

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

**Offers are invited from firms to conduct GST Audit as per Section 35(5) of CGST Act 2017 read with rule 80 of the CGST Rules 2017 in 20 states as detailed out in the scope of GST Audit.**

### **SUMMARY**

1.	Project	Limited tender for engagement of Chartered Accountant/Cost Accountant Firms for conducting GST Audit for the period July 2017 to March 2018 as per Section 35(5) of CGST Act 2017 read with Rule 80 of CGST Rules 2017 in 20 states.
2.	Contact Person	Sri Rajesh Kumar Das, Dy GM (Finance & Accounts), Phone : 011-24366643, Email: <a href="mailto:rkdas@hil.gov.in">rkdas@hil.gov.in</a>
3.	Bid to be submitted	Off line
4.	Bidding Process	Two part:1.Technical Bid,2.Financial Bid
5.	Website for NIT download and any other related information	<a href="http://www.hil.gov.in">www.hil.gov.in</a>

### **1. Scope of Work:**

As per the requirement of GST Act, the HIL (INDIA) Limited is required to appoint GST Auditor for all its location having registrations in 20 States. The appointed Firms/LLPs are required to carry out GST Audit under section 35 (5) of CGST Act, 2017 read with Rule 80 of CGST Rules, 2017, as amended from time to time, for all Principal Place of Business and Additional Place of Business assigned to him and to issue separate Audit Report / Certificate/ Statement in adherence to the relevant orders/clarification issued/prescribed under GST Act for each registration with a base Fee of Rs 2.50 Lacs (Rupees Two Lacs Fifty Thousand) plus GST extra.

The Auditor will be required to issue GST Audit Report including requisite reconciliations and certification of specific, incidental and ancillary records as per the requirements of the GST legislation or any other authority and as per the timelines fixed by the HIL (INDIA) for timely compliance of the GST legislations. Further, above audit report shall also be filed electronically as per the provisions of GST Laws by the appointed Firms/LLP. In connection with above audit, guidelines issued by Institute of Chartered Accountants of India and/or Institute of Cost Accountants of India, if any shall also be followed by the auditors to have uniformity across the entity.

### **2. RSO's/Units for which GST Auditors are to be empanelled.**

Company intends to empanel/appoint Firms/LLPs of Chartered Accountants / Cost Accountants as GST Auditors for its 20 GSTIN registrations which include manufacturing Units & RSO's located in the States of Andhra Pradesh, Assam, UT of Chandigarh, Delhi, Haryana, J&K, Bihar, Himachal Pradesh, Punjab.

### **3. Eligibility Criteria : As per Annexure 1.**

### **4. Format for submission of Price Bid : As per Annexure 2.**

General terms and conditions will be as follows:

1. The firm to be appointed need to conduct the Audit for all the state of UT.
2. Bids are to be submitted in two parts viz. Technical Bid and Price Bid in a sealed envelope containing two separate sealed envelopes of each of the bids and both the bids are to be kept in a third envelope. Any mention of price in technical bid will disqualify the bid.
3. Firms are required to submit their detailed profile.
4. The audit has to be completed within the time specified under GST Act or 20 days from the issuance of LOI w.e is earlier.
5. The financial bid should clearly mention the Base Audit Fees without GST and the % increase / decrease on Base Audit Fees of Rs 2.50 Lacs..
6. Payment will be made after successful filing of the forms / reports as specified in the GST Act / Rules. Further, the bill for the payment will be submitted to DGM (F & A) at HO.
7. Appointment of GST Audit Firms will be for the period from 01.07.2017 to 31.03.2018, with option of renewal for two years at same rate, terms and conditions if mutually agreed.
8. Travelling / Boarding / Lodging including local conveyance : All the audits are to be carried out from Head Office, New Delhi. No any travelling / boarding / lodging (including Local Conveyance) will be provided by HIL. Travelling expense Shall be paid only in case of visit made to Rasayni (Maharashtra) & Udyogmandal (Cochin), if required on the basis of actual claims subject to the following entitlements :

– Partners : Equal to General Manager of HIL

– Qualified Assistants : Equal to Dy General Manager of HIL

- Others – Equal to Asst Manager of HIL.

For lodging, company's guest house at Rasayni & Udyogmandal will be provided. If Guest House is not available accommodation in the hotel will be provided.

9. Applications should be addressed to Dy GM (F&A), M/s HIL (INDIA) Limited, Scope Complex, Core – 6, 2<sup>nd</sup> Floor, 7 Lodhi Road, New Delhi - 110003 subscribing on the envelope "Application for GST Audit" by 15<sup>th</sup> December 2018 along with EMD of Rs 5000/- through DD drawn in favoring "HIL (INDIA) Limited" payable at Delhi. The DD to be enclosed along with the technical bid failing which the bid will be cancelled. In case of tie in bidding amount – Preference will be given on the basis of seniority of the firm and in case of further tie, number of partners will be the base for decision. If still there is a tie then management decision will be final & binding.
10. The technical bid will be opened on the 15<sup>th</sup> December 2018. All technically qualified firms will be informed before the opening of the price bid through posting the same on the website. Any corrigendum / addendum will be posted on the website of HIL accordingly.

HIL Management reserves the right to accept or reject any or all the tenders or to waive any informality, minor deviation or omission or partial modification of scope without assigning any reasons whatsoever.

**ANNEXURE : 1**

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

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

**Annexure-II**

**Format for submission of Price Bid**

**Fees to be submitted on "% increase/decrease on Base Audit Fees of Rs.2.50 lacs without GST**

<b>Sl. No.</b>	<b>Base Fees</b>	<b>% (+/-) on Base Fees</b>	<b>Basic Fees as per quoted percentage</b>	<b>GST @18%</b>	<b>Total</b>
1.	Rs.2,50,000/-				

