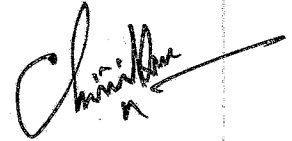


**DELHI MILK SCHEME**  
**GOVERNMENT OF INDIA**  
**Short E-TENDER ENQUIRY NO. 14000-26/2021-22/B&B**  
**(TELEPHONE NO. 011-25872146 & 25271242)**

For & on Behalf of the President of India, General Manager, Delhi Milk Scheme, West Patel Nagar, New Delhi-110008 invites E-Tender in the prescribed Form for Outsourcing the service of Chartered Accountants for carrying out all work of GST in Delhi Milk Scheme on contract Basis as per Scope of Work. Tender forms containing detailed terms & conditions can be downloaded from Central Public Procurement- Portal website i.e. [eprocure.gov.in/eprocure/app](http://eprocure.gov.in/eprocure/app) from 24/11/21 to 14/12/21 upto 2:30 PM. Online Tender documents must be accompanied with scanned copy of Demand Draft of EMD as prescribed in Tender documents in favour of General Manager, Delhi Milk Scheme payable at Delhi. Original Demand Drafts/Pay Order/Bankers Cheque of EMD may be submitted to this office well before opening of e-Tender. Duly filled in e-Tender/online offers shall be accepted upto 2:30 pm on and will be opened on 17/12/21 at 2:30 PM. Manual Tender shall not be accepted. Please visit DAHD website.



(Chinmoyjit Sen)  
GENERAL MANAGER



The General Manager,  
Delhi Milk Scheme,  
West Patel Nagar,  
New Delhi-110008.

Date, Dec, 2021

**SUBJECT:- Outsourcing the services of Chartered Accountant for carrying out all work of GST in Delhi Milk Scheme against the e-Tender Enquiry No. 14000-26/2021-22 B&B dt. 24/11/2021.**

Sir,

I/We hereby offer to undertake the job as detailed in the enclosed schedule at the rates given by me/us and I/We agree by all terms & conditions of Tender Enquiry No. **14000-26/2021-22 B&B dt. 24/11/2021.**

I have fully understood the instructions/conditions laid down in the schedule and have thoroughly examined the requirements. I am fully aware of the nature of the work to be done and I will take up the job strictly in accordance with the requirements given therein.

Further, I submit the requisite EMD of Rs.25,000/- in the form of FDR/DD /PO/BKR Cheque No. \_\_\_\_\_ dated \_\_\_\_\_ issued by \_\_\_\_\_ (Name of the Bank).

Yours faithfully,

(Signature of the Party)

Name of the Party \_\_\_\_\_

Address : \_\_\_\_\_

Phone No \_\_\_\_\_



BY SPEED POST

No 14000-26/2021-22/B&B

Government of India,  
Delhi Milk Scheme,  
West Patel Nagar,  
New Delhi-110008.

Date: 24/11/2021

M/s \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**SUBJECT:- Outsourcing the services of Chartered Accountant for carrying out all work of GST in Delhi Milk Scheme.**

Sir,

It is to communicate that General Manager, Delhi Milk Scheme, West Patel Nagar, New Delhi-110008 has invited for Outsourcing the services of Chartered Accountant for carrying out all work of GST in Delhi Milk Scheme . E-Tender Enquiry containing detailed terms & downloaded conditions can be from Central Public Procurement – Portal website i.e. [eprocure.gov.in/eprocure/app](http://eprocure.gov.in/eprocure/app) from 24/11/2021 to 14/12/2021 up to 2.30 PM. Online Tender documents must be accompanied with the scanned copy of EMD as prescribed in Tender documents in favour of General Manager, Delhi Milk Scheme payable at Delhi. Original DD/Pay Order/Bankers Cheque of EMD may be submitted to this office well before opening of Tender. Duly filled in 'e'-Tender/online offers shall be accepted up to 2.30 pm on 14/12/2021 and will be opened on 17/12/2021 at 02.30 PM. Manual Tender shall not be accepted. Please visit DAHD website i.e. [www.dahd.nic.in](http://www.dahd.nic.in).

You are requested to download the e-Tender documents from CPP-Portal and submit online E-Tender well in time. Please note that the unsigned Tender/offer, late offer and Rates with overwriting will not be accepted.

Kindly acknowledge the receipt.

Yours faithfully,

(B.D. Meena)  
ACCOUNTS OFFICER  
Contact no: 011-20838136



# FIRST SCHEDULE TO SHORT E-TENDER NO, 14000-26/2020-21/B&B

1	Description	Outsourcing the services of Chartered Accountant for carrying out all work of GST in Delhi Milk Scheme
2.	Service Charges with GST and other Misc. Charges if any	
3.	E.M.D. Required along with the tender form	Rs. 25,000/- (Rupees Twenty five thousand only) Or Exemption certificates issued by concerned authority.
4.	Security Deposit to be deposited	10% of the total value of contract

## 1. Scope of Work

SCOPE OF WORK
Preparation of GST returns through our SQL System
<ul style="list-style-type: none"> <li>* DMS has its own ADMS, distributors and Private Shopkeepers apart from institutional customers.</li> <li>* Supplies are made in the morning to all and in 50% of the cases in the evening also.</li> <li>* Delivery challans are made for milk separately and for non-milk items (curd, Cheese, Butter and Ghee etc.) separately on its customized software.</li> <li>* The bills are required to be generated for milk &amp; non milk supply every day separately for Morning and Evening supplies.</li> <li>* These Bills should be in GST compliant format complete with name of customer, address, his GSTN, depot No./Customer code, Transport route No., Challan No., date of bill, state/place of supply, duly marked as Tax invoice / Retail invoice (as the case may be). The bills should have a unique No. in a year. Separate bills shall be raised for other sale activities like scrap sale, processing, services, institutional supplies etc.</li> <li>* Each bill must contain HSN code of product, SAC code for services, descriptions of product, rate of product, unit of Measurement, quantity, discount, CGST/SGST/IGST rate of each tax and separate amounts of CGST/SGST/IGST taxes- apart from usual business details.</li> <li>* There should be similar provision for Debit Notes and Credit Notes also on above lines.</li> <li>* Since all these bills have to be completely synchronized with existing goods</li> </ul>



movement challans, the details for the same shall be provided by DMS in soft form and access shall be provided to existing data files periodically extracted from SQL server. **No direct access shall be provided to SQL server of DMS.**

- \* These bills shall be processed in batches and not on the spot. Bills may be generated in PDF format for each day.
- \* Similarly, payments are collected from all above outlets in the morning as well in the evening. So the total receipts are to be recorded on daily basis.
- \* Since DMS is a Govt, organization, it is liable to deduct GST/TDS from payment to Registered Dealers exceeding a threshold limit for each bill and deposit this tax separately. DMS shall provide complete details of the same.
- \* The party shall Upload GSTR7 form on GSTN portal and download TDS certificates and issue the same to respective deductee/supplier.
- \* Further supplies given as free samples are also liable to GST and tax has to be paid on them. DMS shall provide complete details of the same.
- \* Monthly bill on institutional customers are to be generated in GST compliant format.
- \* Raising of bills for processing of milk and other services, if any.
- \* At the end of any given period (day, week, fortnight, quarter, half year) the booth wise, distribution partner wise, institution wise, other bulk customer wise outstanding is to be extracted and reconciled with manual records in a summary manner.
- \* Monthly production details/data shall be provided by DMS to complete the GST compliance. These Quantity details shall not be recorded in accounting software.
- \* Apart from all above, daily payment vouchers for expenses, purchases, lorry hire and other acquisition of assets are to be recorded and minutely analysed for GST liability as DMS is liable to pay GST on Reverse Charge Basis also for purchases from unregistered dealers.
- \* All the bank statements of DMS shall be provided in **excel or csv or text or pdf** format only. All the accounting records and books maintained manually shall be provided by DMS.
- \* In additions to above, allocation of GST towards input tax credit has to be made for each voucher payment, since every entry has to be routed through supplier account to capture its GSTN particulars and other details.

## **2. Specific work related to GST**

- \* To analyze and advice DMS about various updations by GST council, reports, Forms, Returns or any other GST related document for uploading to Government portal.
- \* To provide DMS – clarification on any GST related query arising out of day to day work as relevant to DMS.
- \* To file all types of GST returns include monthly/quarterly/annually or any other applicable to DMS from time to time (eg. GSTR-1,2,3,7,9,9C...etc) without any Penalty /late fee. In addition to this assessment for the financial year is also deal with



the bidder along with any other reply related to GST no other charges will be paid by DMS.

- \* To collect all type of input data from our books of accounts/other records to facilitate filing of all GST returns and compliances.
- \* Perform all reconciliation jobs pertains to ITC/GSTR-2A, verify the records and bills to confirm to correctness of ITC utilization and carry out matching, claim, reclaim and refund of ITC in time and provide the statements required by company.
- \* To prepare the register related to GST input and advance register for GST on advance and daily stock accounts as and when applicable.
- \* Reconcile the GST Electronic ledgers with the financial ledgers of the company every month.
- \* Preparation of all kinds of GST Vouchers and Schedules required by DMS.
- \* Preparation of GST invoices for supply miscellaneous items.
- \* Conduct GST audits for GST Compliance and to compete the company to face the statutory audits.
- \* Collection of all kind of input data from finance department for filling TDS/TCS and deposit TDS/TCS every month.
- \* Filling of all statutory Returns/Revised returns of Tax Deducted at Source (TDS)/Tax collected at Source (TCS) deposited under Income Tax Act applicable to DMS every month & Challan generation.
- \* You shall calculate interest and advice on demand & penalty etc related to Tax Deducted at Source (TDS)/Tax collection at Source (TCS) under Income Tax Act applicable to company.
- \* Preparation of all vouchers and challans related to TDS & TCS.
- \* GSTR 1 form details are to be extracted & reconciled with manual records and at the month end before uploading at GSTN portal.
- \* Form GSTR 3B has also been prescribed under GST and the same has to be uploaded.
- \* After vetting data from DMS suppliers as provided by GSTN portal in GSTR 2A form and giving comments on the same for each entry, GSTR 3B form is to be uploaded at GSTN portal. Provide details of party whose payment of GST is not reflecting in 2A on monthly basis.
- \* E-way bill shall be generated as and when notified, for the bills exceeding the threshold limit in the prescribed json format.
- \* **The procedure for e-invoicing has to be followed where applicable.**
- \* After submission of GSTR1 & GSTR3B form, tax has to be paid / adjusted accordingly and GSTR3B form has to be completed and uploaded.
- \* Provisions and procedure for allowance of Input Tax Credit in the particular case of DMS are to be observed and complied.
- \* GSTR 7 relating to TDS is to be filed monthly



### **Qualification Criteria**

In the pre-qualification bids, the tenderer should submit proof of fulfilling the following conditions:

1. The Bidder should be registered with the Institute of Chartered Accountants of India. (Documentary evidence to be submitted).
2. The Bidder should have been in practice as Chartered Accountants for at least 3 years as on 31.3.2021.
3. The Bidder should have at least 2 Chartered Accountants as partners.
4. The Bidder should have handled GST assignment of at least 3 Ministry/Department of Central Government, CPSUs or Companies registered under the Indian Companies Act during last 3 years. (Documentary evidence to be submitted).
5. The average turnover of the Bidder for last 3 years should be at least 20 lacs (i.e. FY 2018-19, 2019-20 and 2020-21) (Documentary evidence to be submitted).
6. The Bidder should certify that they have not been black listed by Institute of Chartered Accountants of India.
7. The Bidder should be registered with Income Tax department and GST and have a PAN and GST No. (Documentary evidence to be submitted).
8. Complete address with name, phone number, tax number, e-mail address and name of the authorized representative of the Bidder should be attached.

### **4. General terms and conditions**

- a) Bidder shall, as part of their bid, submit a written Authorization Letter in tender form Partner of Bidding firm if the signatory is other than Partner.
- b) Bidder shall not be under liquidation, court receivership or similar proceedings.
- c) Bidding documents shall at all times remain the exclusive property of the DMS.
- d) Bidder may note that Bid shall be submitted on the basis of "ZERO DEVIATION" and shall be in full compliance to the requirements of Bidding Document, failing which bid shall be considered as non-responsive and may be liable for rejection.
- e) DMS shall not be responsible for any expense incurred by bidders in connection with the preparation and delivery of their bids, site visit, participating in the discussion and other expenses incurred during the bidding process.
- f) DMS reserves the right to accept or reject any Bid and to annul the Bidding process and reject all Bids at any time prior to award of contract without assigning any reason whatsoever, without thereby incurring any liability to the affected Bidder or Bidders or without any obligation to inform the affected Bidder or Bidders of the grounds or the reasons for the said action.



- g) Canvassing in any form by the bidder or by any other agency on their behalf may lead to disqualification of their bid.
- h) In case any bidder is found to be involved in cartel formation, his bid will not be considered for evaluation / placement of order. Such Bidder will be debarred from bidding in future.
- i) The Bidder shall not transfer or assign the contract or any part thereof to any other person / firm / consulting company/organization.
- j) The Bidder shall quote in Indian Rupees only.
- k) The Bidder is expected to examine the Bidding Document, including all instructions, forms, terms and specifications in the Bidding Document. Failure to furnish all information required as per the Bidding Document may result in the rejection of the Bid.

## 5. Payment terms

1. Goods & Service Taxes: Goods & Service Tax shall be paid extra by DMS on production of Documentary evidence. TDS shall be deducted as per rules.

- **Annual Hike:** Contractor shall be paid 5% annual hike on the basic service charges as quoted in the tender for extended period every year.
- The party shall make all entries & record of all material purchased & received in DMS Store in required software for GST compliance & submit the hard copy. The party shall match the figure of material purchased & received with the record of Store wing and submit a certificate duly verified by Dy.Manager (S&P) on bills for making payment.
- The Party should match the Total expenditure of PD Account entered in tally program with PD control register and submit the certificate dully verified by PD In-charge to AO(store Payment) on bill for making payment.
- The party should collect the figures of OE expenditure from AO Store Payment and make entry in tally program. Further reconcile the entered figures with AO Store Payment and submit the certificate to AO Store Payment for further action.
- The party should submit the original copy of all return filed month wise along with supporting document to Accounts Officer (Store Payment)
- 2/3rd payment shall be made on monthly basis and final payment will be made after filing all monthly returns after deduction of government due as applicable. You are requested to submit the bills in triplicate to A.O (I)/Store Payment for arranging payment after Reconcile the sale data of milk & milk product with GST return filed by the Company.
- The party shall employ sufficient manpower for carrying out the job as per Scope of work given above. In case sufficient resources are not available in DMS premises, the party may accomplish the task in its own office.



- The party or its staff will have no right of employment in DMS as the work is on job contract basis and they shall not mark their attendance anywhere in Delhi Milk Scheme,
- The party shall abide by all the statutory requirements and regulations as prescribed by the judiciary and shall keep relevant records for inspection when required etc.
- In case, the staff provided by the contractor misbehaves or creates any problem during the contract period, the contract shall be liable to be cancelled without issuing any notice. The party shall abide by all the statutory and mandatory provisions as per laws in force from time to time.
- The party shall be responsible for accurately & timely completion of all GST work of DMS & timely submission of returns to authority.

**6. Period of Contract:** The contract for outsourcing the above job shall be awarded initially for the period of one year or till handing over the DMS to an external agency whichever is earlier and the same can be extended on year to year basis up to three years depending upon the satisfactory performance and at the sole discretion of General Manager or till the handing over the Operation & Management of DMS or till closing of DMS activity whichever is earlier.

**7. Security Deposit :-** The Contractor shall have to deposit 10% security amount of total contract value within 15 days of award of contract for due performance of contract in the shape of DD/PO/FDR in favour of General Manager, DMS, failing which the same shall be deducted from the payable bills. The Security Amount shall be refunded after successful completion of the contract period and on submission of a "No demand certificate".

Note: While making the payments any applicable statutory deductions will be made by DMS.

#### **8. Earnest Money Deposit (EMD):**

a. EMD of Rs. 25,000/- (Rupees Twenty Five Thousand Only) in the form of Pay Order (PO) or Demand Draft (DD) in favour of Delhi Milk Scheme, payable at New Delhi, to be submitted along with Technical Bid. Without EMD, tender will not be accepted. However entities registered as MSME shall be exempt from deposit of EMD on production of a valid MSME certificate.

EMD can also be deposited through e-payment to Delhi Milk Scheme to the following bank account:

State Bank of India, Shadipur, New Delhi

IFSC Code : SBIN0001758

C.C. A/c. No. : 38802796021



Proof of e-payment may be submitted alongwith Technical Bid.

- b. EMD of the bidder will be forfeited if after opening of the tender, the bidder revokes his tender within the validity period or modifies his bid.
- c. EMD will be refunded to unsuccessful bidders. Also the said EMD will be refunded to successful Bidder on signing of the Contract.
- d. EMD shall not carry any interest.

#### **Making and submission of bids**

All documents of the bid shall be signed by the Partner/ Authorized Person having valid authorization letter at the time of bid submission. Any consequences resulting due to such signing shall be binding on the Bidder. The Bidder shall submit Technical & Price Bid in two parts.

#### **PART – I: Technical Bid**

#### **PART - II: Price Bid**

#### **(A) PART- I: Technical Bid**

- a) Technical Bid shall be submitted in only e-tendering **mode only**.
- b) Bid documents containing the following must be bound, indexed, completely page numbered and arranged in the order:
  - i. (i) Covering letter of Bid on Bidder's letter head.
  - i. (ii) Index of the Bidding Document and subsequent Amendments / Addendums to the Bidding Document duly signed and stamped by the Bidder in token of having received and read all parts of the Bidding Document having been accepted and considered the same in preparing and submitting the Bid.
  - i. (iii) Authorization Letter, wherever applicable, in favor of signatory (ies) of the bid. Documents / information relating to experience of Consulting Firm in consultancy GST to be submitted.
  - ii. (iv) Documents / information relating to relevant qualification of professionals to be submitted.
  - iii. (v) Tender not accompanied with EMD/ EMD submitted in any form other than stated above will not be accepted except from MSMEs on filing of requisite valid registration proof.
  - (vii) Declaration & compliance to Bid requirement.

**(B) Bidders General Information.** In case Bidder is a partnership firm, certified copy of the partnership deed/Registration Certificate.

- Bidder's Bank Account details..



- Any other information required in the Bidding Documents or considered relevant by the bidder.
- All documents furnished by the Bidder as per the requirement of Technical Bid Evaluation Criteria shall be signed and stamped by the bidder or authorized signatory of bidder.

**c) PART - II - PRICE BID**

- The Price Bid shall be submitted in electronic mode only through CPP portal provided in the Bidding Document. Class III Digital Signature Certificate (DSC) is mandatory to participate in e-tendering. Participating bidders have to make sure that they have the valid DSC in their name.
- No stipulation, deviation, terms & conditions, presumption basis etc. shall be stipulated in the price bid. Any conditions, if stipulated, shall be treated as null and void and shall render the bid liable for rejection.
- Unless stated otherwise in the Bidding Documents, the Contract shall be for the total works as described in Bidding Document.
- Bidder shall quote the price after careful analysis of cost involved for the performance of the complete work considering all parts of the Bidding Document.
- The quoted Price shall be deemed to be all inclusive **except applicable GST** till the completion of the work. It should be clearly understood that DMS will not have any additional liability towards payment of any Taxes & Duties except applicable GST leviable on total quoted price.
- Alternative / conditional bids shall not be considered.
- Prices quoted by the Bidder, shall remain firm and fixed and valid until completion of the Contract and will not be subject to variation on any account.
- Price shall be quoted in figures as well as in words. If some discrepancies are found between the price given in words and figures, the price quoted in words shall be taken as correct.

**d) Bid Validity**

- a. Bid submitted by Bidder shall remain valid for a minimum period of two months from the date of opening of Technical Bid (Part-I). Bidders shall not be entitled during the said period of two months, without the consent in writing of the DMS, to revoke or cancel their Bid or to vary the Bid given or any term thereof.
- b. DMS may solicit the Bidders consent to an extension of the period of validity of bid. The request and the responses there to shall be made in writing. However, Bidders agreeing to the request for extension of validity of bid will not be permitted to modify the bid.



**e) Evaluation of Technical bids**

- a. The DMS will determine whether each of the bids conforms to the terms, conditions and specification of the Bidding Documents without material deviation and is complete with regard to submission of required documents. A material deviation is one which affects in any substantial way the scope, quality or performance of the works, or which limits in any substantial way, inconsistent with the Bidding Document, the DMS's rights or the Bidder's obligations as envisaged in the Bidding Document, and the rectification of which deviation or reservation would affect unfairly the competitive position of other Bidders presenting substantially responsive Bids.
- b. No stipulation, deviation, terms & conditions, presumption, basis etc. shall be stipulated in the bid. Any conditions, if stipulated, shall be treated as null and void and may render the bid liable for rejection.
- c. DMS, if necessary, will obtain clarifications on the Bid by requesting for such information / clarifications from any or all Bidders, either in writing or through personal contact. All responses shall be in writing, and no change in the price or substance of the bid shall be permitted unless specifically sought by DMS.
- d. DMS reserve the right to assess Bidder's capability and capacity to execute the work using in-house information including taking into account other aspects such as concurrent commitments, past performance etc.

**SHORT CLOSE:** General Manager, DMS reserves the right to add or modify any condition. General Manager reserve the right to short close/cancel the contract at any time on one month notice without assigning any reason.

The successful tenderer shall have to deposit 10% Security amount of total value of the contract for due performance. The EMD amount deposited alongwith tender shall be treated as part of security performance if the contract awarded. The balance security amount may be deposited in the shape of FDR/P.O/Banker cheque in favour of GM, DMS. The security deposit will be refunded after successful completion of the contract and on submission of a 'No Demand Certificate', Please note that no claim shall lie against interest nor any loss and depreciation thereof during the period of the security deposit remained in the custody of the Government.

The contract will also be governed by the terms and conditions as specified in Second Schedule to Tender,

**Jurisdiction:** All dispute arising out of or touching on the contract shall be subject to the jurisdiction of the court of Union Territory of Delhi only.



### Instruction for bidders for filling/bidding E-Tender

- (a) As this is e-tender/on-line Tender, all bidders are requested to obtain Digital Signature Certificate (DSC) for bidding the above Tender.
- (b) Tender documents may be downloaded for CPP-Portal i.e [eprourement.gov.in/eprocure/app](http://eprourement.gov.in/eprocure/app)
- (c) The forwarding letter of the Tender, First Schedule of the Tender and Second Schedule of the Tender must be duly signed/stamped by the forwarding letter of the Tender, First Schedule of the Tender and Second Schedule of the Tender must be duly signed/stamped by the bidder and witness at appropriate place. Un signed tender will not be considered. The bidder and witness at appropriate place. Unsigned tenders will not be considered.
- (d) Scan copy of EMD and Tender Fee OR Exemption Certificates issued by concerned authority should be uploaded in (.pdf) file.
- (e) Scan Copy of other documents as per Tender's terms & conditions may be uploaded in (.pdf) file.
- (f) Duly signed scan copy of your Forwarding letter of the Tender, First Schedule of the Tender and Second Schedule of the Tender in (.pdf) file may be uploaded/placed appropriately.
- (g) Financial Bid (.pdf) may be uploaded on above portal appropriately i.e [eprocure.gov.in/eprocure/app](http://eprocure.gov.in/eprocure/app)



**Documents required:**

- The Bidder should be registered with Income Tax department and GST and have a PAN and GST No.
- Complete address with name, phone number, tax number, e-mail address and name of the authorized representative of the firm should be attached.

I / WE agree to abide by the terms & conditions stipulated herein.

Signatures of Witness

Name \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

Phone/Fax \_\_\_\_\_

Signatures of Tenderer

Name \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

Phone/Fax \_\_\_\_\_



Price Bid/Financial Bid  
(E-TENDER NO, 14000-26/2020-21/B&B)

Outsourcing the service of Chartered Accountants for carrying out all work of GST in Delhi Milk Scheme

Rate may be offered in the following format along with price break-up.

S.No	Cost Element (on monthly basis)	Amount
1.	Service Charge	
2.	Rates may be offered in price bid /GST & other if any	
3.	Other Miscellaneous charges	
	Total	

Note: - 1. The bidder has to quote their rate on basis of work as per first schedule.

2.TDS shall be deducted as per rules.

Signature of Bidder

Name of Bidder

Address \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_