



JHARKHAND URJA SANCHARAN NIGAM LIMITED

(CIN No. – U40108JH2013SGC001704)

Regd. Office – JUSNL Building, Kusai Colony Doranda Ranchi

cetjusnl@gmail.com/ gmfinance@jusnl.in

RFP document

Request for Proposal for Appointment of Tax consultant for Jharkhand Urja Sancharan Nigam Ltd. (JUSNL)

RFP NO.: 116/ PR/ JUSNL/ 2022-2023

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e-RFP NOTICE

E-RFP No. – 116/PR/JUSNL/2022-2023

RFP in two parts i.e. Technical (Part-I) and Financial (Part – II) is invited from the reputed, capable, experienced and financially sound consultancy firm for the following works:

Name of Work	Appointment of Tax consultant for Jharkhand Urja Sancharan Nigam Ltd. (JUSNL)
Period of Contract	24 Month. Further extendable up to 01 (one) years
Minimum average annual turnover during last three year.	Rs. 50 Lacs per annum
Earnest Money	Rs. 52,800.00
e-RFP fee	Rs. 5,000.00+18% GST= Rs. 5,900.00
Start Date & Time of Download Load the Tender Documents	03.08.2022 at 11:00 AM
Date of Pre-bid meeting	10.08.2022 at 12:30 PM
Start Date and time of upload of BID	12.08.2022 at 01:00 PM
End date and time of upload of BID	05.09.2022 upto 04:00 PM
Last date of submission of hard copy of bid, tender cost and EMD in the office of G.M., C&M (NWBP)	Upto 05.09.2022 at 05:30 PM
BID Opening date for technical part	07.09.2022 at 04:00 PM
BID Opening date for price part	Will be communicated
Procurement Officer and address for communication	GENERAL MANAGER, (C&M) NWBP, JUSNL, SLDC Building Kusai Colony Doranda Ranchi – 834 001

1. e-RFP document and BOQ including terms & conditions, Scope of work can be downloaded from website <https://jharkhandtenders.gov.in>. Any details required in this regard can also be had from the office of the undersigned during office hours.
2. The bids will be received through electronic tendering mode only.
3. No claim shall be entertained on account of disruption of internet services being used by bidders. Bidders are advised to upload their bids well in advance to avoid last minute technical snag.

General Manager (C&M)
NWBP, JUSNL HQ

1. Background of the Company:

- (i) The company Jharkhand Urja Sancharan Nigam Ltd (JUSNL) is a company registered under the Companies Act, 1956, w.e.f. 23.10.2013 and came into operation after the notification of "The Jharkhand State Electricity Reforms Transfer Scheme, 2013" on 06.01.2014, as a result of which, the erstwhile Jharkhand State Electricity Board (JSEB) got unbundled into separate companies named Jharkhand Urja Vikas Nigam Ltd (JUVNL), Jharkhand Urja Utpadan Nigam Ltd (JUUNL), Jharkhand Urja Sancharan Nigam Ltd and Jharkhand Bijli Vitran Nigam Ltd (JBVNL) in light of the Electricity Act, 2003. JUUNL, JUSNL & JBVNL are three subsidiary companies of JUVNL. The Transmission Scheme was further revised in the year 2015 with revised opening balance sheet of the Company.
- (ii) JUSNL is a State Transmission Utility and its main functions are to undertake the business of transmission of electricity and to undertake planning and coordination activities in regard to intra-State Transmission work connected with the intra-State Transmission in the state of Jharkhand. The prime consumer of JUSNL is JBVNL (a sister company) and Railway.
- (iii) JUSNL is a State Government Company with 100% equity owned by Govt. Of Jharkhand through JUVNL and it is operating under the administrative control of the Energy Department, Govt. of Jharkhand.
- (iv) JUSNL has its corporate Office at Kusai Colony, Doranda, Ranchi, with the field offices across the jurisdiction area of entire Jharkhand, layered into Zones (5 nos.), Circles (8 nos.), Divisions (13 nos.), sub-divisions (41 nos.), and SLDC. Each Zone is headed by an officer in the rank of General Manager (GM) while Deputy General Manager (DGM) is the in charge of Circle offices. The Division offices are headed by Senior Managers (SM) and the sub-divisional offices by the officers in rank of Manager. The existing employee and pensioners strength in JUSNL is around 2000 in nos. and
- (v) The zone, circle and division offices primarily look after the functions like Operations & Maintenance (O&M) of existing grid sub stations, Transmission lines, New Projects etc. Team of Finance department and Human Resource department is also attached with such offices to coordinate in Book keeping, accounts preparation in concept of cost center and H.R. department is looking after the service-related matters.
- (vi) Presently Corporate office along with the Zones and Circles are established as the accounting units with the transactions of the Divisions¹ being consolidated at the respective Circle offices. Each Circle office has under its jurisdiction around 1-3 nos. division offices and approx. 2-9 nos. sub-divisions. Additionally, JUSNL also has Central Stores at three locations for custody and management of inventory/stores.
- (vii) The main source of Revenue for the Company is from Wheeling Charges from JBVNL & Railways billed on Monthly Basis. GST on Transmission services is exempted. The other sources of income for the company are supervision charge, which actually arise in case of deposit work done/supervised under the instruction requirement of client.

Objective:

The Overall Objective of outsourcing of such responsibility is to ensure compliances with all applicable Tax law, company law, labour law and other laws in timely manner and to avoid any penal provisions and further to update with tax related changes on regular basis.

In order to ensure all such, the Company is looking forward for a consultant to extend helping hand in day-to-day activities of the company and to extend all assistance to Nigam (all accounting units) in mandatory compliances as per details, enumerated in scope of work.

Scope of Work includes the following, but not limited to: -

Part A- Income Tax and other statutory Act

- i.** All the matter related to Income Tax, Commercial Tax, Service Tax, GST, Excise duty, Labour laws like EPF & ESIC, Professional Tax and other Miscellaneous Acts and Provisions etc. applicable on JUSNL.
- ii.** Attending all cases of JUSNL either related to past, present or future periods. Represent JUSNL before Income Tax Appellate Tribunal, CIT Appeal, Excise Tribunal, Bodies related to Sales Tax, Service Tax/GST, EPF, ESIC, Labour and Mining department (Royalty) etc. and to defend the stand of companies in all perspective. This also includes cases/ notices pertaining to TDS compliance and pending cases pertains to erstwhile JSEB period as well as for JUVNL which carries any impact on the function/ interest of JUSNL.
- iii.** Filing of all types of returns and revised returns, compliance of all the taxation related Acts and provision, Generation of Statutory forms in schedule time. All the compliances related to TDS and filling of e-returns with different bodies shall be the prime responsibility.
- iv.** The consultant may require assisting and coordinating in Audit with C&AG, Statutory Auditor, Internal Auditor, Cost Audit.
- v.** Apprising and updating the company on the latest changes in Income Tax Act, and Companies Act'2013 and to submit an impact assessment report for each amendment in Act on monthly basis.
- vi.** Obtaining registration number with different Central/ State Government department as and when required.
- vii.** Annual assessments and impact assessment for the company in the matter of income Tax, Commercial Tax, Companies Acts 2013 etc. and timely suggestions about mandatory compliance for the company.
- viii.** Filing of all types of return of the company, E-forms (including annual filing) with ROC.
- ix.** Drafting and filling of appeals, opinion in the matter of Acts, representation of the matter before any court of law authority under any act applicable on JUSNL.

- x. Attending all the matter related to previous demands raised on the company by the Income Tax Department, Commercial Tax Department, Service Tax/GST Department, labour department, EPFO, ESIC, Mining Department for Royalty and to resolve all such issues in deadline period.
- xi. Suggesting in ITR of individual salaried staffs/ officers and pensioners filing of Form-16 and its console.
- xii. Any other work related to Income Tax Act and extending required support in Tax audit of JUSNL including preparation and filing income tax return and handling scrutiny proceeding and filing proper replies to the queries raised.
- xiii. Defending the case before IT authorities.
- xiv. To appear before the Board of Director, committees of the Board, Auditors etc. as and when required by the company.
- xv. Any other work which may arise related to the above including addressing any appeal filed by JUSNL/ previous tax consultant (s)/ carry forward the previous losses etc.

Part B- GST matters

- i. Conducting detailed review& verification on regular basis to ensure that GST is being paid on all taxable supplies under forward charge as well as reverse charge mechanism;
- ii. Verifying the issuance of invoices, debit, credit notes, bill of supply and other documents and records maintained to check whether they are as per the GST Law;
- iii. To validate the monthly output liability of GST and claim of input tax credit computed by JUSNL including exercise of matching of input tax credit as per FORM GSTR 2A with the accounts;
- iv. To provide guidance and to review and verify the monthly / annual GST returns and file the vetted GST returns along with preparation of the annual reconciliation statements which is required to be submitted with the annual return;
- v. Advising on all the matters (regarding GST Law, accounting, process, policy, system software) to ensure GST compliance.
- vi. Assistance in all GST compliances including audit proceedings / show cause notices/ demands and other proceedings as applicable initiated by appropriate authorities including drafting/ filing of replies, stay of demand and submissions and representation, pursuing, assisting and coordinating with GST authorities for getting refunds / settle demands. Further similar assistance will also be provided in respect of service tax matters.
- vii. To provide guidance/advise for developing necessary tools for review, monitoring, reporting and compliance with reports required in GST regime and verify completeness of the data generated through the system for GST Returns;
- viii. Assisting Nigam in GST planning, assessing its tax positions;

- ix. Conduct Impact assessment and keeping JUSNL informed about any changes which may take place in GST from time to time and its impact on the Corporation.
- x. Provide professional assistance for all activities required by GST as per Laws/ Rules/ Notifications/ Guidelines as and when issued by the Government of India.
 - a) Filing of all required GST return also GSTR-9 along with monthly reconciliation.
 - b) Consulting on payments and refunds of GST and TDS on GST.
 - c) Calculation of appropriate taxable value considering the GST input tax available
 - d) Console downloading and claims under 26AS if any.
- xi. Defending the case before GST authorities in behalf of JUSNL.
- xii. E-Invoicing for JUSNL, wherever needed.
- xiii. Any other matter relating to GST / Service Tax.

General Terms & Conditions

- i. The engagement is to be made initially for a period of 2 years (i.e), which may be extended further for one year, based on successful performance report.
- ii. The scope of work includes services for all the field/accounting units of JUSNL. The consultant may be required to visit field/accounting units and different forums/ Appellate forums of Income Tax/ Commercial Tax/Service Tax/GST/Labour/EPFO/ ESIC and Mining department etc. as per the requirement. All arrangements for transportation, lodging & fooding will be made by the Company to the extend possible. No extra fee for field visit will be made.
- iii. Successful bidder shall depute at least two numbers of competent/ semi qualified professional at Nigam HQ for maintaining and execution of these works on day to day basis. All the calls given to your firms for deputing Sr. chartered Accountant/Cost Accountant for any important discussion shall be attended at once.
- iv. The consultancy firm shall not disclose the documented management systems to any third party including your internal department. The successful bidder shall not at any time during the tenure of contract or thereafter disclose any information including User ID/ Passwords furnished to them by the company or any drawings, designs, reports and other documents and information prepared for this work, without the prior written approval of the company.
- v. Information made available during the course of work shall be used only for bona fide work relating to work of the company and not for any other purpose. The person shall not divulge the information made available by the company or otherwise acquired during the course of engagement to any other agency.
- vi. Any change in user Id/ Password etc will be communicated to the Concerned DDO's and Taxation wing of JUSNL immediately.

- vii. The consultancy firm to whom work is awarded is not allowed to sub contract the work to any other parties either in part or full. The management reserves its right to modify, amend or cancel any or all terms of this EOI and/or reject any or all the application without assigning any reason.
- viii. The engagement can be terminated at any point of time by the company on observing any lapses, discrepancies in execution of assignment or completion of job on your part. The firm will not claim any compensation for the same
- ix. Firm will not assist or extend any services to the company against which there is any litigation of the JUSNL. The Consultant is required to provide professional, objective, and impartial advice, at all times holding the Client's interests paramount, strictly avoiding conflicts with other assignments or its own corporate interests, and acting without any consideration for future work. The Consultant has an obligation to disclose to the Client any situation of actual or potential conflict that impacts its capacity to serve the best interest of its Client. Failure to disclose such situations may lead to the disqualification of the Consultant or the termination of its Contract.
- x. A satisfactory performance report from all the field/accounting units on quarterly basis will be obtained by the overall in charge of the work.
- xi. If the bidder fails in the performance of the contract in the manner and within the time fixed or there is likelihood of an anticipatory breach of whole or part of the contract, the company will have the right to rescind the contract without assigning any reason thereof by giving one month notice.
- xii. In case of unsatisfactory performance of the consultant, when point no. xi above becomes operational, JUSNL reserve the right to rescind the contract and re-assign the work at the same rate and terms & conditions to the L2 bidder for the remaining period.
- xiii. The firm will compensate the Nigam on account of damages, so caused due to deficiency in services in part of the consultant.
- xiv. The firm should submit the proposal in the specified format in online mode only i.e through NIC portal.
- xv. Related Parties should not quote for the tender separately. If it is noticed that related Parties submitted separate quotation, the same shall be liable to be rejected. Parties are considered to be related if one or more partner / member are common.
- xvi. Goods & Service tax (GST) shall be paid extra as applicable on the date of actual render of service and billing on JUSNL. Any variation due to changes in taxation rate will be compensated and paid accordingly.
- xvii. The firm shall comply with provisions of Payment of wages Act-1938, Workmen's Compensation Act 1923, Industrial Dispute Act 1947, EPF & MP Act 1952 or any other laws and provisions relating thereto and rule made there.

- xviii. Selection process requires that the Consultants competing for a specific assignment must not derive any unfair competitive advantage by submission of misleading facts. The Client shall indicate in their letter head that they will not take any unfair competitive advantage over the competing Consultants.
- xix. Proposals must remain valid for at least 180 days, i.e. from the last day of proposal submission deadline. Clarifications may be requested by potential bidder on the day of pre-bid meeting.
- xx. The firm should not be Statutory Auditors of the Company for last 3 years.
- xxi. The consultant will prepare compliance calendar for each quarter and will submit compliance report at the end of each month duly verified by DDO of the concerned accounting units, and counter signed by GM (Zone), DGM (Circle) and DGM (F&A) in case of Nigam HQ.
- xxii. Any firm/bidder/company who is engaged in JUSNL for any assignment through any order, cannot participate in this bid due to conflict of interest.
- xxiii. Performance security amounting to Rs. 50,000/- shall have to be deposited in the shape of Demand Draft in favour of JUSNL at the time of execution of agreement.

Overall-in-charge of the work:

Overall-in-charge of the work will be Dy. General Manager (Finance) or any equivalent authority, as decided time to time at JUSNL HQ. The verification of bill will be done at three stages i.e. Manager (Taxation), Senior Manager (Taxation) and Dy. General Manager of Finance department of JUSNL at corporate office.

Paying Authority:

The Paying Authority shall be the **Senior Manager (Finance), JUSNL, Ranchi**. All bills in triplicate are to be submitted to the Sr. Manager (F & A), JUSNL HQ on monthly basis supported by compliance report as stipulated under point no. xxi of General Terms & Condition.

Jurisdiction of Court :

In case of dispute arising in course of execution of contract, Civil court, Ranchi shall be the appropriate court for remedies.

Important Instructions to Professional Firms

(A) Instructions:

- a. Format of application must be completely filled. Incomplete applications may not be considered and will be rejected.
- b. All EOIs will be evaluated on the basis of the documents furnished along with applications only. Any additional document received, after last date & time of receiving the EOIs as stipulated in the Notice Inviting EOIs, will not be entertained, unless asked by the Nigam to submit the same.

- c. All submitted documents should be signed by a Partner of the firm with his name and under the seal of the firm.
- d. Any application received after the stipulated date & time, due to any reason whatsoever, will not be accepted.
- e. RFP document must be supported by evidence of payment against Tender Fee i.e. **Rs 5,900.00 in shape of DD, favouring "JUSNL" payable at Ranchi.** Payment may be deposited at this office on any working day before submission of the proposal. Proposal without the tender fee will not be considered.

(B) List of documents to be submitted along with the applications/ EOIs:

Interested firms are advised to go through contents of the EOI documents carefully and submit all attested copies of the following documents in proper sequence along with the EOIs as described hereinafter:-

- i. Registration certificate of the firm issued by the Institute of Chartered Accountants of India and/or Institute of Cost Accountants of India
- ii. Membership certificates of the Partners/ employed professionals issued by the Institute of Chartered Accountants of India and/or Institute of Cost Accountants of India.
- iii. Copies of ITR for last three years along with Balance Sheet & Profit and Loss A/c., as a proof of average turnover of the firm.

Copies of appointment letters/experience certificate for as a Tax/GST Consultant in organizations as evidence of experience in the relevant field (*in cases, where the firm worked as Central/Joint Auditor, it should be clearly mentioned on the certificate/letter*)

- iv. Copy of PAN Card.
- v. Copy of GST Registration.
- vi. A copy of complete EOI document duly signed and sealed as a token of acceptance of all terms and conditions.

Eligibility Criteria

Particulars	Minimum requirement
Year of Establishment	At least 7 years old (cut-off Date-31/03/2022)
Office/ Branch	Jharkhand with at least one office/ branch at Ranchi.
Average turnover from professional	Not less than Rs. 50 Lacs per annum
No. of professionally qualified CA/CMA as partners/employee	05
I. Tax consultancy : - No. of companies in last 05 years	05
Service Tax / GST consultancy- No. of companies in last 05 years	03
Experience in the field of Labour Laws, Commercial Tax consultancy etc. is desirable. Additional weightage/ score shall be given to the firm having experience in this field.	

Selection Criteria: -

The following shall be the basis of scores for the selection/ empanelment of consultant.

Sl No	Particulars	Basis of Marks	Obtained marks
1	Year of establishment of Firms(s) since date of registration	1 mark per year of establishment	
2	Number of CA/CMA in the firm as a partner	2 marks for each associate member and 3 marks for each fellow member	
3	Number of qualified assistants (CA/CMA) in the firm. He should be a member of his respective institute	2 marks for each qualified assistant on payroll	
4	Number of semi qualified assistant (Inter CA/CMA) in firm	1 mark for each semi qualified assistant	
5	The firms having the experience of consultancy services in the field of Income Tax (for last 5 years only)	2 marks for each company having turnover in excess of Rs.10 crores ; Additional 1 mark for each Govt or PSU company having turnover less than 10 crore.	
6	The firms having the experience of consultancy services of commercial Tax like Service tax/GST (for last 5 years only)	2 marks for each company having turnover in excess of Rs.10 crores ; Additional 1 mark for each Govt or PSU company having turnover less than 10 crore	
7	The firms having the experience of consultancy services in Labour laws like EPF & ESIC and Mining for Royalty etc. (for last 5 years only)	1 mark for each company having turnover in excess of Rs.10 crores ; Additional 1 mark for each Govt or PSU company having turnover less than 10 crore.	
8	The firms having experience of Internal/ concurrent Audit in companies (for last 5 years only)	1 Mark for each company each year.	
9	Years of experience in Power Sector	1 mark per year of service rendered is one or more utility.	
Total			

Maximum marks obtained by a firm shall be given multiplying factor of 1. Others firms multiplying factor shall be determined by $1 \times \frac{\text{Marks obtained by the firms}}{\text{Maximum marks}}$

The quoted price shall be multiplied by such multiplying factor for determination of lowest bidder. Minimum multiplying factor required is 0.70.

Standard format for submission of Technical details

(To be printed on the letterhead of the Firm)

I. Basic Details

- a) Name of the firm :
b) Address of Base/ Branch Location
in Ranchi :
c) Registration No. :
d) Date of Registration :
Age in Years (cut-off date
31/03/22) :
e) Average turnover for last 3 years
(in Rs. Lakhs.):

	Year	Turnover from professional services (Rs.Lakhs.)
	2020-21	
	2019-20	
	2018-19	

f) Details of Branches in Jharkhand:

S. No.	Name of the city	Active Partner	Full Address
1.			
2.			
3.			

II. Manpower Details

g) Details of Partners:

S. No.	Name	Qualification	Membership No	Post qualification experience (in years)	Partner in the firm since
1.					
2.					
3.					
4.					
5.					

* Resume of the partners shall be attached along with declaration duly signed by the concern professional that he is continue till date (date of bidding).

h)Details of Qualified professionals:

S. No.	Name	Qualifications	Membership No. (if any)	Date of Joining the firm
1.				
2.				
3.				

* Qualified professional must be on roll for at least last 6 months from the cutoff date (i.e 31.03.2022). Resume of the employed professional shall be attached

i)Details of Semi- Qualified professionals to be deployed for work:

S. No.	Name	Qualifications	Date of Joining the firm
1.			
2.			
3.			
4.			

* Resume of employed shall be attached along with declaration duly signed by the concern semi qualified professional that he is continue till date (date of bidding).

III. Details of Professional Experience during last five years

i. Income Tax Consultancy

S. No.	Name of the Company	Work experience/ Service rendered	*Operating turnover of the company per annum in Rs. Cr. (in the year of assignment)	*Industry (Banking/PSU / Power Sector & others)	Period of the assignment
1					
2					
3					
4					
5					

* Documentary evidence of the same must have to be submitted.

ii. Commercial Tax Consultancy

S. No.	Name of the Company	Work experience/ Service rendered	*Operating turnover of the company per annum in Rs. Cr. (in the year of assignment)	*Industry (Banking/PSU / Power Sector & Others)	Period of the assignment
1					
2					
3					
4					
5					

* Documentary evidence of the same must have to be submitted.

iii. Service Tax / GST Consultancy

S. No.	Name of the Company	Work experience/ Service rendered	*Operating turnover of the company per annum in Rs. Cr. (in the year of assignment)	*Industry (Banking/PSU / Power Sector & others)	Period of the assignment
1					

2					
3					
4					
5					

* Documentary evidence of the same must have to be submitted.

iv. Consultancy services on Labour laws like EPF & ESIC

S. No.	Name of the Company	Work experience/ Service rendered	*Operating turnover of the company per annum in Rs. Cr. (in the year of assignment)	*Industry (Banking/PSU / Power & others)	Period of the assignment
1					
2					
3					
4					
5					

* Documentary evidence of the same must have to be submitted.

Appendix A

Sl. No.	Name of Partner	Membership No.	Date of joining as a partner Partner	Date of Issue of Certificate of Practice	Date of Fellow Membership

Note: - Copy of Partnership Deed / Relevant Document issued by the Institute/available at Institute's site and copy of Certificate of Practice of each partner are to be enclosed.

Appendix B

Sl. No.	Name of PSU (State/ Central) Company	F.Y. for which Audit Conducted	Nature of assignment i.e. Service Tax/VAT/Excise/Cost/ Statutory Audit/ I.Tax etc.

Note: -Copy of Letter of Award/Relevant Documents in support of completing such assignment is to be enclosed.

IV. Whether Firm Already worked as Tax Consultant of erstwhile JSEB: if yes, provide the details with documentary evidence.

Declaration:

I, _____, partner of _____ do hereby declare that the particulars and details furnished in this application in points (I) to (IV) above are true to the best of my knowledge and belief.

Place:

Date:

Name & Signature of partner under seal