

NOTICE INVITING FOR TAX CONSULTANT (E-TENDER) IVth Call

Online Tender are invited from **REPUTED CHARTERED ACCOUNTANTS FIRMS FOR TAX CONSULTANT WORK** Tender document, containing the terms and conditions can be seen online & downloaded through following website <https://www.mptenders.gov.in> detailed Tender form can be seen (only for reference) at our website www.sanchidairy.com.

The Key Information is as below :-

Tender Download start Date	Tender Download Last Date & Time	Tender Submission Last Date & Time	Tender Technical Bid Opening Date & Time
05 July 2023 At 11:00 am	12 July 2023 upto 2:00 pm	12 July 2023 upto 2:00 pm	13 July 2023 upto 3:00 pm

Corrigendum/amendment if any to this publication would appear only on the above mentioned website and will not be published elsewhere. The chief Executive officer has right to reject whole Tender without assigning any reasons and no explanation can be demanded of the cause of rejection of the Tender by any participant.

CHIEF EXECUTIVE OFFICER



**INDORE SAHAKARI DUGDH SANGH
MARYADIT, CHANDA TALAWALI
MANGLIA -453771**

An ISO 9001: 2008 Certified Organization Plant

E-Mail: indoreds@rediffmail.com, sanchimsids@gmail.com

Phone: 0731 – 2811559 Fax : 2811559

Ref No: ISDS/FIN/ 2967

Date:05/07/2023

The Tender notice, Tender documents, containing the terms and conditions can be seen online & downloaded through following website <https://www.mptenders.gov.in>

TENDER FOR 'APPOINTMENT OF TAX CONSULTANT TENDER DOCUMENT IVth call

Schedule- I	:	General Terms & Conditions. Special Terms & Conditions.
Schedule- II	:	Scope of work
Schedule- III	:	TECHNICAL BID Form A
Schedule- IV	:	Price Schedule
Tender Cost	:	Rs. 500/- (Rupees Five Hundred only)
Tender Document Download/Sale Start Date		05 July 2023 From 11:00 am
Tender Document Download/Sale End Date		12 July 2023 Up to 02:00 pm
Tender Submission Start Date		05 July 2023 From 11:00 am
Tender Submission End Date		12 July 2023 Up to 02:00 pm
Tender Technical bid opening Date End time		13 July 2023 Up to 03:00 pm
Place of opening of Tender		Office of the Indore Sahakari Dugdh Sangh Maryadit, Indore.
Address for Communication		The CEO, Indore Sahakari Dugdh Sangh Maryadit, Chanda talawali manglia indore Indore 453771

Note :- 1 If the TENDER opening date become any govt. holiday then the next day may considered for TENDER opening.

2 PARTICIPANTS applying in Tax Consultant work will not be eligible for internal audit work E- TENDER or vice versa

CHIEF EXECUTIVE OFFICER

SCHEDULE – I

General Terms & Conditions for Tender submission & Chartered Accountant services

Indore Sahakari Dugdh Sangh Mydt, Indore (ISDSM), an ISO 14001:2004, 22000:2005 & 9001:2008 certified cooperative organization, invites Tender from bonafide Chartered Accountants for the services of Tax Consultant Work, strictly in adherence to the detailed specifications given in the schedule-II of the Tender documents.

The CEO Indore Sahakari Dugdh Sangh Mydt., Indore, reserves the right to accept or reject any or all, Tender which in their opinion justify such actions, without further explanation to the Participants.

TENDER SUBMISSION:

Tender received by e-mail will not be considered. However, amendments by e- mail to a TENDER sent will be considered, provided the same are received before the opening of the TENDER and confirmed by post.

Individuals signing on the TENDER and other related documents must specify in which capacity of the firm he/ she has signed the documents. (Copy of present to be attached –mandatory).

The Participants(s) should clearly state in their offer the address, telephone, fax, e-mail, PAN and GST. Any change in the address should immediately be communicated to the Chief Executive Officer, Indore Sahakari Dugdh Sangh Mydt, Indore and correspondence thereafter will be made at the changed address.

Negligence on the part of renderer in filling the TENDER form offers him/her no right to withdraw the TENDER after it has been opened/Submitted

The acceptance of the TENDER and award of the work order will be the sole right of the Chief Executive Officer, Indore Sahakari Dugdh Sangh Mydt. Indore who does not bind himself to accept a TENDER in whole or in part or reject any or all the TENDERS received without assigning any reasons and no explanation can be demanded of the cause of rejection of the TENDER by any Participants.

The Chief Executive Officer, ISDSM reserves the right to place order for whole requirement with any Participants or split the orders among one or more Participants or not to consider any firm even after rate approval.

Each TENDER should be accompanied with copy of PAN, Income Tax Return of the Last Three financial year, GSTIN, Registration certificate and partnership deed (if any) without which the TENDER may not be entertained. (Copy to be attached – mandatory).

The Participants should submit the TENDER rates in the Schedule IV only. The conditional Tender are liable to berejected.

No person or firm is permitted to submit more than one TENDER under different names.

The Participants shall not sublet the contractor assign to any other party or parties, the whole or any portion of the contract.

Participants shall fill all the details of the unit in the enclosed form-A in schedule-III. (Copy to be uploaded – mandatory).

As per Company Act 2013 Sec .139(2) (a) and (B) Retiring Audit Firms should not participate in the TENDER if Found, the Tender of such Audit firm shall be rejected.

EARNEST MONEY DEPOSIT:

All the Participants are required to deposit Earnest Money Rs. 20000/- (Rs. Twenty Thousand only), through online in the TENDER Portal. Any other mode deposit shall not be acceptable and the related TENDER shall not be eligible for consideration.

Security Deposit :- After the selection the firm will have to deposit the security amount of Rs. 2,00,000/- (Rupees Two Lacs Only) in the form of D.D. or Online in favor of INDORE SAHAKARI DUGDH SANGH MARYADIT, which will refundable without any interest after the successful completion of tenure.

Any Tender which is not accompanied by Earnest money deposit are liable to be rejected. Earnest money deposit of unsuccessful bidder will be returned automatically through portal. The Security deposit of the successful participants will be released on completion work.

Exemptions will be considered for M.P. State MSME Registration for Earnest Money Deposit only.

Technical Bid:

This E-Tender is 2 Bid System. First is Technical bid and another Financial Bid. Only Bidder who qualified the Technical bid will be eligible for Financial Bid opening.

PRICES:

Rate should be quoted for the service as per the specifications / Parameter given in the schedule-II of the Tender document. In case of any doubt as to the meaning of any of the terms & conditions or the specifications. The participating Firm may set forth the particulars there of and submit them to the Indore Sahakari Dugdh Sangh MYDT, in writing that such doubts may be cleared before submitting the Tender.

Prices offered by the Participants should be firm and free from all escalations and shall be valid at least for a period of 12 months from the date of approval of rates. We would communicate our rate approval within 7 days of opening of Tender.

The prices charged for the services under the contract by the firm in no event shall exceed the lowest price at which the firm provides the services of identical Tender description to any other persons/ firms during the period and until the execution of all services during contract period.

The lowest rate shall not be the only criteria for approve the TENDER.

If the Participants fails to give services as per work order without any valid reason, the order Would be treated as cancelled and the firm may be blacklisted for future dealings and EMD Also would be forfeited by the management.

PAYMENT:

Payment will be done on quarterly basis after submission of Returns.

LIQUIDATED DAMAGES:

If for any reason the successful tenderer refuses to accept order / fails to comply supplies as per work order / backs out at a later date for no reason, then the respective milk union(s) reserves the right to cancel the order and make purchases from other available alternate sources, at the risk and cost & expenses of the defaulting L1 tenderer/supplier and Rate contracting firms could be blacklisted for all future dealings. Also the EMD/Security deposit would be forfeited by MPCDF. Such defaulting party shall be liable for legal actions governed under approved Stores & Purchase rules of MPCDF.

CONSEQUENCES OF BREACH OF AGREEMENT:

If any firm under the contract commits breach of any of the conditions, it shall be lawful for the Chief Executive Officer, Indore Sahakari Dugdh Sangh Mydt. To cancel the contract and to give it to other firm from any other alternate sources on the risk and cost of the defaulting unit.

DISPUTE ARBITRATION & FINAL AUTHORITY:

It should be clearly understood that in the event of a successful Participants failing to accept and execute the work order as per tender condition, then CEO Indore Sahakari Dugdh Sangh Mydt. have full power to terminate the service of successful Bidder in the term of one month Notice.

For all matters of dispute, the decision of the Honorable Chairman, Indore Sah. Dugdh Sangh Mydt. Under Arbitration and Conciliation Act. 1996 shall be final and binding on all the concerned.

For all disputes, the venue for legal course shall be at Indore.

Other Most Important Points :

Tax Consultant should visit the ISDS office regularly and their one subordinate should be posted at ISDS office for day to day work regarding taxation. and they have to submit all the GST, Income Tax, TDS or any other return time to time by their own

Tax Consultant is liable to Provide all the information regarding Deadlines of GST returns, Forms, Challans .Online notices received should be informed to the authorized person in Finance Section through mail and telephonically also.

Tax Consultant is liable to provide updates regarding any change in Indirect Tax and Direct Tax Act on regularbasis.

If government found any irregularity or delay in submission of any Return and imposed any penalty, late filling levy or any other charges on ISDS that will be liable to Tax consultant only and that amount will be deducted from their bills.

The agreement on Rs. 1000/- Non Judicial Stamp Paper will be notarized between Tax Consultant & CEO of ISDS based on above mentioned Terms & conditions.

The term of the Tax Consultant will be for Three financial year from the date Of work order. This can be extended by one financial year up to two year. Work tenure will be increased if both the parties are agreed after successfully completion of financial year.

If the services of the Tax Consultant is not found up to the mark and beneficial For the organization, contract can be terminated giving prior one month notice.

If the Tax Consultant wants to discontinue the services than he shall inform by sending written communication in 3 month advance.

DECLARATION :

The submission of a Tender by a Participant implies that he/she has read the notice and conditions of the Tender and the terms and conditions of contract and has made himself/herself aware of scope and specifications of the work to be made and the destination where the work have to be done and satisfied himself/herself regarding the quality and specifications of the articles.

Other Terms & Conditions for TAX CONSULTANT services

The following Qualification, Experience and Status is required from Chartered Accountant Firms for eligibility of Technical Bid to assign the Tax Consultant.

1. The Chartered Accountant firm must be registered with the Institute of Chartered Accountants of India.
2. The Chartered Accountant firm must be registered with the CAG of India.
3. The Chartered Accountant firm must have PAN Registration.
4. The Chartered Accountant firm must have GST Registration.
5. The Chartered Accountant firm must have at least 2 partners.
6. The Chartered Accountant firm must have at least 1 DISA partners.
7. The Chartered Accountant firm must have a H.Q. in Indore District as per ICAI Record as on 01/01/2023.
8. The Chartered Accountant firm must have the experience of at least 10 years of GST, Income Tax and other Taxation Work of PSU / Co-Op., Govt. Organization.
9. Annual turnover of CA firm must be 20 lakhs or above per year for the last 3 FY (2019-20, 2020-21, & 2021-22).
10. The Chartered Accountant firm must submit the undertaking for below:
 11. They have fulfilled all the labour law & other necessary laws.
 12. That no any disciplinary action taken by ICAI against the firm.
 13. That the firm is not blacklisted in any government/co- operative Department /PSU.
 14. The Chief Executive Officer reserves the Right to accept or reject the offer of Rates And/or criteria of allotment of work to any chartered Accountant firm, without assigning reasons whatsoever.

Chief Executive Officer
Indore Sahakari Dugdh Sangh Mydt. Indore



**INDORE SAHAKARI DUGDH SANGH
MARYADIT, CHANDA TALAWALI
MANGLIA -453771**

An ISO 9001: 2008 Certified Organization Plant

E Mail: indoreds@rediffmail.com, sanchimsids@gmail.com

Phone: 0731 – 2811559 Fax : 2811559

Scope of Work

Common terms of reference/definition -

ISDS – Indore Sahkari Dugdh Sangh Maryadit, Indore

CEO – Chief Executing Officer

MPCDF – Madhya Pradesh State Co-Operative Dairy Federation Limited, Bhopal

The scope of work is divided in two parts viz.

(A) For Indirect Taxes and (B) for Direct Taxes.

(A)SCOPE FOR INDIRECT TAXES

1. On time support on structuring of transactions & system review:-

- i) One time study and analysis of all transaction of ISDS and establishing tax positions for the same.
- ii) On time advisory support on structuring of transactions (procurements from suppliers, inter-union transactions etc.)
- iii) Advisory and establishing GST processes for all GST receipts & payments.
- iv) To Study the existing ERP Applications and verify the system output from ERP System from GST perspective and advice on necessary changes required. Also to check once necessary changes have been made based on the suggestions.
- v) (To be completed within 30 days of commencement of the assignment).

2. On time review of past invoices from the perspective of GST -

- i) On -time analysis of past invoices of ISDS from the perspective of GST / input credit for bifurcation of input credits into different GSTN locations basis Cross charge, bill- to / ship-to or ISD.
- ii) All necessary associated activities such as inter-branch billing / documentation etc. to be carried out by the consultant.
- iii) Total number of invoices to be reviewed is approx invoices till date.

3. Routine Advisory services and updates for Indirect Taxes –

The scope of work shall cover advisory services in relation to the following indirect tax laws:

- a) The Finance Act, 1994 for levy of service tax on services
 - b) Customs Act, 1962, ('Customs') for levy of duty on import of goods
 - c) Goods and Services Tax Law
 - d) Any other act related to tax applied on ISDS.
- i) To provide opinion to ISDS on valuation and taxability of various income streams (interest, service charges, fees and commission, etc.).
 - ii) To provide opinion on valuation and taxability of import and export of services
 - iii) To provide opinion to the ISDS on availment, utilization and reversal of GST credit / Input credit on various input services utilized / inputs / capital goods purchased by the ISDS
 - iv) To provide opinion in respect of accounting of various taxes (including but not limited to output and input services) in consultation with the auditors of the ISDS
 - v) Providing opinions/ comments/ clarifications on various tax issues raised by the ISDS and other units (including planning, compliance and procedural aspects within the laid down rules) arising there to from time to time
 - vi) Review of various circulars to be issued to the circles/branches in respect of tax and related matters
 - vii) To advise various departments of ISDS in complying with various taxes and the related regulations upon specific requests by ISDS.
 - viii) To review, advise the amendments/developments in Core ERP solutions or any other software being used by the ISDS from a tax compliance perspective. To provide any other advice to the ISDS on any other tax related issues sought by the ISDS to provide verbal and written advice on all routine/procedural GST compliance issues upon specific request from company
 - ix) Advise as ISDS undertakes classification of output services (HSN/SAC and Rate of tax)
 - x) Provide updates covering the latest developments in Central GST Laws/ GST Laws of the relevant States in terms of amendments in law, notifications, departmental circulars and trade notices.

2. Tax compliances for indirect taxes

To prepare and filing of the all applicable GST returns for the ISDS

- i) To check veracity and correctness of data before filing of GST returns.
- ii) To review and suggest overall improvement in regulatory compliance, if considered necessary
- iii) Advising on determination of Time of Supply, Place of Supply of Goods or Services or any other Rules with respect to GST.
- iv) To assist the ISDS in reconciliation of revenue/expenses as per books and returns and filing of the monthly/ quarterly / annual returns.
- v) To provide routine advisory services in relation to the applicable Indirect Tax Laws.
- vi) Bidder, may use, if required, their proprietary software for compliance purpose. Such software to be secured and subject to approval from Finance & MIS Dept. of ISDS.
- vii) Reconciliation of GST(GSTR1 ,2A, 3B etc) with our books and submit your monthly report mandatorily.

3. Assessment Proceedings / Appeals under the GST law

- i) Assistance in GST proceedings, anti-evasion proceedings/ Anti-profiteering, etc.:
 - a) To represent before the competent authorities in connection with the assessment proceedings and related matters.
 - b) To assist in collation of documents/details etc. and preparation of various annexures etc. as may be required
 - c) To appear before various Centre and State GST authorities including but not limited to DGCEI, Anti-evasion, CERA etc. and respond to the queries raised by the authorities
 - d) To draft replies to demand cum show cause notices received by the ISDS from tax authorities.
- ii) Assistance in Appellate Proceedings which shall cover the following:
 - a) Discussions with the management on proceedings initiated by Tax Authorities Assistance in drafting stay petitions, appeals etc. (involving inter-alia finalization of Grounds of Appeal, Statements of facts etc.) in the prescribed format for filing with the Appellate Authority and Goods and Services Tax Appellate Tribunal
 - b) To represent ISDS before the above mentioned appellate authorities
 - c) Briefing Counsels engaged by ISDS in respect of matters before Appellate Authority / Appellate Tribunal / High Court / Supreme Court
 - d) Briefing Counsels engaged by ISDS for obtaining opinions on various matters
 - e) Review the orders passed by the Assessing Officer/Appellate Authority /Appellate Tribunal /High Court/Supreme Court for this purpose and preparation of letters to the said authorities in response to the same.

4. Goods and Services Tax (GST) regime

- i) To provide updates in respect of GST law and analyze the impact of such updates / amendments in law on ISDS and assist the ISDS in submitting feedback/suggestions to MPCDF or other appropriate Authority
- ii) Put in place necessary checks to ensure integrity of data being received at the centralized platform
- iii) Guidance/advises for developing necessary tools for review, monitoring, reporting and compliance with reports required in GST regime
- iv) To advise the ISDS about accounting schema to comply with GST Rules
- v) To assist in drafting and filing representation before the concerned Government Authorities
- vi) Continue advising on issues related to previous filing done by the ISDS

(A) SCOPE FOR DIRECT TAXES –

5. Advisory services for Direct Taxes

- i) The scope of advisory shall cover The Income Tax Act, 1961 and Income Tax Rules, 1962

- ii) To provide opinions on the industry issues relevant to payment ISDSs for recognition of income, allow ability of expenses, etc.
- iii) To advise on the availability of various treaty benefits available in case of transactions with non-residents.
- iv) To provide opinions on tax treatment to be given to Government grants/ subsidies /incentives.
- v) To provide opinions on the tax treatment for expenditure incurred and income earned during set up of business.
- vi) To provide opinions/ comments/ clarifications on various tax issues raised from time to time by ISDS.
- vii) To provide opinion on the applicability of the withholding of taxes on various expenses incurred by ISDS.
- viii) To provide regular updates on the latest development on tax rates from time to time.

6. Tax compliances for direct taxes

- i) To review and file necessary TDS filing (Form 24Q, 26Q, 27Q, 27EQ, etc. - original / revised) for various areas such as interest payment, salary payment, payment to vendors, etc. for residents as well as non-residents.
- ii) Downloading of Form 16/16A (TDS Certificates) from TRACES website.
- iii) To guide and filing of various Forms with the income tax authorities manually or through online portals in the course of its ISDS operations.
- iv) Preparation and filing of Return of Income and Revised return of Income, Form 29B certificate, Form 3CD, Statement of Financial Transaction (SFT), Computation of Advance Tax liability on quarterly basis, Form 60/61, Form 15CA and obtaining Form 15CB for foreign remittances to Non-residents, Form 15CC, Review of TDS position on all the payments including payments made to Non-Residents
- v) Assistance in obtaining Transfer Pricing Study report, if any, and filing of Form 3CEB.

7. Assessment Proceedings / Appeals under the Direct tax laws.

- i) To draft appeal papers and file appeals before appellate authorities on behalf of the ISDS in relation to Direct Tax matters (including withholding tax, etc.)
- ii) To represent ISDS before the Tax authorities in connection with the assessment proceedings and related matters and responding to the queries raised by the authorities.
- iii) To provide opinion on the issues raised in audit conducted by the various authorities not limited to Anti-evasion, Income Tax, etc.
- iv) To draft replies to notices received by the ISDS and to prepare draft of the appeals to be filed with the Income Tax Authorities
- v) Briefing Counsel for obtaining opinions and preparing the minutes.
- vi) Review of Tax orders passed by the Income tax authorities for this purpose and preparation of letters to the respective Tax authorities in response to the same.
- vii) Review of Tax orders passed by the High Court for various assessment years

- viii) Assist in the review of computation of income and taxable income determined by the Income Tax Authorities to verify whether it is prepared in accordance with the provisions of the Income Tax Act and take necessary action for rectification if any discrepancies are found.
- ix) To prepare and assist in filing of the applicable tax returns for the ISDS as per the norms

Advising, guiding on any other issues related to Compliance with all relevant Rules and provisions related to the various taxes other than mentioned above.

Other Most Important Points :-

Tax Consultant (Chartered Account) should visit the ISDS office regularly and their one subordinate should be posted at ISDS office for daily to daily work regarding taxation. They can ask for any data regarding to their work and they have to submit all the GST, Income Tax, TDS or any other return time to time by their own.

Tax Consultant is liable to Provide all the information regarding deadlines of GST returns, Forms, Challans.

Online notices received should be informed to the authorized person in Finance Section through mail and telephonically also Tax Consultant is liable to Provide updates regarding any change in Indirect Tax And Direct Tax Act on regular basis.

If government found any irregularity or delay in submission of any return and imposed ny penalty, late filling levy or any other charges on ISDS that will be liable to Tax consultant only and that amount will be deducted from their bills.

The agreement will be notarized between Tax Consultant & CEO of ISDS based On above mentioned terms & conditions.

Note: No extra T.A./D.A./Lodging /Boarding payment will be Paid to successfully bidder other than approved rate of Tender.



**INDORE SAHAKARI DUGDH SANGH
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**SCHEDULE – III
(To be submitted along with the offer)**

Form – A

To,
Chief Executive Officer
ISDSM, Indore.

Date:

Dear Sir,

I/We hereby furnish below some particulars about our company which will form a part of our offer submission:

1. Name of the Company : _____
2. Address of the Company: _____
3. Telephone Nos. (With STD Code): _____ FAX No. : _____
Email ID : _____
Partner _____
4. Name and designation of other _____ authorized signatory of the Company.
5. Particulars of Regn. Certificate : _____ Issued by the competent authority
(Regn. No. & Date)
6. GST NO. _____ Dated _____
7. Details of PAN CARD (Enclosed Copy): _____
8. Income Tax return (Enclose Copy): _____
Last three financial year
9. Name of Bank & DD No.: _____
Enclose cancelled cheque: _____
10. Registration No. issued by ICAI _____
(Attach Proof)
11. Registration No. of CAG of India _____
(Attach Proof)
12. No. of Partners _____
(Minimum No. 02)
13. No. of Disa Partners _____
(Minimum No. 01)
14. Firm Office at Indore **YES / NO**

(Given Address) _____

15. Experience of Firm with Cooperative/Company/PSU _____ (Minimum 10 Year)

16. Turnover of Firm(Attach Proof) _____
(Minimum 20 Lacs per Year for 2019-20, 2020-21 & 2021-22)

17. Name of CA who will sit in IDS office on each working days _____

18. Undertaking of below point _____

We No any disciplinary action taken by ICAI against the firm.

That the firm is not blacklisted in any government / co-operative department / PSU debarred by ISDSM or its sister Milk ISDSMs or GOI /GOMP & its undertaking?

will fulfilled all the labor law & other necessary laws.

I/WE HAVE READ THE TERMS AND CONDITIONS OF THE TENDER DOCUMENT. WHICH ARE ACCEPTABLE TO ME/US. NO ADDITIONAL CONDITION/DEVIATION OR POINT OF DIFFERENCE HAS BEEN GIVEN BY ME/US.

I AM PROPRIETOR/ MANAGER/ DIRECTOR _____ OF THE PARTICIPATING FIRM AND HAVE BEEN AUTHORISED TO SUBMIT THE AUTHORITY LETTER IN THIS REGARDS IS ENCLOSED HEREWITH.

DATE:

SEAL AND SIGNATURE OF PARTICIPANT

NAME OF SIGNATORY

Mobile No.

**Seal & Signature of the Authorized
Signatory of the Company**

NAME OF FIRM

Schedule – IV

Format For Quoting item wise rates

S. N.	Particulars	Rate Per year in INR	
		In Figure	In Words
01	TAX Consultant Fees		
02	Other Expenses		
03	Taxes & Other (if any)		
04	Total		

Note: - Lowest (L-1) bidder will be decided on the total amount (No. 04)

Date :-

(Signature of Participant)

Name

Address

Mobile No.