



भारतीय अन्तर्देशीय जलमार्ग प्राधिकरण

(पोत परिवहन मंत्रालय, भारत सरकार)

मुख्यालय : ए-13, सेक्टर-1, नौएडा-201 301, (उ.प्र.)

INLAND WATERWAYS AUTHORITY OF INDIA

(Ministry of Shipping, Govt. of India)

Head Office : A-13, Sector-1, Noida-201 301 (U.P.)

Website : www.iwai.gov.in | www.iwai.nic.in

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No. IWAI/TAXATION/2022-23/NIQ

Dated: 02.09.2022

Subject: Notice inviting Quotation/Bid for Appointment of Tax Consultant for the Financial Year 2022-23 onwards- reg.

Dear Sir/Madam,

Inland Waterways Authority of India (IWAI) was constituted on 27th October, 1986 vide Inland Waterways Authority of India Act, 1985 for regulation and development of Inland Waterways for the purposes of shipping and navigation. The IWAI has its Head Office at A-13, Sector-1, Noida, Gautam Budhnagar, 201301, U.P.

Head Office, IWAI would like to appoint Tax Consultant for the **services on TDS, GST, TDS on GST returns and advise in others incidental Matters thereto from time to time** as per specifications and criteria described/detailed at point No-4 below. In case, you are interested, please submit your quotation/offer for the services listed below **by 20.09.2022 (15:00 hours)**. You may please also note the following general terms and conditions applicable in regard to submission of quotation/offer for award of contract / empanelment by IWAI: -

Scope of Work

A. Review of Monthly Account Books / Trial Balance and Verify all the vouchers in regard to applicability of TDS/GST and correctness of head of accounts as well as facilitating & filing of various returns related to: -

- i. Income Tax - Detailed Scope of Work as per Annexure-I.
- ii. Goods & Service Tax (GST) - Detailed Scope of Work as per Annexure-II.
- iii. TDS on Public Deposit Scheme.

The Tax Consultant is expected to undertake the review for each month's transactions in the first week of succeeding month and submit a report in the prescribed format duly addressed to respective Chief Accounts Officer at HO by 10th of every month.

B. Conducting GST Audit (if required) for IWAI, Head Office from financial year 2022-2023 onwards till the Tenure of appointment. The GST Audit of the Financial year for which Tax Consultancy has been rendered is also to be performed by the firm even after the culmination of Tax Consultancy assignment.

The Tax consultant shall be required to depute at least one paid assistant (qualified/semi qualified) with thorough knowledge of Income Tax & GST for providing necessary assistance/guidance and support in maintaining various documents/reports as well as facilitating in preparation and filing of all returns (TDS and GST) as per applicable norms on requirement basis.

Selection Procedure: -

The appointment of Tax Consultant shall be done in two phases: -

1. Firms shall be short listed on the basis of Technical Bid
2. After short listing of firms on the basis of technical bid, financial bid shall be considered from the short-listed firms.

Terms and Conditions: -

1. The services would be provided to Head Office, Inland Waterways Authority of India, (IWAI), as well as any other location/office falling within the jurisdiction.
2. Quotation may be sent by post or deposited in NIQ box available at Reception in IWAI office.
3. Quotation should be sent in 2 sealed envelopes **separately placed together in one sealed envelope**, as per the details given below: -
 - i. First envelope super scribing on top "**Expression of Interest for Appointment of Tax Consultant -Technical Bid**" which must display clearly our reference number, closing date and time to be mentioned on the envelope with name of firm, telephone number and full address. The technical Bid should highlight the firm's detailed profile including the firm's name, address, date of establishment, detailed profile of partners and brief details of paid CAs/associates/support staff, clientele (PSUs, Banks, other companies) experience in handling work of PSUs. The technical bid should be submitted along-with requisite details and supporting documents in the prescribed Proforma **at Annexure-A**.
 - ii. The second envelope super scribing on top "**Expression of Interest for Appointment of Tax Consultant -Financial Bid**" should contain minimum rates for the activities to be covered as per the scope of work indicated above. GST/tax if applicable should be clearly indicated separately. Financial bid should be given as per the Proforma enclosed as **Annexure- B**.
4. The Minimum **Eligibility Criteria** required for consideration for appointment are as under: -
 - A. Tax Consultant should be a Chartered Accountant Firm having **at least 5 years' experience** in providing service in regard to Direct Tax and Indirect Tax. **(Copy of work orders for minimum 5 distinct financial years as a proof of handling tax consultancy work to be enclosed).**
 - B. Consultant firm should have **at least two years' experience out of last five years** in handling **TDS/ GST related work** including filing of TDS/Service Tax/GST return in respect of Government Departments/Public Sector Undertakings. **(Copy of work order for minimum 2 distinct financial years out of last five financial -years towards TDS/ GST related work including filing of TDS/GST return to be enclosed.)**



C. Consultant should have **minimum three** numbers of **partners**, **minimum five** numbers of paid **assistants** (semi qualified/qualified) and other employed staff. (**Details of partners/their profile, paid CAs, assistants and other employed staff and firm's clientele, particularly Government Departments/Public Sector Companies' clientele to be enclosed**).

D. Consultant **should have its Head Office** (not Local Office) in NCR (Name of the city where Regional office is located). (**Copy of latest certificate of firm's registration and name/list of partner (s) and working staff in your office to be enclosed**).

5. The upper ceiling prescribed by IWAI for tax consultancy as per the Scope of work indicated above is Rupees **Twenty-Five Thousand** per month excluding GST. **The rates quoted should be in accordance to the estimated fee prescribed in the NIQ based upon scope & volume of work. The fees quoted will remain unchanged throughout the entire tenure of the assignment and will not be revised during the consultancy tenure. Any Financial bids with escalation clause will be outrightly rejected.**

6. The period of validity of quotations for acceptance should be for **one year** from the date of order/empanelment. IWAI shall not entertain requests for escalation in cost/ price on account of any reasons during the period of validity of quotation.

7. Any modification in offer after the closing date will not be considered.

8. Bidder, before submitting quotations, should clearly understand IWAI's requirement and, in case, any information/ clarification is required, he/she may visit IWAI Office during the working days (Monday to Friday between 10 a.m. to 6 p.m). It may be noted that no clarification/ information after closure of the last date of receipt of quotation, would be entertained.

9. Quotation, received late, will not be considered. IWAI will not be responsible for any postal delay.

10. Quotation will be opened on **20.09.2022** IWAI office (at the address given in Point no.1) **at 15:30**. Evaluation of technical bids shall be done based on consultant's ability to perform the assignment work and inspection of their office, as per the discretion of the Evaluation committee, so as to establish the fact that the Consultant has proper local office. The Financial Bid of short-listed firms on the basis of Technical Bid shall be opened on **26.09.2022 at 11:00 AM**. Financial Bid shall be opened and considered only from those parties who fulfill the IWAI's criteria as specified in the Technical Bid and have adequate experience /staff strength and reputation in handling tax consultancy of its clients especially Government Departments/Public Sector Undertakings).

11. IWAI reserves the right to accept or reject any or all quotations without assigning any reason.



12. The engagement of Tax Consultant shall be generally for a period of three years. However, the appointment shall be renewed on yearly basis based on the satisfactory performance in the previous year with the approval of IWAI's Head Office. Further, IWAI has the right to replace a consultant if it is found that the reporting/verification/tax return filing work is not satisfactory.

13. The quarterly payment shall be made @90% of the fees due and balance 10% shall be released after audit of annual accounts by Statutory Auditors and Issuance of Tax Audit Report. The payment shall be released to the firm based on support provided as per the scope of work.

This issues with approval of Member (Finance).

Thanking You,


21/9/22
Chief Accounts Officer

SCOPE OF WORK

A. INCOME TAX

1. Appropriateness of deduction of TDS from salary in reference to Savings & Investments, Income from House Properties submitted by employees and also from third party payments in compliance of the provisions of the Income Tax Act. Verify timely payment of TDS amount to appropriate authorities. Review the correctness of the TDS returns before these are filed with the appropriate authorities. Verify from Income Tax site that the tax payments has been properly accounted for with Income Tax Authorities.
2. To certify individual tax calculation sheets for TDS calculation for Salary at the year end.
3. To advise and to assist in the preparation of Form 16 and 12 BA in regard to salaries and Form 16 A in regard to other party payments.
4. To advise and to assist in all TDS related issues.
5. To verify the segregation of all the expense heads in regard to deductibility/non-deductibility of TDS.
6. To verify that TDS has been deducted and deposited specifically in regard to Medical Bill payments to non-exempted hospital under Income Tax Act.
7. To verify that necessary accounting entries and payments to Income Tax Authorities have been made in time.
8. Facilitation in downloading of all TDS certificates from NSDL within the prescribed time and verifying the same.
9. To attend to all communications, notices of the Tax Authorities and to appear on all hearings before Tax Authorities.
10. Facilitation in preparation of quarterly TDS returns and uploading of the same with the NSDL. Also ensuring that TDS deducted and deposited under appropriate section.
11. Filing of correctness statement/Rectification of TDS Returns already filed, if required.
12. Other Tax related issues consequent to amendments in Income Tax Act, 1961.
13. Ensuring that all the provisions of Income Tax Act and related circulars issued by Head Office are complied with.



14. Compilation of information and preparation of Form 3CD in the prescribed format at the yearend along with all the annexure required by Head Office/Tax Authorities at the time of compilation of Tax Audit Report at Head Office.
15. Attending in settlement of Audit Queries, if any raised by Internal Auditors/Statutory Auditors.

A handwritten signature in blue ink, consisting of a stylized capital letter 'A' with a horizontal line extending to the left and a small loop at the top.

SCOPE OF WORK

GOODS & SERVICES TAX (GST)

1. Preparation and filing of GST Returns applicable to the Authority i.e., GSTR-1, GSTR-3B, GSTR-7 (TDS under GST) and including those also that will be made applicable to the Authority in future, if any.
2. Preparation and filing of GSTR-9 and GSTR-9C on annual basis.
3. Matching of Input Credit with Form 2A.
4. Appropriateness of classification of goods or services and applicable rates of GST.
5. To advise and assist in all GST related issues.
6. To verify the segregation of all the expenses heads in regard to deductibility/non-deductibility of TDS under GST Law.
7. To verify that necessary accounting entries and payment to GST department have been made in time.
8. Facilitation in preparation of monthly GST Returns and uploading of the same on GST Portal. Also, ensuring that TDS deducted and deposited under appropriate section/Act.
9. Filing of revised GST return(s) already filed, if required.
10. To assist and advise in generation of E-way Bills, whenever required.
11. To assist and advise in generation of e-invoice as prescribed under GST Law.
12. Facilitation in issuance of system generated TDS certificates under GST within time prescribed in GST Law.
13. To attend to all communications and notices of the GST department and to appear on all hearings before GST department.
14. Other related issues consequent to amendments in GST Law.
15. Ensuring that all the provisions of GST law and related circulars issued by Head Office are complied with.



ANNEXURE-A**Offer for appointment of Tax Consultant in IWAI Head Office Technical Bid**

1.	a) Name and address of the Firm & its Main proprietors/partners b) Address of Firm's Head Office at	:		
2.	Year of establishment	:		
3.	Registration No. (enclose copy of Registration)	:		
4.	Names & Detailed Profile of Partners	:		
5.	GST registration no. (Enclose copy of GSTIN Regn. Certificate)	:		
6.	PAN No. (enclosed copy of PAN card)	:		
7.	Performance certificate(enclose copies)	:		
8.	List of clients (Attach Separate Sheet)	:	Nature	Period
	a) No. of Partners (Minimum three)	:		
	b) No. of Paid Assistants {qualified (CA/CMA)/ semi qualified (CA/CMA-inter)}- (minimum five)	:		
	c) No. of other supporting /employed Staff.	:		
10.	Name/list of Partner and working staff available at Local Office (at___)-(minimum one partner and 5 working staff)	:		
11.	Experience in providing service in regard to Direct Tax and Indirect Tax (minimum five years).Kindly enclose list/copies of work order for minimum five distinct financial years)	:	Year	Name of Client
12.	Experience in handling TDS/ Service Tax/GST related work including filing of TDS/Service Tax/GST Return in respect of Public Sector Undertakings. (at least two years out of last five years). Kindly enclose list/copies of work order for PSU clients for minimum two distinct financial years	:	Year	Name of Government Department/PSU Client
13.	CA Firm should be presently handling GST related work in at least one Public Sector Undertaking. Kindly enclose copy of work order .	:	Name of Government Department/PSU Client	

No. of enclosures :

Date :

Signature :

Name of Authorized Person :

Name of CA Firm :

Seal



Annexure-B**Financial Bid for Appointment of Tax Consultant for IWAI**

Sl. No.	Activities		Professional Charges (Rs.)	GST as applicable	Total Annual Fee (Inclusive of GST)
1.	Preparation and filing of TDS Salary return Form - 24Q	Quarterly			
2.	Preparation and filling of TDS Non-Salary return Form-26Q	Quarterly			
3.	Preparation and filling of TDS on foreign company/firm return Form-27Q	Quarterly			
4.	Form 16 along with Part B	Yearly			
5.	Correction in TDS return, if required (In part of IWAI)	-			
6.	Preparation of reply and resolve the same if any notice received from Income Tax Department	-			
7.	Preparation and certification of Annual Statement	Yearly			
8.	Preparation of Form 10B	Yearly			
9.	Preparation of Form 10BB	Yearly			
10.	Approval for TDS exemption certificate	Once in 5 years			
11.	Annual Income Tax Return	Yearly			
12.	15 CA (Certificate)	-			
13.	15CB (Certificate)	-			
14.	Preparation & filing of GSTR-1	Monthly			
15.	Preparation & filing of GSTR-3B	Monthly			
16.	Preparation & filing of GSTR-7 (TDS under GST)	Monthly			



17.	Preparation & filing of GSTR-9	Annually			
18.	Preparation & filing of GSTR-9C	Per Case basis			
19.	Matching input credit with form 2A	Annually			
20.	Advice on GST matters	Whenever required			
21.	Reply to GST Authority/hearing before GST Authority	Whenever required			
22.	GST Audit as per requirement	Annually if applicable			
23.	Generation of e-way Bill	Whenever required			
24.	Advice on others incidental Matters	Whenever required			
		Total			

Note: 1. The Certification Fee should not exceed the upper limit as prescribed at Point 5 of the NIQ document.

2. The fees quoted should be both in figures and words.



Signature with seal
Membership No.

Annexure-III

On Letter head of the Firm FORMAT FOR BID SECURITY DECLARATION

Whereas, I/We _____ (name of Bidder) have submitted bid for _____ (name of work).

In lieu of submission of Bid Security, I/We hereby solemnly declare that I/we shall be suspended for one year and shall not be eligible to bid for NIQ issued by IWAI from date of issue of suspension order, in the following cases: -

- (1) If after the opening of NIQ, I/We withdraw or modify my/our bid during the period of validity of NIQ (including extended validity of NIQ) as specified in the NIQ document.

And/or

- (2) If, after the award of work, I/We fail to sign the contract within 7 (Seven) days of issuance of award letter.



Signed by the Authorized Signatory