

# Central Coalfields Limited



Ref.No. CCL/GM (F)-CA&T/2018-19/GST Audit/01 dated 07.11.2019

## **SELECTION FOR APPOINTMENT OF AUDITOR FOR GST AUDIT:**

1. GST AUDIT OF CENTRAL COALFIELDS LIMITED
2. FILING OF RECONCILIATION STATEMENT ( Form 9C)

**PERIOD :  
FY 2018-19**

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## **SELECTION FOR APPOINTMENT OF AUDITOR FOR GST AUDIT OF CENTRAL COALFIELDS LIMITED**

### 1. Introduction:

**Central Coalfields Limited** , one of the subsidiary company of CIL , is a **Category-I Mini-Ratna Company** since **October 2007**.

1.1 The present EOI is for appointment of **Auditor**( One Audit Firm) for **GST Audit and filing of Annual Return (Form 9) & Reconciliation Statement (Form 9C)** of **CENTRAL COALFIELDS LIMITED**.

2. **Scope of Work:** CCL is looking for engagement of eligible Chartered / Cost Audit Firm (Firm includes LLP) for carrying out the following job:-

### **A. Statutory Requirement**

As per section 35(5) of the CGST Act, 2017, every Registered person whose turnover during a financial year exceeds the prescribed limit of Rs. 2 Crores, shall get its accounts audited by a Chartered Accountant or Cost Accountant and shall submit a copy of Audited Annual Accounts, the reconciliation statement under sub-section (2) of section 44 and such other document in such form and manner as may be prescribed by GST Law.

All formats as required by statute are to be certified by auditor.

**B.** GST Auditor should conduct the Audit and file form 9C. The GST Auditor should also conduct reconciliation of the following :

- a. GSTR 1 with financial statements.
- b. GSTR 3 with GSTR 1
- c. GSTR 2A with procurement and Expenditure.
- d. All inputs disallowance
- e. Review why input accumulation and suggest ways and means to reduce the input accumulation.

### 3. Selection Criteria:

The following will be the evaluation criteria for selection of GST Auditor :

S.No.	Selection Criteria:	Basis of marks	Maximum Marks
1	Year of establishment of the Firm, since the date of registration.	(a) 2 marks per year for first 4 years from date of registration. (b) 1 mark per year for consecutive years	10
2	Number & experience of partners in the Firm. (The partner should be a Fellow/Associate Member of Institute of Chartered / Cost Accountants of India)	(a) 5 marks per Partner in full time Practice for more than 5 years (b) 3 marks per Partner in full time practice for less than 5 years	25

3	Number of qualified assistants ( Chartered / CostAccountant) in the Firm.	(a) 2 marks for each fully qualified assistant (b) 1 mark for each semi qualified assistant	10
4	Experience of the firm in Conducting Statutory VAT & CST / GST Audit.	(a) 4 marks per year per entity of CPSE. Maximum 20 Marks (b) Maximum 10 marks - 3 marks per year per entity (other than (a) above)	30
5	Aggregate Revenue as per GST return/ Annual Audited Accounts of the Firm during last 3 years (to consider value on which GST is cash paid and not by input credit)	(a) Above Rs 150 Lakhs-20 marks (b) 150 Lakhs to 100 Lakhs-12 marks (c) 100 Lakhs to 50 Lakhs-10 marks (d) 50 Lakhs to 20 Lakhs-5 marks (e) Below 20 Lakhs-2 marks	20
6	Location of the Audit Firm.	If Regd. Office/Branch of the Firm is located in state where CCL is operating.	5
		<b>Total</b>	<b>100</b>

**Note :** Partner/fully qualified assistant in the firm should be associated for a minimum period of one year as on the date of application.

The final selection will be based on marks obtained by the firms out of 100 marks.

The Audit Firm with highest marks will be selected for conducting the GST Audit. If the Firm with the highest marks, so selected, refuse to undertake the GST Audit or becomes disqualified for any reason whatsoever, the Audit firm with next highest marks in the merit list will be offered the assignment and so on and so forth.

Any attempt to question the selection will be considered as solicitation of assignment and will be referred to Institute of Chartered / Cost Accountants of India for Disciplinary process.

**Note:**

- i. The following documentary evidences duly signed by partner with seal of the firm should be uploaded in support of each of the above-mentioned criteria:
  - a. Proof of Registration of Firm clearly indicating the Registration date and firm registration number issued by Institute of Chartered / Cost Accountants of India. Firm Constitution certificate duly downloaded after the issue of Notice inviting EOI from the official website of Institute ( Institute of Chartered Accountants of India/Institute of Cost Accountants of India).
  - b. Partnership Deed, communication from ICAI or other evidence clearly indicating the partners in the firm with their membership number and date from which they are associated with the firm.
  - c. Proof indicating Effective date of issue of Certificate of Practice (full time) shall be provided for experience of Member/Partner.
  - d. Proof of CA/CMA Final/Inter CMA/CA-IPCC Pass Certificates/Membership of the Institute of Chartered / CostAccountants of India for Qualified Assistants is to be provided along with date from which they are with the firm.

- e. For companies in 4 above, Copy of Appointment/Engagement letter for VAT & CST / GST Audit in the entity of CPSE or other evidence clearly indicating engagement of the firm as VAT & CST / GST Auditor in the company is to be provided.
  - f. Fraction of the year will not be considered in above selection criteria.
  - g. Copies of GST Return/Annual Audited Accounts during the last three years of the firms to be uploaded.
- ii. All documents including EOI should be duly authenticated / signed by the partner with seal of firm as a token of unconditional acceptance of all terms and conditions.
  - iii. In case of tie in the marks scored, firm having seniority with respect to S.No. 4(a) of selection criteria will be preferred. If still there is a tie in the marks scored, firm having seniority with respect to S.No. 4(b) of selection criteria will be given preference.
  - iv. The cut-off date will be 30.09.2019 with respect of selection criteria.

#### 4. Terms and Conditions:

- I. **Audit team:** The team should consist of qualified assistants led by a senior partner of the firm commensurate with the size of the organization/ area of work.
- II. GST Auditor should conduct the Audit, file form 9C and also reconcile the following :
  - a. GSTR 1 with financial statements.
  - b. GSTR 3 with GSTR 1
  - c. GSTR 2A with procurement and Expenditure.
  - d. All inputs disallowance
  - e. Review why input accumulation and suggest ways and means to reduce the input accumulation.

The above exercise should be completed within the due date as notified by the Government of India.

- III. A firm, which has been removed from any audit assignment from CIL or its subsidiaries during F.Y. 2012-13 to F.Y. 2018-19, or have been held guilty by the ICAI ( Chartered / Cost ) Disciplinary process in the last 10 years or who is under investigation or has been charge sheeted or punished for any legal default with imprisonment will not be considered for appointment for GST Audit in CIL and its subsidiaries. ICAI means "The Institute of Chartered Accountants of India" and "The Institute of Cost Accountants of India".

- IV. **Period of Audit:** GST Audit is to be done for the FY 2018-19.

**Audit Fees:** The remuneration for the GST Audit and filing of Reconciliation Statement (Form 9C) will be Rs. 5,00,000/- and GST will be paid extra as applicable.

Apart from this, boarding, lodging, travelling expenses and transport facility during the audit period will be provided by CCL free of cost. Partner will be entitled for Rail fare by AC First Class or Air Fare by Economy Class, qualified assistants by AC second class and semi-qualified assistants by AC Third class on submission of proof of journey for To and Fro journey. In case of journey by mode other than above, TA will be limited to entitled class as aforesaid or actual fare, whichever is lower, subject to production of documentary evidence.

#### 5. Instruction to bidders (Central Coalfields Limited)

##### a) Requirements for participation in e-mode

In order to submit the online offer/documents on CIL's e-procurement portal <https://coalindiatenders.nic.in> the bidders should meet the following requirements:

- i. **PC connected with Internet** (For details, visit link "bidders Manual Kit" on home page of CIL's e-mode portal <https://coalindiatenders.nic.in>) It will be the bidder's responsibility to comply with the system requirements i.e. hardware, software and internet connectivity at

bidder's premises to access the e-mode website. Under no circumstances, CIL shall be liable to the bidders for any direct/indirect loss or damages incurred by them arising out of incorrect use of the e-mode system or internet connectivity failures.

- ii. **Enrolment with CIL's e-mode portal** : <https://coalindiatenders.nic.in>The online enrolment of the bidders on the portal is free of cost and one time activity only. The registration should be in the name of Audit Firms/bidder whereas DSC holder may be either bidder himself or its duly authorized person having DSC indicating name of firm as that of bidder. It shall be the responsibility of the Audit Firms/bidder to ensure that they get registered with the CIL's e-mode portal well in advance and download the documents before the last date and time for the same.
  - iii. Class II or Class III Digital Signature Certificate (DSC) issued by a Certifying Authority authorised by Controller of Certifying Authority (CCA) and which can be traced upto the chain of trust to the Root Certificate of CCA.
- b) **Help for participating in e-procurement**-The detailed method for participating in the e-mode is available on links "Help for Contractor" and "bidders Manual Kit" in CIL's e-mode portal. The bidders may also seek help from the help-desk on the numbers available on CIL's e-mode portal.
- c) **Letter of Undertaking (LOU)** : The format of Letter of Undertaking (LOU) as given at **Annexure-II** will be downloaded by the firm and will be printed on firm's letter head and duly Signed by a person competent and having the "Authority" /"Power of Attorney" to bind the firm. Scanned copy of such a "Signed & Stamped with the seal of the company" LOU along with "Authority" /"Power of Attorney" are to be uploaded during EOI submission.
- The content of the "Letter of Undertaking" uploaded by the firm must be the same as per the format downloaded from website and it should not contain any other information. If there is any change in the contents of LOU uploaded by firm as compared to the format of LOU uploaded by the department with EOI document, then the EOI may be liable for rejection. These documents are to be uploaded in folder named "LOU Docs" provided in the e procurement portal.
- Note: The person who has signed Letter of Undertaking physically should express interest online while submitting the document with his DSC mapped in the name of firm. In case the person who has signed LOU is not expressing interest himself and has authorized another person whose DSC is mapped in the name of firm, to express interest online on his behalf, then the further authorization on non-judicial stamp paper duly notarized by the person signing the LOU in favour of person expressing interest online is required to be uploaded. This document is to be uploaded in folder named "LOU Docs".
- d) **The complete EOI document** shall be available in the CIL's e-procurement portal <https://coalindiatenders.nic.in> for downloading and submission of offer/documents. The complete EOI document shall also be available on Coal India's website [www.coalindia.in](http://www.coalindia.in) and Central Public Procurement portal (<http://eprocure.gov.in>) for downloading only.
  - e) There will be no physical/manual sale of EOI document. There is no Tender Fee and the bidders can download tender document free of cost from any of the websites mentioned above
  - f) Time schedule of EOI:

S. No.	Critical Dates	Date	Time (India Standard Time)
1	EOI Publishing Date	07.11.2019	05:00 PM
2	EOI download start date	08.11.2019	10:00 AM
3	EOI download end date	23.11.2019	05:00 PM
4	Offer/documents Submission End Date	23.11.2019	05:00 PM
5	EOI opening date	25.11.2019	11:00 AM

g) The offers/documents have to be submitted online through the CCL's e-mode portal <https://coalindiatenders.nic.in>. The cost auditors have to get themselves enrolled on the above portal and follow the procedure laid therein for submission of offer/documents.

h) Evaluation of EOI-

- After opening of the bid, the documents submitted by Chartered / Cost audit firms will be downloaded and shall be put up to the evaluation Committee. The Committee will examine the uploaded documents against information/declarations furnished by firms online. If it confirms to all of the information/ declarations furnished by the firm online and does not change the eligibility status of the firm, then the firm will be considered eligible for next level.
- Any EOI which has not been submitted with valid documents will not be considered for further evaluation.
- In case the evaluation Committee finds that there is some deficiency in uploaded documents by a firm then the same will be specified online by Evaluator clearly indicating the omissions/shortcomings in the uploaded documents and indicating start date and end date allowing 48hrs (2 x 24 hours) time for online re-submission by firm. The firm will get this information on their personalized dash board under "Upload confirmatory document" link. Additionally, information shall also be sent by system generated email and SMS, but it will be the firm's responsibility to check the updated status/information on their personalized dashboard regularly after opening of bid. No separate communication will be made in this regard. Non-receipt of email and SMS will not be accepted as a reason of non-submission of documents within prescribed time. The firm will upload the scanned copy of all those specified documents in support of the information/ declarations furnished by them online within the specified period of 2 days.
- The EOI will be evaluated on the basis of documents uploaded by firm online. The firm is not required to submit hard copy of any document through offline mode. Any document submitted offline will not be given any cognizance in the evaluation of EOI.
- In case the firm submits requisite documents online as per EOI, then the firm will be considered eligible for next level.
- In case the firm fails to submit requisite documents online as per EOI or if any of the information/declaration furnished by firm online is found to be wrong by Committee during evaluation of scanned documents uploaded by firm, which changes the eligibility status of the firm, then his bid shall be rejected.
- In case none of the firms complies the technical requirement, then necessary action as deemed fit by management will be taken.
- It is responsibility of firms to upload legible/clearly readable scanned copy of all the required documents as mentioned above.

i) There is no provision to take out the list of parties who have downloaded the EOI from the above-referred website. As such, bidders are requested to visit the website once again before the last date of submission of offer(documents)/due date of EOI opening to ensure that they have not missed out any corrigendum issued against the said EOI after they have downloaded

the document. The responsibility of downloading the corrigendum, if any, will be of the bidders. No separate intimation in respect of corrigendum of the EOI (if any) will be sent to the bidders who have downloaded the EOI document from website.

- j) The bidders, in their own interest, are requested not to wait till the last moment for submission of bid to avoid last minute rush and local problems related to internet connectivity, law and order, strike, bandh etc. CCL shall not be responsible, if documents could not be uploaded due to such local problems at the bidder's end.
- k) The interested bidders may obtain further information/clarification from the office of the service recipient as per address given below:

General Manager (F)-CA&T  
Central Coalfields Limited ,  
Darbhanga House,  
Ranchi- 834029.  
Phone : 0651-2365206  
e-mail ID :ccltaxation@gmail.com

- 6. General Terms & Conditions (Refer Annexure-I)
- 7. Format for submission (Refer Annexure- II)
- 8. Letter of Undertaking (Refer Annexure-III)



## Annexure-I

### General Terms & Conditions

- a) The Audit Firm cannot outsource the work.
- b) The Audit Team should consist of qualified CA /CMA and CA-IPCC /inter CMAsemi qualified assistants.
- c) Normally the composition of audit team should not be changed. However, under certain circumstances beyond control of the audit firm, if the same needs to be changed in any manner, it may be done under intimation to GM/HOD (CA&T) of the company (subject to verification of credentials of the new incumbent on self-declaration basis by the senior most partner /partner in-charge/ person In-charge as quoted at the time of offer to be sent along with the intimation with photo proof of qualification, PAN card, Aadhar card and a brief profile).The audit team members should carry photo ID issued by the audit firm duly attested by the partner in-charge.
- d) The information provided in the application by the firm must be current, relevant and free from mis-statements on the date of application.
- e) Partner of the firm must not be related to Managing Director/whole time Director or part time Director of company to be audited within the meaning of section 2 (77) of the Companies Act, 2013.
- f) Neither the firm nor its partner or Associates should have any interest in the business of CIL.
- g) The auditor will be required to issue certificate of Independence.
- h) Firm of Chartered / Cost Accountants shall have primary responsibility to ensure that the limits specified under section 141(3)(g) of the Companies Act, 2013 are not violated.
- i) The auditor/ firm must be free from any disqualification under sub-section (3) or sub-section (4) of section 141 read with sub-section (5) of section 148 of the Companies Act, 2013. In addition to this, the Auditor/Firm must not be holding any assignment as Statutory Auditor or Internal Auditor of CIL and its Subsidiaries as on the date of appointment and during the continuity of the GST Audit.
- j) Where a Chartered / Cost accountant is a partner / proprietor of more than one firm, in such case, only one firm shall be allowed to take part in the selection process of CCL .If it is found that more than one Firms having common partners makes application in the EOI initiated by CCL, then applicant with highest marks among the firms (having common partners) shall only be considered and applications of other firms (having common partners) shall stand cancelled.
- k) Debarring Provisions: The Audit Firm will be debarred from getting, in future, the GST audit in CIL and its Subsidiaries in the following cases:
  - i. If the firm obtains the appointment on the basis of false information/mis-statement.
  - ii. If the Firm does not take up audit in terms of appointment letter.
  - iii. If the Firm fails to maintain/honour confidentiality and secrecy of the Company's data, statement and information.
  - iv. If the Firm does not complete the audit in all respect in terms of appointment within the prescribed time limit.
  - v. If the Firm violates any of the stipulations under clause 5(a) to 5(j).
- l) Dispute/difference, if any, shall be mutually settled with the General Manager/HOD of the unit/GM(Finance),CCL. If any dispute could not be settled at GM level, it will be forwarded to the Chairman, CCL for decision, which will be final and binding to all concerned.
- m) Disclaimer: CCL reserves the right to ask for any clarifications from one or more applicants. It also reserves the right to accept or reject any or all EOI or to cancel the process entirely without assigning any reason thereof.

Place:

Date:

Signature of Partner-Incharge with seal of the firm

**FORMAT FOR SUBMISSION OF APPLICATION**

1. **Name of the Audit Firm** :

2. **Firm Registration Number** :

3. **Address** :

i) Permanent Address :

ii) Correspondence Address :

iii) Contact no. of Partner :

iv) Telephone Number :

v) Fax Number :

vi) Email Address :

vii) Website :

4. **Particulars with respect to Selection Criteria**

S.No.	Selection Criteria:	Details			
1	Year of establishment of the Firm, since the date of registration.	Year of incorporation/ start of business:			
		No. of years :			
2	Number & experience of partners in the Firm*. (The partner should be a Fellow/Associate Member of ICAI – Chartered / Cost )	Name of partner:-		Experience in number of years	
3	Number of qualified assistants (Cost/ Chartered Accountant) in the Firm. - Fully Qualified - Semi-Qualified	SL no.	Name of qualified assistants	Qualification	Date of joining firm
4	Experience of the firm in Conducting VAT & CST / GST Audit.	No. of years :			
5	Revenue as per GSTreturn*/ Annual Audited Accounts of the Firm during last 3 years (* to consider value on which GST is cash paid and not by input credit)	Turnover	2016-17	2017-18	2018-19
6	Location of the Audit Firm.				

Signature of Partner with seal of the firm

**Annexure-III**  
**Letter of Undertaking**

To  
Central Coalfields Limited  
Darbhanga House, Kutchery Road,  
Ranchi-834029, Jharkhand  
India.

Dear Sirs,

**Sub:Tender No.**

1. Having examined the Bid Documents including Addenda/Corrigenda, if any (insert numbers), we, the undersigned,.....Partner/Legal Attorney/ Proprietor/Accredited Representative of M/s ..... offer to supply and deliver (description of Goods& services) vide our offer No.....dated .....in conformity with the said Bid Documents.
2. We confirm to accept all terms and conditions contained in the EOI document unconditionally. We also confirm that there is no deviation in our submission.
3. We agree to abide by this bid for a period of 180 days from the date of bid opening and it shall remain binding upon us and may be accepted at any time before the expiration of that period.
4. We confirm that until a formal appointment order is issued, this bid together with your written acceptance thereof and your notification of award, shall constitute a binding Contract between us.
5. We understand that you are not bound to accept the any of the Eol you may receive.
6. We confirm that the contents of the offer are given after fully understanding and all information furnished by us are correct and true and complete in every respect.
7. We confirm that all information/ documents / credentials submitted along with the offer are genuine, authentic, true, valid and complete in every respect.
8. We confirm that if any information or document submitted is found to be false / incorrect, the said offer shall be considered absolutely null & void and action as deemed fit may be taken against us including termination of the contract and Banning of our firm and all partners of the firm as per provisions of law.
9. We have never been banned or delisted by any Government or Quasi-Government Agency or any Public Sector Undertaking.

OR

We were banned by the organization named “-----” for a period of -----  
year/s, effective from ----- to -----.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 201\_

Signature of Partner-Incharge with seal of the firm

Membership No of the Partner