

Hiring of Tax consultancy service from Chartered Accountants/Cost Accountants for GST, Input Tax Credit and Income Tax TDS related works in BSNL Gujarat Telecom Circle for two years.

TAX CONSULTANCY IN BSNL

Firms which shall be selected and entrusted the work of Tax Consultancy service should maintain highest standards of professional competence and ethics. A thorough professional approach towards work, concise and concrete suggestions, clear and unambiguous approach towards issues of concern and practical solutions to the issues is highly desirable.

SCOPE OF WORK

The Company intends to appoint a firm of Chartered Accountants/Cost Accountants as a Goods and Services Tax (GST) Expert for handling / advising on Indirect tax matters & Income Tax TDS matters. The proposed scope of work is indicative and not exhaustive including: -

- a) Conducting detailed trial balance / ledger review on monthly basis to ensure that GST is being correctly paid on all taxable supplies under forward charge as well as reverse charge mechanism;
- b) Sample Verification of the issuance of invoices, debit, credit notes, bill of supply and other documents and records maintained to check whether they are as per the GST Law;
- c) To assist in filing GSTR 3B and to validate the monthly output liability of GST and claim of input tax credit computed by company including exercise of matching of input tax credit as per FORM GSTR 2A with the accounts;
- d) To provide updated GSTR 2A on weekly basis.
- e) To provide guidance and to review and verify the monthly / annual GST returns and file the vetted GST returns along with preparation of the annual reconciliation statements which is required to be submitted with the annual return;
- f) Advising on all the matters regarding GST Law, accounting, process, policy, and system, software to ensure GST compliance. Assisting in GST planning, assessing its tax positions. Keeping informed about any changes which may take place in GST from time to time and its impact.
- g) Assistance in all GST compliances including audit proceedings / show cause notices/ demands and other proceedings as applicable initiated by appropriate authorities including drafting/ filing of replies, stay of demand and submissions and representation, pursuing and coordinating with GST authorities for getting refunds / settle demands. Attending the Commercial Tax Department on behalf of BSNL Gujarat Circle personally regarding any notice issued by the Commercial Tax Authority. To defend any GST/Service Tax related court case at appropriate forum.
- h) To prepare and file the appeal and plead the case before the concerned authorities at appropriate level including Tribunal and CESTAT etc. List of the cases and current status as given below. The list is inclusive and not exhaustive.
- i) To provide guidance/advise for developing necessary tools for review, monitoring, reporting and

compliance with reports required in GST regime and verify completeness of the data generated through the system for GST Returns;

j) Advising on all the matters Customs Law to ensure Customs compliance.

k) Advising on all the matters pertaining to Income Tax TDS and to ensure its proper compliance.

l) reply of the queries raised by field offices regarding applicability of GST, availability of ITC, Income Tax TDS matter etc within a week period.

m) Any pending matters related to VAT, CST, WCT, Service Tax, GST, Income Tax TDS and litigation related thereto.

List of the cases related to Service tax and Income Tax pending at various forums as on 31/03/2022

Sr. No	Name of BA	Name of Statute	Nature of Dues	Period to which due relates	Amt Demanded in (Rs.) as on 31.03.2022	Amt Deposited in (Rs.)	Forum where is case pending
1	Bhavnagar	Income Tax Act 1961	TDS Interest Penalty	2008-09	1444281	NIL	Commissioner Income Tax (Appeals)-XXI
2	Bhuj	INCOME TAX ACT, 1961	TDS ON COMMISSION TO FRANCHISEE	2008-09	688087	NIL	ITAT RAJKOT
3	Bhuj	INCOME TAX ACT, 1961	PENALTY ON TDS NOT DEDUCTED	2008-09	428770	NIL	ITAT RAJKOT
4	Mehsana	Income Tax Act 1961	TDS Interest demand u/s 201 of the I.T. Act	2008-09	553652	NIL	Commissioner Income Tax (Appeals)
5	CO CMTS	Service tax (Finance Act 1994)	Cenvat Reversal	2010-11	43702782	NIL	Gujarat High Court
6	CO CMTS	Service tax (Finance Act 1994)	Cenvat Reversal	2011-12 & 2012-13	25668853	NIL	CESTAT Ahmedabad
7	CO CMTS	Service tax (Finance Act 1994)	Cenvat Reversal	2010-11 & 2011-12	67925952	NIL	CESTAT Ahmedabad
9	CO CMTS	Service tax	Cenvat reversal (Penalty)	April 2004 to July	101000	NIL	CESTAT

		(Finance Act 1994)		2009			
10	Surat	Service tax (Finance Act 1994)	Cenvat disallowed	FY 2009-10 to 2013-14	29314309	NIL	CESTAT Ahmedabad
11	Surat	Service tax (Finance Act 1994)	Service Tax	2009-10	38794474	NIL	CESTAT Ahmedabad
12	Ahmedabad	Service tax (Finance Act 1994)	Service Tax Refund & Interest	2009-10,2010-11&2011-12	72846970	Nil	CESTAT

The scope of work as mentioned above is just illustrative and not exhaustive.