



TATA INSTITUTE OF SOCIAL SCIENCES
V. N. Purav Marg, Deonar, Mumbai 400 088
(A Deemed University under Section 3 of the UGC Act, 1956)

TISS/ACCTS/GST Cons./2023-24/

23rd May 2023

TENDER NOTIFICATION

APPOINTMENT OF GST CONSULTANT, IN TATA INSTITUTE OF SOCIAL SCIENCES DEONAR, MUMBAI FOR A PERIOD FROM JULY, 2023 TO JUNE, 2024 EXTENDABLE BY THREE YEARS

TISS Mumbai invites applications from for appointment as GST Consultant from July, 2023 to June, 2024 extendable for a further period of three years based upon their performance with the same terms and conditions

Application may please be submitted in the prescribed PROFORMA for Technical BID (Audit Experience/Capability Criteria) given in Annexure III and Financial Bid (Professional Fee) given in Annexure IV, after carefully going through the Scope of Work, Terms of Reference, and Important Instructions given in Annexure I & II.

It is requested to send your quotes in two sealed envelopes separately, superscripting "Technical bid" and "Financial bid" so as to reach us latest by **22nd June, 2023 by 1500 hrs (Extended from 12th June, 2023)**. Queries if any may please be sent by email to dr.finance @tiss.edu.

The **Technical Bid will be opened** in the Committee Room, Administration Block, Tata Institute of Social Sciences, Deonar Mumbai – 400 088 on **23rd June, 2023 at 1530 hrs. (Extended from 13th June, 2023)** in the presence of the bidders who wish to be present.

Any further information required can be obtained from Dy. Registrar F&A, TISS, Deonar, Mumbai – 400 088 at the above email.

SD/
Registrar, TISS

ELIGIBILITY CRITERIA

1. The Firm should have experience in providing GST Consultancy services for at least 5 years. The firm should have a dedicated cell dealing with Indirect taxes, headed by a senior partner, supported by a knowledgeable team of assistants.
2. The Firm should have minimum number of five qualified Chartered Accountants either as partners or employees and should have minimum number of twenty staff (Article/ Audit Clerks).
3. Any partner of firm or firm shall not be liable for disciplinary action under section 21 of the Chartered Accountant Act, 1949. (Affidavit on Rs 100/- stamp paper should be submitted by CA Firm regarding none of partner of firm are not liable for disciplinary action under section 21 of CA Act, 1949.)
4. Atleast one partner of the firm should have Jurisdiction in Mumbai/ Thane Municipal Corporation/Navi Mumbai.
5. The firm should be a leading solution provider with multiple reputed and large clients for ASP-GSP services in the market
6. Single-point ASP-GSP solution managed on cloud infrastructure directly integrated with API framework of GSTN
7. Dedicated technology team for GST and IRN related solution with a strength of 50+ within the firm
8. Having highly-secured cloud infrastructure with fault tolerance, and multiple certifications and assessments regarding security and quality
9. 24x7 support over call/ e-mail
10. Intuitive dashboard available, and role-based access can be configured
11. In-built rules engine with multiple intelligent validations (duplication checks, HSN, POS validations, customer GSTIN, etc.)
12. Functionality to fetch details of registered taxpayers (including a feature of bulk upload/ processing/ download of multiple GSTINs at once) from the GST portal (constitution of business, taxpayer type, legal name, trade name, nature of business activity, address, date of registration/ cancellation of GSTIN, GSTIN status, jurisdiction, etc.)

Scope of work

A. Review of GST related processes:

- a. Review of tax positions/ decisions taken under GST regime from tax perspective, identifying gaps (if any) and suggesting remedial next steps
- b. Reviewing of compliances undertaken during transition from erstwhile service tax regime to GST
- c. Analysing transaction records (input and output supply) as captured in ERP systems for understanding completeness in reporting from a GST compliance perspective. The reports regarding applicability of GST shall be given in writing.
- d. Understanding billing procedures followed with respect to issuance of invoice, credit notes and debit notes
- e. Examination of sample copy of invoice, credit note and debit note issued to different kinds of supplies to ensure that such documents are GST compliant
- f. Understanding the nature of litigations and assessments under Excise/ Service tax regime and details of ongoing litigations under GST regime
- g. Basis review identifying gaps and suggesting the way forward including conducting training workshop for the key stakeholders.
- h. Conduct an assessment of the existing accounting and reporting performed by TISS. Evaluate and advise about the changes to be made in existing ERP system and advise on development of any new requirements as per the requirement of GST Rules & regulation.

B. GST Compliance services – Monthly Compliances

The below services are expected to be provided through a digital infrastructure of an ASP-GSP Solution

– A digital solution for preparation and filing of relevant GST return on GSTN portal. The services should include the following:

(i) Preparation and filing of Returns:

- a. Processing and validation of invoices on specified parameters before upload onto GSTN
- b. Providing the purchase/ inward supplies data to TISS from GSTN in GSTR-2A

c. Automated preparation of GSTR-1, GSTR-2A, GSTR-2B, GSTR-3B, GSTR-6 and GSTR-7 (TDS) for TISS to sign and file. This should include any other return prescribed under law in future.

d. Transmission of data to and from GSTN for items b, c. and d. above

(ii) **Reconciliations:**

a. Monthly reconciliations of the sales/ other supply invoices as per the outward supplies register and GSTR-1 summary as available from the GSTN

b. Monthly reconciliations of the purchase register with the inward supply details in GSTR-2A, as available from the GSTN

c. Customized workflow to the vendors' teams for mismatches/ missing records and action plan for the additional records based on provisions of law applicable from time to time.

(iii) **Tax validations:**

a. HSN and rate of tax for IGST, CGST, SGST and UTGST one-time and on an on-going basis when new items are added or tax rates are modified

b. Place of supply for which input tax credit ("ITC") may not be admissible to TISS's GSTIN, on an on-going basis

c. Inputs subject to reverse charge

d. Enable action to be taken on GSTN towards invoices reported by vendors:

i. Accept

ii. Reject

iii. Keep pending

(iv) **Preparation of tax computation:**

a. Assistance in the calculation of output tax liability – exempt versus taxable supplies, samples/ write offs, etc.

b. Assistance in working out the ITC reversals

c. Preparation of working for pro-rata ITC & reversals.

d. Computation of exempt and taxable turnovers for identifying reversal ratio

e. Identifying direct and common credits based on discussion with TISS's personnel

f. Assistance in applying the balances from GSTN in respect of ITC and the cash ledger towards the tax liability

(v) **GST TDS related compliance:**

- a. Validation of GST TDS rates and corresponding goods/ services, on which GST TDS is applicable
- b. Preparing Form GSTR-7 (TDS return) and sharing the same with TISS for digitally signing the same

(vi) **MIS report (Ongoing):**

- a. Providing standard dashboards for designated personnel (in pre-agreed formats and templates) containing relevant details of invoices raised, credit availed, tax and other amounts accrued and paid during a month or a period as the case may be.

(vii) **Training (Ongoing):**

- a. Preparing Training calendar for - Enabling the stakeholder to address tax operations/ compliances.
- b. Training shall be held once a month on the updates/refresher on the existing provisions.
- c. Timely communication of GST related changes to all concerned stakeholders and its impact on stakeholder activities.

C. GST Compliance services – Annual Compliances

- a. Reconciliation between GSTR-1 and GSTR 3B filed by TISS during a financial year.
- b. Discuss the observations with TISS for finalisation of the reconciliation before preparation of the return
- c. Preparation of Annual Return in Form GSTR-9 in the desired format.
- d. Assist TISS in uploading the Annual Return on GST portal on specified dated.

D. GST Audit Support (GSTR 9C) – Annual Activity

- a. Preparation of reconciliation between the GST returns and the audited financial statements of TISS in the format prescribed in Form GSTR-9C.
- b. Assist in collation of records/ documents to be uploaded with GSTR-9C on the Government portal.
- c. Review of information/ documents, collated by TISS, as per requirements of the GST law
- d. Discuss the observations with TISS for finalisation of the reconciliation before preparation of the return

- e. Advise TISS on preparation of any other information, as required by the third-party auditor (as appointed by TISS), in connection certification of GST Audit
- f. Assist TISS in course of the discussion with third-party auditor in course of review, finalisation and certificate of the reconciliation statement.
- g. Assist TISS in uploading Audit Report on GST portal on specified dated.
- h. Preparation of reconciliation statement in the desired format in Form GSTR 9C.

E. Advisory services (Ongoing):

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

F. GST Audit by authorities :

Attending GST Audits and compliance of GST Audit queries and appearing before GST authorities for appeal proceedings and other related matters.

TECHNICAL BID
(Audit Experience/ Capability Criteria)

1. Name of Firm :
2. Address :
3. Name of responsible person, contact no. :
4. Details of person who will co-ordinate:
5. Stability of Firm (Age in years)
6. GSTIN No. _____
7. PAN No. _____
8. MAN POWER
 - i) No. of Partners:
 - ii) No. of Qualified Chartered Accountants:
9. PROFESSIONAL EXPERIENCE
10. Details of ASP-GSP solution
11. Details of certifications and assessments regarding security and quality of cloud infrastructure

Date:

Authorised Signatory
with Stamp of CA Firm

FINANCIAL BID
(Professional Fees)

The Firm may quote their professional fees in the following format:

| S.No. | Particulars | Amount (per month) | Amount (Annual) | Total |
|----------|---|--------------------------|--------------------|--------------------|
| A | B | C | D | E |
| 1 | GST Compliance services – Monthly Compliances (2023-24) | Rs.xxx | | Rs.xxx (c x 12) |
| 2 | GST Compliance services – Annual Compliances and GST Audit Support (GSTR 9C) – Annual Activity (2023-24) | | Rs.xxx | Rs.xxx |
| 3 | Advisory services (Ongoing) – Monthly fee (2023-24) | Rs.xxx | | Rs.xxx (c x 12) |
| | TOTAL | | | Rs.XXX |

(Total Rupees _____)

GST extra as applicable.

The price as quoted by the Firm (as per Annexure IV) shall remain unchanged during the contract period and extensions, if any.

Date:

Signature of Authorized
With stamp