

Expression of Interest (EOI)

For Engaging Professional Tax Consultancy Services

For



GURU NANAK DEV UNIVERSITY, AMRITSAR (PUNJAB)-143005
(A State Government University)
G.T Road, Amritsar-143005 (Punjab) Tele 0183-2258802-09, 2450601-14
E-mail: reg_gndu@yahoo.com www.gndu.ac.in



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NO. GNDU/TAX CONSULTANT/2022-23

Date : 18-08-2022

REQUEST FOR EXPRESSION OF INTEREST

To

Sub: EOI for Appointment of Tax Consultant for Taxation matters.

Guru Nanak Dev University (GNDU), Amritsar is inviting Expression of Interest for engaging a professional Tax Consultant firm for Direct / Indirect Tax Matters. EOI has been invited from reputed tax consultancy firms having offices in Amritsar.

Last date and time for submission of EOI : 21.09.2022 at 1500 Hrs

Due date and time for opening of Technical bid : 21.09.2022 at 1600 Hrs

Place of receipt of EOI:

**Guru Nanak Dev University,
G.T Road, Amritsar-143005
Tel: 0183-2258802-09, 2450601-14
Email: reg_gndu@yahoo.com**

EMD/Bid Security Details:

Not Applicable

Please go through the attached EOI document along with Bid Evaluation Criteria (BEC). EOI complete in all respects should reach the office of **Registrar, Guru Nanak Dev University, Amritsar – 143005** on or before the due date & time. EOI received after the due date and time is liable to be rejected.

EOI should be valid for 3 months from the date of opening of bid.

EOI received through Fax/E-mail will not be acceptable.

GNDU reserves the right to accept or reject any or all EOI proposals received at its absolute discretion without assigning any reason whatsoever.

Yours sincerely

Sd/-
(Dr. K.S Kahlon)



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DATE: 18-08-2022

TO

All Selected Bidders

INVITATION OF EOI

Dear Sirs,

Sealed EOI under "TWO BID SYSTEM" are invited for selection of Tax Consultants for Direct / Indirect Tax matters for a period of three years subject to annual review for satisfactory services as mentioned in the Scope of Work duly prescribed in Bid format attached to this Bid document. The details of the EOI are given below:-

1. EOI No. : NO. GNDU/TAX CONSULTANT/2022-23/1
2. Description of services : **Engagement of Tax Consultant for Tax matters**
3. Closing date & time for submission of EOI :**21.09.2022 at 1500 Hrs**
4. Date & time of opening of Bid:
 - a) Technical bid : **21.09.2022 at 1600Hrs**
 - b) Financial bid : After evaluation of Technical Bid
5. EOI validity upto : 3 months from the date of opening of Bid.
6. Correspondence Address : Registrar, Guru Nanak Dev University, Amritsar-143005

This Request for EOI document for engagement of Tax Consultant for Indian Tax matters consists of the following:

- i. Chapter 1 Introduction and Scope of work
- ii. Chapter 2 Instructions to Bidders
- iii. Chapter 3 Format of Bid
- iv. Chapter 4 Bid Evaluation Criteria
- v. Chapter 5 Major Terms & Conditions of Engagement

"TWO BIDS SYSTEM" shall be followed for this tender. Bidder should take due care to submit EOI in accordance with requirement in sealed covers. Bid Evaluation Criteria, shall be the basis for evaluation of EOI. GNDU wants to finalize this EOI within a limited time schedule. GNDU will not entertain any modification subsequent to opening of bids and bids not conforming to EOI conditions shall liable to be rejected. Therefore, bidders are advised to submit their bids complete in all respects as per requirement of EOI document specifying their acceptance to all the clauses of Bid Evaluation Criteria, General terms and conditions and compliance to the Scope of Work requirement etc.

In case of any clarification required relating to this tender, the same can be sought from the following officers of the University:

1. Deputy Registrar (Finance)
GND University, Amritsar-143005
Email Id: fdo@gndu.ac.in
Phone: 0183-2258802-09
Mobile No. 9780519238

2. System Administrator (Accounts)
Email Id: sareen.admn@gndu.ac.in
Mobile No. 9501004678

3. O.S (Taxation)
Email Id: incometax@gndu.ac.in
Mobile no. 9501022606

Yours faithfully,

Sd/-
(Dr. K.S Kahlon)
Registrar

CHAPTER 1 - INTRODUCTION AND SCOPE OF WORK

1.1 THE UNIVERSITY

Guru Nanak Dev University was established at Amritsar on November 24, 1969 to mark the 500th birth anniversary of Sri Guru Nanak Dev Ji. It is both a residential and an affiliating university. In conceiving the future course of the University, the objectives enshrined in the Guru Nanak Dev University Act 1969, emphasized that the new University would make provision for imparting education and promoting research in the humanities, learned professions, sciences, especially of applied nature and technology. The University is located at Amritsar (Punjab) and its two Regional Campuses and fourteen Constituent Colleges located at different Districts {Amritsar, Tarn Taran, Gurdaspur, Pathankot, Shaheed Bhagat Singh Nagar, Jalandhar & Kapurthala} of Punjab.

1.2 Scope of Work:

GNDU intends to engage a tax consultant firm having vast experience in handling various Govt. / Educational University's direct and indirect taxation issues arising from time to time regarding Indian taxation for a period of three years subject to annual review by a committee duly constituted by the competent authority for satisfactory services of the prospective taxation consultancy firm. The Consultant firm shall provide consultancy services as per the scope of work indicated below:

1.2 A Regular Tax- services

- Preparing & filing of quarterly returns of e-TDS based on the data of earnings and other records of University and generating of TDS certificates on Form No.16 & Form No. 16-A.
- Preparing, vetting and filing of University's Annual Income Tax Returns- ITR-7 with all requisite documents i.e. disclosure, computation notes.
- Preparing & submitting replies / correction statements to the Notices received from Income Tax Department from time to time by the University irrespective of period to which the notice(s) belongs.
- Consolidation of all the data required for preparations with full details as per statutory requirements and filing of GST returns (monthly, quarterly and annual returns) accordingly and their timely filing in the GST portal.
- Consolidation of all the data required for ITC (GST) **with full details** as per statutory requirement and attending assessment proceedings of cases of service tax / GST irrespective of the period.
- Responsible for timely conduct of internal & statutory audit (quarterly & yearly) of GST and Income tax accounts and suggest remedial action in its reports.
- Providing opinion on GST, Income Tax, Service Tax and any other direct or indirect tax in the matters pertaining to the University.
- Providing certificate regarding accuracy of Tax records being maintained at GNDU at the end of each quarter.
- Providing services in respect to Customs & Excise Duty etc.
- Preparing 15CA / 15CB certificates in case of foreign remittances / payments

like honorarium, remuneration, import of e-journals/ e-books etc.

- Preparing & filing of documents for getting various exemptions under Income Tax Act such as 12AA / 10(23)C (vi), 80G, FCRA, Deduction of TDS on lower rate u/s 197 etc. and other legitimate exemptions under Income Tax and GST Act which are in favors of University or to sustain the above.
- Preparing & applying for Form 13 for all the work related to TDS Exemption certificate i.e. for Banks.
- Guiding & Advising the University of its Statutory Tax Liabilities as per law & guidelines issued from time to time by the Govt.
- Will supply timely management reports at the end of each month as follows :
 - ❖ Checking & verification of all vouchers in respect to taxation.
 - ❖ Reconciliation of the tax deposit, tax received and tax due.
 - ❖ Reporting for the outstanding tax not discharged off timely and reason thereof.
- Monitor progress and prepare the compliance report on the tax audit objections raised by the Govt. Auditors / departments.
- Ensure that the taxation policies of University are in accordance with the relevant legislations / act pertaining to State / Central Govt. and requirements of any other statutory body and are being complied with.
- Ensure that all statutory liabilities are paid on or before schedule time and all necessary returns are filled by the due date.
- Maintain close liaison with Income Tax / GST and local statutory authorities with a view to ensure smooth functioning of the University.

In addition to above, the following regular advisory services shall be given by the tax Consultant firm:-

- I. Undertake all the assessment proceedings (present and previous) initiated by appropriate authorities of Income Tax and GST including drafting /filing of replies and submissions, representation before the tax authorities for assessment proceedings, drafting/filing of submissions with tax authorities regarding rectification applications including any penalty proceedings as applicable, drafting/ filing the submissions for stay of any demand, review of orders etc.
- II. Providing further course of action consequent to assessment/ reassessment/ rectification orders issued by the Income Tax Authorities and GST, filing of appeals before CIT (Appeals) including drafting of Grounds of Appeal and Statement of Facts, filing of written submissions/ paper book and representation in all existing/ new appeal proceedings before CIT (Appeals), representing GNDU in various Statutory Authorities and representing GNDU in pending cases in respect to Income and GST cases.

- III. Rendering expert opinion as and when required by GNDU including its Regional Campuses and Constituent Colleges for all the taxation issues including indirect taxation matters, direct tax, GST etc. Updating GNDU on all day to day changes in relevant taxation laws and suggesting measures for effective adaptation of changes in GNDU, wherever required.
- IV. Any other matter related to the above works required from time to time by the competent authority of the University.

1.2 B Specialized services on Call out basis

Further to above Scope of Work, GNDU wants to avail the special services of Tax Consultant for representing it in ITAT/AAR and GST authorities whenever there is a requirement to pursue the case in ITAT/AAR. This will be a separate work assigned to the Tax Consultant as and when required. The scope of work for this activity shall include the following:

- 1.2.1.1 Preparation and filing of appeal/application before ITAT/AAR including Drafting of Grounds of Appeal and Statement of Facts, preparation and filing of written submissions/paper book.
- 1.2.1.2 Representing GNDU in hearings by a senior counsel having experience in dealing with ITAT cases as specified in Minimum evaluation criteria.

CHAPTER 2 - INSTRUCTIONS TO BIDDERS

Two Bid System is to be followed for submission of EOI. The first inner sealed envelope (Envelope no.1) superscripted "Technical Proposal" will contain all the details including the details required under chapter 3 except the Financial proposal sought in Item B of Chapter 3 which shall be left blank. The second inner sealed envelope (Envelope no. 2) superscripted with "Financial Proposal" will contain only the Financial Proposal as sought in item (B) of Chapter 3. Both sealed envelopes (i.e. Envelope no. 1 & 2) must be put in a separate envelope which is also required to be sealed and superscripted with

" 'EOI FOR SELECTION OF TAX CONSULTANT FOR TAX MATTERS'

EOI No. GNDU/TAX CONSULTANT/2022-23

Date of opening: 21.09.2022

Do not Open before: 21.09.2022 at 1600 Hrs

Name & Address of the bidder: -----

"

The sealed envelope containing sealed Envelope no. 1 & 2 must reach us on or before EOI submission date and time at the address of Registrar, Guru Nanak Dev University, Amritsar - 143005.

1. The bidder shall be responsible for all costs associated with the preparation of this proposal, if any regardless of the conduct or outcome of the bidding process.
2. In case of any dispute, whatsoever in connection with EOI, the decision of authorities of GNDU shall be final and binding.
3. Bidders should ensure that EOI is delivered before scheduled date, time and place as per instructions given at above. Late EOI shall not be considered. If the last date of submission and opening of the EOI happens to be a holiday, the EOI shall be opened on the next working day.
4. The proposal submitted by the bidder should be valid for acceptance for a period of 90 days from the opening date of EOI. In exceptional circumstances prior to expiry of original EOI validity period, GNDU may require the bidder to extend the period of validity for a specified additional period.
5. This document of EOI is not transferable. The invitations and all communications pursuant to its terms are confidential and are not to be disclosed to any person other than the addressee without prior written consent of GNDU.
6. GNDU may seek clarifications on the EOI submitted by the bidders.
7. The scope of work shall be as defined in the bidding document.
8. At any time prior to the deadline for submission of EOI, GNDU may, for any reason, whether on its own requirement or in response to a clarification requested by prospective bidders, modify the bidding document by issuing addenda.
9. A bidder shall submit only one EOI for entire scope of work. Assigning part of work/ tie up arrangement is not allowed.
10. The bidder shall quote prices only as per the format given in the Financial Proposal (Part B of Chapter 3). In the price bid, the bidder shall quote both in words and figures without any correction or overwriting. The prices quoted by the bidder shall remain firm and fixed (Taxes as applicable shall be paid extra).
11. Bidder to note that this is a Zero Deviation bidding document.

CHAPTER 3 – FORMAT OF BID

The consultancy firms are required to submit the technical proposal and financial proposal separately.

a. Technical Proposal

The technical proposal shall necessarily contain the following:

Sr. No.	Description	Detail
1.	The details of office of the bidder Firm (Submit copy of supporting document regarding address)	Address of Firm Name & Address of authorized officials Tele No.: Mobile: Email :
2.	Bidder Taxation CA firm should be registered with the Institute of Chartered Accountants of India (ICAI) and must possess permanent account number (PAN) under Income Tax (Provide copies of all registration certificates)	Registered with ICAI, then mention Registration Number (Date of Registration) PAN of CA Firm
3.	Bidder Taxation firm should be in operation for at least 08 years after its registration (Provide necessary evidences)	Year of Registration / Starting of operation No. of years in operation after registration (in years)
4.	Average Annual receipts of the bidder firm for the last financial year i.e. 2021-22 ending on 31 March '2022 (Provide copies of the Audited Financial Statements) {A copy of the acknowledgement of Income Tax Return be attached}	Average Annual Receipts (i.e. Average Gross Professional Fee received / earned) of the CA Firm during the last financial year 31 st . March 2022 Rs. (in figures)_____
5.	The bidder taxation firm should have experience of filling e-TDS returns (Income Tax) and GST/ Service Tax matters of Autonomous Bodies during	No. of Central Autonomous bodies where similar services were provided Nos. (in figures)_____
		Nos. (in words)_____

	the last Financial Year (Details to be provided along with copies of work orders / work completion as evidence) {Please attach additional sheets, if required}	
6.	The details of CA of the bidder firm: (Submit the proof of ownership pattern and registration certificates along with details of the Chief Functionaries of the CA firm)	Nos. of Active Partners & their complete details such as H.No., Name, Date of membership, Address etc. Nos. (in figure)_____
		Complete details_____

7.	Complete financial statement along with copy of audit report and income tax return	
8.	Peer review certificate, if any, issued by ICAI	

It is certified that the above particulars are correct. However, in the event of any information found to be incorrect, the University is at liberty to reject the proposal of the CA firm.

Date:

Signature_____

Seal:

Name & Designation_____

b. Details of the Taxation firm's Partners

S. No.	Name of the Member	Designation	Membership Number	Status (FCA / ACA)	Remarks (Active/ Sleeping/ Nominal)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					

Furnish the copy of the documentary evidences in support of the information provided above. Please attach additional sheets, if required.

Date:

Signature: _____

Seal:

Name & Designation: _____

c. Financial Proposal

1) The bidder is required to furnish the financial proposal in a separate sealed envelope in the following format:

(i.) Quote for Regular Tax Advisory services

Particulars	Annual Lump sum professional fee (Rs.)
1.2.A Tax Advisory services For rendering of regular tax advisory services as mentioned in 1.2.A of Chapter 1 (Scope of Work)	

(ii) Quote for specialized services on call out basis

Particulars	Basis	Amount(Rs.)
1.2.B Specialized services on call out basis 1. Preparation, filing and written submission for ITAT/AAR/GST authorities as mentioned in 1.2.B of Chapter 1 (scope of work)	Lump sum Per appeal	
2. Representation before ITAT/AAR /GST authorities as mentioned in 1.2.B of Chapter 1 (Scope of work)	Per effective hearing	

- 2) The quoted fee should be inclusive of all out-of-pocket expenses and any other incidental expenses.
- 3) The quoted fee should be exclusive of applicable tax. Applicable tax shall be borne by GNDU as applicable.
- 4) Bidders are required to quote financial proposal/ fee structure strictly as sought above.

We undertake that the rates quoted above by us will not change during the contract period and its extended period.

We also accept the payment schedule / payment terms as mentioned in chapter- 5 (3).

Date:

Signature _____

Seal :

Name & Designation_____

CHAPTER 4 –BID EVALUATION CRITERIA

Bidder firms are required to comply with the following essential criteria:

1. EOI should be submitted strictly as per Bid Format given in Chapter 3. Bidder firms not submitting the EOI in this format are liable for rejection.

a. **Technical Bid Evaluation**

2. The bidder CA firm must confirm acceptance to the scope of work given at Chapter 1.
3. The bidder CA firm should be registered with the Institute of Chartered Accountants of India (ICAI) and possessed with permanent account number (PAN) under I.T.
4. The bidder CA firm should have been in operation for at least 08 (Eight) years after its registration. The average annual receipts of the Firm should be at least 25 lakhs during the last three years.
5. The bidder CA firm's team members must have relevant Indian tax advisory experience as below:

Sl. No.	Level of assignment	Relevant Experience of the team member
1.	Representing before ITAT	08 years or more
2.	Representing before CIT(Appeals)	08 years or more
3.	Providing opinion on income tax matters	08 years or more
4.	Attending hearing for Regular assessments and all regular activities covered under scope of work	04 years or more

Out of the assignment level mentioned at Sl No. 1, 2 and 3 above, atleast one senior member meeting the above relevant experience should be assigned for GNDU assignment on work requirement basis. For the remaining level of assignment mentioned at Sl. No. 4, atleast two team members meeting the above relevant experience should be assigned for GNDU assignment on work requirement basis.

6. The bidder CA firm should have experience in:
 - i. Preparation of annual accounts i.r.t. IT,GST/Service Tax etc. of State Govt. / State Autonomous bodies, one of which be an Educational institute, where payments in respect of expenses in any financial year have remained to extent of Rs.10 crores or above.
 - ii. Filing of e-TDS Return (income Tax) of State Govt. / State Autonomous bodies, one of which be an Educational institution.
 - iii. Filing of GST/ Service tax Returns of State Govt. / State Autonomous bodies, one of which be an Educational institution.
7. The Bidder firm should have a minimum strength of 05 (Five) qualified CAs on fulltime basis.
8. After evaluation of Technical Bid, only those bids which qualify all the evaluation criteria will be considered for opening of Financial Bid under intimation. During evaluation process, if found unsuitable, GNDU may reject any EOI without assigning any reason and without any clarification / correspondence.

b. Financial Bid Evaluation

1. The bidder firms are required to furnish the financial proposal in a separate sealed envelope.
2. The bidder firms are required to quote for the entire scope of work on the format of Financial Proposal given in Part B of Chapter 3 and any bidder not agreeing to this shall be rejected.
3. Price evaluation and comparison of the EOI shall be done based on the following basis:

i)	Annual lumpsum professional fee (for regular tax advisory services as per (i) of Financial Proposal)	-	-----
ii)	Lumpsum professional fee for filing Of ITAT/AAR (as per item 1 of (ii) of Financial Proposal) -	-	-----
iii)	Per appearance fee for item 2 of Financial Proposal	-	-----
	Total price of the bidder for evaluation		_____ ----- _____

CHAPTER 5 -MAJOR TERMS AND CONDITIONS OF ENGAGEMENT

1. DURATION OF CONTRACT

The tax consultancy Firm will be required to provide the desired services for a period of three years subject to annual review by a committee duly constituted by the competent authority for satisfactory services. Notwithstanding anything contained herein above, GNDU reserves the right to discontinue the services of Consultant firm in the event their services are evaluated as unsatisfactory at any time during the period.

2. Execution of assignment

For execution of complete scope of work, the tax consultant firm will establish a team of qualified professionals CAs as per the requirement of GNDU. The Tax consultant firm is solely and exclusively responsible for all the acts of its team members. Only practicing partners of the CA firm should be allowed to visit GNDU on regular intervals for completion of all the above work, getting clarifications/ documents and also for rendering of advisory services as and when required by GNDU. The name and designation of the deputed partner (s) should be given in writing to the University.

3. Terms of payment

The payment shall be made against the services rendered by CA firm, subject to the following terms & conditions:

- I. The payment during the entire contract period shall be made in accordance with the accepted amount by both the parties.
- II. Payment for regular work shall be made after successful rendering of services for each quarter on quarterly basis, on submission of bill and satisfactory performance of the assigned work.
- III. Payment for the specialized work i.e. preparation, filing of appeal, submission of paper book & written submission shall be made against bill @ 50% of the agreed fees after completion of filing activities and balance 50% of the agreed fees after successful completion of first hearing.
- IV. Payment for representation before ITAT/AAR shall be made after successful completion of hearing.
- V. No request for extra payment on account of increase in fee on whatever name called will be entertained.
- VI. No fees will be paid for any infructuous hearing/ adjournment.
- VII. In case of common/ repetitive issues filed at the same time for different assessment years, all appeals filed will be considered as single appeal.
- VIII. Change in any statutory taxes during the contract period will be borne by GNDU.
- IX. TDS under Income Tax will be deducted at applicable rates.
- X. GNDU reserves the right to deduct amount from the bill raised by the CA firm as may be considered reasonable for unsatisfactory services or delay in providing the services. The decision of the university shall be final in this regard.

4. CONFIDENTIALITY

Tax Consultant firm shall work in the interest of GNDU and during the tenure of the Contract and at any time thereafter keep all information relating to the work in full confidence and shall not disclose any information to any person with regard to the work done. In the event of violation, the service agreement shall be cancelled without any notice and the firm shall be responsible for all the legal / regulatory consequences thereon.

5. Others

- i. Bidder tax consultant CA firm must have office in Amritsar.
- ii. Any dispute will be fall under the jurisdiction of the District Amritsar courts.
- iii. The CA firm will depute at least one qualified CA with adequate nos. of supporting staff depending upon the volume of work involved in each activity and report every month to Deputy Registrar Finance / FDO. The name and designation of the deputed personnel (s) should be given in writing to the University.
- iv. Tax consultant firm is required to certify that it will adhere to the Policy for Prevention of fraud in GNDU and not indulge or allow anybody else working in our organization to indulge in fraudulent activities and would immediately apprise GNDU of the fraud/ suspected fraud as soon as it comes to its notice.
- v. The CA firm will execute a service agreement on a non-judicial stamp paper worth Rs.100/- within a week time from the allotment of Work.
- vi. The decision of the Vice-Chancellor is final in all the related matters.