Max 10 orders)	20
4	Number of assessment proceedings including Appeal before GST Authority	2 (Points) points per Assessment/Appeal for the client (Max 10 Copies) (Self Certified declaration signed by the Partner Incharge of the firm giving basic details like Client Name, Related FY, Concerned GST Authority etc)	20
5	Experience of the Firm / LLP in PSU sectors as GST Engagement	2 (two) points per completed year of service as consultant (Max 5 orders) (fraction of the year to be ignored)	10
6	Firm having experience in SAP domain.	Certificates from client: 2.5 marks for each client certificate.	10
7	Average Turnover for the Year 2021-2022, 2022-2023 & 2023-24	Upto Rs. 1 crore- 5 points Above 1 crore -10 points	10

100

Required documents in support of the selection criteria should be indexed.

Technical Evaluation

Based on the technical criteria below each applicant would be assigned a technical score out of 100 and ranked according to the score from highest to lowest. The applicants having technical score more than 70 (Out of 100) will be declared eligible for financial evaluation.

Financial Evaluation

The Financial Proposals of only Technically Qualified Bidders will be opened for further consideration. The Bidder (L1) who has quoted the lowest price will be given a score of 100. The other Bidders (N, N1, N2, N3 etc.) will be allotted scores based on the score of L1 as per the formula: "L1/N x 100". The all-inclusive lump sum fee **inclusive of** GST will have to be quoted by the bidders at the appropriate section of the financial proposal. Disclosure or indication of quote at any other section will lead to disqualification of the bidder.

Final Evaluation

The total score for Bidders shall be calculated based on the following formula:

(Total Score = Technical Score + Financial Score).

The total composite score (technical and financial score) shall be used to rank the Bidders. The bidder scoring highest composite score will be the preferred bidder subject to compliance with all other relevant terms and conditions.

To,

Chief Finance Officer

WBHIDCO Ltd.,

HIDCO BHABAN, Premises No 35-1111. Biswa Bangla Sarani(MAR),

3rd Rotary, New Town,

Kolkata-700156.

Sub: Appointment of GST Consultant for a period of 3 (Three)Years.

Sir,

With reference to your EOI No: 398/HIDCO/FIN/37/2023 Date: 27.02.2025 for appointment of GST Consultant for the **Financial Years 2025-26, 2026-27 & 2027-28**, I/we wish to apply for the appointment as **GST Consultant** of WBHIDCO Ltd.

1. Further, I/we hereby certify that: I/we have read all the provisions/ clauses of the EOI document and confirm that notwithstanding anything stated elsewhere to the contrary, the stipulation of all clauses of Tender are acceptable to me/us and I/we have not taken any deviation to any clause.

2. Further, it is to confirm that our offer shall remain valid for acceptance for a period of 90 days from date of opening of bids.

3. I/ We would like to declare that we are not involved in any major litigation that may have an impact of affecting or compromising the delivery of services as required under this assignment and we are not under a declaration of ineligibility for corrupt or fraudulent practices

4. I/ We would like to declare that there is no conflict of interest in the services that we will be providing under the terms and conditions of this EOI.

5. I/ We hereby declare that all the information and statements made in this EOI are true and accept that any misrepresentation contained in it may lead to our disqualification.

6. I/ We understand you are not bound to shortlist / accept the EOI you receive.

7. **Further, I/we declare that our I/We/our firm is not blacklisted by any organisation.**

Signature of the Authorized Signatory and Seal of
the bidder

Full Name:

Designation/Firm Name:

Address with Phone:

Mobile No and Email ID:

Note:

a) In absence of above declaration/certification, the response is liable to be rejected and shall not be taken into account for evaluation.

b) Bidders not submitting the required supporting documents for fulfilling the criteria will be summarily rejected without any further clarification.

Annexure 2: Financial Proposal

On Firm's Letter Head

To,

Chief Finance Officer

WBHIDCO Ltd.,

HIDCO BHABAN, Premises No 35-1111. Biswa Bangla Sarani (MAR),

3rd Rotary, New Town, Kolkata-700156

Sub: Appointment of GST Consultant for a period of 3 (Three)Years starting from 01st April 2025 to 31st March, 2028

Table for Quoting Fee for the Assignment in terms of the Tender:

Sl. No.	Particulars	Annual Fee in (₹)	
		Price bid shall be quoted inclusive of GST	
1.	All-inclusive Lump sum annual fee (including TA/DA and other out of pocket. expenses, etc.) for the entire scope of work covered under the Terms of Reference on a Firm price basis valid till the complete execution of the assignment.	(in figure)	(in words)

Please Note:

In case of any discrepancy in Fee between figures and the amount mentioned in Words, the Fee mentioned in Words shall be taken into cognizance.

Signature of the Authorized Signatory and Seal of the bidder

Full Name:

Designation/Firm Name:

Address with Phone:

Mobile No and Email ID: