



भारतीय विमानपत्तन प्राधिकरण
AIRPORTS AUTHORITY OF INDIA
O/o The Airport Director, JPNI Airport,
PATNA-800014

NOTICE INVITING QUOTATION

Ref. No: AAI/PAT/Finance/ TAX- NIQ /2023-24

Dated: - 13.04.2023

Sub: - GST, Income Tax and other related work for a period of Two Year at JPNI Airport, Patna

Sealed quotation is invited from the reputed CA/CMA Firms on behalf of The Chairman, Airports Authority of India, New Delhi by the Jt.GM (Fin), Airports Authority of India, JPNI Airport, Patna **for Monthly/Quarterly/Annual GST & Income tax TDS Compliance, Income Reconciliation, Appeal etc. for below mentioned detailed scope of work.**

Bird Eye View of the Work:

GSTR1&3B - 2,000 Line Items approx./Month.

GSTR7- 100 Line Items approx./Month

TDS Return- 1000 Line Items approx./Quarter

Detailed scope of work is as under:

- 1. TDS**
 - i.** Preparation of data from the SAP based accounting platform and hard copy of documents as per format of Filing of Income Tax TDS and TCS returns i.e. Form **24Q, 26Q, 27 EQ and 27Q** and after due verification (including verification of PAN) periodically **filing thereof** i.e. monthly, quarterly or annually within the time limit as required as per the Income Tax Act & Rules for the time being in force for the financial year 2023-24 & 2024-25.
 - ii.** Generation, printing and providing of TDS and TCS Certificates in hard copy after due verification, in the forms or formats as prescribed in the statute i.e. Form 16, Form 16A, Form 16B, Form 27D in the time limit as required as per Income Tax Act and rules for the time being in force.
 - iii.** Revision of TDS/TCS return as and when required.

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- iv. Continuous follow up to track TDS defaults as per TDS CPC portal, if any and correction thereof.
- v. Professional guidance in respect of Direct Tax Law as and when required and providing of periodical information related to change of Direct Taxation Law.
- vi. Attending any hearing before statutory authorities on behalf of Airports Authority of India in case of receipt of any notice or if any clarification is sought by statutory authorities.
- vii. Preparation of data from SAP based accounting platform and hard copy of documents and reply for the above notice or information or clarification sought by Statutory authorities.
- viii. Preparation of annexure for Tax Audit for the FY 2022-23 & subsequent years.

2. GST

2.1 Consultancy Service

- a. To give opinion within two working days on issues/matters as referred from time to time in relation to GST issues including import and export of goods/services, dealing with related parties like subsidiaries, associates etc.
- b. Opinion on availing of Input Tax credit of various input services utilized /goods purchased by AAI.
- c. Opinion on matters relating to Accounting of GST (including but not limited to output and input services).
- d. Opinions/comments/clarifications on various GST issues raised by the airports & profit centers.
- e. Opinion on the issues raised in audit conducted by the various authorities.
- f. Review of various circulars to be issued to the airports in respect of GST and related matters.
- g. Any other advice to AAI on any other GST/Service tax related issues as and when required.
- h. Advice & opinion in r/o Stock Valuation policy, E-way bills, records to be maintained under GST Act.
- i. Update the AAI officials about various amendments taking place in GST laws/ rules, regulations, circulars, directions etc. from time to time and assist in making policy for the same.
- j. Drafting the reply to be submitted for various notices received from GST Authorities.

2.2 Filling of GST Returns

- i. Preparation and timely On Site filing of **GST Returns / GSTR1/GSTR3B/GSTR7/GSTR9/GSTR 9C for Financial year 2023-24 & 2024-25**, pertaining to AAI, Bihar in the Format and Manner prescribed under GST Law from time to time and any other Return as may be Notified by GST Department/Council under the Provisions of the GST Act and the Rules made thereunder in the requisite format prescribed under the GST regime from time to time, including monthly remittances of GST Liability after detailed analysis and review of ERP- SAP Data incorporating all the factors/components like: Exempted / Nil Rated Outward Supply, Reverse Charge Mechanism – RCM ETC.
- ii. Inward Supply and analysis of Input Tax Credit consolidated by AAI for the different business places.
- iii. HSN/ SAC & GSTIN Validation

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- iv. Any other Checks and Balances as may be deemed necessary.
- v. Reconciliation/matching of input tax credit availed in books of accounts with **GSTR2B** available in the GST Portal on Monthly Basis and report to be submitted by **17 th** of each month.
- vi. Development/ upgradation of standardized format for compilation Data from SAP for GST/TDS returns required to be filed under GST laws.
- vii. Monthly reconciliation of GST Electronic cash ledger and Electronic credit ledger as per GST Portal with cash and credit ledger as per books of accounts and supporting management in passing necessary entries every month.
 - a. Verifying the data for TDS on GST payment, generation of challan, filing of monthly TDS on GST return, issuance of certificate etc.
 - b. Any changes related to GST Return (Inward & Outward) filing in GST Portal need to be communicated in advance to be taken up with AAI, Corporate Head Quarters for updating of SAP /AIMS billing system.
- viii. Reply of queries raised by Statutory /Internal /Tax Auditor of AAI in connection with GST.
- ix. Review of GL in SAP to ensure eligible input tax credit is claimed in the returns so filed.
- x. Reconciliation of GL, report extracted from SAP & GST Portal for analyzing the difference (if any) before filing the monthly returns.
- xi. Review of output liability as per GL, report extracted from ERP-SAP & GST portal for identifying any error related to place of supply, nature of tax etc. before filing the monthly return.
- xii. On call support and advisory.
- xiii. Supporting management in providing information as sought by regional/central offices and GST department.
- xiv. Proper guidance in E- Way bills generation and creation of sub user etc.
- xv. Any other GST related work support as required by the management.

2.3 Refunds

- I. To monitor refunds of GST from Central Board of Indirect tax and Custom along with details and Appeal effect orders and update the refund status to AAI and preparation of letters in this respect to be submitted to the Department.

2.4 Scrutiny/assessment /Appeal of Return

- I. To represent AAI before GST/Service tax Authorities or commissioner(s) of Central Board of Indirect Tax and Customs and to perform all the necessary work (including drafting & submission of replies, rectification, etc. to questionnaire/notices received from GST/Service tax Department & GST Intelligence) for successful completion of scrutiny, assessments including re- assessments for all previous financial year and current year.

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- II. Filing of GST Appeal for the previous Financial year 2017-18 to 2022-23 and subsequent financial year as the case may be.
- III. One senior partner or a qualified CA/CMA having at least 3 years of experience in the field of Indirect Taxation will be required to visit the Patna office once a week/ on need basis, in connection with the above referred scope of work. The official deputed must have working knowledge and experience in SAP based environment.
- IV. The above mentioned "Scope of work" is indicative and not exhaustive. Scope of work shall include providing professional assistance for all the activities /matters related to Indirect TaxLaw.

The estimated cost is Rs. 4.77 lacs (Excluding GST) (Rupees Four Lacs Seventy-Seven Thousand only) for a period of two year from the date of award of work order. Quotation form can be down loaded from AAI web site (www.aai.aero / <https://www.aai.aero/en/tender/tender-search>). As well as in the designated office at following address. The duly filled up "SEALED QUOTATIONS" completed in all respect should reach either by registered post or by person at the above address by the due 24.04.2023 by 1700 hrs. in the office of

Jt. GM (Finance),
O/o Airport Director, Airports Authority of India
JPNI Airport, Patna -800014.

Signature of the Partner of CA/CMA Firm with seal.

Eligibility Criteria

1. The applicant CA/CMA Firm should have valid PAN and GSTIN in the name of firm before participating in NIQ.
2. **The firm must be having head/branch office at Patna** with a permanent qualified CA/CMA available at Patna office. **GST registration certificate required as Proof.**
3. The firm should submit the Copy of Firm Registration with ICAI/ICMAI.
4. The firm should have minimum 4 partners.
5. The firm should have at least 2 fellow members.
6. The firm must have minimum annual turnover of Rs. 25.00 lacs per annum in the last two financial years.
7. The firm should submit documentary proof for work experience of filing of GST Return, TDS/TCS Return etc. for at least two years with PSU/Govt.
8. The firm should submit documentary proof for work experience for minimum 03 (Three) years in the field of Direct and Indirect Taxation.
9. Airports Authority of India reserves the right to reject/cancel the NIQ at any stage without giving any reason.

Table -1: Critical Dates

Publishing Date	13 th April 2023.
Last Date of Submission of Quotation	24 th April 2023 17 00 Hours.
Opening of Envelope B Financial Bid of Technically Qualified Bidders	28 th April 2023 11 30 Hours

Interested bidders or their authorized representatives may attend at the time of opening of the Financial bid.

Signature of the Partner of CA/CMA Firm with seal.

Terms and Conditions of NIQ

Name of Work: GST, Income Tax and other related work for a period of Two Year at JPNI Airport, Patna

The CA/CMA Firms are advised to study the detailed scope of work as given above.

1. The contract shall be for a period of two years.
2. Only one Quotation will be accepted from single party.
3. Late receiving/ incomplete quotation will not be entertained.
4. Quotation may be sent to this office by hand in any of the following days / by post as per the critical dates given above. AAI shall not be responsible for delay / loss of quotation
5. How to submit NIQ Documents:

A) Master Envelope super scribing on the top **Sealed Quotation for GST, Income Tax and other related work for a period of Two Year at JPNI Airport, Patna**” should contain Envelope A and Envelope B duly and to be submitted on or before 24.04.2023 by 17 00 hrs. in the office of Jt. GM (Finance), O/o Airport Director, Airports Authority of India, JPNI Airport, Patna (Bihar), Pin code-800 014.

B) Envelope A marked as **“Technical Bid”** will contain all the documents invariably:

A Duly signed with seal acceptance letter showing unconditional acceptance of AAI’s terms and condition (Annexure-1)

b. The self-certified copy of PAN Card of the Firm.

c. The self-certified copy of GST Registration certificate.

d. Self –attested copy of CA/CMA Firm’s registration certificate issued by ICAI/ICMAI. Experience of minimum 03 years will be counted from the date of registration of the CA/CMA Firm by ICAI/ICMAI.

e. Documents in support of minimum Turnover.

f. The firm should submit documentary proof for work experience of filing of GST Return, TDS/TCS Return etc., with PSU/Govt.

g. A Self Declaration of the firm regarding its branch/head office at Patna with a permanent qualified CA available at Patna office along with copy of local GST Registration certificate

C) Envelope B marked as **“Financial Bid”** will contain duly filled quotation (**schedule- A**)

6. The Successful bidder will have to execute an agreement on Non-Judicial Stamp paper of Rs. 1000/- within 07 days of acceptance of work order.

7. You are requested to quote your rate in **schedule- ‘A’** attached. Special care shall be taken to write rates in figures as well as in words. The total amount shall be written in both figures and in words.

8. The firm should only quote the rates in the prescribed format enclosed herewith failing which offer will be rejected.

9. In case AAI feels the services of firm are no more required, AAI may terminate the contract of the firm after giving one month notice in writing, without assigning any reason and the firm should provide all the working papers and copies of returns/ document to the AAI and the payment will be restricted to the period up to which the services of firms have been utilized by AAI on proportionate basis. The

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firm may also discontinue by giving at least one-month prior notice.

10. The agency shall strictly comply without fail with all the rules and regulation as applicable for time being in force.

11. The agency should obey the security restrictions and obtain the necessary passes to access the work place.

12. Before commencement of the work the agency should provide Security deposit @10% of the total award value mentioned in the award letter. In case of delay in filling of any of the returns or filling of incorrect data in returns without proper verification of GSTIN or PAN or negligence in performance of duties, penalty or interest or any fee if any, the same may be adjusted against security deposit or the bills of the agency.

13. Terms of Payment: -

- a. The Payment to the Firm by AAI will be made on quarterly basis. On completion of the work executed in every quarter, the Firm shall submit the bill along with the following to the Finance In charge: -
 - i) Certificate regarding satisfactory completion of work from the Finance Department.
 - ii) GST is applicable will be reimbursed as per the applicable GST ruling for the time being in force.
 - iii) Taxes like TDS etc. will be deducted from the bill as per the statutory acts as applicable for the time being in force.
- b. The filling fees to be reimbursed based on the documentary evidence produced.
- c. Payment will be made to the CA/CMA Firm's Bank Account for which duly filled RTGS form/ Bank details must be submitted along with the bill.

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Annexure- 1

Undertaking for Unconditional Acceptance of the Quotation's terms & Conditions.

Sub: - Undertaking for Unconditional Acceptance of the Quotation's terms & Conditions.

Sir,

1. The quotation document for the work **GST, Income Tax and other related work for a period of Two Year at JPNI Airport, Patna** have been provided to me/ us by Airports Authority of India and I/We hereby certify that I/We have inspected the sites and read the entire terms and condition of the quotation documents made available to me/ us, which shall form part of the contract agreement and I/ We shall abide by the conditions/ Clauses contained therein.
2. I/We hereby unconditionally accept quotation conditions of AAI's mentioned in this quotation document in its entirety for the above work.
3. The contents of the quotation have been noted wherein it is clarified that AAI reserves the right to reject the condition quotation without assigning any reason thereto.
4. I/ We declare that I/ We have not paid and will not pay any bribe to any Officer of AAI for awarding this contract at any stage during its execution at the time of payment of bills and further if any Officers of AAI ask for bribe/ gratification, I/ We will immediately report it to the authority in AAI.

Date: -

Signature of the Partner of CA/CMA Firm with seal.

Schedule – A

Sub: GST, Income Tax and other related work for a period of Two Year at JPNI Airport, Patna

Description	Quantity	Basic Amount excluding GST for two years (Rs.)
Scope of Work as defined in NIQ No. AAI/PAT/Finance/ TAX- NIQ /2023-24 Dated 13.04.2023	1 Job (As per detailed scope of work	

Total Amount (Rs.) _____ (in figures) and

Rupees. _____ (in words) only

The above rates are Basic Rates and GST will be paid extra as applicable.

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