



**RVPN**  
An ISO 9001:2015  
Certified Company

## RAJASTHAN RAJYA VIDYUT PRASARAN NIGAM LTD.

(CIN:U40109RJ2000SGC016485)

(A Govt. of Rajasthan Undertaking)

Office of Chief Account's officer (P&C)

Regd Office:-Vidyut Bhawan, Jyoti Nagar, Jaipur- 302005

Email-GST@RVPN.CO.IN Mob.9413393567

Web site - [www.rvpn.co.in](http://www.rvpn.co.in)

**CAO(P&C) B.N.-9031002501/2025-26**

### **Corrigendum- Notice Inviting Bid**

In the notice inviting Bid CAO(P&C) B.N.-9031002501/2025-26 for hiring of professional services for the GST Law compliance Audit and preparation of GSTR9 and GSTR9C for the F.Y. 2024-25 the following dates of Coloum no.2 may be read as coloum no. 3

| (1)                              | (2)        | (3)        |
|----------------------------------|------------|------------|
| Bid Document Download Start Date | 24-07-2025 | 25-07-2025 |
| Last date for receipt of Bid     | 30-07-2025 | 31-07-2025 |
| Date of opening of Bid           | 30-07-2025 | 31-07-2025 |

## Signature valid



Digitally signed by Prabhnu Dayal  
Yadav  
Designation : Chief Accounts Officer  
Date: 2025.07.25 12:25:20 IST  
Reason: Approved



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Limited NIB No. 903/002501/2025-26

### Notice Inviting Bid

|                                  |  |
|----------------------------------|--|
| Tender Name                      | Engagement of Chartered Accountant Firm/LLP for GST Audit Services |
| Tender No.                       | RVPN/CAO(P&C)/AO(P&C-II)/GST/F-12                                  |
| Estimated Cost                   | Rs. 88,000/- (Rupees Eighty-Eight Thousand only) (Including GST)   |
| Bid Document download start date | 24-07-2025   |
| Last date for receipt of Bid     | 30-07-2025 at 11.00 AM   |
| Date of Opening of Bid           | 30-07-2025 at 2.30 PM  |
| Bid Cost                         | Nil  |
| Bid Security/EMD                 | Nil  |

## Signature valid

Digitally signed by Prabhnu Dayal Yadav

Designation : Chief Accounts Officer

Date: 2025.07.24 13:09:53 IST

Reason: Approved

RajKaj Ref No.:  
16749261

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## **BID DOCUMENTS (BID SPECIFICATION)**

Sealed bids are invited through offline from limited bidders for procuring the services related to GST audit for Financial Year 2024-25. The scope of work for the GST audit for F.Y.2024-25 as per details given Annexure- "A". The terms and conditions are mentioned hereunder:

**INTRODUCTION:** The bidder, in his own interest is requested to read very carefully these instructions and the terms and conditions before submitting the bid form. Submission of the bid shall be deemed to be the conclusive proof of the fact that the bidder has acquainted himself and is in agreement with all the instructions, terms and conditions.

### **Terms and Conditions:-**

1. The firm should have following qualifications/requirements: -
  - The firm should have at least 3-year experience in conducting the Statutory Audit of PSU's/Govt. Entities (Other than banks)
  - Partners of the firm have a valid Certificate of practice (COP) issued by the Institute of Chartered Accountants of India.
  - The firm should have CAG empanelled.
  - The firm should have experience of GST Audit/ GST Consultancy of at least 3 companies.
  - The firm should not have been disqualified as per section 141 of the Companies Act, 2013.
  - The firm should be Rajasthan based.
  - The firm should have working knowledge of software SAP.
2. All the Prices/Charges shall be firm and inclusive of travelling/stay/TA or other such expenses of your personnel.
3. Completion schedule: At least 30 days before the due date of filing of Annual return of F.Y. 2024-25

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Yadav  
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4. Payment Terms:

- (i) The payment shall only be released after acceptance of Contract Agreement and satisfactory completion of work as per scope of work.
- (ii) Payment shall be made by the AO (P&C-I), RVPN, Jaipur on presentation of invoice in name of CAO (P&C), RVPN, Jaipur as per prevailing payment policy of RVPN.

5. Statutory Variation: Statutory variation in GST within completion period shall be borne by RVPN.

6. Performance Security: - The amount of performance security shall be 5% of the contract value, which shall be refunded after 60 days from satisfactory completion of work. The performance security shall be furnished in the below form: -

Cash/RTGS/ Bank draft or banker's cheque of a scheduled bank in favour of Accounts officer (P&C-I), RVPN, JAIPUR as detail mentioned below:  
Beneficiary Name: Accounts officer (P&C-I), RVPN A/c No.51093320750  
Branch Name: SBI collectorate, Jaipur  
IFSC: SBIN0031026

7. In the event of the successful bidder in any Default, the authority shall, without prejudice to its other rights and remedies hereunder or under applicable Law, be entitled to invoke, retain and appropriate the Performance Security.

8. In addition to performance security an additional performance security shall also be taken from the successful bidder in case the of unbalance bid. The additional performance security shall be equal to fifty percent of unbalance bid amount. The additional performance security shall be deposited in lump sum by the successful bidder before execution of agreement. The additional performance security shall be deposited through demand draft/bankers' cheque.  
For the purpose of this clause: -

- (i) Unbalance bid means any bid below more than fifteen percent of estimated Bid value.
- (ii) Estimated bid value means value of subject matter of procurement mention in bidding documents by the procuring entity.

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(iii) Unbalance Bid amount means positive difference of eighty five percent of estimated bid value minus bid amount quoted by the bidder.

The additional performance security shall be refunded to the contractor after satisfactory completion of the entire work. The additional performance security shall be forfeited by the procuring entity when work is not completed within stipulated period by the contractor.

9. All other deductions, if any shall be deducted by RVPN.
10. The successful bidder shall have to execute the contract agreement within 15 days from the issue of work order, which should be on non-judicial stamp paper of Rajasthan Govt. of appropriate value which should be attested by Notary Public. For this a copy of power of attorney on non-judicial stamp paper of Rajasthan Govt. of appropriate value in favour of person signing documents, duly notarized in original be also submitted along with the above documents.
11. Dispute & Jurisdiction: In case of dispute, the decision of MD, RVPN shall be final or otherwise, jurisdiction of court will be at Jaipur.
12. Nigam reserve the right to modify, amend the bidding document before deadline for submission of bid.
13. Validity of BID: 90 days from the date of submission of BID.
14. Nigam reserve the rights to accept or reject the bid, and to annul the bidding process and reject the bid at any time prior to award of contract, without thereby incurring any liability to the affected bidder or any obligation to inform the affected bidder of the grounds for the Nigam's action.
15. The bids will be received up to 11 A.M. on or before 30-07-2025 in hard copy & will be opened at 2:30 PM on same day i.e. 30-07-2025 in the presence of the bidder or their authorized representatives who wish to be present at that time.
16. The bids received after the time & date as fixed above shall not be considered.
17. In case two or more firms are quote same rates for the said work, then preference will be given to the firm who have maximum year of experience of Statutory Audit/GST Audit of any Public sector electricity company.

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18. The bid should be addressed to the Chief Accounts Officer (P&C), RVPN, Room No. 107, New MM Building, Near Ram Mandir, Bani Park, Jaipur-302006. The bidders are requested to mention clearly on envelope **“Application for participating in tender for GST audit of RVPN”**. Any cutting / over writing in the figures of quoted amount should also be clarified / indicated in words duly signed.

19. The firm should attach the following documents (duly signed copy):

- Quotation for the above work (Rate should be quoted all-inclusive with GST, if any) (Appendix-B).
- Firm Profile alongwith the relevant document for address of the firm as required in qualification requirement.
- Undertaking that firm is not disqualified as per section 141 of the Companies Act, 2013.
- Partners valid Certificate of practice issued by the Institute of Chartered Accountants of India
- Relevant documents of experience for conducting the Statutory Audit and GST Audit/Consultancy as per Bidder's qualifications mentioned above.
- Relevant documents for CAG empanelment.

20. All other terms & conditions not covered here and above shall be applicable as per prevailing rules of RTPP Act.

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Annexure-A

Scope of Work:-

1. Review of existing Systems and procedures adopted for GST compliances related to various outward Supplies /incomes by RVPN. Such as GST applicability, tax rates, applied concessions, exemption claimed, fulfillment of related conditions, etc. including the following:-
  - Review of law compliance for issuance of Tax Invoice / Bill of Supply / Receipt Voucher & Refund Voucher /Debit and Credit Notes, E-Invoicing & QR Code, and other documents issued under GST Act/ Rules.
  - Review of compliance of provisions of Time of supply, Place of supply & Payment of Tax.
  - Review of various Business support services Inter State cross billing, if any.
  - Review of taxability and exemptions available to RVPN (Government Entity) and availed by the Circle office.
2. Review of reverse charge (RCM) compliance by reviewing the expense ledgers, payments made, time of supply, place of supply, documentation, and applicable rates under RCM on various services such as Services by govt. or similar agencies, GTA, legal services, security services, rent a cab, sponsorship, independent directors, etc. others if any applicable.
3. Review of GST input tax credits claimed to assess eligibility, ineligibility, completeness, documentation for credits, etc.
  - Complying provision of Input Tax Credit along with applicable rules. Such as Ineligible blocked credit/eligible credit, reconciliation with GSTR-2A/2B with books GSTR3B
4. Review of deduction and deposition of GST TDS along with the filing of monthly GST TDS Returns.
5. Review of GST Law compliances including GST registrations obtained payment of taxes, filing of returns, disclosure of ITC and Outward/Inward supplies in returns, movement of goods for work, Calculation of Interest on delay payment of GST, E-way bill Provisions etc.

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6. Review of accounting of GST by the company i.e. GST related accounts head in books of accounts and transaction movement in such accounts.
7. Review of GST orders & Circulars issued by RVPN and reporting for their compliance by Circle offices.
8. Preparation and finalization of GSTR 9 & GSTR 9C after verification of monthly GST returns filed with books of accounts
9. Transaction audit of all inward and outward transactions in view of compliance of GST law made by the below circle offices during the FY 2024-25
  - Two Circle offices from each zone (Jaipur, Jodhpur, Ajmer)
  - The O/o Sr.AO (EA-Cash), Sr. AO (B&R), Sr. AO. (CPC)
  - Visit is mandatory of respective office for transaction Audit
  - Compliance of GST Law needs to be checked for each transaction without any sampling
10. Any other aspects covered under GST Law.

After completion of the assignment as per the above scope of work, the auditor is required to furnish the following to RVPN-

1. GSTR 9 & GSTR 9C for the F.Y. 2024-25 of Delhi & Rajasthan Registration of RVPN as per GST Law.
2. Certificate for compliance of GST Law by all the Offices in RVPN as per the Scope given above.
3. Report on Transaction Audit for each Specified Circles as above describing applicability/Non-applicability of GST on each type of transaction including RCM with supporting Rules and Regulations.

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Reason: Approved

Price Schedule

Chief Account's officer (P&C)  
Rvpn, Jaipur

Sub: - Quotation for GST Law Compliance Audit for the Financial Year 2024-2025 along with preparation of GSTR9 & GSTR9C

Sir,

I M/s..... (Chartered Accountants),.....  
(Dist.) hereby quotes my lowest rate as below for the Scope of work and the Terms & Conditions as mentioned in Appendix -A (Without any deviation from Annexure-A)

| Particulars   | Quoted Amount |
|---|---------------|
| Professional services for GST Law compliance Audit along with preparing GSTR-9 and GSTR-9C for F.Y. 2024-25 (Scope of work as per Annexure-A) |               |
| Add: GST @18%   |               |
| Total Amount including GST  |               |

In words (With GST).....

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