



MAHARASHTRA STATE WAREHOUSING CORPORATION

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Website: mswarehousing.com

No. MSWC/FIN/CA/520

Date: - 14/05/2025

To,

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Sub: -To outsource the work related to Module-III (Income Tax, TDS & Audit) & Module-IV (GST & Audit) of MSWC for F.Y. 2025-26.

Sir/Madam,

The Maharashtra State Warehousing Corporation is inviting sealed quotation for to outsource work related to Module-III (Income Tax, TDS & Audit) & Module-IV (GST & Audit) of MSWC for F.Y. 2025-26 along with Audits & filing annual returns for FY 2025-26. The details are as below:

Sr. No.	Module No.	Scope of work as per	Description
1	Module-III	Annexure-A	Income Tax, TDS & Audit and filing of Annual Return
2	Module- IV	Annexure- B	GST Audit & Filing of GST Annual Return

The brief details of task/scope of work to be carried out, in respect of both the Modules are mentioned in **Annexure A & B** respectively. The Terms & Conditions of the Tender itself are applicable, which may please be noted.

In view of above, further, it is requested to go through objectives and scope of work at 'Annexure A & B' and quote your Module wise fees (excluding taxes) for above mentioned Modules for one year period i.e. F.Y. 2025-26 (work for F.Y. 2025-26, April-2025 to March-2026) in the prescribed format as per **Annexure-C** (enclosed herewith). The Financial proposals should be submitted under a 'sealed cover' by SPEED POST or BY HAND and addressed to the General Manager (A&A) & F.A., Maharashtra State Warehousing Corporation, 583/B, Market Yard, Gultekdi, Pune-411037 on or before **21/05/2025**. If the envelope is not properly sealed, MSWC will assume no responsibility for the misplacement or premature opening of the proposal.

For all purposes, MSWC reserves the all rights about work allotment.

The Financial proposals will be opened before the committee members & proposal opening date will be communicated to you separately through email. Please adhere strictly to the time & date for submission of the sealed offers.

Thanking You.

Yours Sincerely

Encl- Annexure-A, B, C

General Manager (A&A) F.A.

Annexure- A

- Scope of Work for Module-III

Module III - Income Tax & TDS, Audit & filing of Annual Return

1. Advising from time to time regarding Advance Tax Installments along with working of Advance Tax.
2. Preparing Income Tax return and filing the same in the prescribed time to Income Tax Department & carry out Tax Audit.
3. Preparing Tax Audit Report, Preparing draft income Statement with notes.
4. Preparing Income Tax Return of Gratuity Fund, filing the same and obtaining the refund if any.
5. Preparing Income Tax Return of Provident Fund, filing the same and obtaining the refund if any.
6. Preparing Income Tax Return of Pension Fund, filing the same and obtaining the refund if any.
7. Attending A.O. of Income Tax department for the scrutiny due in the earlier years and fulfilling the entire requirement relating to income Tax on behalf of the Maharashtra State Warehousing Corporation & take followup of all previous cases pending with Income Tax Authorities at different level.
8. Claiming exemption under section 80IA (4) and preparing Tax Audit report for CFS JNPT and dealing with all the matters related to section 80IA of the Income Tax Act, 1961.
9. To inform the change in the Income tax Act & rules if made by the Govt. & advise to modify the account accordingly & to intimate any changes made by the govt. in the Income Tax rules, Further, to advice for adoption of procedure accordingly.
10. To advise the Maharashtra State Warehousing Corporation regarding Income Tax matter whenever required & attend all cases, all notices etc. on behalf of MSWC.
11. Time to time download Form 26AS from TRACES and help in reconciliation of TDS 16A with form 26AS of Maharashtra State Warehousing Corporation & reconciliation of 26 AS with MSWC's books of Accounts.
12. To inform any new amendments/exemptions in direct taxes related to Maharashtra State Warehousing Corporation time to time.
13. If any information, documents etc., are required regarding any Income Tax case/notices the Consultant should inform Maharashtra State Warehousing Corporation in advance for the same, so as to enable Maharashtra State Warehousing Corporation to collect the documents from concerned.
14. Any other matter regarding Income Tax, which is not included in the above points.
15. To submit hard copy and soft copy of every submission made by you to any Income Tax authorities.
16. To get the Income Tax refund pending with Income Tax Authorities.

TDS -

17. Preparation of quarterly statements and E-TDS return of the Corporation in the format prescribed by the Income Tax Dept.
18. Validating file pertaining to above returns as per version given by the Income Tax Department /N.S.D.L.
19. Submitting and filing the quarterly Statements and annual return correctly to the N.S.D.L./Traces within the prescribed time-limit and obtaining necessary acknowledgment from N.S.D.L./Traces for the same.

20. The Consultant must file Income Tax Return with the competent authority in the proforma prescribed by the Income Tax office within the prescribed time limit.
21. If there is any query (technical or non technical) from the Income Tax office or from TRACES in respect of return filed it should be replied by the Consultant.
22. The Consultant should hand over one copy of original CD of quarterly return to this office within a week after filing the return (not in PDF format but in original format).
23. The Consultant should handover the original receipts (provision receipts) to our Corporation which are given by Income Tax Office/NSDL after filing of return.
24. The Consultant should give a proforma in which the information is needed by him.
25. The Consultant will be held responsible for any penalty/penal action taken by the Income Tax Office/AG office.
26. The Consultant should prepare FORM No.16A of all employees of MSWC and deputation staff, alongwith individual tax working for every employee.
27. The Consultant should download Form No.16A other than salary within ten days from the date of E-filing and handover the soft copy and hard copy of the same to our Corporation.
28. If any notice received from TRACES/NSDL or wrong PAN, the Consultant should reply to concerned authority and guide our corporation regarding payment of interest/penalty if any and filing correction statement within due time.
29. The Consultant should create master data of all PAN of MSWC employees as well as Contractors, professional etc and should handover soft copy and hard copy to MSWC.
30. Consultant should download default statements for various financial years and rectify the same from TRACES website.
31. Consultant should attend the hearing on behalf of the Corporation at the Income Tax Office and submit report thereof.

Annexure- B

- Scope of Work for Module-IV

Module IV - GST Audit & Filing of GST Annual Return

1. Filing of GST Annual return in prescribed Form GSTR 9 & GSTR 9C for F.Y.2025-26 and onwards.
2. Understand the requirements of records to be maintained and advise the client to maintain the accounts and records so required.
3. Prepare a detailed questionnaire to understand the operations/activities of the auditee.
4. Prepare various Reconciliation Statements required for GST Audit.
5. Conduct GST Audit in GST prescribed Form GST 9C & 9D or any other format as when prescribed by the department within stipulated time limit.
6. Payment of GST TDS, Filing of GST TDS return monthly.
7. Monthly Reconciliation of GSTR7 with SAP GL Heads (Books of Accounts).
8. Monthly Reconciliation of GSTR3B, GSTR1 and GSTR2A with SAP GL Heads (Books of Accounts).
9. Reconciling Net outward supplies as per GST Liability Account and intimating difference located if any.
10. Reconciling Net inward supplies as per GST ITC Account.
11. Reconciling Net outward supplies on which no output tax is payable and paid.
12. Reconciling Refund claimed Vs Refund available.
13. Reconciling Output tax and other levies payable and paid.
14. Reconciling Tax payable on reverse charge on inward supplies.
15. Reconciling Net input tax credit claimed on inward supplies considering all the reversals, reductions and reclamations of input tax credit.
16. Details of ineligible input tax credit availed during the year.
17. Details of supplies where the provisions of Rule 33 of CGST Rules 2017 in respect of pure agent have been contravened.
18. Details of discounts adjusted in contravention with Section 15(3) of the CGST Act 2017.
19. Details of transactions wherein the value of supply has been incorrectly determined u/s 15(2) of the CGST Act 2017.
20. Details of transactions where transaction value is not accepted and value of supply is based on Rule 27 - 31 of CGST Rules 2017.
21. Instances where place of supply has not been determined under Section 10-13 of the IGST Act 2017.
22. Reconciling Net inward supplies (including reverse charge inward supplies) on which no input tax credit has been taken.
23. Reconciling Supplies affected by the registered person not considered in return.
24. Reconciling Value of non-taxable supplies which have not been considered in the return.
25. Details of composite and mixed supplies not determined in accordance with Section 8 of the CGST Act 2017.
26. Details of inward supplies on which tax payable under reverse charge mechanism (RCM) has not been remitted on the basis of data made available.
27. Summary of exempted supplies, non-compliance with condition for exemption, foregone benefit of exemption and incorrect classification.

28. Details of transactions where tax has not been paid in accordance with the provisions of time of supply.
29. Details of transactions where the credit has not been reversed u/s 16(2) of the Act read with Rule 37 on account of non-payment of consideration and tax on the basis of data made available.
30. Matching ITC as per GSTR 2A Vs GSTR 3B.
31. Matching outward supplies as per GSTR 1 vs GSTR 3B.
32. Reviewing whether any ITC which should have been taken has been missed out.
33. Reconciliation of the Turnover as per the Trial Balance vis-a-vis the GSTR1 (monthwise).
34. Checking whether the availment of the Tran-1credit has been availed as per the provision of the Act and Rules.
35. Checking whether the prepared documents are as per Sec 31 of CGST Act 2017 & CGST Rules.
36. Advise MSWC with respect to Maintenance of Books of Accounts as per Sec 35 read with Rule 56-58 and review of such documents from GST law perspective on quarterly basis.
37. Time to Time written guidance regarding quires raised by Regional Offices, Centers, Branches in HO etc. through E-mail & also telephonic guidance.
38. Attend cases on behalf of MSWC at GST Department or GST Intelligence Dept. as & when required. Time to Time guidance & intimation to MSWC regarding new charges of GST & applicability of the same to MSWC.
39. All GST ledger reconciliation with GST return and with **SAP System**.
40. E- invoicing (which is applicable from 1st April 2025)
41. Filling GST returns through SAP system
42. E-way bill fillings and its co-relation with GST returns
43. Technology implementation for GST related processes etc.

- **Filling of GST monthly Returns (SGST, CGST, IGST & GST TDS Returns, Profession Tax)**

44. To classify the Service of Corporation correctly as per Service Tax, MVAT, Profession Tax, Integrated Goods and Service Tax law (IGST), Central Goods and Service Tax law (CGST) & State Goods and Service Tax law (SGST) to calculate the tax on various services rendered by Head Office, Regional Office and Warehousing centers.
45. To propose change related to Profession Tax, Integrated Goods and Service Tax law (IGST), Central Goods and Service Tax law (CGST) & State Goods and Service Tax law (SGST) in the accounting procedure keeping in view of Tax Audit and to help preparing replies to points raised by Corporation's Statutory Auditors/Govt/Internal Auditors or DGCI/DGGI etc.
46. To classify, analyze and reconcile the figures of proposed Tax of Handling, Storage/warehousing and Supervision, fumigation, other receipts, sale of tender forms etc. & all Expenditure details on Monthly basis and filing the return of Profession Tax, IGST, CGST & SGST. GST TDS all returns & issue TDS Certificate. Appoint at least one representative for this work in MSWC Office on regular basis.
47. To inform the changes in the Service Tax, MVAT, Profession Tax, GST law and Rules, GST TDS if made by the Central Govt. and to modify the account accordingly and to intimate any changes made by Central Govt. Further, to advice for adoption of procedure accordingly.

48. To assess the correct liability in respect of Service Tax, MVAT, Profession Tax, GST law as per the data provided and also to inform benefits available under different provision of the law.
49. Verification of working provided by Corporation with the books of accounts (SAP as well as Tally software) regarding Profession Tax, GST law before submission of the return.
50. To submit the Profession Tax, GST returns within due date on monthly basis.
51. To assist in collection of data regarding Profession Tax, GST appeal, if required, on behalf of the Corporation. Attend cases on behalf of MSWC at different level of authorities of taxes.
52. To consult at the time-of-Service Tax, MVAT, Profession Tax, GST Assessment and to provide necessary information to the concerned officers.
53. Cenvat Credit as per Service Tax, MVAT, GST verification.
54. Reconciliation of Tally ledger/ SAP Ledger with Service Tax, MVAT, Profession Tax, GST return and to provide necessary Guidance to MSWC staff.
55. Provide time to time written opinion to MSWC on e-mail as well as on letter head as and when required. Also provide telephonic guidance as & when required.
56. Reconciliation of GSTR2A with MSWC Accounts. Assistance for passing necessary entries in books of accounts of MSWC.
57. Deal with all matter related to previous law. (Service Tax, MVAT, Profession Tax etc. in due time).
58. Filling Of GST TDS Returns, issue GST TDS Certificates.
59. One-time review of the current processes followed by MSWC from GST perspective including review of key contracts, invoice formats, credits reversed, credit eligibility. Basis the review, advise MSWC on any process improvisation in being compliant with GST in a timely and efficient manner.
60. Undertake quarterly training for the MSWC staff responsible for invoicing and compliance with the GST regime.
61. Assistance in filing of GST returns through MSWC's SAP module in an integrated manner.
62. Assistance in filing of E-way bill and advise any query from MSWC in this respect.
63. Advice and assistance in relation to e-invoicing, as an when notified by the Government.
64. Assistance during on-field audit by GST authorities
65. The bidder firm should assist in preparation of the GST certificate, as required under law, and co-ordinate with the third party Chartered Accountant firm, as appointed by MSWC to provide for any clarification.
66. Reconciliations for matching of inward supplies details with GSTR 2A/ ANX 2 (proposed), as required under the GST law would be required on monthly basis. However, for rest of the reconciliations like output tax reconciliation with ledgers, inward supplies as per GST ITC account etc. the same could be carried out under monthly and annual basis.

Annexure-C -

Financial proposal for Modules-

(Amount In Rs.)		
Sr. No.	Module No. & decription	Fees per Annum (inclusive of all overhead) (for F.Y. 2025-26) (Excluding all taxes)
1	Module-III Income Tax, TDS & Audit and filing of Annual Return	
2	Module-IV GST Audit & Filing of GST Annual Return	

Note: - Taxes, as applicable, at the time of payment shall be paid extra.

We undertake to perform the work as described in the Scope of work for Module-III & Module-IV, within all stipulated time limits. Further we also undertake that we are eligible to perform the said work as declared in Annexures A & B (scope of work) of module-III & Module -IV respectively as enclosure of the letter dated / /2025.

Place:

Date:

Authorized Signatory

(Signature & seal of the Authorized signatory)