

**Andrew Yule & Company Limited**  
**[A Government of India Enterprise]**

Yule House, 8, Dr. Rajendra Prasad Sarani, Kolkata-700001

***Appointment of GST Auditor for the period 01.07.2017 to 31.03.2018***

**Offers are invited from firms to conduct GST Audit as per Section 35(5) of CGST Act 2017 in West Bengal, Assam, Orissa, Tamilnadu and Delhi for conducting GST Audit.**

**SUMMARY**

1.	Project	Limited tender for engagement of Chartered Accountant/Cost Accountant Firms for conducting GST Audit for the period July 2017 to March 2018 as per Section 35(5) of CGST Act 2017 in West Bengal, Assam, Orissa, Tamilnadu and Delhi .
2.	Contact Person	Sri Somenath Maitra, Senior Manager (Finance & Accounts), Phone : 033-22428210/033-22428550, Email: taxation@andrewyule.com
3.	Bid to be submitted	Off line
4.	Bidding Process	Two part:1.Technical Bid,2.Financial Bid
5.	Website for NIT download and any other related information	www.andrewyule.com

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#### ***Appointment of GST Auditor for the period 01.07.2017 to 31.03.2018***

**Offers are invited from firms to conduct GST Audit as per Section 35(5) of CGST Act 2017 in West Bengal, Assam, Orissa, Tamilnadu and Delhi for conducting GST Audit with a base fees of Rs.1.80 lacs+ GST extra. The scope of work for the assignment would be as follows:**

1. Reconciling Net outward supplies as per GST with the Financial PL.
2. Reconciling Net inward supplies as per GST with the Financial PL.
3. Reconciling Net outward supplies on which no output tax is payable and paid.
4. Reconciling Refund claimed Vs Refund available.
5. Reconciling Output tax and other levies payable and paid.
6. Reconciling Tax payable on reverse charge on inward supplies.
7. Reconciling Net input tax credit claimed on inward supplies considering all the reversals, reductions and reclamations of input tax credit.
8. Details of ineligible input tax credit availed during the year.
9. Details of supplies where the provisions of Rule 33 of CGST Rules 2017 in respect of pure agent have been contravened.
10. Details of discounts adjusted in contravention with Section 15(3) of the CGST Act 2017.
11. Details of transactions wherein the value of supply has been incorrectly determined u/s 15(2) of the CGST Act 2017.
12. Details of transactions where transaction value is not accepted and value of supply is based on Rule 27 - 31 of CGST Rules 2017.
13. Instances where place of supply has not been determined under Section 10 - 13 of the IGST Act 2017.
14. Reconciling Net inward supplies (including reverse charge inward supplies) on which no input tax credit has been taken.
15. Reconciling Supplies affected by the registered person not considered in return.
16. Reconciling Value of non-taxable supplies which have not been considered in the return.
17. Details of composite and mixed supplies not determined in accordance with Section 8 of the CGST Act 2017.
18. Details of inward supplies on which tax payable under reverse charge mechanism (RCM) has not been remitted.
19. Summary of exempted supplies, non-compliance with condition for exemption, foregone benefit of exemption and incorrect classification.
20. Details of transactions where tax has not been paid in accordance with the provisions of time of supply.
21. Details of transactions on which the effect of change in rate of tax has not been provided.
22. Details of outward supply of services where services ceases prior to completion but taxes not discharged.
23. Details of supply of goods on 'sale on approval basis' exceeding the time limit of 6 months and not offered to tax.
24. Details where apportionment of credit has not effected in terms of section 17(2) of the CGST Act 2017 read with Rule 42 and 43 of the CGST Rules.
25. Cases where inputs and capital goods have not been received within the prescribed time limit and no tax has been offered on them.
26. Details of interest on delayed payment of taxes which have not been remitted.
27. Date of filing of returns / forms.
28. Details of tax collected but not deposited with the Government.

29. Details of transactions where the credit has not been reversed u/s 16(2) of the Act read with Rule 37 on account of nonpayment of consideration and tax.
30. Matching ITC as per GSTR 2A Vs GSTR 3B.
31. Matching outward supplies as per GSTR 1 vs GSTR 3B.
32. Reviewing whether any ITC which should have been taken has been missed out.
33. Reconciliation of the Turnover as per the Trial Balance vis-a-vis the GSTR 1 (month-wise).
34. Checking whether the availment of the Tran-Icredit has been availed as per the provision of the Act and Rules.
35. Checking whether the prepared documents are as per Sec 31 of CGST Act 2017 & CGST Rules.
36. Maintenance of Books of Accounts as per Sec 35 read with Rule 56-58.
37. Filing of data to the GST portal in compliance with GST Statute.

General terms and conditions will be as follows:

1. The firm to be appointed need to conduct the Audit for all the States.
2. Bids are to be submitted in two parts viz. Technical Bid with EMD and Price Bid in a sealed envelope. Any mention of price in technical bid will disqualify the bid.
3. Firms are required to submit their detailed profile.
4. The audit has to be completed within 30 days after taking up the work and in any case there should be a period of minimum 15 days between submission of final audit report and the statutory report/return submission deadline.
5. The financial bid should clearly mention the “%” increase/decrease on Base Audit Fees of Rs.1.80 lacs without GST in respect of all the above mentioned States applied for. Payment will be released on successful filing of the forms to the GST portal only.
6. Appointment of GST Audit Firms will be for the period from 01.07.2017 to 31.03.2018, with option of mutual renewal for one year at same rate, terms and conditions.
7. Applications should be addressed to Sr. Manager (F&A), M/s Andrew Yule & Company Limited, Yule House, 8, Dr. Rajendra Prasad Sarani, Kolkata-700001 subscribing on the envelope “**Application for GST Audit for the period 01.07.2017 to 31.03.2018**” along with EMD of Rs1800/- through DD/ Cheque drawn in favoring “Andrew Yule & Company Limited” payable at Kolkata.
8. The last date for receipt of Tender will be 24.09.2018 upto 4:00pm. The technical bid will be opened on 25.09.2018 at 3:00pm. All technically qualified firms will be informed before the opening of the price bid.
9. AYCL Management reserves the right to accept or reject any or all the tenders or to waive any informality, minor deviation or omission or partial modification of scope without assigning any reasons whatsoever.

## **Annexure-I**

Sl. No.	Eligibility Criteria	Supporting Documents
1	2	3
1	<b>Firm should be registered with ICAI/ICMAI for more than 10 years</b>	Copy of Firms Registration Certificate
2	<b>The Firm must have more than 5 partners, at least one partner should have practical knowledge in the field of GST.</b>	Self-Certification along with Partner's profile and client profiles where GST has been handled.
3	<b>The firm should have revenue receipts of more than Rs.10 Lakhs in any one of the immediate preceding 3 years supported by the copy of Audited Annual Accounts.</b>	Copy of Annual Accounts
4	<b>The firm should have handled GST audit and/or GST implementation in at least two commercial Corporate entity of repute</b>	Copy of Work Order/Credential

- Supporting documents mentioned above in Column no. 3 are required to be submitted along with technical bid.
- Apart from the above Firms should enclose copy of PAN and GST Registration Certificate.

## **Annexure-II**

### **Format for submission of Price Bid**

**Fees to be submitted on "% increase/decrease on Base Audit Fees of Rs.1.80 lacs without GST**

Sl. No.	Base Fees	% (+/-) on Base Fees	Basic Fees as per quoted percentage	GST @18%	Total
1.	Rs.1,80,000/-				