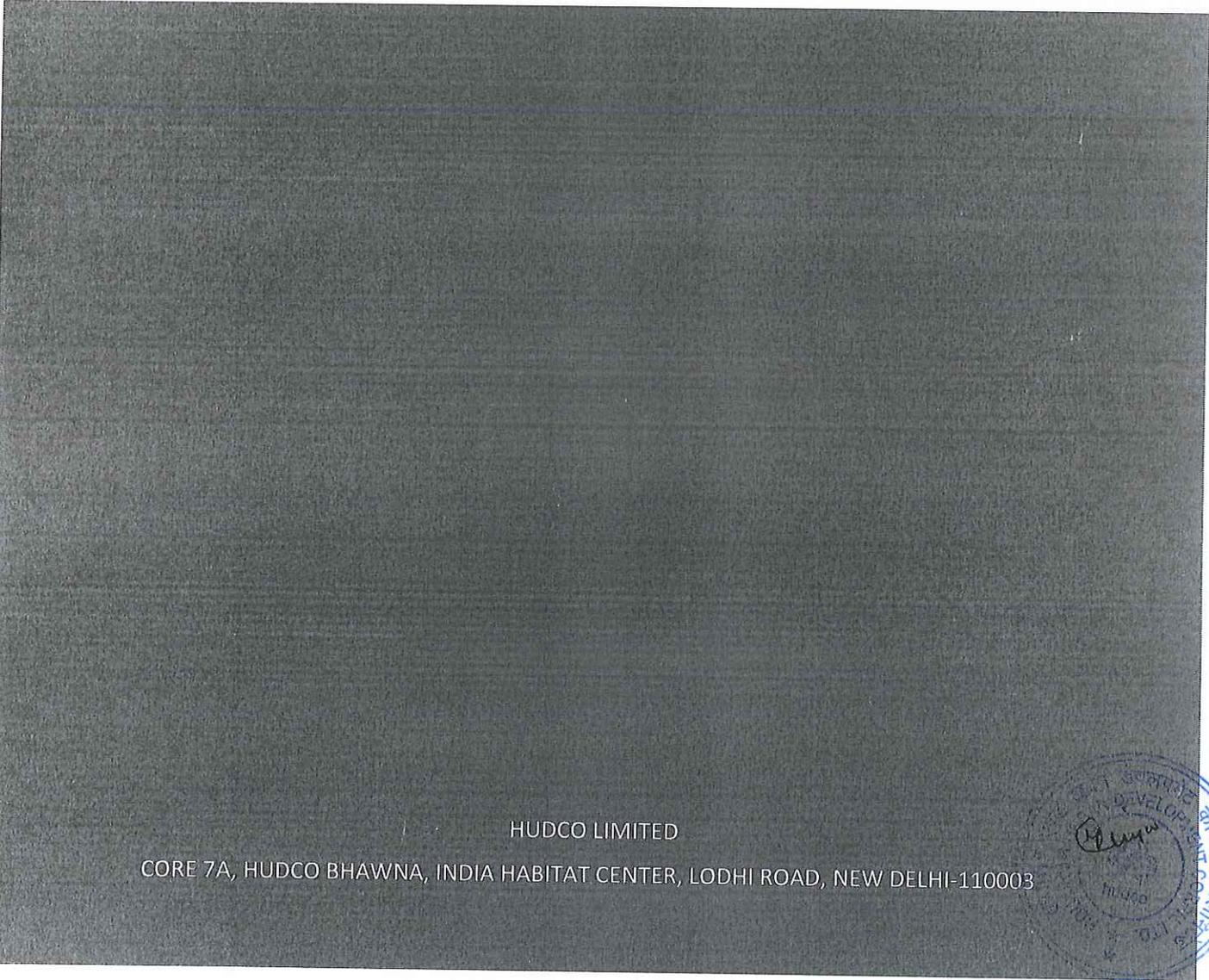


# NIT FOR APPOINTMENT OF GST CONSULTANT



HUDCO LIMITED  
CORE 7A, HUDCO BHAWNA, INDIA HABITAT CENTER, LODHI ROAD, NEW DELHI-110003



## Notice Inviting Tender

### **Sub.: Appointment of Goods & Service Tax (GST) Consultant for HUDCO**

HUDCO is a premier techno-financing company owned by the Government of India, was setup in 1970 to accelerate the pace of housing and urban development in the country. Apart from the financial operations, HUDCO offers consultancy services, promotes research and studies and help propagate use of local building materials, cost-effective and innovative construction technologies. HUDCO is a public sector company under the Ministry of Housing & Urban Poverty Alleviation (MoHUA). The company operates through a strong and multi-disciplinary work force placed over its nationwide network of regional and development offices.

HUDCO Corporate Office is located at New Delhi. As of 29<sup>th</sup> February, 2024, Company has 21 Regional Offices and 11 development offices located at different state capitals and Research and Training Wing (HSMI) in New Delhi in addition to the Corporate Office. HUDCO Corporate Office, respective Regional Offices, Development Offices and HSMI have separate GSTINs and GST related compliances are being made at respective Offices.

HUDCO's income consists of interest on Loans, processing charges, consultancy services, projects taken by HUDCO on behalf of Ministry and funded by Ministry, rental income from HUDCO owned properties, construction services, architectural services etc.

**HUDCO wants to avail the services of professional Chartered Accountant/ Cost & Management Accountant (CMA) Firm for compliance of GST related matters in respect of all the GST Registered HUDCO location in India and for the centralised processing of the payments of all Regional Office/HSMI and Head Office. The consultant will be operating from HUDCO Corporate Office, Delhi for all the GST compliances in respect of above-mentioned locations alongwith processing, accounting and other works as defined in scope of work. For this purpose, sealed quotations are invited for appointment of GST consultant of HUDCO Limited.**



## SCOPE OF WORK

1. Review and reconciliation of the Inward and outward register with the books of accounts and also verify that the invoices have been raised as per applicable provision under GST in respect of output goods/services covered under RCM and categorization of input credit into eligible inputs and ineligible inputs as per applicable input credit rules after verification of the original invoices.
2. Preparation and filing of all the applicable GST returns as per GST Act for all the registered locations of HUDCO and all other work incidental to preparation and filing of returns. Further, filing of any other forms as per the requirement of GST law for discharging of any GST liability.
3. Preparation of Reconciliation Statement of Input Tax Credit between Purchase Register/ Books of Accounts and GSTR-2A/2B for availing of ITC in GST returns. It should be done line-by-line item-wise, duly considering internal adjustment entries. Similarly monthly calculation and issuance of Input Service Distributor (ISD) invoices. if applicable.
4. Verify that GST TDS has been deducted on the payment related to job order/contacts, where the contract value exceeds the applicable threshold limit. Similarly, to ensure that GST TDS deduction on corporation outwards supplies has been claimed on GST Portal, if any.
5. Conducting detailed trial balance / ledger review and Certification on monthly basis to ensure that GST is being paid on all taxable supplies under forward charge as well as reverse charge Mechanism, adjustment of GST on input service as per eligibility and GST payable on output services etc. for all the GSTINs of the company.
6. Preparation of GST defaulter's vendor list on periodic basis who is defaulting in filing any GST return (1,3B, 7) for all GSTINs in compilation with GST portal.
7. Review of all the GST entries booked in accounting system with respect of applicability, correctness and availability of GST Input (ITC, RCM Liability and Output Liability). Reconciliation of GST Credit Ledger, GST Liability Ledger and GST Cash Ledger on GST portal with the books of account.
8. Monthly/Quarterly preparation of calculation of Cross Charge Billing for all the units and issuance of invoice along with entry in the books.
9. Review of assessment/orders passed by the authorities, replying show cause notices, demands notices, cases and other proceedings, as and when required, initiated by appropriate authorities including drafting, filing of replies, stay of demand and submissions, appeal pursuing, assisting and coordination etc., with GST authorities up to Appellate level at all India level.
10. To advise/render expert opinion as and when required with respect to all the GST related issue/queries raised. Further, offer consultancy, updation and amendments for any matter related to GST and its compliance as per amendments in various provisions by CBIC and GST council from time to time.
11. To prepare the data for Statutory Audit/Internal audit/CAG Audit/Tax Audit/GST department audit and co-ordination with Auditor. Further, Preparation of clause 44 of the tax audit report of HUDCO.



12. Review of various contracts/Job orders entered into with various vendors for procurement of Goods or Services or both and suggestion in regard to changes/modifications required therein as per applicable provisions of GST Act, rules and regulations.
13. Implementation of Amendments in GST Laws, as best applicable for HUDCO. Drafting of Circulars/ Instructions for HUDCO Internal purpose and conducting of training programmes for HUDCO Staff whenever necessary.
14. Applying for new GST Registration and amendments in core and/or non-core fields of the existing GST Registration Number of the organization.
15. The reconciliation of the Inter Unit heads and other relevant General ledger heads shall be the responsibility of the GST Consultant with consultation with the concerned office of the respective locations.
16. To confirm that all the applicable provision of GST act are complied with, and bills are raised within the prescribed time as per GST act and the same are accounted for in books of accounts properly.
17. Any other work relating to GST to be dealt with by HUDCO in compliance with the relevant provisions of the act and applicable rules.



### Eligibility Criteria

S. No	Eligibility Criteria	Documents Required
1	The bidder should be a reputed Chartered Accountants/CMAs firm in practice with minimum standing of <b>25 years</b> as on 31.03.2023.	Copy of Registration Certificate must be submitted
2	The Firm must be registered with The Institute of Chartered Accountants of India/ ICWAI.	Copy of Registration Certificate must be submitted
3	The bidder should have Pan and GST Certificate.	Copy of Registration Certificate must be submitted
4	The bidder should have <b>Head office</b> in Delhi/NCR.	Copy of ICAI/ICWAI Firm Card required.
5	The Firm must be registered with Comptroller and Auditor General of India (CAG).	Copy of Registration Certificate must be submitted
6	The bidder should have an <b>annual turnover</b> of more than <b>Rs. 10 Crore</b> as per latest available accounts as on 31.03.2023 and <b>Average Annual Turnover</b> of more than <b>Rs 7 Crores</b> in last three FYs (i.e., FY 2020-21 to FY2022-23).	Financial Statement or CA/ CMA Certificate regarding turnover (with UDIN number)
7	The bidder should have <b>at least 10 partners</b> out of which at least 5 partners should have <b>minimum post qualification experience of 20 years</b> .	Copy of Membership Certificate of Partners
8	The bidder should have at least <b>1 DISA/CISA</b> as Partner.	Copy of DISA/CISA Certificate.
9	The bidder should have experience of <b>Special Audit under GST/Service Tax</b>	Nomination letter from the authorities/ Appointment letter
10	The bidder should have <b>at least 20 CAs/CMAs on payroll other than partners</b> .	Copy of Membership Certificate of Qualified Staff.
11	The bidder should have strength of <b>minimum 100 employees article assistant/paid assistant</b> .	Details of Employees as certified by HR of the firm
12	The bidder should have undertaken the assignment of GST Consultancy in regard to impact study/Implementation of GST/ Advisory services/ filing of GST Return etc. in <b>at least 5 Central PSU (including at least 1 PSU NBFC / HFC)</b> .	Work Order / Experience Letter
13	The bidder should have <b>at least 1 Partner</b> who has done GST Certification course by ICAI/ICWAI	GST Certificate/ Proof of successfully completion
14	The bidder has Peer Review Certificate	Copy of latest Registration Certificate must be submitted

**Following Documents are also required to be submitted with Technical Bid**

S. No.	Particulars	Documents required
1	The bidder to produce a PAN / GST Registration.	Copy of Proof of Registration Certificate duly signed by authorised signatory.
2	Declaration whether any partner of the firm has any relation with any employee working in HUDCO then the name of the employee and the relationship may be	Declaration to be signed by Authorised signatory



	<p>given and whether partners have a relationship within the meaning of Section 2 (77) of the Companies Act, 2013 with any of the Directors of HUDCO and also, with the present Statutory Auditors (A P R A &amp; Associates LLP, 379, Aggarwal Millenium Tower-II, Netaji Subhash Place, Near TV Tower, Pitampura, Delhi-110034) of Hudco, then such relations details be given.</p>	
3	<p>The bidder to provide the following declaration: -</p> <p>a) There has not been any disciplinary action Initiated by ICAI/ICWAI or any regulatory authority against the firm during last five years.</p> <p>b) None of the partners/employees has been convicted of any offence/economic offence.</p> <p>c) No appeal / unresolved dispute / suit / case is pending at any court in India regarding the right to carry on practice.</p> <p>d) Confidentiality: Consultant shall during the tenure of the Contract and at any time thereafter keep all information relating to the work in full confidence and shall not, unless so authorized in writing by HUDCO, divulge or grant access to any information about the work or its results and shall prevent anyone becoming acquainted with either through GST Consultant or its personnel or agents. Any monetary penalty / loss levied by any authority due to breach of the above clause will be the sole responsibility of the firm.</p> <p>e) Others: Consultant is required to certify that it will not indulge in any fraudulent activity or allow anybody else working in our organization to indulge in fraudulent activities and would immediately apprise HUDCO of the fraud/suspected fraud as soon as it comes to their notice.</p>	<p>Declaration to be signed by Authorised signatory on the letterhead of the firm.</p>
4	<p><b>EMD:</b> Bidder other than MSME entities are required to submit EMD of Rs. 25,000 in the following bank account: -</p> <p><b>Name:</b> HUDCO LTD.  <b>Account Number:</b> 00030350017801  <b>IFSC Code:</b> HDFC0000003  <b>Branch Name &amp; Address:</b> B-3-4, Suryakiran Building 19, K G Marg New Delhi</p>	<p>Proof of transfer of Rs. 25,000/- towards EMD</p>

**Note:** Bidders are required to fulfil all the above eligible criteria before the submission of bid.



**The Technical Evaluation of the eligible proposals shall be based on following parameters: -**

S. No	Criteria	Max Marks
1	Chartered Accountants/CMA firm in practice with minimum number of years. ≥25 and <35 Years – 10 Marks >35 and <50 Years – 12 Marks 50 Years and Above – 15 Marks	15
2	The Firm must be registered with ICAI/ICWAI	Mandatory
3	The bidder should have Pan and GST Certificate.	Mandatory
4	The bidder should have <b>Head office</b> in Delhi/NCR.	Mandatory
5	The Firm must be registered with Comptroller and Auditor General of India (CAG).	Mandatory
6	<b>Annual turnover</b> of last FY i.e., FY 2022-23 INR ≥10 and <12 Crores– 3 Marks INR ≥12 and <14 Crores – 4 Marks INR 14 Crores and above – 5 Marks	5
7	<b>Average annual turnover</b> of past three years INR ≥5 and <7 Crores– 5 Marks INR ≥7 and <10 Crores – 8 Marks INR 10 Crores and above – 10 Marks	10
8	<b>No. of Partners</b> (Full time Practicing Chartered Accountant/CMA) ≥10 and < 12 Partners – 10 Marks >12 and <15 Partners – 12 Marks 15 Partners and Above – 15 Marks	15
9	No. of Partner having <b>DISA Certificate</b> 1 Partner – 1 Marks 2 Partner – 3 Marks More than 2 Partners – 5 Marks	5
10	The bidder should have at least <b>20 CAs/CMAs on payroll other than partners.</b>	Mandatory
11	The bidder should have strength of <b>minimum 100 employees article assistant/paid assistant.</b>	Mandatory
12	No. of Experience** of handling GST of at least <b>5 Public Sector Undertaking/Other Government Institution/ Banks.</b> 5 -7 Experience Certificates – 10 Marks 7- 8 Experience Certificates – 15 Marks More than 8 Experience Certificates – 20 Marks. ** Any type of experience (excluding Special audits) for any no. of years for a single entity will be counted as 1.	20
13	No. of Experience** of handling GST of at least <b>1 PSU NBFC</b> 1 Experience Certificates – 5 Marks 2 or More Experience Certificates – 10 Marks	10
14	No. of experience in <b>Special Audit under GST/Service Tax</b> 5-10 Experience Certificates – 5 Marks 10-20 Experience Certificates – 7 Marks More than 20 Experience Certificates – 10 Marks	10
15	Presentation from prospective bidders	10
16	The bidder should have <b>atleast 1 Partner</b> who has done GST Certification course by ICAI/ICWAI	Mandatory
17	The bidder has Peer Review Certificate	Mandatory
	<b>Total Marks</b>	

**Minimum score eligible for Technical Criteria 60%.**



## Financial Bid

### General Conditions of Financial Bid

1. The Financial bid should contain Fees excluding applicable taxes (Annexure I).
2. The bidder should quote rate for the entire scope of work.
3. Rates to be quoted both in figures and words. In case of any discrepancy in rates in figures and words the rates quoted in words will prevail over rate quoted in figures.
4. No additional payment will be admissible on any account except the GST or other applicable taxes on fees as applicable from time to time.
5. Tender cost is expected to be Rs. 15 lakh per annum approximately excluding applicable taxes.

### Financial Bid Scoring Criterion

Minimum Technical Points to be scored to qualify for opening of financial proposal is 60%. After the technical evaluation is completed, those Bidders whose proposals do not meet the minimum qualifying marks, their Financial Proposals will not be opened.

Bidders that have secured the minimum qualifying marks will be notified, the date, time and place for opening the financial proposals, to enable the Bidders to attend the opening of the Financial Proposals.

The financial proposals shall be opened publicly in the presence of representatives of the Bidders who choose to attend. The name of the Bidders and the prices quoted shall be read out by the Client.

The final ranking shall be obtained as under: -

Evaluation of Price bid pertaining to the commercial offers received from interested parties will be done on the basis of following scoring methodology: -	
Price Bid-Rank	Score Assigned
L1 (Lowest Financial Bid)	100
L2 (second lowest financial bid)	90
L3	80
L4	70
L5	60
L6	50
L7	40
L8	30
L9	20
L10	10
L11 & Lower	0



### Parameter for Selection of Consultant

S. no.	Parameters	Maximum Marks (Weightage)
1	Technical Parameter	70
2	Financial Bid	30

For example:

S. No.	Bidder	Technical Marks	Financial Bid	Financial Bid Marks	Weightage Score	Final Ranking
1	A	70	10 lakhs	100	$70*70\%+100*30\%= 79$	4
2	B	80	11 lakhs	90	$80*70\%+90*30\%= 83$	3
3	C	<b>100</b>	<b>13 lakhs</b>	<b>70</b>	<b><math>100*70\%+70*30\%= 91</math></b>	<b>1</b>
4	D	90	12 lakhs	80	$90*70\%+80*30\%= 87$	2

If two firms score same weightage then final decision will be taken on the basis on technical marks scored by the bidders.



## General Terms and Conditions for submission of bids

1. The bid is required to be submitted in two parts i.e., **Technical Bid & Financial Bid**. Technical bid should be put into sealed **envelope no. 1** along with the signature of authorised signatory on each page and financial bid should be put into sealed **envelope no. 2** along with the signature of authorised signatory of on each page. **Both the bids should be submitted in an overall one sealed envelope addressed to Executive Director (Finance), HUDCO Limited, Corporate Office. In case the bid is not submitted in the aforesaid manner then the same shall be rejected.**
2. The Technical bid/Offer shall be opened first and after analysing requisite criteria of technical bid, the bidder who gets qualified technically, the financial bid will be opened only for those successful technical bidders. HUDCO reserves the right to call for supportive documents / papers from bidders.
3. Any modification in Technical / Financial bid/Offer after the date of opening will not be considered.
4. Bidders should ensure that bid is delivered before schedule date, time and place at HUDCO's Corporate Office. Late bids will not be considered. HUDCO will not be responsible for any postal delay or any delay whatsoever.
5. HUDCO may amend the tender document by issuing corrigendum / addendum at any time prior to deadline for submission of bid. Therefore, the bidders are advised to visit the site regularly before the deadline for submission of bid.
6. The bid shall remain valid for a period of 90 days from the date of opening.
7. Bidders desirous of attending the tender opening may depute the authorised representative on the scheduled date and time of bid opening.
8. HUDCO reserves the right to cancel the tendering process at any time before award a work without assigning any reason thereof.
9. HUDCO reserves the right to reject any or all bids without assigning any reason.
10. In case any issue requires interpretation / clarification regarding the process of selection of firm through open bidding, HUDCO's interpretation shall be final and binding
11. Bidders who are registered with MSME are welcome to participate in the bidding as notified by the Ministry of Micro, Small and Medium Enterprises, Govt. of India. Product range / service range mentioned in such certificate should be similar to requirements of this tender. Relaxations as announced by Govt. from time to time shall be applicable to these bidders subject to full compliance of other terms and conditions of the tender and contract. Valid documentary certificate and evidence for relaxation is to be submitted by MSME bidders.

## 12. Deployment of Staff

Firm will provide **minimum** following staff as per below mentioned qualification and experience to complete the scope of work as mentioned above at organisation corporate office in Delhi: -

- i. Firm shall depute **One Partner** having minimum post qualification experience of 10 years in Indirect Taxation field. Partner Visit to HUDCO Office will be on need basis.
- ii. **One Chartered Accountants/CMAs** having at least **two year's** post qualification experience on full time basis
- iii. **Four Articles Assistants/Paid Assistant** on full time basis.



13. Boarding and Lodging for Official Visits (on need basis) by the consultant outside Delhi NCR will be arranged by the HUDCO Head Office/Relevant Regional Offices. The boarding and Lodging entitlement shall be regulated as detailed under:

S. No.	Designation in Consulting Firm	Equivalent Boarding and Lodging entitlement in HUDCO
1	Partner	As is being given to DGM (HUDCO)
2	CAs/ CMAs	As is being given to AGM (HUDCO)
3	Articles/Paid Assistants etc	As is being given to DM (HUDCO)

14. The Consultant will be appointed for a period of one year and appointment will be renewal on yearly basis on satisfactory services for further 3 years.
15. The assignment can be terminated by either side by giving three-month notice.
16. Payment of the annual fee quoted by bidder shall be paid on monthly basis for which bill for each month alongwith monthly progress report indicating works undertaken during the month shall be submitted by consultant after completion of the month. 10% of the bill amount will be retained as security deposit which will be released after six months of satisfactory completion of the assigned work.
17. The payment will be released to the consultants through ECS/NEFT modes TDS as applicable shall be deducted. No advance payment shall be made under any circumstances.
18. The Bidder is required to comply with all the terms and conditions as contained in tender strictly.
19. The GST Consultant will hand over all the tax related files / papers to HUDCO at the end of the Contract.
20. Technical and financial bid/Offer should be submitted on GEM Portal as per GEM Portal guidelines for QCBS tendering by 2.00 PM on 17<sup>th</sup> April 2024. Technical bid/Offer will be opened digitally on GEM Portal.

*M Chinna Rao*

M Chinna Rao  
Joint General Manager (Finance)  
HUDCO Limited  
9849643425



**FINANCIAL BID**

The bidder is required to quote YEARLY LUMPSUM FEE for the entire scope of work.

Particulars	Amount in figures (Rs.)	Amount in Words
Annual Fee		

**Note:**

1. GST and other statutory taxes, if any, shall be payable as applicable over and above quoted fees.
2. Payment shall be made after deduction of TDS/applicable taxes, if any.
3. Quoted fees should all inclusive. Out of pocket expenses and other incidental charges will not be paid extra.
4. Rates are required to be quoted in figures as well as in words. In case of any difference between quotes in figures and words, the quotes in words shall prevail.
5. Bidders are required to quote financial proposal / fees structure strictly as sought above.

