

NOTICE INVITING EXPRESION OF INTEREST

FOR

Allotment of Work Regarding Operation of GST Compliances including Preparations & Filling of Returns, Advice and Regulation at Head Office, Divisions & Zones of Chhattisgarh Housing Board Spread Across Chhattisgarh State.

Chhattisgarh Housing Board (CGHB), invites proposal from practicing Chartered Accountant firm (in sealed cover) to act as GST consultant for Operation of GST Compliances including Returns, Preparations & Filling of Returns, Advice and Regulation at Head Office, Divisions & Zones of Chhattisgarh Housing Board Spread Across Chhattisgarh State.

Brief Profile of CGHB

1. **Introduction of Housing Board** : With the motto to facilitate 'House for all', Chhattisgarh Housing Board (CGHB) was constituted in February 2004 under the Chhattisgarh Housing Board Act 1972. But providing housing facility to the people of economically weaker section (EWS) and lower income group (LIG) on subsidized rates has remained the priority of CGHB. Making dedicated efforts in the direction, CGHB has made a mark in providing housing facility with necessary infrastructure to the homeless/needy citizens of state at an affordable price. Thus, CGHB is engaged in providing houses in subsidized rate and in this respect CGHB is getting the construction activity by the contractors. Further CGHB is also undertaking the deposit work on behalf of another government wing. **Head Office** means Head Office of C.G.H.B. at Paryavas Bhavan, Sector-19, North Block, Nava Raipur Atal Nagar.
2. **Various divisions/zone** : That Housing Board for better working and smooth implementation of project has divided in various divisions and each division is being headed by the executive engineer. Further for the purpose of sales of the buildings. The housing board has various zonal offices known estate management zone. Thus, the housing board has following wings which is as under :
 - a) Divisions : that CGHB has various divisions which has only role to construct the buildings via contractor for which payment to contractors & taxes has to be paid as per rule.
 - b) Estate Management Zone: that the Estate management zone plays the role in the sales of building constructed by division.
 - c) Head Office: Normally headoffice also incurs general common expenses in which GST is applicable , such as payment made to the statutory auditor, bank charges etc.
3. **GST Impact:** That we all are well aware that the introduction of the Goods and Services Tax (GST) is a very significant step in the field of indirect tax reforms in India. By amalgamating a large number of Central and State taxes into a single tax. Thus, the GST was levied by subsuming the value added tax levied by the state government, Central excise duty/service tax levied by the Central government.

Further the activity of construction of houses/ flats which the housing board is carrying is also well within the 4 corners of the GST law and therefore, the activity carried out by the housing board is subjected to Goods and service tax and accordingly, the housing board is supposed to make monthly payment of GST and accordingly file monthly returns.

Returns: that the housing board is supposed to file the return by consolidating all the figures from various Divisions, Zonal offices and as well as Head office. The returns include the monthly returns such as GST3B, GSTR1,GSTR-7,GSTR-9,GSTR-9C etc. and or any Modification Processed in Law from time to time , Further, Housing Board is also suppose to file the annual returns.

- **Payment of Goods and service tax:** housing board is required to make payment on a monthly basis before filing a the return GST 3B.
- Availment of eligible input tax credit in respect of the GST paid against various services /Goods received from various vendors.
- Deduction of GST(as TDS) from bills of vendor and deposite in the exchequer of Government, non compliance may lead to personal liability as well.

4. **GST cell and nodal officer:** for smooth and better implementation of GST in the housing board a separate GST cell has been created at Head Office of CGHB. The appointed firm has to operate the GST cell and should be headed by Chartered Accountant by having knowlledge of GST, coupled with activities of housing board. Further, the GST cell will also comprise of various other supporting staff whos list will be enclosed.

S.NO.	Qualification	Post
1.	Chartered Accountant	Team Leader
2.	Chartered Accountants/C.A/C.S./Advocate	Team coordinator
3.	C.A Final	Assistant Manager 1
4.	Article Assistant	Junior Assistant
5.	Graduate B.COM	Data Operator
6.	Graduate B.COM	Data Operator
7.	Graduate B.COM	Data Operator

Even further, it is much required that the GST cell shall report to a particular person who is appointed as nodal officer of GST in the housing board, which will provide required documents to competent sanctions related to GST.

5. Scope of work for GST CELL has been given below :

- Formulation of GST policy as a housing board as a whole to facilitate timely compliances under GST Rule.
- To advice for required modification to be made in software i.e. to analyze existing e-AWAS software for technical compatibility and coverage of business processes from GST point of view. Comparison from information required to be uploaded in GSTN portal and information available at present in e-AWAS will be made and accordingly guidance to IT Cell will be made to make suitable modifications in the software of E-AWAS.
- To identify suitable Harmonized System Nomenclature or Service Accounting Code as applicable to particular category of supply of Goods and/or Services.
- To advise for suitable steps to be taken to avoid undue hardship due to Anti-profiteering laws under GST.
- To study the invoicing pattern being followed by CGHB and inter - division/estate management zone transactions and their impact from the GST perspective.
- Providing Training and conducting training sessions in Head office with respective accountants of EE's of various Divisions and Zones i.e. to conduct trainings on GST to functional staff to provide knowledge on GST rules. Training faculty and training material will to be arranged by the consultant on their own cost.
- Returns: Housing board is supposed to file the return by consolidating all the figures from various Divisions, Zonal offices and as well as Head office. The returns include the monthly/Yearly returns such as GST3B, GSTR1,GSTR-7,GSTR-9,GSTR-9C etc. and or any Modification Processed in Law from time to time , Further, Housing Board is also suppose to file the annual returns.
- Facilitation in Procedural changes for compliance of GST :
 - a. To validate format for invoice, debit note and credit note for GST purpose
 - b. To determine valuation of services for payment of SGST, CGST & IGST
 - c. To compute the liability of tax to be deposited & ensuring timely payment of the same
 - d. Reconciliation of Input Tax Credit as per invoices raised to us and as reflecting in GSTR-2A

- **Continuous and ongoing deliverables**

- a. To advise and guide the Board on the various amendments in the relevant Act, rules, notifications, circulars etc. issued from time to time having relevance on the board and answering queries and clarification under GST law.
 - b. To Identify and guide on the tax planning opportunities in the new GST regime.
6. Audit/Annual return: That GST cell has to conduct GST Audit after completion of the financial year and accordingly has to file GST Annual Return.
7. Litigations: If any litigation will arise in that case the GST cell will take care of such matter however, fees quoted in this agreement will not include the fees in respect of litigations and accordingly fees will be charged over and above the present fees.

Manpower to Be Involved

For providing the services involved, the team leader will be Chartered Accountant , and Number of Manpower involved has been Mentioned in clause 4.

Eligibility Criteria

- The firm should be in practice for a period of 5 Years or more.
- The firm shall have minimum annual average turnover of INR 50.00 Lakh per year in the last three financial years i.e. 2016-17, 2017-18, and 2018-19.
- The firm should have at least 3 FCA partner in the firm.
- The firm should be empanelled with Comptroller & Auditor General of India.
- The firm Head office/Branch Office should be in the state of Chhattisgarh.
- The firm must have experience of 1 Yrs in providing services of GST consultants in any Govt/Semi Govt/Governmental Organization.
- The firm should have Sufficient No of Expert Employees which includes CA'S , C.A. (Final) , M.COM / B.COM having experience of accounting in Computerized system and working knowledge of MS-EXCEL.
- At least One partners of the firm should have the post qualification in DISA/CISA.

Criteria for Evaluation of Technical Proposal:-

The following criteria and point system shall be followed:

S. No.	Criteria	Description	Marking System	Max marks
1	Turnover	Average Annual Turnover in last 3 F.Y	Above 1 Cr	25
			0.75 Cr to 1.00 Cr	20
			0.50 Cr to 0.75 Cr	10
2	Partner	Total FCA partner	>4	25
			3-4	20
			3	10
3	Work Experience	Experience of 3 Yrs accounting in any Govt. / Semi Govt. /Governmental Organization.	More than 2 Year	25
			1-2 Year	20
			1 Year	10
4	Details of the applicant proposed methodology.	A power point presentation for proposed methodology/approach for providing services to board with specific reference to scope of work.	Good	25
			Average	15
			Below Average	05
Total Marks				100

Please quote your professional fees offer for undertaking above tasks in the GST cell at the Head office. Please note that the appointment of the consultant is for the period from 01.02.2020 to 31.03.2021. The consultant is supposed to quote per month monthly fees of assignment duration, exclusive of GST, which would be reimbursed on actual basis. If the consultant is required to travel out of station then such tour needs to be authorized by the Nodal officer of the C.G.H.B. and actual expenses incurred for the same shall be reimbursed to the consultant and their team members.

General Condition for the Bidders:-

- 1) While every effort has been made to provide comprehensive and accurate background information and requirements and specifications, Bidders must form their own conclusions about services required. Bidders and recipients of this EOI may wish to consult their own legal advisers in relation to this EOI.
- 2) All information supplied by Bidders may be treated as contractually binding on the Bidders, on successful award of the assignment based on this EOI.
- 3) No commitment of any kind, contract or otherwise, shall exist unless and until a formal written contract has been executed.
- 4) This EOI supersedes and replaces any previous public documentation & communications, and Bidders should place no reliance on such communications

COMPLIANCE TO EOI/ COMPLETENESS OF RESPONSE

- A) Bidders are advised to study all instructions, forms, requirements, appendices and other information in the EOI documents carefully. Submission of the bid / proposal shall be deemed to have been done after careful study and examination of the EOI document with full understanding of its implications.
- B) Failure to comply with the requirements of this paragraph may render the Proposal noncompliant and the Proposal may be rejected.

Bidders must:

- a) Comply with all requirements as set out within this EOI
- b) Submit the forms as specified in this EOI and respond to each element in the order as set out in this EOI.
- c) Include all supporting documentations specified in this EOI.

Document to be submitted for Technical Bid:-

The Technical bid should be in a separate seal cover giving all the details of proposal except Price.

The requisite documentary evidence needs to be submitted by the CA/Firms for each of eligibility criteria. The following information /data shall be provided by the bidders in The Technical Bid.

1. Declaration Form Annexure 1
 2. Profile of the Firm/Consortium in Annexure 2.
 3. Applicant Information in Annexure 3.
 4. Technical Capacity in Annexure 4.
 5. Financial Capacity in Annexure 5.
 6. Power of Attorney for Signing of Proposal in Annexure 6.
 7. Copy of Pan card and COP
 8. Copy Of GST Registration
- Self-Declaration needs to be signed by authorized signatory. Entity shall be under a duty to ensure that it fulfills the eligibility criteria and other essential condition.

Financial Bid

The Financial/ Price bid should be in a separate sealed cover giving quoted price duly signed and stamped by the bidder without any cutting and overwriting as per **Annexure 7**.

Scope of Extension

If the expertise service given by the CA firm is found to be satisfactory and due to any reason new agency is not hired then with mutual consent , the period of its validity may be extended.

PERFORMANCE SECURITY

Prior to signing of the contract, the bidder to whom LOA has been issued shall have to furnish performance security of INR 2,50,000 (Rs. Two Lakh Fifty Thousand Only) in the form of Demand Draft/FD From Any Scheduled Commercial Bank as per RBI guideline in the name of Chief Accounts Officer, Chhattisgarh Housing Board, for the duration of 2 years.

Ernest Money Deposit

Ernest Money Deposit INR 50,000 (Rs. Fifty Thousand) must be submitted in the name of Chief Accounts Officer, Chhattisgarh Housing Board. It May be in the form of Demand Draft from any Scheduled Commercial Bank as per RBI Guideline. It will be put up in a separate envelope, on envelope Firm will mentioned "EMD envelope". It will be returned to other bidders except approved bidders after finalization on of bidding process. EMD of approved bidder will be returned, only after submission of performance security by it. If EMD is not submitted its bid will not be considered.

Address of Correspondence

Chief Accounts Officer

Chhattisgarh Housing Board

Head Office , Paryavas bhawan ,Sector-19 ,North Block ,

Atal Nagar, Nava Raipur ,Raipur , Chhattisgarh

Pin :

Tel :

Email :

Annexure-1

Declaration Regarding Acceptance of Terms and Conditions of Contract & clean track record.

[On the Letterhead of the Entity including full postal Address, and telephone, facsimile and e-mail address]

Reference No.

Date: _____

To

Chief Accounts Officer

Chhattisgarh Housing Board

Head Office , Paryavas bhawan, Sector-19 ,North Block ,

Atal Nagar, Nava Raipur, Raipur (Chhattisgarh)

Sir,

We have carefully gone through the Terms & Conditions contained in the bid Document regarding Providing consultancy and advisory to ensure GST compliances, filing of all related monthly as well as annual returns of GST within the stipulated timeline after availing due Input Tax Credit (ITC) as per GST Act and rules made there under and carry out audit as mandated under GST Act and rules thereto. We do hereby accept the terms and conditions of the contract as listed in the bid document. Further we do declare that we have not been blacklisted for supply of services by any government organization.

It is further certified that the signatory to this document is the authorized signatory and, therefore, competent to make this declaration.

Yours Truly,

Signature of the Authorized Signatory

Seal of the Entity

Annexure 2: Profile of the Firm/Consortium

A. Details of the Firm/Lead Bidder

S. No.	Particulars	Details
1.	Name of the Firm/Lead Bidder	
2.	Constitution of Firm/Lead Bidder	
3.	Address of the Head Office (incl. Tel Phone)	
4.	PAN of the Firm/Lead Bidder	
5.	GST registration No.	
6.	ICAI Registration No.	
7.	Date of constitution of the Firm	
8.	Number of Full time Partners as on PDD	
9.	Number of full time CA Employee as on PDD	
10.	Number of Audit Staff employed full time with Firm as	
	a. Article Clerks	
	b. Other Audit Staff	
11.	Number of Branches	
12.	Whether the Firm has experience in any internal audit or Internal audit of accounts or any other services for any Govt. Companies/ Corporations etc.	
13.	Whether there any court cases/arbitration/ any other legal case against the Firm (If yes, please provide details in separate annexure)	
14.	Contact Person:	
	Contact No:	
	Email address:	

Date: -

Name of the Applicant

Place: -

Signature of the Applicant

Annexure 3: Applicant Information

A. Latest Details of Full time Partners/Sole Proprietor of the Firm

S. No.	Name of Partners/Proprietor	Member-ship No.	FCA/ACA	Date of joining The Firm (Full Time)	Date of becoming FCA	Certification (if any)
1.						
2.						
3.						
4.						
5.						

B. Latest Details of Full time C.A. Employees of the Firm

S. No.	Name of Employee	Member-ship No.	FCA/ACA	Date of joining The Firm (as employee)	Date of becoming FCA	Certification (if any)
1.						
2.						
3.						

Date:-

Name of the Applicant

Place:-

Signature of the Applicant

Annexure 4: Technical Capacity

(This is to be given on the letter head of the Applicant)

S. No.	Name of the assignment	Brief of the Service provided	Name of the client	Whether the client was a Company, a Corporation or Authority or undertaking or Board of State /Central Govt., a Society	Professional Fees Charged (INR)	Start and Completion Date of Assignment
1.						
2.						
3.						
4.						

Note :

1. For above experience, the CA Firm must submit a copy of the appointment letters from the client organizations.
2. The above Experience shall not be considered for evaluation if certificate from client detailing the name of assignment, nature of work and date of start and completion of service is not furnished by the Applicant.
3. Professional fees of the assignments shall not be considered for evaluation if this certificate is not signed and stamped by the Statutory Auditor/CA in case of assignments with corporate entities).
4. The renewal/ extension of any ongoing assignment shall not be considered as a separate assignment.
5. The reappointment of any assignment shall be considered as a new assignment. The Applicant shall furnish separate Work Order/ Appointment Letter for each such reappointment.

Annexure 5: Financial Capacity

A. Annual Turnover for the Firm for last 3 Financial Years

S. No.	Financial Year	Turnover (INR)
1.	2016-17	
2.	2017-18	
3.	2018-19	
	Average annual Turnover for last 3 FYs	

Date:-

Name of the Applicant

Place:-

Signature of the Applicant

Certificate of the Chartered Accountants/Statutory Auditors

Based on Audited Accounts and other relevant documents of _____,
we M/s _____, Chartered Accountants/ Statutory Auditors,
certify that the above information is correct.

Name of the Applicant

Signature of the Applicant

Note: Annual Turnover amount shall not be considered for evaluation if this certificate is not signed and stamped by the auditor/CA certifying Annual Turnover.

Annexure 6: Power of Attorney for Signing of Proposal

Know all men by these presents, We,, do hereby irrevocably constitute, nominate, appoint and authorize....., son of....., and presently residing at....., who is presently employed with us and holding the position of **Partner** for " Selection of External Agency (Chartered Accountant Firm) For GST Consultancy for CGHB " as our true and lawful attorney (hereinafter referred to as the "Attorney") to do in our name and on our behalf, all such ads, deeds and things as are necessary or required in connection with or incidental to submission of our Proposal for the proposed or being developed by Chhattisgarh Housing Board (the "Authority") including but not limited to signing and submission of all Proposals, and other documents and writings, participate in Applicants' and other conferences and providing information / responses to the Authority, representing us in all matters before the Authority, signing and execution of all contracts including the Agreement and undertakings consequent to acceptance of our Proposal, and generally dealing with the Authority in all matters in connection with or relating to or arising out of our Proposal for the said Project and/or upon award thereof to us and/or till the entering into of the Agreement with the Authority.

AND we hereby agree to ratify and confirm and do hereby ratify and confirm all acts, deeds and things lawfully done or caused to be done by our said Attorney pursuant to and in exercise of the powers conferred by this Power of Attorney and that all acts, deeds and things done by our said Attorney in exercise of the powers hereby conferred shall and shall always be deemed to have been done by us.

In witness whereof we, the above named principal have executed this power of attorney on
This **1st** day of **January, 2020**.

Name of the Applicant

Signature of the Applicant

Witnesses :

1. _____

2. _____

Annexure 7: FINANCIAL BID

(To Be Submitted by the Bidder in a Separate Sealed Cover)

Particulars of work	Professional fees on Monthly Basis (Excluding GST)*
For all the GST Works a mentioned in the Scope Of Work.	Monthly rate in INR (In Figures _____

Notes:

- a) Only GST as applicable shall be paid Extra on the above quoted fee.
- b) Statutory Deductions like TDS etc. shall be made by the Housing Board as per statutory rate and norms wherever applicable.
- c) In case of Litigation will arise GST Cell will take care of such matter however, fees quoted in this agreement will not include the fees in respect of litigations and accordingly fees will be charged over & above the present fees.

Complete address of the Bidder

Place: _____

Signature : _____

Date: _____

Name and Designation: _____

Company's Seal: _____

