



# WEST BENGAL STATE AGRICULTURAL MARKETING BOARD

[A Statutory Body under Agricultural Marketing Department, Government of West Bengal]

**'Kamal Guha Krishi Bipanan Bhawan'**

729, Anandapur, Kolkata 700 107 West Bengal, Phone: +(91) 91471 33228

Website: [wbagrmarketingboard.gov.in](http://wbagrmarketingboard.gov.in) // Email: [wbstatemarketing@yahoo.co.in](mailto:wbstatemarketing@yahoo.co.in)

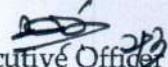
## NOTICE INVITING EXPRESSION OF INTEREST

EOI NO: WBSMB/CEO/empanelment/02/25-26

Dated Kolkata the 2<sup>nd</sup> March 2026

The "West Bengal State Agricultural Marketing Board" (WBSAMB), invites "Expression of Interest" (EOI) from bona-fide & reputed practicing firms of Chartered Accountants for empanelment of sufficient numbers of Chartered Accountants (CAs) firms who have experience to work with Government bodies in Accounting, Auditing and Taxation matters in Fund Based Accounting through Tally ERP for support to the Board and Regulated Market Committees (RMCs / ZRMCs) in Auditing / Accounting and / or Tax services (GST / Income Tax) in Tally ERP. The applicant firm should be empanelled with Comptroller and Auditor General of India (C&A.G) or other offices under them. The firm which has 02 (two) CAs conversant with Tally Based Accounting System with relevant professional experiences and has exposure to work areas as described in Form-1, may be empanelled for a period for 03 (Three) years. The services of the empanelled CAs will be utilized selectively by this office and Regulated Market Committees/ Zilla Regulated Market Committees (RMC/ZRMCs). "TERMS OF REFERENCE", along with prescribed forms for application may be downloaded from the WBSAMB's website <[www.wbagrmarketingboard.gov.in](http://www.wbagrmarketingboard.gov.in)>

The sealed cover containing the "Expression of Interest" (EOI) in prescribed form along with self attested copies of each of the required documents must reach this office of the Board at the above address latest by 2.00 p.m. on of 2<sup>nd</sup> April, 2026 and the same will be opened on the same day thereafter. The Firm who fulfils the criteria would be empanelled and uploaded in the aforesaid website shortly thereafter for communication. The WBSAMB reserves the right to reject any or all the EOIs' without assigning any reason whatsoever at any stage.

  
Chief Executive Officer

Enclosure: -Terms of Reference contain 12 (twelve) sheets.



### SCHEDULE OF BIDDING PROCESS

Chief Executive Officer, West Bengal State Agricultural Marketing Board, would endeavour to adhere to the following schedule:

Issue of Notice of EOI	06/03/2026
Published in the website	<a href="http://www.wbagrimarketingboard.gov.in">www.wbagrimarketingboard.gov.in</a>
Date of discussion before submission of EOI (if required)	<b>02:00 P.M. of 11<sup>th</sup> March, 2026</b> at the Office of the Chief Executive Officer, West Bengal State Agricultural Marketing Board, P.O-East Kolkata Township Project, P.S.-Anandapur, Kolkata-700 107
Last Date and Time of submission of the EOI Applications	02:00 P.M. of 2 <sup>nd</sup> April, 2026
Date and Time for Opening of EOI Applications for Technical Evaluation	02:30 P.M. of 2 <sup>nd</sup> April, 2026
Office for Submission of EOI	<b>Chief Executive Officer, West Bengal State Agricultural Marketing Board, P.O-East Kolkata Township Project, P.S- Anandapur, Kolkata-700 107</b>
Publication of Empaneled CA Firms	01:00 P.M. of 30 <sup>th</sup> April, 2026

#### Process of evaluation:

- Evaluation will be made on the basis of documents submitted along with the EOIs'.

Form-1

APPLICANT'S EXPRESSION OF INTEREST

(Applicants must submit this expression of interest in the official letter head of the firm head duly signed by the Proprietor or authorised Partner of the firm)

To,

The Chief Executive Officer.

West Bengal State Agricultural Marketing Board

729, Anandapur, P.O. & P.S. Anandapur, Kolkata - 700 107 West Bengal

Sub.: Expression of Interest (EOI) for Empanelment of firms of Chartered Accountants for Accounting, Auditing and /or Tax matters (Income Tax and GST)

Sir,

1. We are submitting herein all the required credentials, documents and information as prescribed in appendix in response to the advertisement published dated.....
2. We confirm that the information contained in this EOI or any part thereof, including its exhibits and other documents submitted or to be submitted to the WBSAMB is true, accurate, verifiable and complete. This response includes all information necessary to ensure that the statements therein do not in whole or in part mislead the WBSAMB in empanelment. If any of the information provided here is found to be misleading, we are liable to be disqualified and rejection from the empanelment. We are also liable for prosecution under law.
3. We understand that this EOI is liable to be rejected from the empanelment process if it is revealed that there exists any conflict of interests.
4. It is hereby confirmed that I/We are entitled to act on behalf of our firm and empowered to sign this document as well as such other documents, which may be required in this connection.

Yours faithfully,

Membership No  
(In the Capacity of)

Duly authorised to sign the EOI for and on behalf of  
(Name and Address of firm) Seal

Enclosure: Appendix to Form-1.

**Appendix to Form-1**

**(To be submitted in their office letter head)**

**Format of application for empanelment of CAs firm for Accounting, Auditing and Tax Matters (GST & Income Tax) in Tally ERP for the Board and its ZRMCs/RMCs:**

1. Name of the Firm :
2. Status (Partnership/Sole Proprietorship etc.) :
3. Name of the Proprietor/Partners etc. :
4. Registered Address of the firm :
5. Office Telephone/Mobile Phone No. of the authorised CA/Partners. :
6. Website /Email address of the firm and authorised CA. :
7. ICAI Registration No. :
8. ICAI Membership No. :
9. Number of C.A. with the Firm and their Names **(provide information regarding knowledge and experience beside each name handling Tally ERP):**

Sl No	Name of CAs/ semi-qualified assistants.	No of year experience	Status in the firm.	Qualification	Brief remarks in respect of, Accounting, Auditing and Tax matters in Tally environment (Name of organization to specify)
1					
2					
3					
4					
5					
6					
7					

10. C&AG Empanelment Number with Copy **(as prescribed)** :
11. PAN of the Firm/Proprietor with copy :
12. PAN of Authorised Partner with copy :
13. P.F. Registration No. (if any) :
14. GST Registration No. (if any) :
15. Peer Review certificate of ICAI with Copy :

16. Name of the organizations in which **Auditing Services in Tally environment** has been imparted during the period from 2020 to 2025.

Sl No	Name and address of organizations with e-mail (except in Board and RMCs/ZRMCs) with name of contact persons with mobile number.
1	
2	
3	
4	

17. Name of the organizations in which services in **Tax matters (Income Tax and GST) in Tally environment** been imparted during 2020 to 2025.

Sl No	Name and address of organizations with email and name of contact persons with mobile number (except in Board and RMCs/ZRMCs)
1	
2	
3	
4	

18. Name of the organizations in which **Internal Auditing and related managerial services** have been provided during the period from 2020 to 2025.

Sl No	Name and address of organizations with email address with name of contact persons with mobile number (except in Board and RMCs/ZRMCs)
1	
2	
3	
4	

19. Name of the organizations in which **Accounting Services in Tally** with hand-hold services and support for synchronization have been imparted during the period from 2015 to 2021.

Sl No	Name and address of organizations with e-mail (except in RMC/ZRMC) with name of contact persons with mobile number.
1	
2	
3	
4	

20. Whether there is any court case/arbitration/any other legal proceeding pending against the Firm. If so, details thereof :

21. Others Relevant information/document. (if any) :

22. List of documents enclosed (both mandatory and general)- **A statement showing documents provided should be enclosed.** :

Membership No  
(In the Capacity of)

Duly authorised to sign the EOI for and on behalf of  
(Name and Address of firm) Seal

Place:

Date:

**Form-2.**

**DECLARATION BY THE APPLICANT**

(Declaration shall be on the official letter head duly signed by the Proprietor or authorised Partner of the firm)

1. I, the undersigned (name and status of the person in the applicant firm) do hereby certify that all the information and statements attached to the application for empanelment are true and correct. I have not concealed any material information or documents to disqualify the firm from being empanelled.
2. I hereby confirm that we (name of the applicant firm) are interested in submission of our Expression of Interest (EOI) for empanelment of firms of Chartered Accountants for empanelment for accounting or auditing assignments or Tax matters for WBSAMB and/or Regulated Market/Zilla Regulated Market Committees located at different parts of West Bengal.
3. We confirm that all information contained in this Expression of Interest (EOI) and documents provided / clarified therein are in good interest and faith. All the information provided herewith is genuine and accurate.
4. We understand that this is not an agreement and is not an offer or invitation to enter into an agreement of any kind with any party.
5. We agree to apply separately in response to any communication either to WBSAMB or any of the RMCs/ZRMCs for the purpose for which empanelment is prepared.
6. We hereby confirm that our firm is independent and there is no Conflict of Interests. We also confirm that our applicant Chartered Accountant Firm is completely independent of the entity.
7. We confirm that no partner of the firm or any qualified employee of the firm is related to any member of the senior management of the WBSAMB or RMCs/ZRMCs. The term "related" here means husband, wife, brother, sister, or any lineal ascendant or descendant.
8. We confirm that neither the firm nor its partners or associates have any financial interest in the activities of WBSAMB or RMCs/ZRMCs.
9. We confirm that our firm has never been and is not under a Declaration of Ineligibility for corrupt or fraudulent practices or blacklisted by any of the Government agencies or their parastatals. Our applicant Chartered Accountant Firm has not been and is not the one against which disciplinary orders by the Institute of Chartered Accountants of India (ICAI) and the orders are in force.
10. We confirm that our firm or any of its partners have not been disqualified or black-listed by the Comptroller and Auditor General of India or any other Authority.

11. We confirm that in case of any further changes which affect this declaration at a later date we would inform appropriately.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 2026.

Membership No  
(In the Capacity of)  
Duly authorised to sign the EOI for and on behalf of  
(Name and Address of firm) Seal

(A) **Statutory Audit fees payable for Zilla Regulated Market Committees and Board**

Income Range of RMC/This office	Audit Fees Payable (Rs.)	Expected working days to complete audit
Upto Rs.100 lakh	Rs.24,000.00	03 Working Days
Above Rs.100 lakh to Rs.500 lakh	Rs.38,000.00	06 Working Days
Above Rs.500 lakh to Rs.1000 lakh	Rs.45,000.00	08 Working Days
Above Rs.1000 lakh to Rs.2000 lakh	Rs.52,000.00	10 Working Days
Above Rs.2000 lakh to Rs.3000 lakh	Rs.60,000.00	20 Working Days
Above Rs.3000 lakh.....	Rs.70,000.00	30 Working Days

\*\* Tax will be paid separately as applicable.

Note:-

- (i) Income for the purpose of audit fees will be the sum of Market fee, Stall Rent, License fees, Toll Tax, interest and other regular income excluding interest from savings bank account of the RMC under audit.
- (ii) In addition the statutory audit fees, auditor will be entitled for travelling expenses and food & lodging expenses subject to production of authenticated vouchers for ZRMC/RMC Audit.
- (iii) Audit fees and other expenses will be paid out of the fund of RMC under audit.

(B) Fees for Internal Audit for Board and ZRMCs/RMCs.

(C) Fees for Tax Services (GST/Income Tax) for Board and ZRMCs/RMCs.

Fees for the work under Sl. No. (B) and (C) will be finalized on the basis of quotation receive from the empanelled CAs firm.

**“TERMS OF REFERENCE” for empanelment of Chartered Accountants (CAs) for Accounting, Auditing and Taxation services for WBSAMB and for Zilla Regulated Market Committees and/or Regulated Market Committees (RMCs)**

(Annexed with Notice Inviting EO/NO: WBSMB/CEO/Empanelment/02/2025-26, Dated 02/03/2026.

**1. INTRODUCTION:**

The “West Bengal State Agricultural Marketing Board” (WBSAMB), thereafter referred to as Board a statutory body, under the administrative control of the Agricultural Marketing Department, Government of West Bengal, was constituted under section 36 of The West Bengal Agricultural Produce Marketing (Regulation) Act, 1972 (West Bengal Act XXXV of 1972). RMC/ZRMCs were however constituted under section 5 of the said Act. Powers, duties and functions of both the WBSAMB and RMCs/ZRMCs are defined in the said Act and WBAPM (Regulation) Rules 1982 and Government Notifications made there under:

- 1.1. Powers and duties of the Board are defined in 36C of the said Act. Board is to exercise superintendence and control over the affairs of the RMCs/ZRMCs including their Accounts, Audit and Budget and in other matters as prescribed in the extant statute.
- 1.2. Accounting records in the Board has been maintained in Tally system for some years since past. Regular internal audit is conducted for examination of accounting records and to improve internal control mechanism. Statutory Audit is conducted within 03(three) months from the close of the year as provided by the said law. A supplementary audit by Accountant General (E&RSA), West Bengal is also conducted thereafter.
- 1.3. Duties and functions of the RMCs/ZRMCs are defined in section 12 of the said Act. Presently every district in West Bengal has a Market Committee except in Kolkata. Their administrative offices are located at district head quarter. Every RMC/ZRMC has one or several Primary Market Yards, Sub Market Yards and other Markets at different places within their jurisdiction within the district.
- 1.4. RMCs are also required to maintain their prescribed Accounting Records in Tally System. For the purpose of the said Act and Rules they are to maintain prescribed 16 (sixteen) registers in terms of Rule 32 of the extant statute.
- 1.5. Board and the RMCs/ZRMCs are however exempted from payment of Income Tax on its income as per the provision of section 10(26AAB) of the Income Tax Act 1961.
- 1.6. Board and RMCs/ZRMCs are responsible for deduction of TDS under GST and Income Tax for payment made by them subject to statutory limits in each case as per the provisions of the extant statute.
- 1.7. They have their regular statutory audit in terms of the said Act. A uniform Accounting in Tally ERP has however been introduced in all RMCs/ZRMCs.

1.8. Services of firm of CAs may therefore be used selectively for assistance to the Board and RMCs/ZRMCs in Tally ERP environment as may be required.

**2. Organisational Set up and Location**

2.1. The organisational set up of the Board is as follows:

Board Members > Chairman > Chief Executive Officer > Other Officers in charge of each section (i.e. Establishment / Engineering /Accounts etc.) including those of the Netaji Subhas Training Institute of Agricultural Marketing (NSTIAM) at Sheoraphuli (Hooghly) and the North Bengal Regional Office (NBRO) at Jalpaiguri > Office staff with individual assignment of duties under each section.

2.2. The organisational set up of the ZRMCs/RMCs are as follows :

Market Committee > Chairman> Secretary> other officers in charge of each wing (ie. PMY/SMY/Establishment /Engineering/Accounts etc). Each Market Committee has its activities located at different places in the districts Primary Market Yard: Sub Market Yard: Check Posts.

2.3. There are altogether 22 (Twenty-two) RMCs/ZRMCs located at every district head quarter.

**3. Requisite Qualification of Firms and Procedure for Empanelment:**

The Authority of WBSAMB may prepare panels of reputed firms of Chartered Accountants who are capable to provide support to Board/RMCs/ZRMCs in Accounting; Auditing and Tax matters (direct/indirect tax) as may be necessary in Fund Based Accounting in Tally ERP environment. The criteria for preparing such Panel and the procedure to be adopted in this behalf are set forth hereunder:

3.1. The firm which has at least 02 (two) CAs conversant with Tally Based Accounting System with relevant professional experiences and has exposure to work areas as described in Form-1, may be empanelled for a period for 03 (Three) years.

3.2. The services of the empanelled CAs will be utilized selectively for Board and RMCs/ZRMCs. "TERMS OF REFERENCE", along with prescribed forms for application may be downloaded from the Board's website <[www.wbagrimarketingboard.gov.in](http://www.wbagrimarketingboard.gov.in)>

3.3. The firm of CAs shall be in practice and similar experience for more than 02 (two) years.

3.4. The firm must be enrolled with Comptroller and Auditor General of India (C&AG) or other bodies under them.

3.5. None of the CA in the firm has been disqualified or black-listed by the C&AG or any other Authority under law.

- 3.6. The firm should have an office in the West Bengal with at least 2 (two) practicing Chartered Accountants handling on its rolls who have sound knowledge and experience in handling Tally ERP.
- 3.7. The firms having its office in different districts of West Bengal are preferred.

4. **Evaluation for empanelment:**

- 4.1. The firm shall apply in prescribed formats as provided in Form-1 and 2 herein.
- 4.2. All required information along with appropriate documents duly self attested by the proprietor/authorised partner of the firm/LLP as appended Appendix to Form-1 shall be provided.
- 4.3. Declaration in Form-2 as provided should be submitted in their official letter head.
- 4.4. The information as will be furnished by each firm shall be scrutinised, evaluated and verified (if necessary).
- 4.5. A panel of firm of CAs who fulfils minimum criteria would be published for communication for future selection by the Board or RMCs/ZRMCs for accounting and auditing jobs.
- 4.6. Scope of works, fees, remuneration and Travelling Allowances for each assignment will be decided in prescribed manner to be communicated later on.