

कोल इंडिया लिमिटेड

महारत्न कम्पनी

CIN: L23109WB1973GOI028844

कोल भवन, भवन संख्या 4 एमएआर

प्लॉट संख्या ए एफ 111, न्यू टाऊन

राजारहट, कोलकाता 700 156

ई मेल: gmfinance.cil@coalindia.in

वेब साइट : www.coalindia.in



Coal India Limited

A MAHARATNA COMPANY

CIN: L23109WB1973GOI028844

Coal Bhawan, Premise No:4, MAR, Plot AF- III,

Action Area- 1A, New Town, Rajarhat,

Kolkata – 700156

Email: gmfinance.cil@coalindia.in

Website: www.coalindia.in

Notice No: EOI/CIL/GM(F)/Tax Consultant/10181873

Date:15.06.2018

**Notice for inviting expression of interest
for engagement of Tax Consultant for Indirect Tax matters**

1) Introduction:

- 1.1: Coal India Limited (CIL) is a “Maharatna” Public Sector Undertaking under Ministry of Coal, Govt. of India with headquarter in Kolkata, West Bengal. CIL is the largest coal producing company in the world. It has operation in North Eastern Coalfields and ten Regional Sales Offices and Delhi office for its standalone segment.
- 1.2: Coal India is also having eight fully owned Indian subsidiary companies, viz. Eastern Coalfields Limited (ECL), Bharat Coking Coal Limited (BCCL), Central Coalfields Limited (CCL), Northern Coalfields Limited (NCL), Western Coalfields Limited (WCL), South Eastern Coalfields Limited (SECL), Mahanadi Coalfields Limited (MCL) and Central Mine Planning & Design Institute Limited (CMPDIL).

2) Scope of Work:

- 2.1: Coal India Limited intends to engage Tax Consultant for CIL & its Subsidiaries(i.e. excluding any subsidiary of these subsidiaries) to carryout assignment in respect GST as mentioned in the scope of work as enumerated below at point 2.2 and additional work for CIL(Standalone) as mentioned in the scope of work as enumerated below at point 2.3.

2.2 Compliance of GST (For CIL & its Subsidiaries)

Sl No	Scope of work
1	Review of GST implications on specific transactions carried out by CIL and its subsidiaries:
a)	Understanding transactions carried out by CIL & its subsidiaries <i>inter alia</i> includes the following transactions – - Procurement and supply of various goods and services; - Transactions with/among subsidiaries for supply of goods and services, both with and without consideration.
b)	- Debit and credit notes raised on/among subsidiaries for cross charge and /or reimbursement and vice versa - Employer and employee transactions;

	<ul style="list-style-type: none"> - Purchases from unregistered persons; - Inter-office supply of goods and services; - Transactions where 'Bill To' and 'Ship To' locations are different; - Advice on GST implications on the above transactions <i>inter alia</i> on the following aspects - Applicability of tax; - Place of supply; - Value of supply; - Time of supply; and - Eligibility of credits; - Requirement of Input service distributor;
c)	<ul style="list-style-type: none"> - Sales Invoice, Dr/Cr Note to the parties by road, rail or any other mode - Stock transfer from one place to other place; - Issue of materials from central workshop to other areas; - Debit note for repair jobs done at central/regional workshops to different areas; - Debit note for service rendered by CMPDIL to different subsidiaries;
2	Compliances under GST
a)	Prior advice on monthly and annual GST compliances to be undertaken by CIL and its subsidiaries and preparation of compliance schedule;
b)	Advice on the classification of goods and services, rate of tax, HSN code, SAC code etc.
c)	<p>Advice on the changes that may be required in forms and procedures to comply with GST Laws such as but not limited to:</p> <ul style="list-style-type: none"> - Invoice, delivery challan and voucher format (customized based upon SGST & CGST); - Format of reports required for returns; - Computation of taxes; - Statutory records, etc;
4	Review of Contracts / Agreement
a)	<p>Advice on tax clauses on identified contract(s) /agreement(s) such as but not limited to –</p> <ul style="list-style-type: none"> - Procurement of goods; - Procurement of services viz mining, civil work, etc; - Maintenance and Repair Contract (MARC Contract); - Fuel Supply Agreement; - Contract for e-auction of coal;
b)	Draft communications with vendors, supplier and customers on GST
5	Updating management regarding changes in GST laws, rules, circulars/notifications issued during the financial year having any bearing/impact on the company.
6	Providing Opinion on queries raised/clarifications sought by CIL and its subsidiaries

2.3 For CIL(Standalone), the additional scope of work is as follows:

1.	Any opinion sought by CIL & its subsidiaries (through CIL) in relation to other indirect taxes such as Excise, VAT, Service Tax etc.
2.	Attending and compliance of notices/audit memo issued by indirect tax authorities including assessment proceedings.
3.	Verification/Reviewing various returns under GST and assistance in filing of the same.
4.	Reviewing of indirect tax orders pertaining to various issues and suggesting subsequent actions thereon.
5	Reviewing, preparing, filing, pleading and arguing all appeals before the Commissioner for Coal India Ltd.(Standalone).

6	Reviewing, preparing, pleading and arguing all appellate orders/ legal references before the Appellate Tribunal for Coal India Ltd. (Standalone).
7	Advising management on merit of the case for filing appeal before honorable High Court against the order of Appellate Tribunal and assisting the counsel appointed by CIL by briefing him about the facts of the case and other related matters and keeping CIL informed about the status of appeal.
8	Carrying out all the above jobs in respect of pending matters.

3) Eligibility:

The eligibility will be based on evaluation criteria as indicated in Clause-6. Minimum qualification marks will be 75 for opening price bid.

4) Period of Contract:

Initially the consultants will be engaged for a period of one year which may be extended for further period of two years on year to year basis, on the same rate, terms & conditions subject to satisfactory performance.

5) Bidding:

- a) Bids in two parts (Techno-Commercial & Price Bid) are invited from interested Tax Consultants Firms/ Companies for selection and appointment of Tax Consultant as per scope of work.
- b) Availability of Bid Documents- Complete Bid Documents including terms and conditions of work can be downloaded directly from the website of CIL- www.coalindia.in, www.tenders.gov.in and also ww.eprocure.gov.in.
- c) Submission of Bids:
 - i. The offer is to be submitted in two parts. The first part ‘Part-I, Techno Commercial offer”, should contain the detailed Technical and Commercial terms of the offer, but should not contain the price. The second part ‘Part-II, ‘Price Bid” should contain the price offered. Both the parts enclosed in two different sealed envelopes should be properly and prominently super scribed as Part-I and Part-II marked as per the above scheme. Both these envelopes should be put in a third sealed envelope. All envelopes must be sealed and super scribed the EOI No. and due date and time of opening. The name and address of the bidder must be indicated on the body of the each envelope.
 - ii. Bids are to be submitted under a covering letter mentioning the details of documents submitted along with the Bid. The documents submitted should be serially numbered and binded.
 - iii. The offers may be submitted latest by 3-00 PM on 06th July, 2018 Offers received beyond scheduled date & time shall not be opened.
 - iv. Part-I (Technical & Commercial Bids) only will be opened at 3-30 PM on 06th July, 2018 in presence of the authorized representative of the bidders who may like to attend the tender opening.
 - v. Part-II (Price Bid) of only the bidders whose techno-commercial offers are acceptable will be opened. The date and time of opening of such price bids will be communicated to the

qualified bidders. Price should indicate only the consolidated price, covering the scope of work. Price Bid indicating job wise rate, will not be considered and will be treated as un responsive.

- vi. The complete offers including Price Bid should be typed in the letterhead of the bidders.
- vii. Authorized signatory of the Bidders should sign with seal on all pages of EOI documents including enclosures submitted, as a token acceptance of EOI terms and conditions. If authorized signatory is other than partner/director, authorization letter in the name of the person authorized is required.
- viii. Overwriting/ correction/ erase and use of white ink should be avoided. However, if any overwriting/ correction/ erase is inevitable, that should be authenticated with the Bidder's signature and seal.
- ix. The offer should be submitted strictly as per the terms & conditions laid down in the EOI document.
- x. EOI documents should be addressed to General Manager (Finance), CIL, Coal Bhawan, 5th Floor, Premises No. 04 MAR, Plot No. AF III, Action Area-1A, Newtown, Rajarhat, Kolkata – 700156.
- xi. EOIs may be deposited in person in the EOI Box kept at the office of the General Manager (Finance), Coal Bhawan, 5th Floor, Premises No. 04 MAR, Plot No. AF III, Action Area-1A, Newtown, Rajarhat, Kolkata – 700156 or sent by post/courier to the above address. Coal India Limited, however, does not take any responsibility for loss of EOI in transit. EOIs sent through Telex, Fax or E-mail will not be considered.
- xii. EOIs received at Finance Division of CIL as stated above, after due date and closing time of submission of EOI shall not be considered. Any bid received late due to any reason whatsoever will not be accepted.
- xiii. CIL reserves the right to reject or accept or withdraw the tender in full or part as the case may be without assigning reasons thereof.
- xiv. Bidder shall not contact CIL on any manner relating to the bid after the bid opening. Any effort by the bidder to influence CIL in evaluation, comparison or award decision may result in the rejection of the bid proposal.
- xv. Part-II (Price Bid) of the offer shall be opened only in respect of such Bids as are found qualified after scrutiny of Part- I. (Technical Bid)
- xvi. Changes in the term of bid proposal will not be permitted after submission.
- xvii. Offer by forming consortium / JV will not be considered.

d) Techno Commercial Bid (Part-I):

- i. Techno-Commercial Bid should be submitted only in the format as indicated in this Bid Document as Annexure-2 and shall be signed and sealed by the bidder.
- ii. Self-attested copies of testimonials and documentary evidence in support of experience and other credentials as per Evaluation Criteria (Clause 6) are to be submitted.

iii. Evaluation will be made on the basis of total marks obtained as per clause 6. Minimum qualification marks for eligibility for price bid opening is 75.

e) Price Bid (Part-II):

- (i) Price Bid should be submitted only in the format as indicated in this Bid Document as Annexure-2A .
- (ii) Selection of the Consultant will be done on the basis of lowest offered price (i.e. L1 price).
- f) The offer submitted by the bidder should be valid for acceptance for a period of 120 days from bid submission date.
- g) No conditional offer will be accepted.
- h) The bidder would give a declaration that they have not been banned or de-listed by any Government or quasi-Government agencies or PSUs. If a bidder has been banned by any Government or quasi-Government agencies or PSU, this fact must be clearly stated and it may not necessarily be a cause for disqualifying the bidder.

6) Evaluation Criteria for indirect Tax Matters:

Sl. No.	Criteria	Total Marks	Award of marks details	Documents to be submitted duly self authenticated
a	Bidder (Firm/LLP/ Company) has been in existence (in terms of no. of years)	5	5 marks for 10 completed years or more, 0.5 marks for each completed year of existence for less than 10 years	Certificate of incorporation of the bidder
b	Bidder (Firm/LLP/ Company) with relevant experience in dealing as indirect tax consultant/ indirect tax assessment of company	25	25 marks for 10 completed years or more, 2.5 marks for each completed year of experience for less than 10 years	Engagement letter for each of the years
c	No. of clients (company) where the bidder has provided indirect taxation services in the immediate preceding 3 accounting years as on 31.03.2018	30	Methodology as detailed in Annexure-1	Engagement letter for indirect tax related matters and Annual Report/ Annual Accounts /Statement of audited accounts as uploaded with stock exchanges of the clients
d	Head Office/ Branch office at Kolkata	5	Full marks for head/branch office located at Kolkata, Otherwise Nil.	Address of the head/branch office along with contact details of the partners/ associates working there.

				Enclose documentary evidence.
e	Experience of person engaged as dealing partner/manager in the company for indirect taxation matters.	15	15 marks for 10 years or more, 1.5 marks for each year of experience for less than 10 years.	Certificate from the employer/previous employer clearly stating his engagement in indirect taxation matters during the last 10 years.
f	No. of CA/ICMA/CS/LLB employed dealing in indirect taxation matters in the firm	20	2 marks for every qualified employee as per the criterion(minimum no. of qualified employee should be 5)	Documentary details of the employee, qualifications indicating membership number(Institute certificate) and post held in the firm.

Note:

1. Every participating bidder has to comply clause no. 6(f) regarding minimum number of qualified employees.
2. One Completed year means a period of 12 consecutive months prior to 01.04.2018.
3. Minimum Qualification Marks: 75

7) Evaluation of Bid:-

- a) Award of contract will be made to the qualified bidder, who has offered the lowest offer in the Price.
- b) In case of tie, the firm with higher marks in technical evaluation will be considered and in a situation of a tie in technical evaluation also, a firm with longer experience will be preferred based on the year of establishment as per clause no 6(a).

8) Payment:

- a) Payment Terms: Payment will be made on quarterly basis (1/4th of awarded annual rate plus taxes) after satisfactory performance. No advance payment will be made.
- b) Payment shall be released within twenty one (21) days from the date of submission of proper tax invoice, subject to fulfillment of other terms and conditions of the contract.
- c) Paying Authority: General Manager (Finance), CIL, Coal Bhawan, 5th Floor, Premises No. 04 MAR, Plot No. AF III, Action Area-1A, Newtown, Rajarhat, Kolkata – 700156.
- d) Travelling and accommodation for attending outstation job, (other than Kolkata) will be regulated at per with entitlement of Chief Manager rank of CIL executives.
- e) Mode of Payment: The payment will be made through Electronic System for which Bank details as per enclosed Format as Annexure- 3, is to be furnished. The Bank details Format is to be submitted in duplicate with original signature (i.e. no photo copy) along with the first bill.
- f) The CGST & SGST, or IGST and GST (Compensation to state tax), as applicable, shall be paid extra against submission of proper Tax invoice, as referred above, by the supplier so that CIL could be able to avail Input tax credit of such CGST & GST or IGST and GST (compensation to state cess) reflected in the invoice.
- g) If CIL fails to claim Input Tax Credit(ITC) on eligible input services or the ITC claimed is disallowed due to failure on the part of bidder in incorporating the tax invoice issued to

CIL in its relevant returns under GST, payment of CGST & SGST or IGST, GST (Compensation to State) Cess shown in tax invoice to the tax authorities, issue of proper tax invoice or any other reason whatsoever, the applicable taxes & cess paid based on such Tax invoice shall be recovered from the current bills or any other dues of the bidder.

- h) The amount of CGST & SGST or IGST and GST Cess, as indicated in the Tax Invoice shall be paid only when they appear in GSTR 2A of CIL and the supplier has filed the valid return in accordance with the provisions of the GST Act and the rules made there under.
- i) TDS, as applicable, shall be made at applicable rate from the payment made or credited to the supplier against tax invoice issued.

9) Other terms and conditions:

- i) The Firm must possess sufficient infrastructure including both hardware and software to handle the data of CIL.
- ii) The Firm shall take sufficient care for data protection measures to ensure confidentiality of data and reports.
- iii) The Firm shall undertake that data given to the Consultant by CIL and any information generated from the data provided shall not be used by the Consultant for any other purpose.
- iv) Indemnity: The Firm shall defend, indemnify and hold CIL during and after the term of the contract harmless from and against any and all liabilities, damages, claims, fines, penalties, actions, proceedings and expenses of whatever nature arising and resulting from the non-compliance or violation of any law by the Consultant for the tenure of engagement.
- v) Jurisdiction of Courts: Any dispute arising out of or in respect of the contract will be subject to the jurisdiction of Calcutta High Court only.
- vi) Disclaimer: CIL reserves the right to accept or reject any or all responses and to request additional submissions or clarification from one or more Bidder(s) at any stage or to cancel the process entirely without assigning any reason. CIL makes no guarantee or warranty, express or implied, as to the accuracy, correctness and completeness of the information contained in the bid documents.
- vii) Termination: CIL may without prejudice to any other remedy / claim for breach of contract, terminate the contract in whole or part by giving not less than 15 (fifteen) days written notice of default to the Consultant.
- viii) The engagement/ empanelment of the tax consultant shall be completely at the discretion of CIL.
- ix) Sub-contract of the work is not permissible.
- x) No document presented by the Bidder after closing date and time of the bid will be taken into account by the Evaluation Committee unless otherwise called for during technical scrutiny by the tender committee as clarification. This, however, will have no bearing with the price quoted in the price bid.

With reference to evaluation criteria at Clause 6(c) following methodology will be applicable:

The marks for a year would be calculated as $\sum A*B$ where

i) A is the weight for the total income of the client as detailed below:

For clients of total income up to Rs.250 crore, A=2

For clients of total income Rs.251 to Rs.500 crore, A=4

For clients of total income Rs.501 crore and above, A=6

ii) B is the no. of clients for that specific weight

For the purpose of calculation of weighted marks, only the top 5 clients for any year will be considered.

Illustration:

- a. For a particular year if a company has 3 clients of total income 300 crores and 4 clients of total income 600 crores, the weighted marks will be calculated as $6*4+4*1$ i.e. 28.
- b. For a particular year if a company has 2 clients of total income 100 crores and 4 clients of total income 300 crores, the weighted marks will be calculated as $4*4+2*1$ i.e. 18.

For the purpose of calculation of the final marks, the yearly marks for the immediate preceding 3 accounting years as on 31.03.2018 will be calculated and the final marks will be computed as:

Final Marks = (Year 1 marks + Year 2 marks + Year 3 marks)/3

Format for Technical Bid Indirect Tax:

1. Name of the Firm/LLP/Company :

2. Address:

i) Permanent Address :

ii) Address for Correspondence :

iii) Telephone Number :

iv) Fax Number :

v) Email Address :

vi) Website

3. Details of Firm/LLP/Company :

Sl. No.	Criteria				
1	Number of years in existence	Year of incorporation / start of business :- No. of years :- Attach documentary evidence *			
2	Relevant experience in dealing with indirect tax consulting, assessment of indirect tax of companies (i.e. body corporate) (in terms of no. of years)	No of Years :- Attach documentary evidence *			
3	No. of clients where the bidder has provided indirect taxation services in the preceding 3 financial years	As clarified in Annexure-1			
		Particular		No. of clients	
		Total income upto 250 crore			
		Total income 251 to 500 crore			
		Total income 501 crore and above.			
		Attach documentary evidence *			
4	Branch office at Kolkata (if any)	Address :- contact details of the partners/associates working there with documentary evidence:-			
5	Experience of person engaged as dealing partner/manager	Name :- Experience in number of Years:- Attach documentary evidence*			
6	No. of CA/ICWA/CS/LLB employed dealing in indirect taxation matters in the firm	Sr. No.	Name	Qualification along with Membership No.	Date of Joining in the Firm
		Attach documentary evidence*			

*For documentary evidence refer to eligibility criteria in the tender document

List of Enclosures

Place

Date

Signature and Seal of Bidder

Format for Price Bid:

Annexure-2A

Particulars	Amount (Rs.)
Retainership All jobs related to GST and indirect taxes as mentioned in the scope of work under clause 2.2 and 2.3	One Consolidated Annual Rate(excluding taxes) (To indicate both in figures and words, in case of any discrepancies, the amount in words will be considered)

GST will be extra as applicable.

No TA/DA and out of pocket expenses will be reimbursed for attending office at Kolkata. However for attending any outstation job, travelling and accommodation will be arranged by company [specified in Clause-8(d)].

Same rate shall be applicable for three years.

Signature and Seal of Bidder

Annexure-3

To
M/S Coal India Limited
Coal Bhawan, Premises No. 04 MAR,
Action Area – 1A, Newtown, Rajarhat,
Kolkata 700 156

Dear Sir,

Sub: Authorization of all payments through Electronic Fund Transfer system/RTGS/NEFT

We hereby authorize Coal India Ltd. to disburse all our payments through electronic fund transfer system/RTGS/NEFT. The details for facilitating the payments are given below:-

1.	Name of the Beneficiary, address with Telephone No.	
2.	Bank Name, address with Telephone No.	
3.	Branch Name & Code	
4.	Bank Account number with style of account (savings/current)	
5.	IFSC code no. of the Bank	
6.	PAN of the Beneficiary	
7.	GSTIN of Beneficiary	
8.	E-mail no. & Mobile no. of the beneficiary for intimation of release of payment	

I/We hereby, declare that particulars given above are correct and complete and if the transaction is delayed or credit is not effected due to incorrect information, I/We will not hold Coal India Ltd. responsible.

Note: Please enclose one
Cancelled cheque for
E-Payment.

Authorized Signatory
Name
Official stamp with Date