

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	21-05-2025 15:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	21-05-2025 15:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	30 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Uttar Pradesh
Department Name/विभाग का नाम	Commercial Tax Department Uttar Pradesh
Organisation Name/संगठन का नाम	N/a
Office Name/कार्यालय का नाम	Lucknow
क्रेता ईमेल/Buyer Email	ajeet.881981@gov.in
Item Category/मद केटेगरी	Hiring of Consultants - Milestone/Deliverable Based - Subject Matter Experts; EMPANELMENT CA FIRMS; Yes; Hybrid(As specified in scope of work)
Contract Period/अनुबंध अवधि	2 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	50 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	5 Year (s)
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
Do you want to show documents uploaded by bidders to all bidders participated in bid?/	No

Bid Details/बिड विवरण	
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Two Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Financial Document Indicating Price Breakup Required/मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है	Yes

EMD Detail/ईएमडी विवरण

Advisory Bank/एडवाइजरी बैंक	State Bank of India
EMD Amount/ईएमडी राशि	10000

ePBG Detail/ईपीबीजी विवरण

Required/आवश्यकता	No
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(a). EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy./जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित कैटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने हैं। एमएसई कैटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।

(b). EMD & Performance security should be in favour of Beneficiary, wherever it is applicable./ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए।

Beneficiary/लाभार्थी :

COMMISSIONER
Lucknow, Commercial Tax Department Uttar Pradesh, N/A,
(Commissioner Commercial Tax,up)

MII Compliance/एमआईआई अनुपालन

MII Compliance/एमआईआई अनुपालन	Yes
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1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.

2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.

3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Profile of Consultants:[1745225369.pdf](#)

Payment Terms:[1745225376.pdf](#)

Scope Of work:[1745225361.pdf](#)

This Bid is based on Quality & Cost Based Selection (QCBS) . The technical qualification parameters are :-

Parameter Name	Max Marks	Cutoff Marks	Qualification Methodology Document
Applicant's existence in years after its registration	15	5	View File
applicant(s) has / have average annual turnover in last three financial years	10	3	View File
No. of Audit Assignments of Internal Audit of Listed entities/ PSUs	15	5	View File
No. of Audit Assignments of Forensic Audit of Listed entities/ PSUs entities	15	5	View File
Number of Chartered Accountants / Cost Accountants based out of the state of U.P	20	5	View File
Non-qualified staff strength: Number of employees directly on the pay-roll of the firm	5	2	View File
Empanelment with other Government Departments	20	5	View File

Total Minimum Qualifying Marks for Technical Score: 30

QCBS Weightage(Technical:Financial):80:20

Hiring Of Consultants - Milestone/Deliverable Based - Subject Matter Experts; EMPANELMENT CA FIRMS; Yes; Hybrid(As Specified In Scope Of Work) (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	

Specification	Values
Consulting Category/ Stream	Subject Matter Experts
Consultant's Profile	EMPANELMENT CA FIRMS
Proof of Concept (POC) Required	Yes
Deployment of Consultants/Resource	Hybrid(As specified in scope of work)
Addon(s)/एडऑन	

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Ajeet Kumar Maurya	226010,4, Vibhuti Khand Gomti Nagar	1	N/A

Buyer Added Bid Specific Terms and Conditions/क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें

1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

2. Service & Support

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

3. Forms of EMD and PBG

Bidders can also submit the EMD with Account Payee Demand Draft in favour of

COMMISSIONER STATE TAX ,UP
payable at
LUCKNOW

Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

4. Generic

Bidder financial standing: The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

5. Certificates

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

6. Buyer Added Bid Specific ATC

Buyer uploaded ATC document [Click here to view the file.](#)

7. Service & Support

Dedicated /toll Free Telephone No. for Service Support : BIDDER/OEM must have Dedicated/toll Free Telephone No. for Service Support.

Disclaimer/अस्वीकरण

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.

This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws./जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्यवाई का आधार होगा।

---Thank You/धन्यवाद---

Request For Proposal

**Empanelment of Chartered Accountant (firms)
/Cost Accountant (firms)
for
Special Audit of GST registered/taxable persons
under Section 66 of the
Uttar Pradesh Goods & Services Tax Act,2017**

Invited by

Department of State Tax

Govt. of Uttar Pradesh

Rajya Kar Bhawan,

Vibhuti Khand ,

Gomti Nagar ,

Lucknow -226010

NOTICE FOR Request For Proposal (RFP)

Sub: Empanelment of Chartered Accountant(s)/ Chartered Accountant firms / Cost Accountant(s)/ Cost Accountant firms for Audit of GST registered/taxable persons

Attention of practicing Chartered Accountant(s)/ Chartered Accountant firms / Cost Accountant(s)/ Cost Accountant firms, is invited to the provisions of Section 66 of the Uttar Pradesh Goods and Service Tax Act, 2017. The Uttar Pradesh State Tax Department proposes to prepare a panel of Chartered Accountants/ Chartered Accountant firms/ Cost Accountants/ Cost Accountant firms for conducting special audit of accounts of GST Registered/ taxable persons as envisaged under the said Section.

- 1. Eligibility**:- In order to be eligible for empanelment for the special audit, a person/Firm should fulfill the following conditions: -

The applicant firm/person should–

- i.** Be a member of the Institute of Chartered Accountants of India/Institute of Cost Accountants of India and should have valid full time Certificate of practice issued by the respective institutes.
- ii.** Possess experience of at least three years of practice as Chartered Accountant/Cost Accountant.
- iii.** That the applicant or any partner/proprietor of the applicant firm having experience and practice as stated above should not have indulged in any unethical professional practice or professional misconduct including moral turpitude. (Refer **Annexure A**)
- iv.** Not have been held guilty of any professional misconduct under the Cost and Works Accountant Act, 1956 (as amended) or Chartered Accountants Act, 1949(as amended) during past five years or penalized under Chapter V of the Finance Act, 1994 or Customs Act, 1962 or Central Excise Act, 1944, DVAT Act,2004 or the Central/IGST/ Goods and Service Tax Act, 2017. (Refer **Annexure B**)
- v.** Not be facing any investigation or enquiry by any State Department of Government of Uttar Pradesh , or any of its subordinate offices, or any other institution of Uttar Pradesh for any violations under the Service Tax Law or the Customs Act, 1962or

the Central Excise Act, 1944, DVAT Act, 2004 or the Central/ IGST/ Goods and Service Tax Act, 2017. (Refer **Annexure C**)

- vi. Sole Practitioners:** Chartered Accountant(s)/ Cost Accountant(s) engaged in sole proprietorships are also eligible to apply for this empanelment.
- vii. Location of office:** - The location of the office of the applicant / partner/ proprietor should be in U.P. (List of documents as proof to be enclosed are enlisted in **Annexure D**)

2. Selection Procedure:-

- i.** All the applications received up to the last date for filing of application shall be scrutinized in terms of criteria / guidelines issued in this regard.
- ii.** The detailed evaluation criteria would be as follows:-
- a. Applicant's existence in years after its registration (Provide copy of certificate of registration with Institute of Chartered Accountants of India/Institute of Cost Accountants of India):-

Less than 5 years	: 05 Marks
More than 5 years but less than 10 years	: 10 Marks
10 years or more	: 15 Marks

(The above criteria carries **15 Marks (Max.)**)
(Kindly enclose the above as **Annexure E**)

- b. That the applicant(s) has / have average annual turnover in last three financial years (Provide copies of full Income tax returns & Financial Accounts for the last three financial years): -

10 lakhs-50 lakhs	: 03 Marks
50 lakhs-1 crore	: 05 Marks
1 crore-2 crore	: 07 Marks
More than 2 crore	: 10 Marks

(The above criterion carries **10 Marks.**)
(Kindly enclose the above as **Annexure F**)

- c. No. of Audit Assignments of Internal Audit of Listed entities/ PSUs

entities, except Bank Branch Audit/ Concurrent Audit, for which the audit has been done in the last 3 years (Provide copy of order of assignment or experience certificate of such Audit) (**Annexure G**) :

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10 to 15	: 05 Marks
15 to 20	: 10 Marks
>20	: 15 Marks

(The above criterion carries **15 Marks**.)

Note: Bank branch audit and concurrent audit will not be considered for marking under this criteria

- d. No. of Audit Assignments of Forensic Audit of Listed entities/ PSUs entities, for which the audit has been done in the last 3 years (Provide copy of order of assignment or experience certificate of such Audit)

(**Annexure H**):

1 to 3	: 05 Marks
3 to 5	: 08 Marks
5 to 10	: 12 Marks
>10	: 15 Marks

(The above criterion carries **15 Marks**.)

- e. **Qualified Staff Strength:** Number of Chartered Accountants / Cost Accountants based out of the state of U.P and on the pay-roll of the firm or partners in the firm, whether or not holding a certificate of practice

Less than 05 Chartered Accountants/ Cost Accountants	: 05 Marks
More than 05 but less than 10 Chartered Accountants / Cost Accountants	: 10 Marks
More than 10 but less than 20 Chartered Accountants / Cost Accountants	: 15 Marks
More than 20 Chartered Accountants / Cost Accountants	: 20 Marks

(Provide details in format as per **Annexure I**)

(The above criterion carries **20 Marks**.)

- f. **Non-qualified staff strength:** Number of employees directly on the

pay-roll of the firm (subordinate staff, articulated clerks, audit assistants/ article assistants/ trainee etc. with the knowledge in book-keeping and accountancy and are engaged in outdoor audit) but excludes staff not engaged in audit related work (such as typist, stenographers, computer operators, runners/ peons/ guards/ drivers etc.)

(Provide details of staff engaged along with their names, educational qualifications, date of engagement, contact details etc.):-

Less or equal to 10	: 02 Marks
More than 10 but less than 20	: 03 Marks
More than 20	: 05 Marks

Provide details in **Annexure-J**

(The above criterion carries **5 Marks**.)

- a. Applicant should submit CVs of the proposed audit team in U.P which shall highlight relevant work experience and achievements of the proposed staff member as per the **Annexure K**.

- g. **Empanelment with other Government Departments** :-That the applicant(s) has / have been empaneled as auditor with any of the following departments during last 7 years (provide copy of order / letter of empanelment with the Department(s):-

- i- Department of Income Tax
- ii- Department of Customs and Central Excise
- iii- Department of Service Tax
- iv- Department of Value Added Tax (Commercial Tax)
- v- Department of Goods and Service Tax

(The above criterion carries **5 Marks** in case of one (01) department , **10 Marks** in case of two (02) department , **15 Marks** in case of three (03) department and **Maximum 20 Marks** for 4 (four) or more departments. (**Annexure L**)

- iii. The department intends to empanel at least top 30 to 40 auditors in the first phase. Based on the evaluation, the decision for further empanelment would be taken. However, the number of empaneled firms may vary as per requirement of the Department. The Department will be at liberty to increase or decrease the number of firms empaneled for the purposes of special audit.

- iv. The minimum qualifying marks for firm, will be 30 marks based on the above- mentioned evaluation criteria.

- v. The Department may revisit or relax the minimum marks criteria mentioned in RFP, depending upon the requirements of the department where sufficient number of firms do not get empaneled under this RFP.
- vi. Out of empaneled candidates, audit would be allotted to the firms/person as and when required by the department at the sole discretion of the Department of State Tax, Uttar Pradesh. Their performance would be monitored by examining the quality and findings of audit reports submitted by them. The Department may levy additional penalty in case of quality lapses in the audit process or delayed submission of audit report(s) as per terms specified in this RFP document.
- vii. The panel so made above shall be in force for a period of two years. However, in case of necessity, new person/firm can be added or dropped in the panel of special auditors as and when required by the Department. The Department may allow a further extension for a period of up to two years of the empanelment at the same terms and conditions specified in this RFP including the Fee Schedule with approval of appropriate authorities.
- viii. Any change/ amendment in the relevant GST laws and regulations pertaining to the special audit shall, *mutatis mutandis* apply to the terms and conditions of this RFP, including the scope of work.

3. Cancellation of Empanelment and Allotment of Audit:-

- i. The empanelment to the Auditor /Firm will stand cancelled, without any prejudice to all available legal/other remedy/recourse in the event of any of the following:-
 - a. If the empanelment has been obtained on the basis of false formation/ misstatement.
 - b. If the Auditor /Firm does not take up the Audit in terms of the appointment/allotment letter.
 - c. If the Auditor /Firm fails to maintain / honor confidentiality & secrecy in all respect.
 - d. If the Auditor /Firm fails to comply with any of the eligibility criteria/ other terms & conditions.
 - e. If the Auditor /Firm fails to provide the audit reports and mandated inputs of requisite quality within prescribed time.

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- ii. Allotment of audit to any firm is purely an administrative decision of the Department of State Tax, Uttar Pradesh and the Department is at full liberty to or not to allot audit to any firm during the period of

empanelment.

4. Scope of Work :-

- i.** The Special Audit shall be conducted by the Auditor /Firm under Section 66 of U.P Goods and Service Tax Act, 2017.
- ii.** Auditor/ Firm shall examine and audit the records & books of accounts of the registered person.
- iii.** Auditor/ Firm shall check and verify the compliance of the provisions of UPGST Act, CGST Act & IGST Act and Rules made there under by the registered person including the correctness of turnover declared, input tax credit availed, taxes paid, refund claimed etc. and detect the tax evasion, if any, by the registered person.
- iv.** Auditor/ Firm shall submit this report within the prescribed period as per the provisions of the Act. In case, the registered person does not accept the findings of the Special Audit and consequent tax liability, interest etc. & contests the same by way of appeal, the Auditor Firm will render all required assistance/advice in the matter to protect the interest of the department in such appeals.
- v.** Upon conclusion of the audit, the Auditor/ Firm should present the findings in a report incorporating the broad points as captured in **Annexure M.** following broad points.
- vi.** The Auditor /Firm is liable to assist the Department and its officials whenever called in respect of the audit reports/ findings submitted by such Auditor/ Firm.

5. Duties and obligations:-

The Auditor/ Firm so nominated to act auditor shall have the following duties and obligations:-

- i.** The audit shall be conducted as per the Terms of Reference & within the prescribed time limit.
- ii.** The Auditor /Firm selected shall specify a nodal person for the department through an intimation before the audit is allocated to the firm. Such person would be required to manage co-ordination with the Department.
- iii.** The Auditor/ Firm may be required to visit the offices including branch office/head office of GST registered person to conduct the Audit of GST and to call for and examine the required documents.
- iv.** The Auditor/Firm, within the period specified by the Commissioner, State Tax , Uttar Pradesh shall submit a report of such audit duly signed and certified by him incorporating contents specified in **Annexure M.**

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Duly authenticated copies of sample documents shall also be enclosed with audit report for taking further action by the department.

- v.** The nominated Auditor/ Firm should not have represented or advised

in any manner the registered person/Firm whose audit is ordered by the department in any area like maintenance of accounts, auditing, tax consultancy, any other consultancy, representation etc. and therefore should not be in conflict-of- interest position. This aspect would be verified while assigning a particular registered person for audit and a certificate in this regard would be submitted by the Auditor/ Firm before accepting the special audit.

- vi.** Maintain confidentiality in all respect related to special audit assigned to him and should not disclose/ share any sensitive/ confidential information/ documents etc. to the registered person / any outsider.
- vii.** On receipt of audit report, department may call the Auditor/ Firm for seeking any clarification or ask them to complete audit, if it is found that particular area has not been examined properly.
- viii.** In case the registered person does not accept the findings of the Special Audit and consequent tax liability, interest etc. and contests the same by way of appeal, the Auditor/ Firm will render all required assistance/advice in the matter to protect the interest of the government in such appeals. Further, the Auditor/ Firm shall make himself available for clarification/ advice of such appeal spending as and when required by the Department.
- ix.** The empaneled Chartered Accountants and the Cost Accountants shall furnish an undertaking at the time of allotment of unit that they directly/ indirectly will not take up Statutory Audit of the said unit allocated to them for special audit and during the period of audit, they will be on the panel of U.P State GST. Further, the Auditor/ Firm shall furnish an undertaking that they will not take- up any engagement relating to Advisory/ consultancy/ statutory audit/internal audit etc. with the registered taxpayer till the expiry of five years from the date of submission of audit report or three years after the expiry of empanelment with Department of State Tax, Uttar Pradesh, whichever is later.
- x.** Sole responsibility for the audit shall be of the Auditor/ Firm.
- xi.** The Auditor /Firm is expected to render all required assistance/advice by the auditor during the first stage appeal in case the registered person prefers to contest the findings of Special Audit, whichever is earlier. Such assistance should be provided even after the period of empanelment for special audit under Section 66 of the DGST Act, 2017 has expired.
- xii.** The Auditor /Firm shall comply with the applicable auditing standards applicable to special audits.

6. Schedule of Fees:-

- i.** The selected Auditor /Firm would be entitled to a fee depending upon the size of the unit whose Special Audit has been conducted. The amount of such fees payable is as indicated below:-

S. No	Aggregate Turnover (Rs.) in Uttar Pradesh	Rate of Audit Fee (Rs.) (+ GST as applicable)
1	Less than 20 Crore	25,000
2	More than 20 Crore but less than 100 Crore	50,000
3	More than 100 Crore but less than 200 Crore	75,000
4	More than 200 Crore but less than 500 Crore	100,000
5	More than 500 Crore but less than 1000 Crore	2,00,000
6	More than 1000 crore	3,00,000

- ii. No re-imbursement out-of-pocket expenses, conveyance expenses/ printing/ stationary etc. shall be provided by Department of State Tax, Uttar Pradesh . Further, the Auditor /Firm shall not be eligible for any travel allowance, daily allowance etc.
- iii. The payment of fee to the extent of 70% will be released on satisfactory conclusion of Special Audit and after issuance of information of findings upon Special Audit in Form GST ADT-04 to the registered person. Further, 30% shall be released on upon issuance of DRC-07 or DRC-05 to the auditee/ registered person against statutory liabilities towards tax, interest etc., determined on the basis of Special Audit report, if any.
- iv. If no liability is determined by the selected Auditor /Firm on firm selected for special audit, no payment shall be made.
- v. Further, in case of allotment of audit for same taxpayer to the same Auditor /Firm for subsequent period(s) as well, irrespective of the fact that the audit report for current period has been submitted by such Auditor /Firm or not, then the fee for such subsequent period shall be 20% (*per financial year for which audit has been allotted*) of the rate of audit as per the schedule of fee given above.

7. Penalty:-

- i. The Department will deduct penalty where there is delayed submission of audit report as per the agreed timelines of upto 5% where delay in submission of audit report is less than 10 days and 10% where delay is of 10 days or more in submission of audit report.
- 9-
- ii. The Department will also deduct up to 80% of the audit fee payable where there are significant lapses or issues on part of the audit firm or audit report or as regards audit quality or late submission of the audit report etc, identified upon quality review / peer review / audit report

review undertaken by Department or by officials of the Department.

8. General:-

- i. It is the sole discretion of the Department of State Tax, Uttar Pradesh, to empanel any of the Chartered Accountants/ Cost Accountants individual or firm for the panel for conducting the Special Audit.
- ii. Department of State Tax, Uttar Pradesh reserves the right to remove name of any of the Chartered Accountants/ Cost Accountants individual or firm from the panel so made, after making enquiries as deemed fit and such decision would be final.
- iii. Department of State Tax, Uttar Pradesh also reserves the right to cancel/withdraw the Request For Proposal (RFP) without assigning any reason whatsoever.

9. Tenure- All the qualified firms shall be on the panel for the tenure of two years as per Request For Proposal (RFP).

10. Last Date and Time for Submission and Opening of the RFP:-

- i. The Request For Proposal (RFP) shall be received only online on the Government e Market Place (GeM) Portal at <https://gem.gov.in>, and would be opened as per the Schedule mentioned in the RFP.
- ii. If any due date in the Critical date sheet happens to be a holiday then the next working day will be the due date at the same time.
- iii. Department of State Tax, Uttar Pradesh may, at its discretion, extend the last date and time for submission of RFP and/or date and time of opening of RFP by issuing corrigendum/addendum.

11. Submission of RFP :-

- i. RFP shall be submitted online only at Government e Market Place (GeM) Portal at <https://gem.gov.in>.
- ii. The applicant has to upload the duly filled and signed Proforma as at **Annexure-1**.
- iii. The applicant has to upload duly filled and signed **Annexure-2** as well as all the self-certified documents as per **Annexure-2**.
- iv. The intending Applicants are advised to visit Government e Market Place (GeM) Portal at <https://gem.gov.in>, regularly till closing date of submission of RFP for any corrigendum/ addendum/ amendments.

- v. There is no cost of the RFP document.
- vi. The pre-proposal meeting date/time, RFP submission start

date/time, RFP submission end date/time and the RFP opening date/time will be as per as critical date-sheet. List of the empaneled applicants will be uploaded on the notice board of Departmental website (URL is- <https://comtax.up.nic.in/GSThome/en.html>) as well as on the Government e Market Place (GeM) Portal at <https://gem.gov.in>

- 12. Clarifications :-** Queries/ Clarifications regarding terms and conditions of empanelment may also be shared with the Office of the Additional Commissioner(Admin), Ground Floor, Rajya Kar Bhawan, Vibhuti Khand, Gomti Nagar, Lucknow, Uttar Pradesh Pin Code-226010.

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2.	Check list of Documents to be scanned and uploaded along with RFP on E-Portal	Annexure-2	
3.	Self-declaration w.r.t non indulgence in unethical professional practice	Annexure-A	
4.	Self-declaration w.r.t. non-guilty for professional misconduct	Annexure-B	
5.	Self-declaration w.r.t. non-facing of any investigation or enquiry	Annexure-C	
6.	Proof of location of office	Annexure-D	
7.	Copy of Certificate of Registration with ICAI/ ICWA	Annexure-E	
8.	Copy of Income Tax returns and Financial Statements for last three financial years	Annexure-F	
9.	Copy of order of assignment or experience certificate of audits	Annexure-G	
10.	Copy of order of assignment or experience certificate of audit w.r.t Forensic Audit	Annexure-H	
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12.	Details of Non-qualified staff	Annexure-J	
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15.	Audit Report	Annexure-M	

ANNEXURE-1

To

The Commissioner, State Tax
Rajya Kar Bhawan,
Vibhuti Khand, Gomti Nagar, Lucknow, Uttar
Pradesh Pin Code-226010

Sir,

This is in regard to the request for RFP for empanelment of Chartered Accountant firms/ Cost Accountant firms for special audit of GST Registered taxable persons u/s 66 of the U.P GST Act. And for the same, we are here by submitting our proforma for application for empanelment as Auditor /Firm in Department of State Tax Uttar Pradesh as under:

S.No.	Information/Details sought	Details
1.	Name of the Person/ Firm . In case of firm, please also provide total number of partners and names of partners who will be engaged in this assignment	
2.	Address of the person/firm in U.P/NCR. Incase of multiple locations please provide all the locations.	
3.	Total No. of Partners in the firm / LLP	
4.	Date of Birth (in case of individual) and date of incorporation (incase of firm)	
5.	Years of existence of the Firm/ Sole Proprietorship	
6.	PAN-Permanent Account Number	
7.	GSTIN of the Firm/ Individual in the State of U.P (if applicable)	
8.	Name of the Authorized Signatory of the Firm	
9.	Contact No. /Mobile No. of Authorized Signatory	
10.	E-mail ID of Authorized Signatory	
11.	Address for correspondence	
12.	Total No. of Chartered Accountants based in U.P under employee of firm	
13.	Total No. of Cost Accountants based in U.P under the employee of firm	
14.	In case of sole proprietors, Membership No. of Institute of Chartered Accountants of India/ Institute of Cost Accountants of India along with date of becoming member of the institute	

15.	In case of firm, Firm Registration Number. of Institute of Chartered Accountants of India/ Institute of Cost Accountants of India	
16.	Whether empaneled (during last seven years) with Department of Income Tax, Department of Customs & Central Excise, Department of Service Tax, Department of Value Added Tax, Department of Goods & Services Tax	
17.	Average annual turnover in last three financial years	
18.	Annual turnover details in the past three financial years	
	No. of Audit Assignments of Internal/ Forensic Audit of Corporate/ PSUs entities, except Bank Branch Audit, for which the audit has been done in the last 3 years. Please provide the number of assignments of internal and forensic audit separately	
19.	Total No of Non-Qualified Staff strength consisting of Audit and Article clerks with the knowledge in book-keeping and accountancy and are engaged in outdoor audit .Such staff should be based in U.P.	
20.	Whether any investigation /inquiry /disciplinary proceeding is pending in the records of relevant Institute like Institute of Chartered Accountants of India, the Institute of Cost Accountants of India, the Northern India Regional Council of Chartered Accountants of India and the Northern India Regional Council of Institute of Cost Accountants of India /CBIC/ Govt. of U.P against any applicant/ proprietor /partner /employee of the firm (Give details)	

Further, I (*Name of the Authorised Person*) hereby declare that the information given above and in the enclosed documents is true to the best of my knowledge and belief and nothing has been concealed there in. I, understand that if the information given by me is proved false/not true, I will have to face the punishment as per the law.

Signature
Name

FRN No.

Date:
Place:

Annexure-**2 CHECKLIST OF DOCUMENTS TO BE SCANNED & UPLOADED****Details of Firm**

S.No.	Item Description	Yes/No	Remarks
1.	Copy of PAN		
2.	Copy of address proof in Annexure D		
3.	Copy of certificate of registration with Institute of Chartered Accountants of India/ Institute of Cost Accountants of India		
4.	Certificate of Practice issued by the Institute of Chartered Accountants of India/ Institute of Cost Accountants of India showing experience of at least five years of practice in Annexure E		
5.	Copies off ull Income tax returns & Financial Accounts for the last three financial years in Annexure F		
6.	Copy of order of Audit Assignments of Internal/ Forensic Audit of Corporate/ PSUs entities, except Bank Branch Audit as per Annexure G and H.		
7.	Details of Non-qualified staff in U.P in Annexure-I		
8.	Details of Chartered/ Cost Accountants in U.P in Annexure-J		
9.	CV of proposed audit team in Annexure K		
10.	Case studies as mentioned in Annexure-L		
11.	Verification/ Declaration as in Annexure- A to C		
12.	Any other relevant document		

Note:-In case ,any of the above documents is not available, then applicant may specify soon a separate paper, duly signed and upload the same against the said document.

Details of Authorized Signatory submitting the bid

S.NO.	Item Description	Yes/No	Remarks
1.	Name		
2.	Address		
3.	Pan Card Number		
4.	Aadhar Number		
5.	Authorization letter of firm		

Annexure –A

<<To be printed on the letter head of the Firm /Applicant>>

To,

The Commissioner, State Tax
Rajya Kar Bhawan,
Vibhuti Khand, Gomti Nagar, Lucknow, Uttar
Pradesh Pin Code-226010

Sir,

I/We hereby confirm and declare that M/s has not indulged in any unethical professional practice or professional misconduct including moral turpitude.

(Signature)

(Name of the Partner/ Applicant/ Proprietor of the
firm) Date:

Place:

Annexure B

<<To be printed on the letter head of the Firm /Applicant>>

To,

The Commissioner, State Tax

Rajya Kar Bhawan,

Vibhuti Khand, Gomti Nagar, Lucknow, Uttar

Pradesh Pin Code-226010

Sir,

I/We hereby confirm and declare that M/s has not been found guilty of any professional misconduct under the Cost and Works Accountant Act,1956 (as amended) or Chartered Accountants Act,1949(as amended) during past five years or penalized under Chapter V of the Finance Act, 1994 or Customs Act, 1962 or Central Excise Act,1944, DVAT Act,2004 or the Central/IGST/U.P Goods and Service Tax Act,2017.

(Signature)

(Name of the Partner/ Applicant/ Proprietor of the

firm) Date:

Place:

Annexure C

<<To be printed on the letter head of the Firm /Applicant>>

To,

The Commissioner, State Tax
Rajya Kar Bhawan,
Vibhuti Khand, Gomti Nagar, Lucknow, Uttar
Pradesh Pin Code-226010

Sir,

I/We hereby confirm and declare that M/s has not faced any investigation or enquiry by the Central Board of Indirect Taxes and Customs (CBIC) or Govt. of U.P or any of its subordinate offices for any violations under the Service Tax Law or the Customs Act, 1962 or the Central Excise Act, 1944, DVAT Act, 2004 or the Central/IGST/U.P Goods and Service Tax Act, 2017 or by any state or Central Government or its agencies or subordinate officers.

(Signature)

(Name of the Partner/ Applicant/ Proprietor of the

firm) Date:

Place:

Annexure D

Below is the list of documents as proof of address:

1. **Valid GSTIN**
2. **Valid PAN**
3. **EPF/ESI/Labour or equivalent registration certificate**

ANNEXURE-E

**Detail of Registration of CA Firm along with copy of Registration Certificate issued by
ICAI/ ICWA**

S.No.	Date of Registration	Firm Membership No.
1.		
2.		
3.		
4.		

ANNEXURE-F

**Detail of Average Annual Turnover in last three Financial Years along with copy of
Income Tax Return and Financial Statement**

S.No.	Period of Return	Gross Total Turnover (In INR)
1.		
2.		
3.		

ANNEXURE-G**Details of CA Firm's Experience in Audits along with copy of Work Order/****Agreement/ Engagement Letter**

S. No.	Name of the organization	Forensic Audit/ Internal Audit etc.	Nature of Assignments (Please specify the work involved)	Details of supporting documents provided	Year of Audit under consideration	Start Date and End Date of Audit
1.						
2.						
3.						
4.						

ANNEXURE-H

**Details of CA Firm's Experience in Forensic Audits of Listed Entities /PSUs along with
copy of Work Order/ Agreement/ Engagement Letter**

S. No.	Name of the organization	Forensic Audit/ Internal Audit etc.	Nature of Assignments (Please specify the work involved)	Details of supporting documents provided	Year of Audit under consideration	Start Date and End Date of Audit
1.						
2.						
3.						
4.						

Annexure-I

<<To be printed on the letter head of the Firm /Applicant>>

Details of Chartered Accountant and Cost Accountant

S.No.	Name of Staff engaged	Educational qualification (CA/ CWA)	Membership No.	Date of Joining the Firm	Whether based in U.P (Yes/No)	Contact details
1.						
2.						

Annexure-J

<<To be printed on the letter head of the Firm /Applicant>>

Details of Non-Qualified Staff

S.No.	Name of Staff engaged	Educational qualification	Date of Joining the Firm	Whether based in U.P (Yes/No)	Contact details

ANNEXURE-K**Details of Proposed Audit Team**

S.No.	Name of Staff engaged	Educational qualification	Date of Engagement	Contact details

Format for CV of staff proposed to be deployed for audit team

1.	Name		<div>Photograph</div> <div></div>		
2.	Designation				
3.	Date of Birth				
4.	Nationality and Location				
5.	Total Experience				
6.	Current Employer				
7.	Educational Qualifications	Degree	Stream	College/ University	Period (From/To)
8.	Details of CA Qualification	Particulars		Year	
		CA Foundation (or equivalent)			
		CA Intermediate (or equivalent)			
		CA Final			
		Details of Article ship firm			

		(Name and location etc.)			
		Period of articleship		From:	To:
	Details of Cost Accountant Qualification	Particulars		Year	
		CWA Foundation (or equivalent)			
		CWA Intermediate (or equivalent)			
		CWA Final			
		Details of Training(Name of Company /Firm and location etc.)			
		Period of training		From:	To:
9.	Language	Language	Reading	Writing	Speaking
		English			
		Hindi			
10.	Employment Record	Employer	Designation	From	To
11	Relevant Skills:				
12	Work(s) Undertaken that best illustrates capability to handle the Tasks Assigned <i>(The below table may be duplicated to demonstrate experience of multiple assignments)</i>				
	Name of Assignment(s)				
	Year				
	Audit firm name and details				
	Employer				
	Audit engagement features				

	Activities Performed	
	Other Details (if any)	
13	Certification	
	I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes me, my qualifications, and my experience. I understand that any willful misstatement described herein may lead to my disqualification or dismissal, if empaneled or subsequent disbarment (As applicable).	
14	Signature	
15	Date	
16	Contact Details Email: Mobile Number:	

Annexure-L

S.No.	Information sought	Details to be furnished
1.	<p>Case Studies of similar assignments undertaken in the past incorporating :-</p> <ol style="list-style-type: none"> 1. Technical parameters/approach to assess compliance of various provisions of the GST Act, 2017 by the registered person 2. Proposed methodologies to analyze & evaluate compliance on technical parameters. 3. Work plan adopted for responding to the Scope of work 4. Solutions/methodology for a special audit for ensuring time bound determination of statutory liabilities of registered person. 5. Types and Nature of discrepancies observed in the past 	
2.	Proposed innovations in analysis, audit and follow up action for successful conclusion of such special audit through discharge of financial liabilities by registered person.	

ANNEXURE-M**Audit Report-Illustrative Contents**

The audit report shall provide full details of audit, including the audit plan, details of documents verified, result of verification, short levy/wrong availment of Input Tax credit etc. duly quantified and with their observations. It shall incorporate following broad pointers:

- **Introduction and brief** :The same would mention the background of the auditor, their responsibility, details of audit plan, methodology, site visits, meetings and conferences with employees/ Key managerial personnel/ Those Charged with Governance of the auditee etc.
- **Details and background of auditee.** The same may include the following details of registered persons
 - Type of business entity (LLP / Company/Sole Proprietor/ Body Corporate etc.),
 - Nature of business activities,
 - Area of operation,
 - Primary commodities/ services which the registered person supplies and the GST rate applicable,
 - Premises, warehouses, and the list of premises in other states from where business is being operated,
 - PAN India turnover and state-wise taxable and non-taxable turnover,
 - Current pending proceedings before judicial and quasi-judicial, administrative authorities etc.
- **Note on audit evidence:** Materials, documents, statements, information and other relied upon documents, quality of audit evidence, type of audit evidence collected (primary/ secondary/ management representations)

Audit limitations

- Responsibilities of the auditee's management and comment on the extent of support and co-ordination provided during the audit.
- Self-explanatory findings /opinions/ observations of the audit-factual/ legal/ procedural deficiencies/ lapses, Comments on the severity of the observations
- The detailed reasons or basis or relevant legal provisions and factual positions clearly elaborated in the report
- Summary of tax dues/ short payment under each act DGST, CGST, IGST, UTGST. The summary of dues shall be presented as under:

Particulars	Integrated Tax	Central Tax	State Tax	Cess	Total
Amount of Tax					
Interest					
Penalty					
Any other amount					
Total					

- Appendix / attached statements which are relevant for the audit purposes
- The report bearing UDIN should be serially page numbered and signed by the Auditor