



Quotation document for engagement of practising Chartered Accountant or practising Cost Accountant for conducting of GST Audit and Filing of GSTR 9C Return for CONCOR, Eastern Region for FY 2018-19.

CONTAINER CORPORATION OF INDIA LIMITED

**A Navratna Company
Govt. of India Undertaking, under Ministry of Railways**

Quotations Ref No. CON/ER/F&A/GST/Audit/Quotations/2018-19/01

**QUOTATION DOUCMENT FOR ENGAGEMENT OF
PRACTISING CHARTERED ACCOUNTANT OR
PRACTISING COST ACCOUNTANT FOR
CONDUCTING OF GST AUDIT AND FILING OF
GSTR 9C RETRUN FOR FY 2018-19 FOR CONCOR,
EASTERN REGION, AS PER GST LAWS.**

**Container Corporation of India Ltd,
Eastern Regional Office, "Duckback House", 5th
Floor, 41, Shakespeare Sarani, Kolkata-700017**

(Document is not transferable)



Quotation document for engagement of practising Chartered Accountant or practising Cost Accountant for conducting of GST Audit and Filing of GSTR 9C Return for CONCOR, Eastern Region for FY 2018-19.

- **THIS QUOTATION DOCUMENT CONSISTS OF 8 PAGES. THE BIDDER IS REQUESTED TO CHECK THAT THE DOCUMENT IS COMPLETE WHILE RECEIVING THE SAME.**
- **THE QUOTATION DOCUMENT IS NOT TRANSFERRABLE UNDER ANY CIRCUMSTANCES.**
- **ALL FOLIOS OF THIS DOCUMENT SHOULD BE SIGNED BY INTENDING BIDDER AND EMBOSSED WITH OFFICIAL SEAL AT THE TIME OF SUBMISSION.**



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QUOTATAION NOTICE DETAILS

INVITING QUOTATIONS for Engagement of practising Chartered Accountant or practising Cost Accountant for conducting GST Audit and Filing of GSTR 9C for CONCOR, Eastern Region for FY 2018-19.

Name of the work	Engagement of practising Chartered Accountant or practising Cost Accountant for filing of GST Annual Return (GSTR-9), reconciliation statements, certification and filing of Audit Report in Form 9C for CONCOR, Eastern Region for F.Y. 2018-19
Estimated Cost Approx.	Rs.2.50 Lakhs (approx.) + GST
Period of contract	From 05.03.2020 to the date of filing of GSTR 9C Return within the due date prescribed by CBIC
Last date & time for submission & opening of Quotation bid	04.03.2020 on or before 16:00 hrs and opening at 16:15 hrs on the same day in our Office

Notes / Instructions:

- (i) The bid form is not transferable under any circumstances.
- (ii) The bid documents are required to be submitted intact in a sealed cover i.e., none of the folios of the quotation bid document including all the Annexure should be detached and retained by the intending bidder.
- (iii) Each folio of bid document shall be signed by the intending bidder or such person on his behalf as is legally authorized to sign for and on his behalf and embossed with official seal at the time of submission.
- (iv) Failure to comply with conditions will render the bid liable to be rejected.
- (v) Sealed bid, complete in all respects shall be submitted either through person or by post/courier so as to reach at the office of Group General Manager, Container Corporation of India Ltd, Eastern Regional Office, "Duckback House", 5th Floor, 41, Shakespeare Sarani, Kolkata-700017. on or before 16:00 hrs. of 04.03.2020.
- (vi) In case of Incomplete/Conditional bid, CONCOR reserves the right to reject the bid.
- (vii) The bids shall be opened at Container Corporation of India Ltd, Eastern Regional Office, "Duckback House", 5th Floor, 41, Shakespeare Sarani, Kolkata-700017 on 16:15 hrs of 04.03.2020. The bidders who chose to attend the opening of bids may do so at their own expense.

**Container Corporation of India Ltd.
(A Navratna Govt. of India Undertaking)**



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CHAPTER – 1

SCOPE OF WORK AND TERMS & CONDITIONS GOVERNING THIS CONTRACT

1. PREAMBLE

CONCOR (Container Corporation of India Ltd.) is a Public Sector Undertaking under the Ministry of Railways with its main objective of being a catalyst for promoting containerization and to give boost to India's International and internal trade and commerce by organized multimodal logistics support. It has its various terminals in EASTERN REGION. Now quotes are invited for Engagement of practising Chartered Accountant or practising Cost Accountant for filing of GST Annual Return for CONCOR, EASTERN REGION along with reconciliation statements, certification and filing of Audit report in Form GSTR 9C for FY 2018-19, as per GST Laws.

2. SCOPE OF WORK

The successful bidder will be required to provide the following services

1. Conducting GST Audit u/s 35(5) of the CGST Act, 2017 read with Rule 80(3) of the CGST Rules, 2017 which inter alia includes
 - a. To examine whether records as prescribes under GST Law and Rules is proper and adequate or not.
 - b. Verification of the correctness of the documents issued like invoices, bills of supply, receipt vouchers, supplementary tax invoice and other related documents including the invoices in respect of liability under reverse charge basis.
 - c. Verification of the entire documents pertaining to GTA output and input services including invoices, consignment note issued to customers, bill raised by Road transport contractors etc.
 - d. Verification of the Classification of transactions into Services like Freight, Handling etc., Correlation of Service description, SAC Codes, GST Rates etc.
 - e. Verification of Place of supplies for all the income heads and advising on corrections wherever required.
 - f. Verification of the correctness of availment of all exemptions including the exemptions pertaining to Transportation of Agricultural Produce, Services to SEZ Units, Services pertaining to movement to notified countries, Input GTA Services, reverse charge on input supplies etc.
 - g. Verification of the treatment of Discounts/ Waivers as reflected in invoices is in consonance with the provisions of the Law.
 - h. Verification of the accuracy of discharge of liability of GST including the liability on Reverse Charge basis both in respect of unregistered vendors and services notified under section 9(3) of the CGST Act and related compliance requirements.
 - i. To check whether liability on Import of Services w.r.t GST has been correctly discharged or not.
 - j. Examination of invoices for input services and credit availment in regard thereto. Advice on additional areas of ITC claimed if not claimed at present.
 - k. To check whether the financial records are in harmony with the GST Records and returns in respects of forward charge liability and reverse charge GST liability, input tax credit etc.



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- l. To exercise checks in respect of all intra organizational supplies - Intra State and Inter State including verification of invoices issued in this regard.
 - m. Examination of GST returns including Form GSTR-1, 2, 3 and GSTR 3B filed for the states under Audit.
 - n. To Review the compliance with respect to E-way bill system
 - o. Any other relevant area which may require verification/audit as per GST law prevalent on date of audit report.
2. Extending support in extracting GSTIN-wise Trial Balance from the audited financial statements
3. Extending support in Compiling data for filing of Annual Return in GSTR 9 Form along with incidental work relating to filing of Form GSTR 9.
4. Extending support in Reconciliation of ITC reflecting in GSTR 2A with ITC availed in Books of Accounts.
5. Any other work as assigned by the Management in relation to the GST Audit.

At present the Audit needs to be conducted for the following six states which may subject to change in future.

1. Assam
2. Bihar
3. Jharkhand
4. Odisha
5. Tripura
6. West Bengal

The Total Turnover of the above states is approx. ₹ 673.37 Crores.

3. **TENURE OF THE CONTRACT**

- 3.1 The contract shall be awarded on 05.03.2020 and shall be valid Upto the date of filing of GSTR 9C Return within the time limits prescribed by CBIC. CONCOR reserves the right to extend the validity of the contract in case the request furnished by the service provider are considered to be acceptable.
- 3.2 No request for any change in rates will be entertained during the currency of the contract.

4. **TIME LIMIT FOR SUBMISSION OF BILLS**

A claim for the services rendered under this contract shall be made by the Chartered Accountant firm or Cost Accountant firm not later than three months after rendering such service. However, Regional Head/Eastern Region (ER) reserves the right to condone the delay.

5. **PAYMENTS**

- 5.1 The Chartered Accountant firm Cost Accountant firm shall have to perform all the services mentioned in the scope of work and shall be paid at the rates quoted by the firm and accepted by CONCOR, subject to the **Terms and Conditions** of this contract. No Travelling Allowance and other reimbursements is admissible.



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- 5.2 Payment will be made through online mode within 15 days from the receipt of the invoice after successful completion of the work. Deduction of income tax at source will be made from money payable in accordance with the provisions of the Income Tax Act of 1961 or any statutory modifications of the said act and a certificate of such deductions shall be issued. PAN number, GSTIN and Bank Account details must be quoted in all bills.
6. **Un-Satisfactory performance:**
- 6.1 In case of un-satisfactory performance of the contractor, the management reserves the right to exit the contract by giving one-week advance notice to the contractor or levy suitable penalty at the discretion of the management.
7. **OTHER TERMS**
- 7.1 The Chartered Accountant or Cost Accountant Firm should have their principal office at Kolkata. The Chartered Accountant firm or Cost Accountant firm shall not sublet, transfer or assign the contract or any part of thereof without the previous written approval of CONCOR.
- 7.2 The rates have to be quoted both in words and figures. In case of discrepancy between words and figures, rates quoted in words will prevail. Evaluation of bids will be done on the basis of the lowest rate quoted by the bidder.
- 7.3 The rates quoted in the price bid should have a validity of 90 days from the date of opening of the bid.
- 7.4 The late and delayed Quotations are not accepted.
- 7.5 The successful bidder shall enter into an agreement as per the prescribed format of CONCOR within 7 days of issue of LOI.
- 7.6 The rate quoted shall be final (excluding GST) and no escalation of rates during the currency of the contract under any circumstances.
- 7.7 Any dispute arising out of running of this contract, CGM/CONCOR/ER shall be the final authority to decide the dispute or interpreting the conditions and the agency should abide the same. For any litigation on this contract the jurisdiction will be Kolkata only.
- 7.8 CONCOR reserves the right to amend/alter any clause of Quotation document.
- 7.9 CONCOR reserves the right to seek clarification/documents for evaluation of bids.

For and Behalf of CONTAINER CORPORATION OF INDIA LTD.

**Group General Manager
(F&A)/ER**

SIGNATURE OF BIDDER _____
FOR AND ON BEHALF OF _____
NAME _____
DESIGNATION _____
ADDRESS _____
_____ PIN CODE _____
TELEPHONE NO/NOs _____
FAX/TELEX NOS _____

ANNEXURE - I



Quotation document for engagement of practising Chartered Accountant or practising Cost Accountant for conducting of GST Audit and Filing of GSTR 9C Return for CONCOR, Eastern Region for FY 2018-19.

LETTER OF SUBMISSION OF BID

To
Container Corporation of India Limited
Eastern Regional Office, "Duckback House",
5th Floor, 41, Shakespeare Sarani,
Kolkata-700017

Dear Sir,

Sub: Inviting Quotations for Engagement of practicing Chartered Accountant or Cost Accountant for filing of GST Annual Return along with reconciliation statements, Certification and filing of Audit report in Form GSTR 9C for FY 2018-19 for CONCOR, EASTERN REGION.

Ref: Quotation No. CON/ER/F&A/GST/Audit/Quotations/2018-19/01

In response to your quotation no. CON/ER/F&A/GST/Audit/Quotations/2018-19/01 dated inviting offers for engagement of practising Chartered Accountant or practising of Cost Accountant for subject services for CONCOR, EASTERN REGION, I/We a Company/Partnership Firm/an Association /Sole Proprietor carrying out business at hereby submit our offer in the prescribed proforma at the rates quoted in the schedules attached thereto.

I/we hereby declare that we have read and understood and agree to abide by and fulfill the Terms and Conditions including Scope of work of Contract, which shall be deemed to form an integral part of this offer and I/we return herewith one copy thereof duly signed on each page as token of my/our acceptance thereof.

I/we hereby further agree to notify you at any time whether before or after acceptance of my/our bid of any change in the constitution of my/our firm, association/syndicate, either by exclusion or retirement of any partner or member or by the admission of a new partner or member (this clause shall apply where the bidder is a firm/association or syndicate).

I/We hereby declare that this bid on acceptance communicated by you shall constitute a valid and binding contract between us.

Date:

Yours faithfully,

(Signature and seal of the bidder)
Name & Designation of authorized person(s)
Signing the bid on behalf of the bidder(s)
(Power of Attorney to be also enclosed)

Encl:



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ANNEXURE –II

SCHEDULE OF RATES (SOR)

Quotations Ref No. CON/ER/F&A/GST/Audit/Quotations/2018-19/01

Total lump sum charges for Engagement of practicing Chartered Accountant or Cost Accountant for captioned services relating to filing of GST Annual Return and Audit report for CONCOR, Eastern Region to be quoted exclusive of GST, in the table given below.

Description of work	Amount in figure to be quoted (in ₹.) (excluding GST)	Amount in words to be quoted (in ₹.) (excluding GST)
Refer Scope of Work in Section 2		

Note: The above quote should be inclusive of all charges except GST and the GST will be paid extra as applicable. No Travelling Allowances and other reimbursements are admissible.

ALL THE TERMS AND CONDITIONS LISTED IN THE QUOTATION BID DOCUMENT HAVE BEEN READ CAREFULLY HAVE BEEN UNDERSTOOD AND ARE ACCEPTED.

**Yours faithfully,
(Name & Signature of Bidder)**