



Bid Number/बोली क्रमांक (बिड संख्या):  
GEM/2025/B/5935579  
Dated/दिनांक : 11-02-2025

### Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	21-02-2025 18:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	21-02-2025 18:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	180 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Gujarat
Department Name/विभाग का नाम	Urban Development And Urban Housing Department Gujarat
Organisation Name/संगठन का नाम	N/a
Office Name/कार्यालय का नाम	Gujarat Housing Board
क्रैता ईमेल/Buyer Email	buyer35.uduhdg.gj@gembuyer.in
Item Category/मद केटेगरी	Financial Advisory Services - Onsite; Appointment of CA Firm as GST Consultant for Financial Year 202526 and 202627 for Gujarat Housing Board Ahmedabad and all its other regional offices
Contract Period/अनुबंध अवधि	2 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	30 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	7 Year (s)
Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है	Yes
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No

<b>Bid Details/बिड विवरण</b>	
<b>Document required from seller/विक्रेता से मांगे गए दस्तावेज़</b>	Experience Criteria, Bidder Turnover, Certificate (Requested in ATC), Additional Doc 1 (Requested in ATC), Additional Doc 2 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
<b>Do you want to show documents uploaded by bidders to all bidders participated in bid?/</b>	Yes
<b>Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया</b>	No
<b>Type of Bid/बिड का प्रकार</b>	Two Packet Bid
<b>Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय</b>	2 Days
<b>Estimated Bid Value/अनुमानित बिड मूल्य</b>	3850000
<b>Evaluation Method/मूल्यांकन पद्धति</b>	Total value wise evaluation
<b>Financial Document Indicating Price Breakup Required/मूल्य दर्शाने वाला वित्तीय दस्तावेज़ ब्रेकअप आवश्यक है</b>	Yes
<b>Arbitration Clause</b>	No
<b>Mediation Clause</b>	No

#### **EMD Detail/ईएमडी विवरण**

Advisory Bank/एडवाइजरी बैंक	AXIS BANK LTD
EMD Amount/ईएमडी राशि	115500

#### **ePBG Detail/ईपीबीजी विवरण**

Advisory Bank/एडवाइजरी बैंक	AXIS BANK LTD
ePBG Percentage(%) / ईपीबीजी प्रतिशत (%)	5.00
Duration of ePBG required (Months) / ईपीबीजी की अपेक्षित अवधि (महीने).	60

(a). EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy./जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज़ प्रस्तुत करने हैं। एमएसई केटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।

(b). EMD & Performance security should be in favour of Beneficiary, wherever it is applicable./ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए।

**Beneficiary/लाभार्थी :**

cashier  
Gujarat Housing Board, Urban Development and Urban Housing Department Gujarat  
(Vajubhai Mansangbhai Katariya)

**MSE Purchase Preference/एमएसई खरीद वरीयता**

MSE Purchase Preference/एमएसई खरीद वरीयता	No
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1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
4. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
  1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
  2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
  3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

**Excel Upload Required/एक्सेल में अपलोड किए जाने की आवश्यकता :**

price break up - [1739255884.xlsx](#)

**Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा**

**Scope of work to be uploaded by buyer:**[1739255985.pdf](#)

**Pre Bid Detail(s)**

Pre-Bid Date and Time	Pre-Bid Venue
14-02-2025 11:00:00	1st floor FA & CAO office GHB Ahmedabad

**Financial Advisory Services - Onsite; Appointment Of CA Firm As GST Consultant For Financial Year 202526 And 202627 For Gujarat Housing Board Ahmedabad And All Its Other Regional Offices ( 1 )**

**Technical Specifications/तकनीकी विशिष्टियाँ**

Specification	Values
<b>Core</b>	
Deployment Location	Onsite
Category of financial advisory service	Appointment of CA Firm as GST Consultant for Financial Year 202526 and 202627 for Gujarat Housing Board Ahmedabad and all its other regional offices
Sub-category of Financial Advisory Services	GST
Financial Advisory Reports	Yes
Frequency of Progress Report	Monthly
Type of Professional/Resources required	Chartered accountant
Qualification of Professional/Resources required	CA
Certification of Professional/Resources required	GST CONSULTANT
Total Experience of Professionals / Resources (In years)	More than 10 Years
<b>Addon(s)/एडऑन</b>	
Post Financial Advisory Support	NA

**Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़****Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी**

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Aditi Kiritbhai Badani	380013,GUJARAT HOUSING BOARD, NARANPURA, PRAGATINAGAR	1	N/A

**Buyer Added Bid Specific Terms and Conditions/क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें**

## 1. Buyer Added Bid Specific ATC

Buyer uploaded ATC document [Click here to view the file.](#)

## Disclaimer/अस्वीकरण

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

**All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.**

This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws./जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।

---Thank You/धन्यवाद---



**E - TENDER  
FOR**

**"Appointment of CA Firm as GST Consultant for Financial Year  
2025-26 and 2026-27 for Gujarat Housing Board Ahmedabad and all  
its other regional offices"**

**Address:**

**Gujarat Housing Board  
1<sup>st</sup> Floor, F.A. & C.A.O. office, Gujarat Housing  
Board, Pragati Nagar, Naranpura ,  
Ahmedabad- 380013  
Phone: 079 – 27447000, 27447013, 014  
Website: - [gujarathousingboard.gujarat.gov.in](http://gujarathousingboard.gujarat.gov.in)**

## **GUJARAT HOUSING BOARD**

ABOUT THE GUJARAT HOUSING BOARD (GHB) came into existence on 1st May 1960 as a result of bifurcation of Bombay State and Bombay Housing Board and inclusion of Saurashtra Housing Board and as per the Gujarat Housing Board Act, 1961. Gujarat slum clearance board merged with effect from 01/04/2007 as slum cell.

Gujarat Housing Board was established after the formation of separate states of Gujarat and Maharashtra in 1961.

Gujarat Housing Board was developed for the purpose of improving living standard for a common man at an affordable price which will help in their economic condition. The houses were allotted on Hire purchase basis at a moderate price of monthly installment for 13 years and if reservation quota were given so it is another advantage of 20 years re-payment period.

GHB has taken the steps to stop the nuisance of middlemen and tents in allotment of houses. To make the procedure transparent, the computerized draws are now conducted by NIC in the presence of the concerned applicant.

Depending on the availability of land & the feasibility shops are also constructed in the scheme to fascinate the residents to buy the basic day to day needs.

Besides the Head office at Ahmedabad, GHB has various other offices spread across the Gujarat (i.e.. Vadodara, Rajkot, Bhavnagar, Surat).

## **NOTICE INVITING TENDERS**

**Name of work:**

"Appointment of **CA Firm as GST Consultant for Financial Year 2025-26 and 2026-27** for Gujarat Housing Board Ahmedabad and all its other regional offices".

**Type of tender:** Open

**Joint venture/ Consortium:** Not allowed

**Tender Cost :**Rs. 19,25,000/-p.a. (inclusive of all taxes) hence for 2 financial years, it shall be Rs. 38,50,000/- (inclusive of all taxes)

**Tender/bid inviting and opening authority:** **Financial Advisor and Chief Accounts Officer , Gujarat Housing Board, Ahmedabad**

1. Tenders are invited on behalf of the Gujarat Housing Board, Ahmedabad from eligible CA FIRMS for GST registration and return work for Gujarat Housing Board, Ahmedabad and all its regional offices. The work is estimated for 24 months and further extension of 3 yrs ( 1 year at a time if work found satisfactorily by GHB).

2. The Contract will be for a period of 24 months initially i.e. Financial Year 2025-26 to 2026-27, the same may be extended for further 3 year period (one year at a time if work is found satisfactorily by GHB), on the same terms and conditions (with maximum upto 10 % increase in fees each year) with mutual agreement between GHB and the Firm, if the work founds satisfactory.
3. Not more than one tender shall be submitted by a firm. No two or more concerns in which an individual is interested as a proprietor and/or a partner shall submit tender for the execution of the same work. If they do so, all such tenders shall be liable to be rejected. Joint venture /consortium tender is not allowed.
4. Tender document can be downloaded online from GeM Portal by the interested bidders from 11/02/2025. Downloaded tender will form part of the Technical bid. Necessary documents like documents supporting to eligibility, experience certificate, PAN card, Professional tax registration, GST registration and other related documents to be uploaded on GeM portal up to date 21/02/2025 at 06:00 PM. Only EMD to be submitted at the Office of the F.A. & C.A.O., Gujarat Housing Board, Pragatinagar, naranpura, Ahmedabad- 380013 by 21/02/2025 till 6.00 p.m.
5. **EMD by Demand Draft in favor of “Gujarat Housing Board” payable at Ahmedabad of any nationalized/scheduled bank (except co-operative bank) in original. No other document in physical form to be submitted.**
6. Tender shall not be accepted if EMD are not paid as shown in the Bid Document.
7. **Site Visit (If any):** During working hours at Gujarat Housing Board.
8. **The earnest money deposit (EMD) of Rs. 1,15,500/- (Rupees One lakh fifteen thousand five hundred Only) shall be deposited in favour of the Gujarat Housing Board, Ahmedabad by way of Demand Draft and should be sent in separate envelope specified with name of the work and addressed to F.A. & C.A.O. , Gujarat Housing Board, Ahmedabad.** The tender of the agency/bidder who does not deposit earnest money in the above said manner shall be summarily rejected. The EMD will be refunded to the Successful Bidder after execution of the Contract and submission of Performance Security Deposit (in DD form) valid for a period of 30 days beyond the Contract period; and EMD of unsuccessful bidders will be refunded within two month after the appointment of Consultant.

9. No exemption from submitting the EMD shall be given to any Bidder.

The EMD will be forfeited on account of one or more of the following reasons:

- (a) If the Bidder/ Tenderer withdraws its bid during the period of Bid Validity;  
or
- (b) Does not accept the correction of errors made in the Tender Document;
- (c) In case of a successful Bidder, if the Bidder fails:
  - (i) To sign the formal Agreement, or commence the assignment within the time limit stipulated by the GHB; or
  - (ii) To furnish performance security within the time limit stipulated by the GHB; or
  - (iii) If the Bidder is found to be involved in fraudulent practices ;or
  - (iv) If the Bidder denies to accept the copy of work order. The GHB also reserves the right to blacklist such Bidder from participating in future tenders if sufficient cause exists.

10. Tenderers are advised to visit the site to have a full knowledge of all the relevant works, site etc.

11. Submission of a tender by tenderer implies that he has read this notice and all other contract documents and has made himself aware of the scope and conditions of contract & other documents etc. including local conditions and other factors bearing on the service provider for the same.

12. The bidder should quote his commercial/financial bid online only as per e-tendering system, as shown in Annexure-2 of commercial/financial bid both in words and in figure on GeM portal. Last date of receipt of the same is 21/02/2025 up to 6:00 PM by online only.

13. In case break-up of Financial bid (Annexure-2 which is to be uploaded in excel format only in Financial bid stage) is attached in Technical document / bid, then it shall be outrightly rejected and will not be considered for technical evaluation.

14. The technical bid will be opened on 24/02/2025 at 11.00 a.m. at the Office of Financial Advisor & Chief Accounts Officer, Gujarat Housing Board, Pragatinagar, Narnapura Ahmedabad– 380013 in the presence of tenderers or their representatives who may choose to be present. After opening of the technical bids all the documents shall be assessed on the basis of the qualifying criteria.

15. **Bid validity period:** 180 days from date of opening of financial bid.
16. Please note that Hon' Housing Commissioner is not bound to select any of the firms submitting proposals. Further, quality is the principal selection criterion, the Hon' Housing Commissioner, GHB, Ahmedabad does not bind itself in any way to select the firm offering the lowest price. Notwithstanding anything contained in this proposal, GHB reserves the right to accept or reject any proposal and to annul the selection procedure and reject all proposals, at any time without incurring any liability or any obligation for such acceptance, rejection or annulment, and without assigning any reasons thereof.
17. **ALL Terms & conditions (including scope of work, Technical criteria, EMD, Minimum average turnover of bidder, years of past experience of similar services, minimum work order, registered head office etc.) in this Additional Terms & Conditions (ATC) shall be final & binding to all bidders.**
18. Contacting Officer: Further details/clarifications, if any, required will be available from the Office of Financial Advisor & Chief Accounts Officer, Gujarat Housing Board, Pragatinagar, Narnapura Ahmedabad-380013.

**F.A. & C.A.O.**  
**Gujarat Housing Board**  
**Ahmedabad**

### Important Tender Dates and Place of Submission of Tender Document

Sr. No.	Action	Dates
1	Upload of all documents in Technical Bid at GeM portal. Only EMD to be send in in physical form.	11/02/2025 to 21/02/2025 up to 6:00 pm.
2	Online Submission Date for Financial Bid at GeM portal .	11/02/2025 to 21/02/2025 up to 6:00 pm.
3	Submission of Pre-bid queries	Mandatorily To be sent till 14:00 Hrs, Date: 13/02/2025 (before the pre bid meeting in word format via email at gujarathousingboard@gmail.com ) With clearly mention name of work.
4	Pre Bid Meeting at GHB office Tele - 079-27447013, 014	14/02/2025 at 11.00 a.m.
5	Technical Bid Opening at the below mentioned address: F.A. & C.A.O., Gujarat Housing Board, Pragatinagar, Naranpura, Ahmedabad- 380013 Tele : 079 – 27447013, 014	On 24/02/2025 at 11.00 a.m. It there is any change then it will be intimated.

### **INSTRUCTIONS TO THE BIDDERS**

**1. Amendment of Bidding Documents:**

- At any time, prior to the deadline for the submission of tenders, the GHB, for any reason, whether at its own initiative or in response to the clarifications requested by prospective Tenderers, may modify the Tender Documents by amendment, and notify accordingly.
- All such amendments/corrigenda/modifications shall be binding on the Tenderers.
- In order to allow prospective Tenderers, a reasonable time to take the amendment into account in preparing their bids, the GHB, at its discretion, may extend the deadline for the submission of Tenders.

2. While submitting the tender for this work, the Tenderers shall be **deemed to have read, understood and accepted** all the terms and conditions stated in the Tender Document.

3. **Non-transferability:** This tender is non-transferable.

4. **Validity of tender:** Tender shall be kept valid, without any change in prices and rates, for acceptance by GHB for a period of 180 days after the tender opening date. GHB reserves the right to accept or reject any bid without assigning any reasons whatsoever.

5. Joint venture/consortium is not allowed to participate in the tender process.

## 6. Pre Bid Meeting

A Pre-bid meeting would be held at the office of FA &CAO ,GHB, 1<sup>st</sup> floor, Naranpura, Ahmedabad at 11.00 a.m. on dated 14/02/2025. Applicants shall bear their own cost of attending any pre-Proposal meeting.

The applicant(s) should send the queries related to this tender through email on gujarathousingboard@gmail.com on or before 14.00 Hrs upto date 13/02/2025. The pre-bid meeting would be held only for the queries sent to us by the applicants through email on or before the date specified in this clause.

Clarifications/responses would be shared by uploading such responses online only at GeM portal if required in the form of an addendum and or corrigendum.

Non-attendance at the pre-Proposal meeting shall not be a cause for disqualification of an Applicant. However, terms and conditions of the Addendum(s) shall be legally binding on all the Applicants irrespective of their attendance at the Pre-Proposal meeting.

In order to afford the Applicants a reasonable time for taking an Addendum into account, or for any other reason, the Authority may, in its sole discretion, extend the Proposal Due Date.

7. If any information furnished by a bidder is found to be false with a malafide intention of getting qualified, then, such act of the bidder will be treated seriously and his EMD is likely to be forfeited and he will be blacklisted for not giving any work in future.
8. The bidder must not be black listed and/or have any inquiries/ cases pending against the Firm on any of its Partner/ Director by the Government of India, the Government of Gujarat or any state board/universities/corporation since its inception.
9. The rate quoted by the Firm/agency shall be inclusive of monthly wages, Employees Provident Fund, ESI/Insurance and all other benefits as per rules & regulations in force the tender. If any tenderer quotes the rate less than the wages of relevant category of the Minimum Wage Act, the bid will be summarily rejected. The rates shall be quoted in Indian Rupee only.

## Annexure 1

### MINIMUM ELIGIBILITY CRITERIA

Sr.	Minimum eligibility criteria	Proof to be enclosed
1.	<b>The firm should have an average annual turnover of more than Rs. 30 Lacs (Rupees Thirty lakhs) in last 3 years ended on 31<sup>st</sup>March 2024.</b>	Last 3(three) financial years duly audited and certified by another Chartered Accountant Certificate for the financial year 2021-22, 2022-23 & 2023-24 (average more than Rs.30 lakhs is required of last 3 FY.) and self-certified GST return of 12 months is require to support the same. Turnover means total revenue receipts of the firm.
2.	The firm should have been registered for a period of at least 10 Years.	ICAI firm card as on or after 01.01.2025
3.	There must be atleast 5 CAs full time in the firm and out of that 2 CAs must be FCA.	ICAI firm card as on or after 01.01.2025
4.	The firm should have work order of minimum fifteen GST Consultancy services in Government or semi government organization during the last 3 financial years.	Copy of at least fifteen appointment having GST Consultancy issued in last three years. (self-certified).
5.	Firm's registered head office should be located in Ahmedabad only. And the firm should have at least one Branch office out of three districts i.e. Baroda, Surat or Rajkot.	ICAI firm card as on or after 01.01.2025
6.	Firm should be empanelled with C&AG for the year 2024-25	Copy of Acknowledgement letter issued by the office of C&AG should be furnished. Mere Application letter would not be sufficient document.
7.	Firm and its partner should not be blacklisted by any Govt / Semi Govt. entity government/ government board/corporation/ company/ PSU Company/statutory body/non-government and Any funding agencies	Notarized affidavit in attached format–Annexure 3

**If above information is not uploaded on GeM portal, it will result into non responsive bid. And will not be considered for opening technical and financial bid.**

- The Proposals of the bidder meeting eligibility criteria shall be considered for assessment of their Technical Score. The Technical Score of the Applicant shall be evaluated as per Technical Score system provided hereunder.

Sr. No.	Particulars	Requirement /Evidence	Point
1	Experience of Firm	Firm Constitution Certificate issued by ICAI duly stamped and signed (self-certified)	
	<b>-More than 15 years</b>		<b>30</b>
	<b>-13 years to 15 years</b>		20
	<b>-10 years to 13 years</b>		10
2	Annual Average Turnover in last 3 years	Last 3 (three) financial years duly audited and certified by another Chartered Accountant Certificate for the year 2021-22, 2022-23 & 2023-24.	
	<b>-More than 50 lacs.</b>		25
	<b>-More than 40 lacs and upto 50 lacs</b>		20
	<b>-More than 30 lacs and upto 40 lacs.</b>		15
3.	<b>No. of partners as on 01.01.2025</b>	Firm Constitution Certificate issued by ICAI duly stamped and signed (self-certified)	
	<b>-5 to 10 partners</b>		10
	<b>-More than 10 partners</b>		15
4	Experience to Handle GST Consultancy work of Govt. / semi Govt. / PSU/local bodies in Gujarat State in previous 3 years (Financial year 2021-22, 2022-23 & 2023-24)	Copy of Appointment order issued by Govt. / semi Govt. / PSU/ local bodies in Gujarat State to handle GST works. Each work order will be considered as separate experience to calculate total work order.	
	- 15 to 20 work orders		10
	- 21 to 25 work orders		15
	- More than 25 work orders		20
5	Strength of Competent Manpower & Article Clerk as on January, 2025	Details as per Annexure 4	
	<b>-More than 15</b>		10
	<b>-Less than and upto 15</b>		5
<b>TOTAL POINT</b>			<b>100</b>

The Bidder must Score minimum **marks** out of total 100 marks in the Technical Score. The Proposals of applicants obtaining lower than 75 score will be declared disqualified and will not be processed further. The Financial bids of only technically qualified bidders would be opened for further consideration and will be called upon.

## **DECIDING AWARD OF CONTRACT**

Quality and competency of C.A.'s services shall be considered, as the paramount requirement. The decision of the award of the contract would be as under.

Technical proposals scoring not less than 75 % of the points will only be considered for financial evaluation.

The firm quoted lowest financialbid will be selected to provide the GST related services.

## **TIME FRAME OF ACTIVITIES**

- The CA firm have to visit total 9 offices (4 Estate Manager offices and 4 Executive Engineers office located at Ahmedabad, Vadodara, Rajkot, Surat and 1 Head Office at Ahmedabad) for the assignment at least 2 times in a month on working day per office per monthly return (i.e. before filing GST TDS return , GSTR-1) and before filing GSTR-3B).
- The team of CA Firm visiting offices of Gujarat Housing Board must consist qualified Chartered Accountant as a Team Leader.
- The CA Firm has to submit a name of qualified Chartered Accountant who will visit to the Head office of Gujarat Housing Board once in a month otherwise non-visit of CA to Head office of GHB shall attract penalty which shall be Rs. 5,000/- p.m..
- The CA firm has to submit desired reports within time frame as mention in the Scope of Work
- The qualified Chartered Accountant who is deployed by CA firm has must have minimum 5 years of relevant experience.

## **OTHER TERMS AND CONDITIONS**

**Contract Period:** The Contract will be for a period of 24 months initially i.e. **Financial Year 2025-26 to 2026-27**, the same may be extended for further 3 year period (one year at a time if work is found satisfactorily by GHB), on the same terms and conditions (with maximum upto 10 % increase in fees each year) with mutual agreement between GHB and the Firm, if the work founds satisfactory.

**Payments:** The firm shall be paid when all monthly return of all offices are filled.

All fees shall be inclusive of all taxes, allowances, expenses, etc. including GST. No other claims shall be entertained. TA/DA and other incidentals are not eligible.

**Penalty clause :** If CA or qualified staff is not deployed / not visiting our all offices twice a month as per requirement , penalty shall be Rs. 5,000/- per office per month for respective month.

If CA firm does not fulfil desired work as per scope of work. GHB may deduct penalty @ 10 % of contract value.

Maximum penalty (including above all) will not exceed 10% of contract price . Penalty may be waive by FA & CAO after reviewing the reason for delay/non-compliance by agency.

**Manpower:** The Firm should arrange 1 account assistants (atleast B.Com. / M. Com. Having GST work Experience) to assist in preparation of data & collect from (Estate Manager and Executive Engineer Offices located at Ahmedabad, Vadodara, Rajkot and Surat , Head Office of GHB located at ahmedabad) for completion work timely. List of the staff with their documents to be submitted in GHB and if there is any change in staff, it should be also be done with approval of GHB. Experienced CA should visit at least once a month at Head office for GST return status.

### **Termination of Contract**

- (i) The Contract shall stand terminated at the end of the Contract period as specified, unless extended by GHB in writing.
- (ii) Either party can terminate the Contract by giving prior written notice of at least 30 days.
- (iii) Notwithstanding the above provision, the Contract is also subject to termination by the GHB on account of continuation of deficiency of service by the Firm or any other default of the Firm.

**Security Deposit (SD):** Security deposit shall be 5% which shall be deducted from each bill (except Fees of GST registration) on basic amount. The said amount will be returned after the assessment is completed or 4 years from end of respective Financial Year whichever is earlier.

## **Scope of Work**

**Scope of work include the following, but not limited to:**

### **1. GST Registration:**

- To take immediate GST registration of its 9 offices (4 Estate Manager offices and 4 Executive Engineers office located at Ahmedabad, Vadodara, Rajkot, Surat and 1 Head Office (FA&CAO) at Ahmedabad).
- To establish points of contact for smooth communication with all the offices.
- Prepare a checklist of documents and details required for GST registration and notify the concerned offices about the registration requirements, scope of work and timeliness. Provide guidelines to ensure all the necessary information and documents are prepared in advance.
- Collect and verify all the documents received and determine its accuracy and completeness.
- Make an application for registration and co-ordinate with the authorized signatories for verification during the application process.
- Address any queries or deficiencies raised by the GST department during the application process and monitor the status of each registration application until the GSTIN is allotted.

### **2. Monthly Filing of GST Returns:**

#### **❖ GSTR-1:**

- Prepare a standardized checklist for the required data including outward supply of invoices (B2B and B2C) and other required documents such as HSN-wise summary of suppliers.
- Visit all the offices of GHB personally on a pre-scheduled basis to collect sales data physically.
- Co-ordinate with office personnel to ensure timely preparation of relevant records before the visit.
- Cross check invoices, supporting documents with physical copies of invoices and ledgers and transaction summaries to ensure accuracy.
- Verify that invoices comply with GST requirements (eg. GSTIN, taxable value, tax rate and invoice number etc)
- Reconcile the data provided by the offices with the organization's accounting records to avoid discrepancies.
- Resolve any doubts or discrepancies with the respective office staff during data collection.
- File the GSTR-1 return before the due date after approval from the authorized

signatory and save the acknowledgement receipt and return summary for the future reference.

- Provide the filed GSTR-1 summary and acknowledgement to the management and all concerned offices and inform the respective offices of any discrepancies noted during the filing process for corrective action.

#### ❖ **Reconciliation with GSTR-2B and bifurcation of Turnover:**

- To reconcile ITC as per GSTR-2B with all the purchase related data physically available at all the offices.
- To classify total input tax credit available into Eligible Input Tax Credit and Ineligible Input Tax Credit.
- To maintain proper records related to availment of Eligible ITC from the Total ITC available and to make sure that no excess ITC is availed which is in contravention of the law.
- To bifurcate total turnover into the Taxable Turnover, Non Taxable Turnover and Exempt Turnover in order to properly report the same at the time of filing GST returns.

#### ❖ **GSTR-3B:**

- Visit all the offices of GHB personally to collect required purchase related documents and transaction data physically.
- Verify the purchase data provided by each office by cross checking invoices against ledger records.
- Matching Input Tax Credit (ITC) claims with purchase invoices and GSTR-2B.
- Identify discrepancies such as mismatches in tax liabilities and ITC, missing or incorrect invoices and errors in tax categorization.
- Compute the total GST liability based on sales data and determine eligible ITC from purchases and apply it against the tax liability.
- Calculate the net tax payable or refund due.
- Assist in generating challans for payment of any outstanding tax liability and guide on depositing tax in the electronic cash ledger if needed.
- Matching ITC claimed with the books of accounts to avoid future discrepancies.
- File GSTR-3B before due date and submit the acknowledgement of the same to the management.

#### ❖ **GST TDS return :**

- GHB is **already having** nine (09) GST- TDS registration as “Tax deductor”. So,

the CA firm has to prepare, compile, submit and file GST- TDS return monthly and annually and also to generate TDS certificates Matching ITC claimed with the books of accounts to avoid future discrepancies.

- Coordinating with all 9 offices (4 Estate Managers offices,4 Executive Engineers offices, and Head Office) for TDS-related transactions.
- Collecting invoices and verifying details such as GSTIN of suppliers, invoice amounts, and TDS deductions.
- Ensuring proper documentation and reconciliation of GST TDS deductions with books of accounts.
- Ensuring timely deduction of GST TDS from payments to suppliers, as applicable.
- Preparing and verifying challans for GST TDS payments.
- Depositing the deducted TDS amount to the government within the prescribed due dates using Form GST PMT-06.
- Preparing and filing monthly GSTR-7 returns for each of the 9 offices.
- Generating and submitting GSTR-7 through the GST portal, following the statutory deadlines.
- Downloading and verifying acknowledgment receipts of filed returns.

❖ **GSTR-9/9C:**

- Conduct a preliminary review of GST compliance for the financial year to identify any missing return/delayed filings and ensure that all the tax liabilities are paid and ITC is claimed as per the eligibility.
- Provide a comprehensive checklist of the documents and data required for GSTR-9 and GSTR-9C filing including Trial Balance, Profit and Loss account and balance sheet for the financial year, Purchase and sales registers and details of any amendments or corrections made in the subsequent returns.
- Reconcile turnover declared in GSTR-1, GSTR-3B and audited financial statements and ITC claimed in GSTR-3B with GSTR-2A/2B and purchase registers alongwith tax payments made with liabilities reported in returns.
- Verify all the values with the financial statements and supporting documents and Identify and highlight discrepancies for management review and resolution.
- Make necessary adjustments or disclosures in GSTR-9 for Additional liabilities not reported earlier and unclaimed ITC (if eligible).
- As the GHB prepares consolidated financial statements of all the offices, the consultant needs to reconcile the GST liabilities and ITC claims with the respective standalone financials of the individual offices.
- Provide the management with copies of GSTR-9 and GSTR-9C acknowledgement

receipts and assist in resolving any queries or notices from the GST department related to the filed annual return.

### **3. Assessment:**

- Examining the scrutiny notice and understanding the issues raised by the department.
- Gathering supporting documents and explanations for discrepancies highlighted in the scrutiny notice.
- Drafting appropriate responses and submit justifications in line with GST laws.
- Submission of replies through the GST portal within the prescribed timelines.
- Attending the office of GST department for discussions, if required. No extra payment shall be made.
- Assisting in clarifications on demand notices, tax adjustments, or ITC reversals.
- Providing explanations for variances in turnover, tax payments, or exemptions claimed, if any required by the tax authorities.
- Preparing and organizing records for audit verification.
- Visit the office of Gujarat Housing Board where audit is conducted and assist in providing timely reply to the audit authorities.
- Gathering supporting documents and explanations for discrepancies highlighted by the audit authorities and drafting appropriate response relating to the same.
- Assisting in replying to any show cause notice issued by the department.
- Maintaining detailed records of scrutiny notices, replies, and supporting documents.
- Previously a notice from DGGI has been received by Gujarat Housing Board, In case of any future notice related to the same, Assisting in reply to notice including preparation of data and details alongwith visit to the office of DGGI without any additional payment.
- Identifying errors in past GST returns and suggesting corrective actions

### **4. Other General Points:**

- To Advice GHB on applicability of GST pertaining to its present and future operation.
- To provide consultancy in case of Cross charge billing
- To prepare necessary invoices for the Cross charge billing
- To carry out necessary compliances on cross charge billing and make necessary entries in the applicable GST returns

- To undertake Liaisoning with GST Department on behalf of GHB and advice GHB from time to time for GST compliance.
- To mandatorily visit the offices of GHB situated at Ahmedabad, Vadodara, Rajkot and Surat to collect the data physically. 1st visit should be within 1<sup>st</sup> week of the month & 2<sup>nd</sup> visit should be after 1<sup>st</sup> week but before completion of 2<sup>nd</sup> week.
- To advise on taxable / non-taxable nature Income and Expenditure heads and any other advice related to GST for the benefit of GHB.
- To assist in obtaining various types of GST forms required and in case of any dispute arising with assessing authority. Consultant has to coordinate to sort out the dispute; similarly in case matter referred to higher authority, the consultant shall also take up the matter with them. Separate fees for this will be mutually agreed.
- As GST has to deposit 20<sup>th</sup> of following month, then only GSTR-3B can be filed. In GHB offices, the rights of Net banking are not taken. So, to avoid any interest or penalty, the CA may have to himself deposit GST through net banking not exceeding Rs.50,000/- per office per month in whenever instructed by Accounts officer of GHB. The GST deposited by consultant shall be reimbursed within 5 days of payment by the respective offices.
- To arrange Meeting with F. A. & C.A.O. and Accounts officer to discuss the issues which have been observed by the CA firm in the previous quarter and for implementation, then suggestion in the next quarter.
- To preparing replies / submissions for Department's Notices regarding GST issues including show Cause Notices without any additional payment.
- To guide and assist the appointed Advocate / Representative in appeal matters.
- To examine any order / communication received from GST authorities and advise further course of action.
- To update about relevant changes / amendments/ judgements in the GST Acts & Rules (more specifically having implications on GHB) regularly through mail and personally and impart training without any extra professional fees.
- To advise on Tax-planning like benefits / rebates / deductions exemptions available under GST Act.
- Team leader and GST team should not be changed in contract period without prior approval of FA& CAO.
- No separate Travelling or boarding expense shall be payable for going to GHB's regional offices i.e. Ahmedabad, Vadodara, Rajkot, Surat or GST department. No separate stationery cost shall be provided.
- To provide expert's advice on financial matters to GHB whenever if needed without any extra charge though not pertaining to GST.
- Any other incidental and ancillary work as may be deemed fit by GHB.

## Annexure-2

**To be uploaded in Financial Bid Section on GeM Portal and not as an attachment in technical document submission menu.**

### **Financial Bid Proposal**

Sr. No.	Particulars	Total Cost for contract period
1	Fees for GST Registration of 9 offices (This fees is one- time only)	
2.	Fees for GST monthly return (GSTR-1 and GSTR- 3 B and GST- TDS) of all 9 offices including reconciliation.	
3.	Annual return in case of GST and GST –TDS of all 9 offices including assessment	
	Total cost for contract period (inclusive of all taxes)	

The above fee inclusive of all taxes.

Above fees includes T.A./ Conveyance etc. to visit GHB HO and all regional offices (Ahmedabad, Vadodara, Rajkot and Surat). And also include stationery cost. No Additional Charges will be payable.

I have read the Content of the bid & have understood scope of work and accordingly I submit my offer as above

Thanking you,

Signature

Along with stamp

**Note :** In case break-up of Financial bid (Annexure-2 which is to be uploaded in excel format only in Financial bid stage) is attached in Technical document / bid, then it shall be outrightly rejected and will not be considered for technical evaluation.

## ANNEXURE 3

### AFFIDAVIT ON RS. 300/- STAMP PAPER

I, \_\_\_\_\_ Partner of  
\_\_\_\_\_ Chartered Accountant firm, having office at  
\_\_\_\_\_ and practicing as Chartered Accountant as under:

I, solemnly affirm and say that our firm or any partner of our firm is/are not black listed by Central/ State Government Department/ Public Sector Undertaking for any work executed in past. I also affirm that, no disciplinary / criminal action is pending as on date of this bid and also should not be convicted / reprimand by any other authority or his parent authority against firm or any partner of our firm.

I know that wrong, false or concealing of an affidavit is an offence.

Sign:  
Name:  
Address:  
(Deponent)

Before Me, Notary

Date:

Place:

## Annexure-4

### Strength of Competent Manpower & Article Clerk as on January - 2025

S. no.	Name	Designation	Qualification	Experience ( In No. of Years)