



SPICES BOARD

(Ministry of Commerce and Industry, Govt. of India)

Sugandha Bhavan, N.H. By Pass, Palarivattom P.O, Cochin – 682025, Kerala, India.

Phone: 0484-2333610-615, Website: www.indianspices.com

**TENDER NOTICE FOR SELECTION OF TAX CONSULTANTS FOR FILING OF
MONTHLY AND ANNUAL RETURNS AS PER GST AND INCOME TAX ACTS
INCLUDING TDS RELATED WORKS**

Bid ref no: ACCTS/TENDER/E23527

Date of issue:11-09-2025

ISSUING AUTHORITY:

For the Secretary of Spices Board,

Deputy Director (Accounts)

(Ministry of Commerce and Industry, Govt. of India)

Sugandha Bhavan, N.H. By Pass, Palarivattom P.O, Cochin – 682025, Kerala, India.

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NOTICE INVITING BIDS

1.General Information & Instructions for Bidders

1.1.0 Spices Board India, under the Ministry of Commerce and Industry, Government of India, invites online bids through the GeM Portal in a two-bid system—comprising Technical and Financial Bids—in accordance with Rule 149 of the General Financial Rules (GFR) 2017, for the selection of a Chartered Accountant/Cost and Management Accountant Firm **as Tax Consultants for filing of monthly, quarterly and annual returns as per GST and Income Tax Acts including TDS related works, for a period of one year extendable upto two more years, as per the enclosed scope of works and related terms and conditions.**

1.1.1 Eligible and interested bidders who can meet the specifications outlined in the GeM Bid/RA and agree to the stipulated terms and conditions are invited to submit their bids along with all necessary documents as per the Tender Enquiry guidelines.

1.1.2 The Tender document can be downloaded free of cost from the websites <https://www.indianspices.com/tenders.html> and <https://gem.gov.in>

1.1.3 DESCRIPTION AND SCOPE OF WORK:

a)	<i>GST related works:</i>
1)	All GST related works of Spices Board in its Head office and its Unit offices located in other States. The consultancy service shall include,
2)	Filing of all required monthly GST returns including E-invoice, Annual Return and GST TDS return under GST regime as per the GST regulation & reconciliation of monthly/annual returns.
3)	Data for filing of return shall be derived from the accounting module of Spices Board and the Consultant must arrange the data as per GST return format if required.
4)	It will be the responsibility of the Consultant to ensure the correctness of data regarding output credit, eligibility of input credit & arriving the net tax liability for remittance. Any doubts relating to the data shall be cleared with the assistance of Accounts Department of Spices Board before filing the returns.
5)	The Consultant shall assist the office staff by providing necessary information/statements related to GST for Tax Audit/other audits conducted by Tax authorities / Internal Audit/C&AG during the contract period. If any clarification regarding GST related to the contract period becomes necessary at a later stage, the same shall also be provided.
6)	Appearing before the office of the Goods and Service Tax Department (GST)/ Judiciary as and when needed and drafting and submission of reply for the notices received by Spices Board for all GST related issues all over India with in specified due date as per notice

	served.
7)	Providing advice/guidance on amendments issued by GST Council from time to time and any further matters in connection with GST.
8)	Facilitate issue of certificates/E-invoices if any, in pursuance of GST & GST TDS.
9)	The Consultant must submit the GST challan for payment within working hours at least 2 days before the last working day and before the due date for filing the concerned GST return.
10)	The Consultant is liable to provide assistance in any other matter related to GST issues as and when required by Spices Board.
b)	<i>Income Tax TDS related works:</i>
1)	Filing of Monthly, quarterly & E-TDS returns i.e Form 24Q, 26Q, 27Q, 27EQ & TCS along with corrections/rectification including those related to field offices by extracting data from the accounts module & filing of annual Income Tax Return of Spices Board, ITR 7
2)	To attend notices/queries connected with the returns and do the rectifications as and when required by the Income Tax Department.
3)	Provide hard and soft copies of quarterly Form 16, 16A & 27D in time.
4)	Provide hard and soft copies of annual Form 16 (Part A & Part B) & Form 12BA.
5)	The data of part B and Form 12BA will be provided by Spices Board.

INSTRUCTIONS TO BIDDERS

2. GENERAL TERMS AND CONDITIONS

2.1.0 Bidders should carefully review all clauses in the Terms and Conditions before submitting their bids.

2.1.1 Bidders are solely responsible for ensuring their bids and all supporting documents are submitted on time and as specified.

2.1.2 If the bid opening date falls on a declared holiday, the opening will be held on the next working day at the same time or as notified by the Buyer.

2.1.3 Any extension of the bid opening date by the Buyer will be duly communicated to bidders.

2.1.4 Bid validity must comply with the requirements on the GeM portal.

2.1.5 Bids must be submitted only through the GeM portal; bids sent via any other means will be considered invalid.

2.1.6 All bid documents must be fully completed, duly signed, and uploaded on the GeM portal before the specified deadline.

2.1.7 For clarifications, bidders may submit queries through the representation column on the GeM portal, clearly stating the information needed.

2.1.8 All required documents as per the Terms and Conditions must be submitted online along with the Technical Bid and must be legible.

2.1.9 Spices Board reserves the right to reject any Proposal if

- (i) A blacklisted or debarred party submits bid as mentioned in Rule 151 of General Financial Rules, 2017; or
- (ii) A material misrepresentation is made or discovered; or
- (iii) Bidder does not provide within the time specified the supplemental information sought for evaluation of the Proposal
- (iv) After award of the work order the Service Provider fails to comply with the obligations on him as per contract and award letter; or
- (v) However, reasons for rejecting a tender or non-issuing a tender document to a prospective bidder shall be disclosed where enquiries are made by the bidder

2.2.0 Technical Bid and Financial Bid must be submitted separately; otherwise, the bid may be ignored.

2.2.1 Only Technical Bids will be opened on the specified date and time.

2.2.2 Financial Bids will be opened only for bidders whose Technical Bids are found compliant after technical evaluation.

2.2.3 The date of Financial Bid opening will be communicated through the GeM portal after technical evaluation.

2.2.4 The bid document can be downloaded free of cost from the GeM/CPP portals and the official Spices Board website (www.indianspices.com/tenders.html).

2.2.5 Bidders should keep track of any corrigenda published on the GeM/CPP portals and the official Spices Board website related to this bid.

2.2.6 Site Visit: Prospective bidders are encouraged to visit the site and discuss the scope of work with Deputy Director Accounts, Spices Board (Ministry of Commerce and Industry, Govt. of India) Sugandha Bhavan, N.H. By Pass, Palarivattom P.O, Cochin – 682025, Kerala, India., during office hours (Monday to Friday, 9:00 AM to 5:30 PM) before submitting their quotation.

2.2.7. Tender Completeness: Incomplete tenders or missing annexure details will lead to disqualification. The signatory must clarify their authority and role in the firm.

2.2.8 Tender Rights: Spices Board reserves full rights to accept or reject any tender, wholly or partially, without assigning reasons.

3. ADDITIONAL TERMS & CONDITIONS

3.1	Bidders are advised to submit the bid documents in accordance with the requirements as stated in the GeM bid along with their profile in the format prescribed in Appendix I – Check List for Bid.
3.2	The bids will be opened online by a Committee of members duly constituted for this purpose at the time and date as specified in Tender document.
3.3	All bidders are required to deposit Earnest Money (EMD) / Bid Security of Rs. 30,000/- (<i>Rupees thirty thousand only</i>) , in the form of Demand draft, drawn in favour of “The Secretary, Spices Board ” shall be sent through Registered post/ Speed post so as to reach before the bid end date/time to the address “ Spices Board, Sugandha Bhavan, NH By Pass, Palarivattom, Ernakulam, Kochi 682025, Kerala ”. Those bidders registered under MSME are required to submit valid document for exemption of EMD.
	The cover containing the Demand Draft should be superscribed as “ EMD FOR SELECTION OF TAX CONSULTANTS. ” The Board shall not be responsible for the late receipt of EMDs.
3.4	Data and information provided by Spices Board of India shall not be disclosed to third parties
3.5	Secretary Spices Board reserves the right to accept / reject any offers submitted in response to this advertisement without assigning any reason whatsoever and the decision of Secretary Spices Board shall be final in this regard.
3.6	The Bidding firms should have its fully functional office in and around Ernakulam having at least three registered fellow members (FCA/FCMA) as partners & at least 10 supporting staff (includes article ship trainees). They should be available at the Board’s Headquarters at Kochi on regular basis. In case of any notice etc issued from GST/Income Tax Department, they should be available as and when required on call basis to clear the doubts and also to prepare replies to those notices. The Bidding firm should have sufficient experienced staff to be deputed for the work, which shall include at least 2 Chartered Accountants/ 2 Cost and Management Accountants. (Self-Attested copy of registration Certificate issued by Institute of Chartered Accountants/Institute of Cost Accountants & self -certified details of staff working in the concerned office are to be furnished) Those CA/CMA firms in which Peer Review is conducted by ICAI/ICMAI, copy of the certificate issued by ICAI/ICMAI should be enclosed along with the Technical Bid.

3.7	Bidding firm should have experience of minimum 3 years in dealing with GST, TDS & Income tax related works of Central/State Government Agencies/Autonomous Bodies/PSUs. (Bidders are required to submit Self-Attested copies of Appointment Letters/Agreements/Work Orders issued by such Government Organisations / PSUs along with proof of claim for the last 3 years through GeM for proof of experience). Those firms which do not have previous experience in the similar field shall not be entertained.
3.8	The Bidding firm should be registered under Goods & Service Tax Act. (Self- Attested GST Registration Certificate to be furnished.)
3.9	The Bidding firm should have minimum Average Annual Turnover of Rs.40 Lakhs and above and an average annual income of Rs.15 Lakhs and above during the last three Financial years.
	(Self-Attested copies of Audited Profit & Loss Accounts and Balance Sheets/ IT returns should be furnished by the bidders through GeM)
3.10	No counter proposal is acceptable and conditional / late submissions of offers are liable to be rejected.
3.11	Incomplete tenders or missing annexure details will lead to disqualification of the tender.
3.12	The Bidding firm shall not influence the organization in any manner and such action will be a disqualification, and the tender submitted by the firm shall be rejected.
3.13	The tender is having “TWO BID SYSTEM” i.e. Technical Bid and Financial Bid. The financial bid shall be opened only for those firms who have qualify for the technical bid. Price inclusive of taxes shall be considered in financial bid.
3.14	The successful bidder has to deposit 5% of the bid amount as Security Deposit (Performance Security) in the form of Demand Draft in favour of Secretary, Spices Board and the same shall be refunded only after the successful completion of the contract. The Security Deposit will be forfeited in case of any default in non completion/delayed completion of the works assigned to the bidder.
3.15	The firm should submit their bill on monthly basis The payments for each month shall be made before 15 th of succeeding month on submission of the duly filed statement to the satisfaction of Spices Board along with GST invoice.
3.16	TDS as applicable will be deducted while releasing the payment.
3.17	If any penalty, interest, or other additional claims accrue due to default on the part of Consultant related to GST, TDS, Income tax etc, the same shall be made good from the firm.
3.18	The period of contract will be for one year from the date of award of work, extendable up to two more years on the same terms and conditions and subject to the satisfactory performance of the work assigned to the bidder.
3.19	The contract cannot be transferred or assigned to another party.
3.20	If at any time it is felt that the service of the Consultant is not satisfactory, Spices Board reserves the right to terminate the agreement after giving one month notice, and the additional expenditure incurred by the Board in this regard should have to be compensated by the Consultant.
3.21	Bidders are required to submit an Undertaking along with the Bid Documents as per Appendix No, 3.

4. SUBMISSION OF BIDS:

The selection will be made on the basis of Quality Cost Method based Evaluation (QCBS)

4.1	The bidder shall submit their financial quote in the format given in Appendix II
4.2	Bids shall be evaluated both in terms of 'Quality' as well as 'Quoted Price' i.e Quality and Cost Based Selection (QCBS) method. The weightage for Quality is 70 (seventy) and Quoted Price is 30 (thirty).
4.3	A bid shall have to meet the minimum qualifying mark of 65 (sixty five) in the Quality Criteria. Bids not meeting the minimum qualifying marks in Quality Criteria shall be rejected. The Bids meeting the minimum qualifying marks shall be called 'Qualified Bids' and shall be eligible for financial evaluation of the bid. The format of the financial bid may please be found in Appendix II.
4.4	Minimum Marks required for qualifying Technical Bid shall be 65 (sixty five) Marks.
4.5	Any legal dispute arising out of this will be subject to the jurisdiction of courts in Ernakulam only.

4.6 Eligibility criteria and marks for technical qualification

Sl.No	Particulars	Maximum Marks	Minimum cutoff Marks
1	<u>No of Years since Registration with ICAI/ICMAI</u> ● Upto 3 years : 8 Marks ● Between 3 to 5 years : 10 Marks ● Above 5 years, up to 7 years : 12 Marks ● Above 7 years up to 10 years : 15 Marks ● Above 10 years : 20 Marks	20	8
2	Firms having experience in filing GST/TDS returns of Central/State Government Agencies/Autonomous Bodies/PSUs. ● Up to 3 organisation : 10 Marks ● Above 3 up to 5 organisations : 12 Marks ● More than 5 organisations : 15 Marks	15	10
3	Average Annual Income (Last 3 Financial years) ● Rs 15 Lakhs to Rs. 20 lakhs: 10 Marks ● Above Rs 20 lakh to Rs 30 lakh : 12 Marks ● Above Rs.30 Lakhs up to Rs. 40 Lakhs : 15 Marks ● Above Rs.40 lakh : 20 Marks	20	10
4	Average Annual Turn Over Rs.40 lakh and above	10	10
5	Chartered Accountant/Cost Accountant Firms in which Peer Review is conducted by ICAI/ICMAI	5	5

6	CA/CMA firms having local office in and around Ernakulam, Kerala	10	10
7	Key Persons / Partners ● At least 3 partner with fellow membership : 12 Marks ● More than 3 partners with fellow membership upto 5 : 15 Marks ● More than 5 partner with fellow membership: 20 Marks	20	12
	Total Marks	100	65

Minimum qualifying marks in Technical bid for evaluation is 65 Marks

5. Critical Dates:-

Bid Start date : On 11/09/2025

Bid End date : On 25/09/2025 at 04:00 Hrs

Bid Opening date : On 25/09/2025 at 04:30 Hrs

Check List of the Technical Bid documents to be submitted on GeM Portal (Appendix I)

1. Name of the Applicant :

2. Date of incorporation :

3. Address of Head Office :

4. Local Address :

5. Communication details of contact official(s):

1) Name :

2) Phone Number :

3) Mobile no./Fax Number :

4) E-Mail :

6. Year of commencement of business :

7. GSTIN Registration Number :

8. No of offices Nationwide :

9. Copies of audited Profit & Loss statement, Balance Sheet & IT returns for the last 3 years must be furnished.

10. Details of Key partners / staff and their expertise in Brief :

Authorized Signatory

Date :

(Signature and seal of the authorized signatory)

Place :

Appendix II

Format for Submission of Financial Bid

Quotations for GST related works (For 21 Registrations)

Particulars	Monthly fee per Registration (Including GST)	Yearly fee per Registration (Including GST)	Total fee for 21 Registrations (Including GST) (A)
GST filing charges per registration (includes GSTR 1, 2A reconciliation & 3B)			
E –Invoice uploading charges (Average – 4000 invoices for upload per registration)			
GST TDS filing charges per registration - (Average – 20 Line Items for upload per registration)			
GST Annual Returns filing charges Per registration	NA {Yearly only}		
Total (A) inclusive of GST			
(Amount in words)			

Quotations for IT related works

Particulars	Yearly fee in Rs (Including GST) (B)
Filing Quarterly TDS returns - 24Q (approx. 750 employees and pensioners)	
Filing Quarterly TDS returns other than Employees & Pensioners-26Q (Average 115 entries per month)	
Filing of Form 16 for Employees and Pensioners	
Filing of Form 16A for Others	
Filing of ITR 7	
Total (B) inclusive of GST	
(Amount in words)	

Total Quote value of A+B will be considered for financial evaluation.

UNDERTAKING TO BE SUBMITTED BY BIDDER(S)

Undertaking:

We hereby declare that:

- (i) We have not been debarred or blacklisted under any provision of General Financial Rules or any other statute, Rules or regulations by any authority including Spices Board
- (ii) We are Qualified Professionals handling GST and Income Tax matters of Government departments / Public Sector Undertakings/ Autonomous bodies. (Relevant work orders are enclosed)
- (iii) We are competent and eligible to do the job mentioned in the Tender Notice in all respects under all laws
- (iv) We do not have any criminal record or criminal antecedents or any criminal proceedings pending against us.
- (v) We accept that if we withdraw or modify our Bid during the period of validity, or if we are awarded the contract and we fail to sign the contract, or to submit a performance security before the deadline defined in the request for bids document, we will be suspended for a period of 1 (one) year from date of publication of this Tender Notice from being eligible to submit Bids for contracts with Spices Board.
- (vi) If selected, We shall confirm our preparedness to start the assigned work within receipt of 15 days from the date of the work order.
- (vii) If selected, We shall make proper arrangement to respond to all calls and communications of Spices Board in all GST/Income Tax related matters and we are liable to provide sufficient qualified professionals at the Head Quarters of the Board at Kochi as mentioned in the additional terms and conditions of the tender document.

We hereby certify that the information furnished above is true and correct to the best of our knowledge. We understand that in case any deviation is found in the above statement at any stage, we will be blacklisted for this tender and for a further time as stipulated as per the law for the time being in force.

(Signature of Authorized signatory)

Name..... (Official Seal of the Firm)
Mobile No
Email ID
Date.....
Place.