



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)
12, SUDDER STREET, KOLKATA – 700 016

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Website: www.icmai.in

14.02.2020

REQUEST FOR EOI

The Institute of Cost Accountants of India invites EOI from CMA firms for conducting GST audit for the F.Y. 2018-19, (23 GSTINs) to be conducted centrally from Kolkata, as per the details below:-

SCOPE OF AUDIT

- a. Auditor will be required to issue GST audit report including requisite reconciliation and certifications of specific, incidental and ancillary records as per requirements of GST legislation or any other authority and as per the timelines fixed for timely compliance of GST legislation.
- b. Audit report shall also be filled electronically as per the provision of GST laws by the appointed firm. In connection with the above audit, guidelines issued by the Institute of Chartered Accountants of India and/or Institute of Cost Accountants of India, if any shall be followed by the auditors.
- c. GST auditors shall apply their expertise in bringing out the deviations and irregularities and provide support in streamlining the activities.

ELIGIBILITY CRITERIA

1. The firm should have at least 02(two) partners.
2. The firm should be in existence for at least 05 (five) years. At least 02 (two) partners should have experience of 05 (five) years.
3. The firm should have experience of GST audit of at least 05 (FIVE) organizations, each having GST turnover of more than Rupees Ten Crores in FY 2017-18. Documentary evidence should be submitted along with the application. Self-certification is not sufficient.
4. The firm should have office in Kolkata.
5. A Firm will not be eligible for empanelment if any of its partners or staff (as a related party defined in Company's Act 2013) is/was associated as an office bearer in any Managing Committee of Chapter/Regional Council/Central Council of the Institute for the last 08 years. A declaration confirming such non association should be given by the partner along with the application for empanelment.



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Self Attested documents i.e. latest certificate of the firm issued by Institute of Cost Accountants of India in support of the above criteria may be enclosed.

EOI not accompanied with requisite documents shall be summarily rejected.

Terms and conditions and selection criteria are given in Annexure-I and II respectively, enclosed herewith.

The sealed envelope containing quotation should be super scribed "**EOI FOR APPOINTMENT OF GST AUDITOR FOR THE FY 2018-19**". EOI shall be sent by registered A.D post or delivered by hand latest **27TH Feb 2020 at 5 PM**. At **The Institute of Cost Accountants of India, CMA BHAWAN, 12 Sudder Street, Kolkata – 700016**. For any late receipt/wrong delivery the Institute will not be liable. In case of any dispute, decision of the Institute shall be final and binding upon the parties. Institute reserves the right to accept or reject any/all tenders without assigning reason thereof.

Last date & Time for submission of EOI: 27.02.2020 at 5.00 pm

Encl: Annexure I and II

Sd/-
Soma Banerjee
HoD (Finance)



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ANNEXURE - I

Terms & Conditions

1.	Description of Service	GST Audit for FY 2018-19 of the Institute of Cost Accountants of India to be conducted in Kolkata.
2.	Scope of Work	a. Auditor will be required to issue GST audit report including requisite reconciliations and certifications of specific, incidental and ancillary records as per requirement of GST legislation or any other authority and as per the timelines fixed for timely compliance of GST legislations. b. Audit report shall also be filed electronically as per the provisions of GST laws by the appointed firm. In connection with the above audit, guidelines issued by Institute of Chartered Accountants of India and/or Institute of Cost Accountants of India, if any shall be followed by the auditors. c. GST auditors shall apply their expertise in bringing out the deviations and irregularities and provide support in streamlining the activities.
3.	Fee	Rupees Three Lakh (excluding GST), all inclusive. No other reimbursement admissible.
4.	Selection Criteria	As mentioned in the main sheet of request for quotation.
5.	Completion	The audit shall have to be completed by 31.03.2020 keeping in view the timeline fixed for timely compliance of GST legislation.
6.	Payment	100% Payment will be released to the successful bidder on completion of the Audit work and acceptance thereof by the centre. Provide details for releasing the payments 1. Name and Address of Bank 2. PAN 3. IFS Code of the branch 4. Type of Account 5. Account No

Signature of partner with full address of the firm
& with rubber stamp

Telephone No



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ANNEXURE - II

GST AUDITOR SELECTION CRITERIA FY 2018-19				
Sl	Particulars		Marks	Max Marks
1	No of partners	2	10	
		3-5	15	
		6 and above	20	20
2	Firm's Existence (yrs)	5	10	
		6 and above	15	15
3	Experience of Minimum Two Partners (yrs)	5	10	
		6 and above	15	15
4	Office in Kolkata	Branch	10	
		HO	20	20
5	GST AUDIT (Nos)	5	10	
		6 and above	20	20
6	Partner(s) participating in GST course of The Institute of Cost Accountants of India	1	10	10

Maximum Marks	100
Minimum Threshold Marks	70