



महानदीकोलफील्ड्सलिमिटेड
Mahanadi Coalfields Limited
(A Subsidiary of Coal India Ltd.)

Internal Audit Deptt.
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Ref No: SBP/MCL/IA/2022-23/369-428

Dt.13/09/2022

Expression of Interest

This EOI is in reference to the appointment of two CA/CMA Firms for the job “Compilation & Certification in respect to GST Compliance of MCL” initially for a period of one year and further renewable on annual basis for two more years, from the date of award of work on the basis of requirement & performance of the firm in the previous year. However, the CA/CMA firm will be responsible for providing required information for filing of Annual Returns for the year from the date of award of work.

1. EOI is invited on-line on the website <https://coalindiarenders.nic.in> from the eligible bidders having Digital Signature Certificate (DSC) issued from any agency authorized by Controller of Certifying Authority (CCA), Govt. of India and which can be traced up to the chain of trust to the Root Certificate of CCA, for the following work:

Subject work	Fee (in Rs.)	Earnest Money (in Rs)	Period of Appointment
Appointment of two CA/CMA Firms for “Compilation & Certification in respect to GST Compliance of MCL” initially for a period of one year and further renewable on annual basis for two more years, from the date of award of work on requirement & performance basis.	As mentioned in Terms of Reference. Annexure- B	NIL	Initially for a period of one year and further renewable on annual basis for two more years, from the date of award of work on requirement & performance basis.

- (i) APPLICATION FEE: NIL
- (ii) The bid documents will be available on the e-Procurement Portal of CIL <https://coalindiarenders.nic.in> and can be downloaded by the bidder up to the bid submission end date. The details of the EOI will be mirrored in the central Public Procurement Portal <http://eprocure.gov.in> of Govt. of India & MCL Website: mahanadicoal.in
- (iii) Location:- All the Areas/HQ of MCL are located in the districts of Sundargarh, Jharsuguda, Khurda and Angul of Odisha and Regd. Office is located in the district of Sambalpur, Odisha.

e- Procurement Help desk, MCL, Burla – 0663 – 2542264, 2542695, mail: hlp-eproc@coalindia.in
For EOI related queries may contact details for clarification: Smt. Vani Kanumuri, Manager
(Fin.)/IAD, Mobile No. 9438879735

2. Time Schedule of Tender :

Sl. No.	Particulars	Date	Time
a.	Tender e-Publication date	19/09/2022	18.55
b.	Document download start date	20/09/2022	10.00
c.	Document download end date	10/10/2022	17.00
d.	Bid Submission start date	20/09/2022	10.00
e.	Bid submission end date	10/10/2022	17.00
f.	Bid Opening date	12/10/2022	11.00

3. **Deposit of EMD: Not Applicable (NA)**

4. **Eligible Firms:**

The invitation of offer is from practicing Chartered Accountant or Cost Accountant or a Firm/LLP of Chartered Accountants/Cost Accountants registered with the Institute of Chartered Accountants of India / Institute of Cost Accountants of India.

5. **Eligibility Criteria:-**

5.1 The firm/ bidder must be practicing Chartered Accountant or Cost Accountant or a Firm/LLP of Chartered Accountants/ Cost Accountants registered with the Institute of Chartered Accountants of India/Institute of Cost Accountants of India. The bidders are required to furnish/ upload the following information/document on-line:

1. Copy of Firm Registration/ Constitution certificate issued by the Institute of Chartered Accountants of India / Institute of Cost Accountants of India to be downloaded not earlier than 30.06.2022.

5.2 **Permanent Account Number:**

The firm/bidder should possess a Permanent Account Number (PAN) issued by the Income Tax Department. The bidders are required to furnish the following information on-line:

1. Scanned copy of PAN card issued by the Income Tax Department, Govt. of India.

5.3 **Goods and Services Tax Status of Firms/Bidder:**

The Firms/bidder should be either GST Registered OR GST unregistered.

In respect of the above eligibility criteria the bidder is required to furnish the following information online:

Note: If turnover of bidder exceeds exemption limit, the bidder must have GST Registration as per GST Act and Rules.

Scanned copy of documents to be uploaded by firm/bidder(s) in support of information / declaration furnished online against Eligibility Criteria as Confirmatory Document.

6. **CONFIRMATORY DOCUMENTS:** All the confirmatory documents as enlisted below / in the EOI in support of online information submitted by the bidder are to be uploaded in Cover-I (Part-I) by the firm/bidder while submitting their application.

Sl No	Submission of Documents related to Eligibility Criteria	Scanned copy of documents to be uploaded by bidder in support of information/ declaration furnished online by the bidder against Eligibility Criteria (CONFIRMATORY DOCUMENT) with due authentication of the leading Partner.
1.	Documents for eligibility {Ref clause 5.1}	Copy of Firm Registration/ Constitution certificate issued by the Institute of Chartered Accountants of India / Institute of Cost Accountants of India to be downloaded not earlier than 30.06.2022

2.	Valid Permanent Account Number (PAN) {Ref clause 5.2}	Scanned copy of PAN card issued by Income Tax department, Govt. of India.
3.	Legal Status of the firm/bidder	Scanned copy of any one of the following document: Affidavit or document to prove Proprietorship /Individual status of the firm/bidder, or Partnership deed containing name of partners, or Memorandum & Articles of Association with certificate of incorporation containing name of firm/bidder
4.	Authorization for Digital Signature Certificate.	If the bidder himself is the DSC holder Bidding on-line then self-declaration of the bidder to this effect. OR If the DSC holder is bidding online on behalf of the bidder then the Power of Attorney or any sort of legally acceptable document for authority to bid on behalf of the bidder.
5.	Undertaking	Scanned copy of an undertaking in the form of Affidavit on non judicial stamp paper of minimum value of Rs.10/- duly notarised as per the format attached as Annex-E with the EOI. (Affidavit is about the genuineness of information furnished online, authenticity of scanned copy of documents uploaded.)
6.	Letter of Bid / Service Provider's Bid and Acceptance of Bid Conditions	Scanned Copy of Letter of bid / Service Provider's Bid and Acceptance of Bid Conditions as per format attached as Annex-F with the EOI on firm/bidder's letter head.
7.	Goods and Services Tax (GST) registration of the firm	The following documents depending upon the status w.r.t GST Status: GST registered Bidder Document: GST Registration Certificate (i.e. GST identification Number) issued by appropriate authority of India. Status: GST unregistered bidder Document: A Certificate with UDIN no. from a practicing Chartered Accountant having membership number with Institute of Chartered Accountants of India certifying that the bidder is GST unregistered bidder in compliance with the relevant GST rules of India. Note: If turnover of bidder exceeds exemption limit, the bidder must have GST Registration as per GST Act and Rules.
8.	Application (as per Format)	As per Annex- C of EOI.

9	Name and Membership No. of partners having minimum one year experience in practice in the firm/Limited Liability Partnership who should be a fellow/Associate Member of Institute of Chartered Accountants of India) and is working with the Firm as on 30.06.2022 and continuing thereafter. (Ref: Selection criteria i.e. Annex- D: Sl. No. 2)	Certified information on the letter head of firm in respect of partners as per Annexure- C along with Self-attested copies of their Associate/Fellow ship certificates issued by the Institute of Chartered Accountants of India / Institute of Cost Accountants of India. Attested Photocopies of Membership Certificates mentioning date of joining in the firm.
10	Name and Membership No. of partners possessing the GST Certification Course and is working with the Firm as on 30.06.2022 and continuing thereafter. (Ref: Selection criteria i.e. Annex- D: Sl. No. 3)	Certified information on the letter head of firm in respect of partners as per Annexure- C along with Self-attested copies of their GST Certification Course issued by the Institute of Chartered Accountants of India / Institute of Cost Accountants of India
11	Name, Membership No. and joining date of Qualified Assistants who is an ACA/ACMA having experience of minimum one year and is working with the firm as on 30.06.2022 and continuing thereafter. (Ref: Selection criteria i.e. Annex- D: Sl. No. 4)	Certified information on the letterhead of the firm as per Annexure-C along with Attested Qualification certificate (Cost/ Chartered) issued by the Institute(s), of the Qualified Assistants mentioning date of joining the firm.
12	Name and date of joining of Semi-Qualified Assistants (Inter Cost/ Inter Chartered - IPCC - both group) having experience of minimum one year & is working with the firm as on 30.06.2022 and continuing thereafter. (Ref: Selection criteria i.e. Annex- D: Sl. No. 5)	Certified information on the letterhead of the firm as per Annexure-C along with Attested Qualification certificate (Inter Cost/ Inter Chartered - IPCC - both group) issued by the Institute(s), of the Semi-Qualified Assistants mentioning date of joining the firm.
13	Experience of the firm in conducting VAT/ CST/GST Audit/ Similar nature of jobs as per our scope in CPSE during the last 5 years as on 31.03.2022. (Ref: Selection criteria i.e. Annex- D: Sl. No. 6.	Certified information on the letterhead of the firm as per Annexure- C along with self-attested copy of work orders issued for VAT/ CST/GST Audit/ Similar nature of jobs as per our scope in CPSE or other than CPSE.
Note: Only one file in “*.pdf” format can be uploaded against each eligibility criteria. Any additional/other relevant documents to support the information/declaration furnished by bidder online against eligibility criteria may also be attached by the bidder in the same file to be uploaded against respective eligibility criteria.		

7. **Submission of Offer/Bid:**

All the offers/ bids are to be submitted online (duly attested/authenticated) and on the e-Procurement Portal of CIL <https://coalindiatenders.nic.in>. **Offers will be accepted online only.**

a. **The bidder should strictly comply with the following instructions:**

- (i) The bidders are requested to submit offer online giving reference to this tender ID number and date containing offers in one part in the links Cover-I.
- (ii) The parts of the bid should contain the details as follows:
 - Part-I/covers-I: Letter of Bid, Information on Eligibility/qualifying criteria as detailed at Clause No.5 & 6 including necessary scanned documents as elaborated there.

- b. In order to submit the offer/Bid, the firms/bidders have to get themselves enrolled online on the e-Procurement portal of CIL/Subsidiary (<https://coalindiatenders.nic.in>) with valid Digital Signature Certificate (DSC) issued from any agency authorized by Controller of Certifying Authority (CCA), Govt. of India and which can be traced up to the chain of trust to the Root Certificate of CCA. The online Registration on the portal will be free of cost and one time activity only. The registration should be in the name of firm/bidder, whereas DSC holder may be either bidder himself or his duly authorized person. The bidder is one whose name will appear as bidder in the e-Procurement Portal.
 - c. The bidders have to accept the on-line user portal agreement which contains the acceptance of all the Terms and Conditions of EOI and Bid document, undertakings and the e-Tendering system through e-Procurement Portal of CIL (<https://coalindiatenders.nic.in>) in order to become an eligible bidder. This will be a part of the agreement.
 - d. The firms/bidders are informed not to quote any conditional offer on their own.
 - e. **Confirmatory Documents:** All the confirmatory documents as enlisted in the EOI (at clause 6) in support of online information furnished by the bidder are to be uploaded in Cover-I by the bidder while submitting the bid online.
8. It is the firm's/bidder's responsibility to comply with the system requirement i.e. hardware, software and internet connectivity at bidder's premises to access the e-tender portal. Under no circumstances, MCL shall be liable to them for any direct/indirect loss or damage incurred by them arising out of incorrect use of the e-tender system or internet connectivity failures.

9. **Opening of Bid:**

If the number of bids received online is less than three on the end date of bid submission, then the Last date of submission of bid and Date of opening of tender will automatically be extended by the System, for a period of four days.

If the above extended Date falls on Holiday i.e. a non-working day then the same is to be rescheduled to the next working day. This extension will be also applicable in case of receipt of zero bid.

In these extended periods any new bidder can submit his/their tender online. However, the existing bidder(s) will be allowed to modify his/their submission as per provision of Clause 11 of EOI.

The auto extension shall work on the basis of number of offers/bids received only. (It may so happen that any of these offers/bids may be eventually rejected during Tender Opening, Technical evaluation or further process of evaluation resulting the total number of valid bids becoming less than three.) After extension, the tender shall be opened irrespective of available number of bids on the extended date of opening of tender.

- (i) Offer/Tender will be decrypted and opened online by the Bid Openers with their Digital Signature Certificate (DSC) on the pre-scheduled date & time of tender opening.

10. **Evaluation of Offers:**

- i. After opening of the bid, the documents submitted by firms will be downloaded and shall be put up to the evaluating Committee which will examine the uploaded documents against information/declarations furnished by the firms online. If it conforms to all of the information/declarations furnished by the firm online and do not change the eligibility status of the firm, then the firm will be considered eligible for next level.
- ii. Bids which have not been submitted with valid documents will not be considered for further evaluation.

- iii. After evaluation of the uploaded documents, shortfall documents, if required, shall be sought from the bidders by the evaluation Committee. For this purpose, maximum 1(one) chance shall be given. The time period for clarification will be considered for 7 days. The firm will get this information on their personalized dash board under “Upload confirmatory document” link. Additionally, information shall also be sent by system generated email and SMS, but it will be the firms responsibility to check the updated status/information on their personalized dash board regularly after opening of bid. No separate communication will be made in this regard. Non- receipt of email and SMS will not be accepted as a reason of non-submission of documents within prescribed time. The firm will upload the scanned copy of all those specified documents in support of the information/ declarations furnished by them online within the specified period.
- iv. On submission of requisite documents online as per tender document, the firm will be considered eligible for next level.
- v. In case the firm fails to submit requisite documents online as per tender document or if any of the information/declaration furnished by firm online is found to be wrong by Committee during evaluation of scanned documents uploaded by firm, which changes the eligibility status of the firm, then his bid shall be rejected.
- vi. In case none of the firms complies the technical requirement, then necessary action as deemed fit by management will be taken.
- vii. It is responsibility of firms to upload legible/clearly readable scanned copy of all the required documents as mentioned above.
- viii. Where a Chartered/Cost accountant is a partner/proprietor of more than one firm, in such case, only one firm shall be allowed to take part in the selection process of MCL. If it is found that more than one Firms having common partners makes application in the EOI, then the applicant with highest marks among the Firms (having common partners) shall only be considered.
- ix. The offers will be evaluated in accordance with the criteria mentioned in **Annexure-D** on the basis of documents uploaded by the firm online. The list of the firms will be prepared on the descending order of marks obtained out of 100, on their profile submitted online. The firms have to qualify by getting minimum 70 marks. 03 times the vacancy i.e. top 06 firms will be shortlisted. Top two firms will be selected for appointment for the subject work. Remaining shortlisted firms will be in panel and appointment will be placed on them, in case the selected firm withdraws or is removed from the job. If the number of qualifying firms is less than six, then the qualifying firms will only be in the panel.

11. Modification and Withdrawal of Offer:

Modification of the submitted bid shall be allowed online only before the deadline of submission of tender and the bidders may modify and resubmit the bid online as many times as they may wish.

Bidders may withdraw their bids online within the end date of bid submission. However, if the bidder once withdraws his bid, he will not be able to resubmit the bid in that particular tender.

12. Refund of EMD: Not Applicable.

13. The Company reserves the right to postpone the date of opening of EOI or to cancel the EOI without assigning any reason whatsoever.

14. **Security deposit:** Not Applicable.
15. This EOI Notice shall be deemed to be part of the Terms & condition of Contract and binding.
16. **The Company (MCL) reserves the right to ask clarifications from any applicants. The Company also does not bind itself to accept the offer and reserves the right to reject any or all the offers/bids without assigning any reasons whatsoever.**
17. **Location:** All the Areas/Units/HQ of MCL are located in the districts of Sundargarh, Jharsuguda, Bhubaneswar and Angul of Odisha and Regd. Office is located in the districts of Sambalpur, Odisha.
18. **Site Visit:** Prospective bidders if they so desire, may visit Company HQ and understand the details of work for preparing the offer on any working day between 10.00 to 17.00 hrs, till one day before 'Bid submission end date'. The cost of visiting the Site shall be at the Bidder's own expense. Even if the eligible firms/bidders do not visit, it shall be deemed that they have got fully acquainted with the tendered work and has taken all the factors into account while submitting their offer.
19. **Taxes and Duties:**
Input Tax Credit is to be availed by CIL/Subsidiary as per rule.
20. Any addendum/corrigendum/date extension etc. in respect of this EOI shall be issued on the Procurement Portal of CIL <https://coalindiatenders.nic.in> only. No separate notification shall be issued in the press. Bidders are therefore requested to visit our website regularly to keep themselves updated.
21. **Scope of Work and Terms of Reference:** The scope of work for GST Compliance is attached in the Expression of Interest (EOI) as Annex-A and Terms of Reference as Annex-B.
22. **Integrity Pact:** Not Applicable.
23. **Jurisdiction:** The District Court, Sambalpur where the subject work is to be executed shall have exclusive jurisdiction in all matter arising under this contract.

Pijush Kumar Singha
MOB NO- 9438878201
Chief of Internal Audit, MCL
(Tender Inviting Authority)

Attached Annexures:

1. Scope of work: Annex-A
2. Terms of Reference for GST Compliance: Annex-B
3. Application Format: Annex-C
4. Selection Criteria: Annex-D
5. Undertaking : Annex-E
6. Letter of Bid: Annex-F

GM(F)

DGM(Taxation)

CoIA

Assisted by:-

(Vani Kanumuri)
Manager(F)

ANNEXURES

ANNEX-A

SCOPE OF WORK

Compilation & Certification for Compliance as under:

1. Outward Sales-the firm will compile and certify the following

1. GSTR-1 and GSTR-3B has been filed within due dates.
2. The sales invoices, Debit / Credit notes has been raised as per GST ACTS & Rules, and the same has been considered during the period in GSTR-1 & GSTR 3B.
3. Reason for difference in GSTR 1 & GSTR 3B if any to be brought out and its reconciliation with books of accounts. (Quarterly/ Annual accounts reconciliation of GSTR-1; GSTR-3B and relevant note in the books of Accounts.)
4. Details of supply made to Composition taxable person /unregistered/UIN holders.
5. Matching of data of e-invoice portal with the data in Sales invoices in the SAP system of MCL.

2. Monthly ITC Receivables-the firm will compile and certify the following

1. The ITC availment as per books of account (Inputs; Input services), the ITC availed in GSTR-3B, and reconciliation between the both.
2. Certification regarding all provisions of GST Act and Rules with respect to ITC.
3. Certification regarding ITC missed from availment during the previous financial year and whether the same has been availed during the current year within September.
4. Reconciliation of GSTR-3B with Books of accounts, reconciliation of ITC appearing in books of accounts with the balances in the Electronic credit ledger in GST Portal.
5. To compile the ineligible ITC on inward supply of (input; input services and Capital goods) as per Books of accounts.
6. To certify that each and every column of Line wise items of all the ITC has been matched from GSTR 2A & 2B and to provide the Mismatch Report.
7. To report ITC availed on invoices raised by Composition Supplier, Invalid GSTIN, and Cancelled GSTIN etc. and reconciliation of expenditure and assets booked in books of accounts with all the Inward Invoices. Non-GST inward supply should be reconciled with books of accounts.
8. To certify that whether the credit notes as appearing in GSTR 2A/2B has been received and accounted by the concerned Area.

3. Monthly RCM Data-the firm will compile and certify the following

1. To certify that the transactions on which RCM is applicable & that GST RCM has been paid on the transactions at the correct rate.
2. To certify that the RCM bills have been raised properly along with the consideration of the same in GSTR 1 & GSTR 3B returns.
3. To certify that proper Self-invoices have been generated.
4. To certify that the Taxable value & RCM liability as per Books of Accounts has been reconciled.
5. To certify that the correct ITC under RCM has been considered for availment in GSTR-3B, ITC under RCM booked as per Books of Accounts and that the reconciliation has been done.

4. To certify that the report of GST & Non GST transactions have been reconciled with books of accounts & return filed and to suggest the manner of compliances in case of deficiencies if any.

5. Compliance of GST TDS preparation and filing of returns with compliance to GST TDS provisions and in particular with respect to correctness in GST TDS deducted and its consideration in GST TDS returns along with timely filing and also submit report on GST TDS reflection in books of account with GST TDS return filed or to be filed to suggest the manner of compliances in case of deficiencies if any.
6. Submission of annual reports which facilitates MCL to file annual Returns of GST.
7. The data as finalized for the GST returns by the area each month should be certified by the firm and after that the same will be considered for filing of GST returns in a consolidated manner.
8. Every Month periodic review meeting will be held between the Firm as well as the MCL officials, for review of the GST compliance of previous period as well as for any further suggestions & Improvements in the GST compliances.
9. Any further requirement as per the Act may be verified by the Firm, any further scope may be added as per the requirement of the Acts and Rules and as per requirement of MCL.
10. To certify that proper booking of inward & outward invoices in system has been done (All the required field like invoice Number, date, amount, rate, HSN code etc are entered correctly and is matching with the Hard Copy of the Invoices.)

(To certify that payments have been made to invoices for which ITC has appeared in GSTR 2A/2B, and in case of any exception to this, the same is to be reported.)
11. To certify that the ITC eligibility as per work order has been correctly booked in the system.

TERMS OF REFERENCE FOR JOB OF GST COMPLIANCE-

SUBJECT WORK: Appointment of two CA/CMA Firms for the job “Compilation & Certification in respect to GST Compliance of MCL” initially for a period of one year and further renewable on annual basis for two more years, from the date of award of work on the basis of requirement & performance of the firm in the previous year.

A) TEAM COMPOSITION

- 1) A practicing Chartered Accountant or Cost Accountant or a Firm/LLP of Chartered Accountants/Cost Accountants registered with the Institute of Chartered Accountants of India /Institute of Cost Accountants of India, appointed to conduct subject work should depute Teams in the HQ/ Area/Units.
- 2) The Firm will provide two teams led by a senior partner of the firm and each team should consist of 1 (one) Qualified Assistant CA/CMA and 2 (two) Semi-qualified Assistants CA(IPCC)/Inter CMA for work of GST Compliance as detailed below.

Type of job	Team composition	No of working Days/team	Partners Visit	Mode of work	Period of work
Compilation & Certification in respect to GST Compliance	One Qualified Asst & Two Semi-Qualified Asst.	24 days/month	One day/ Month/ Team	Monthly	12 Months

- 3) Normally the composition of team should not be changed. However, under certain circumstances beyond control of the Firm, if the same needs to be changed in any manner, it may be done under intimation to CGM/GM of the nodal Area and GM (Fin)/HOD, MCL (subject to verification of credentials of the new incumbent to be sent along with the intimation with photo proof of qualification, PAN card, Aadhaar card and a brief profile). The Team members should carry Photo ID issued by the Firm.
- 4) The Team should visit place of work i.e. HQ/Area/Units and conduct subject work by staying there for the number of working days mentioned in the schedule. The attendance of the team members will be maintained at the assigned place of Appointment.
- 5) The Team will conduct the work in consultation with AFMs at Area level and HoD(Taxation) at Hqrs.
- 6) Partner of the firm should visit for the number of days mentioned above at A(2), to guide the Team and for the discussion with the management.
- 7) The CGM/GM of the Area/Unit/HQ will coordinate the Team through Area Finance Manager/ Associate Finance for smooth functioning of the subject work.

(B) Areas of work of GST Compliance & No. of Firms

Sl No.	Name of Area	Schedule / Attendance per month * (No. of Days)	No of Teams per Firm	No of CA/CMA Firms
TALCHER COALFIELDS				
1	Jagannath	8 Days	Total 24 days	1 (One)
2	NSCH, Talcher	4 Days		
	CWS, Talcher	4 Days		
3	Hingula	8 Days	Total 24 days	1(One)
4	Bharatpur	8 Days		
5	Lingaraj	8 Days		
6	Kaniha Talcher	4 Days		
		4 Days		
	TOTAL		2(Two)	1(One)
IB COALFIELDS				
1	Lakhanpur	8 Days	Total 24 days	1(One)
2	IB Valley	8 Days		
3	Basundhara	8 Days		
4	CWS,IB	4 Days	Total 24 days	1(One)
5	Orient	8 Days		
6	MCL, HQ & Bhubaneswar	12 Days		
	TOTAL		2(Two)	1 (One)
	All Total (For both Coal Fields)		4(Four)	2(Two)

*Note: Team's Attendance per month for the subject work will be 24 days/month (excluding Sundays). The teams are at liberty to decide the days of their presence in Areas within the same group/cluster, after discussion with the AFMs.

C) SCOPE OF WORK

- 1) The Team will conduct the subject work as per the schedule given at point (B) throughout the year and as per the Scope of work attached (Annexure- A).

D) REPORT

- 1) The Teams, after completing the subject work for the month, shall discuss their report with the concerned AFM of the Area /Unit/HQ.
- 2) The Report in respect of **unresolved issues** along with management replies/comments shall be submitted to GM(Tax)/HOD(Tax)/CM(Tax) of MCL for resolving. After resolving all issues, the final Report (both in Hard and soft copies) is to be submitted to AFM of the Area/Unit/HQ and GM(Tax)/HOD(Tax)/CM(Tax) of MCL. The monthly/quarterly/annual report of all Areas has also to be submitted to HoD (Fin-Tax).
- 3) Time is the essence for submission of report by the firm. Team should be equipped with LAPTOPs and submit the reports both in hardcopy and soft copy. The Monthly/Quarterly

/Annual Report should be submitted within 7th of the subsequent month/quarter/year.

- 4) Flash Report should be submitted by the firm immediately on detection of major irregularity in the course of subject work, to AFM of the Area/Unit/HQ and GM(F) (IA)/HOD(IA) of MCL.
- 5) The firms should also give their observation about the effectiveness of internal control system existing in the Company.
- 6) The Reports submitted should be signed by the partner of the Firm.
- 7) The firm should comment in respect of the following points:
 - a. Action Taken Report (ATR) on previous Reports submitted.
 - b. Critical comment and recommendations for improvement.
 - c. Shall verify and confirm the correctness of the GST payments and returns.
 - d. Any other matter, which may be required/prescribed under Companies Act, 2013, Notification issued by the Ministry of Corporate Affairs with respect to the GST Compliance.

E) FEE PAYABLE

1. The details of fee payable to the firms for the subject work is detailed below:

Fee for the job Compilation & Certification in respect to GST Compliance of MCL	Payment Basis	No. of Firms	No. of Teams/Firm	Amount/ Team/month (in Rs.)	Amount to be paid per Firm/ Month. (in Rs.)	Total amount/ Firm/year
Talcher Coal Field.	Monthly	01	02	169500.00	339000.00	4068000.00
IB Coal Field, MCL HQ & Bhubaneswar Office	Monthly	01	02	169500.00	339000.00	4068000.00
Expenditure for two firms/year with two teams						8136000.00
Expenditure for three years on 2 firms.						2,44,08,000.00

Taxes if any will be paid extra as per relevant Finance Act. However, proportionate deductions will be made @ Rs.1875.00 per day for Qualified Asst and Rs.750.00 per day for Semi-Qualified assistant, if the attendance of any member is less than 24 days.

- 2) Travelling Allowances, accommodation, food & Local Transport will have to be made as per own arrangement by the firm for the subject work.
- 3) **PAYMENT OF FEES:**

The fee will be payable to Firms on the basis of terms of reference and actual days of deployment.

Head	Work of GST Compliance
Payment of Fee	Monthly

F) GENERAL TERMS AND CONDITIONS.

- 1) The Firm must not sub-contract the work.
- 2) The Team will work in strict confidence and will ensure that the information in respect of the operation of the Area/Unit is dealt in strict confidence and secrecy. A Certificate towards maintaining confidentiality is to be provided by each member of the Team before commencement of work of GST Compliance.
- 3) If progress/performance of the Team is not satisfactory, the management reserves the right to terminate the appointment of the Firm with prior notice of one month.
- 4) Dispute/difference, if any, shall be mutually settled with CGM/GM of the Area/unit/HQ. If the dispute could not be settled at CGM/GM level, it will be forwarded to the CMD for decision, which will be final and binding to all concerned.
- 5) The appointment of the Firm will be initially for a period of one year and further renewable on annual basis upto two more years, from the date of award of work on the basis of requirement & performance of the firm in the previous year.
- 6) The assignment will be terminated and will not be considered for renewal of appointment for the subject work, in the following cases:
 - (a) If the firm obtains the appointment on the basis of false information/false statement.
 - (b) If the firm does not take up the work as per terms of appointment letter.
 - (c) If the firm does not submit the Reports, complete in all respects, as per terms of appointment within the stipulated time.
 - (d) If performance of the firm is not found satisfactory.
 - (e) If any fraud / embezzlement is detected subsequently and not reported by the firm.
 - (f) The firm has to maintain the confidentiality requirement in terms of professional code of conduct and they shall not sub-contract or appoint/utilize the services of those who are not employee/partner/director of the firm.

G. OTHER TERMS AND CONDITIONS:

(1) SUBMISSION OF REPORT:

The Firm should submit area wise Monthly/Quarterly and Annual report within 07 days of completion of relevant Month/ Quarter / Year along with Management's reply.

(2) **ATTENDANCE:**

Areas /HQ shall maintain the records of attendance for the actual days of work for the entire Team including visit of partner. Repeated failure for two consecutive time of the work regarding non-timely submission of Report may attract termination of the contract. The Team shall attend 24 days /month during work.

- (3) **SUPERVISION:** The Partner of the firm shall compulsorily supervise the work of GST Compliance personally not less than 24 days in a year @ 1 day/team/month. The supervision charges are included in the fees.
- (4) Qualification certificates of the team members must be produced before the commencement of work of GST Compliance, failing which they will not be allowed to commence work of GST Compliance.
- (5) The work of GST Compliance work should be completed within the time schedule. No extension of time will be granted. Even if granted for genuine purpose no extra remuneration will be paid. Area/HQ shall maintain the records of attendance for the actual days of work of GST Compliance for the entire Team including proprietor/partner.
- (6) A panel of 06 CA/CMA Firms will be prepared on the basis of descending order of marks secured by the firms. Top 02 (two) firms of the list will be appointed for conducting the work of GST Compliance. Allocation of area for the firms will be made considering the Registered/Branch office of the firms nearest to the Area, as far as possible and considering their marks obtained.
- (7) Method of ranking the list in case two or more firms are in a tie/obtained same marks:
- a) Firm having the oldest date of establishment shall be placed above the other and this order may follow.
 - b) In case even after doing so, two or more Firms are in a tie, then the list shall be rearranged on the basis of number of partners. The firm having highest number of Partners shall be placed above the firm(s) having less Partners.
 - c) In case even after doing so, two or more Firms are in a tie, then the list shall again be rearranged on the basis of number of Qualified Assistants (QA). The firm having highest number of Qualified Assistants shall be placed above the firm(s) having less QA(s).
 - d) In case even after doing so, two or more Firms are in a tie, then the above list shall again be rearranged on the basis of number of Semi-Qualified Assistants (SQA). The firm having highest number of SQA(s) shall be placed above the firm(s) having less SQA(s) and so on.
- (8) The ranking of firms will be done by arranging in descending order, the marks obtained as per selection criteria. The Appointment of two firms will be done from top of the list.
- (9) In case of termination of any Firm due to irregularities in or after their appointment or any firm refusing to accept appointment, the selection of next firm will be made from the panel with the approval of CMD, MCL on recommendation of D(F), MCL.

PAYING AUTHORITY/PAYMENT

The Firm will raise the bill for conducting subject job on monthly basis, based on submission and acceptance of monthly reports by AFM of the respective Area and HOD(Taxation) for Hqrs.

The paying authorities are AFM, Nodal Area for Areas and DGM (Finance- Misc Bills) for HQ:

- A) The bill in duplicate shall be submitted to respective AFMs at Areas and HoD (Fin-Taxation) for HQ.
- B) The bills shall be accepted and vetted with the attendance of the team and forwarded for necessary action to AFM of Nodal Area at Areas and HoD (Fin-Misc Bills) at HQ.

The payment will be made through RTGS and so the e-mandate form is required to be submitted to the AFM, Nodal Area (paying authority). This will enable direct payment to the bank account of the firm.

Since the appointment involves more than two Areas, one Area has been selected as Nodal Area. The Nodal Area will be the paying authority and should apportion the expenditure and debit other Areas on the basis of Clause B titled as “Areas of work of GST Compliance and No. of firms”.

1. Jagannath Area is Nodal Area for Jagannath Area, NSCH(Talcher), CWS Talcher & Hingula Area.
2. Lingaraj Area is Nodal Area for Lingaraj Area, Kaniha Area, Talcher Area & Bharatpur Area.
3. IB Valley Area is Nodal Area for Lakhapur Area, IB Valley Area & Basundhara Area.
4. MCL HQ is Nodal area for MCL HQ, Bhubaneswar, Orient Area & CWS IB.

APPLICATION FORMAT

LETTER HEAD OF THE FIRM							
SI No.	Particulars	Details					Page no. of supporting Doc.
1.	Name of the Firm with Registration No. with date of Registration of the firm						
2.	Registered Office Address & date of establishment						
3.	Address of Branch Office(s) & Dt. of establishment of Branch(s)						
4.	Contact No. of the Partner						
5.	Fax Number						
6.	Email address & Website						
7. Particulars with respect to Selection Criteria							
Sl. No.	Selection Criteria	Details					
1.	Years of Establishment of the firm/Limited Liability Partnership since the date of registration. Ref : Selection criteria: Sl. No. 1	Year of incorporation/start of business					
		No of years					
2.	Number & experience of partners in the firm The partner should be a fellow/Associate Member of Institute of Chartered/Cost Accountant of India). Ref : Selection criteria: Sl. No. 2	Sl. No	Name of Partner	Experience in number of years			
3	Number of Partners possessing GST Certification Course issued by Institute of Chartered Accountants of India/Institute of Cost Accountants of India. Ref : Selection criteria: Sl. No. 3	Sl. No	Name of Partner	Certificate Issued by			
4.	Number of qualified assistants (Cost/Chartered Accountant) in the Firm. Ref : Selection criteria: Sl. No. 4	Sl. no	Name of the Qualified Asst	Membership No.	Date of joining firm	Qualification(ACA/ACMA)	
5.	Number of semi-qualified assistants (Inter Cost/ Inter Chartered - IPCC - both group). Ref : Selection criteria: Sl. No. 5	Sl. no	Name of the Semi-Qualified Asst	SRO No.	Date of joining firm	Qualification	
6.	Experience of firm in conducting VAT & CST/GST Audit/ Similar nature of jobs as per our scope in the last 5 years as on 31.03.22. Ref : Selection criteria: Sl. No. 6	No. of years					

Date:
Place:
Membership No.
Name of the Firm

Signature with seal
Name of the Partner

Firm Registration No.

The following documents are required to be submitted online:

1. Self-attested copy of membership certificate of Partners and Qualified Assistants issued by Institute of Chartered Accountants of India/Institute of Cost Accountants of India.
2. Self-attested copy of Certificate of Practice of Partners and Qualified Assistants issued by Institute of Chartered Accountants of India/Institute of Cost Accountants of India.
3. Self-attested copy of Registration Certificate of PCA/Firm/LLP issued by Institute of Chartered Accountants of India/Institute of Cost Accountants of India.
4. Details of Semi-Qualified assistants with photocopies of mark sheets/ Certificates in support of Inter Cost/ Inter Chartered-IPCC-both group.
5. Self-attested copy of PAN Card of PCA/Firm/LLP.
6. Self-attested copy of GST Registration Certificate (if applicable).
7. Self-attested copy of work orders issued for VAT, CST/GST Audits/ Similar nature of jobs as per our scope in the last 5 years as on 31.03.22 by CPSE or other than CPSE during the last 5 years.
8. Self-attested copy of GST Certification Course issued by Institute of Chartered Accountants of India/Institute of Cost Accountants of India.

The documents uploaded online to the offer must be serially numbered and duly signed by the bidder with official seal.

(Note: In absence of documentary evidence, no marks will be accorded to a particular criterion, without assigning any reason.)

ANNEXURE-D

Selection Criteria

Sl No	CRITERIA	BASIS OF MARKS	MAXIMUM MARKS
1	Years of Establishment of the firm/Limited Liability Partnership since the date of registration. (As per registration certificate issued by Institute of Chartered Accountants of India/ Institute of Cost Accountants of India, not earlier than 30.06.2022)	2 marks / year (fraction of the year to be ignored)	20
2	Number of Partners in the firm / Limited Liability Partnership who is with the firm for a minimum period of one year as on 30.06.2022. (As per registration certificate from ICAI/ICWAI not earlier than 30.06.2022). (The Partner shall be a fellow/associate member of Institute of chartered Accountants/Cost Accountant of India)	(a) 4 marks per Partner in full time practice for more than 5 years. (b) 3 marks per Partner in full time practice for less than 5 years.	20
3	Number of Partner possessing GST Certification Course issued by the Institute of Chartered Accountants of India / Institute of Cost Accountants of India & is working with the firm for a minimum period of 1 year on 30.06.2022 and continuing thereafter.	5 Marks per Partner	20
4	Number of qualified assistants who is an ACA/ACMA or FCA/FCMA & is working with the firm for a minimum period of 1 year on 30.06.2022 and continuing thereafter.	2.5 marks per Qualified Assistant.	10
5	Number of semi qualified assistants (Inter Cost/ Inter Chartered - IPCC - both group) & is working with the firm for a minimum period of 1 year on 30.06.2022 and continuing thereafter.	2 marks per Semi-Qualified Assistant.	10
6	Experience of firm in conducting VAT & CST/GST Audit/ Similar nature of jobs as per our scope in the last 5 years as on 31.03.22 in CPSE or other than CPSE during the last 5 years as on 31.03.2022.	4 marks for experience per year	20
		TOTAL:	100

Note:

1. In respect of Point 6, if the firm has done Audit/ Similar nature of jobs as per our scope in multiple organizations in the same financial year, the job in any one organization will be considered for evaluation, for the financial year.

ANNEXURE –E

(PROFORMA FOR UNDERTAKING TO BE SUBMITTED BY BIDDER/S FOR GENUINENESS OF THE INFORMATION FURNISHED ONLINE AND AUTHENTICITY OF THE DOCUMENTS UPLOADED ONLINE IN SUPPORT OF HIS/HER/THEIR ELIGIBILITY)

(In support of point 5, Item 6 of EOI: Confirmatory Documents)

UNDERTAKING (Format)

I/We, _____,
Proprietor/Partner/Legal Attorney/Director/Accredited Representative of M/s _____,
solemnly declare that:

1. I/We am/are submitting Offer/Bid for the work _____ against NIT No./Tender ID _____ Dated _____ and I/we offer to execute the work in accordance with all the terms, conditions and provisions of the bid.
2. Myself/Our Partners/Directors don't has/have any relative as employee of **Mahanadi Coalfields Limited** (Name of the Company).
3. All information furnished by us in respect of fulfillment of eligibility criteria and qualification information of this Bid is complete, correct and true.
4. All copy of documents, credentials and documents submitted along with this Bid are genuine, authentic, true and valid.
5. I/We hereby authorize department to seek references/clarifications from our Bankers.
6. We hereby undertake that we shall register and obtain license from the competent authority under the contract labour (Regulation & Abolition Act) as relevant, if applicable.
7. *I/We hereby confirm that we have registration with CMPF/EPF Authorities. We shall make necessary payments as required under law.

Or

*I/We hereby undertake that we shall take appropriate steps for registration as relevant under CMPF/EPF authorities, if applicable. We shall make necessary payments as required under law.

8. I/We have not been banned or delisted by any Govt., or Quasi Govt. Agencies or PSUs(In case of Joint Venture all partners are covered).

Or

I/We _____ have been banned by the organization named “_____” for a period of _____ year/s, effective from _____ to _____ (in case of Joint Venture name(s) of the Joint Venture Partner(s)).

9. If any information and document submitted is found to be false/incorrect at any time, department may cancel my/our Bid and action as deemed fit may be taken against me/us, including termination of the contract, forfeiture of all dues including Earnest Money and banning/delisting of our firm and all partners of the firm etc.

* Delete whichever is not applicable.

(PROFORMA FOR LETTER OF BID TO BE UPLOADED BY BIDDER DURING SUBMISSION OF BID ONLINE)

ANNEXURE-F

LETTER HEAD OF BIDDER (As enrolled on the e-Procurement Portal of CIL)

“Letter of Bid”

To,
The Tender Committee
Mahanadi Coalfields Limited

Sub.:	Letter of Bid for the work: Appointment of two CA/CMA Firms for the job Compilation & Certification in respect to GST Compliance of MCL initially for a period of one year and further renewable on annual basis for two more years, from the date of award of work on the basis of requirement & performance of the firm in the previous year
Ref.:	1. EOI No.: SBP/MCL/IA/2022-23/ 369-428, Dt. 13.09.2022
	2. Tender Id No. 2022_MCL_256408_1

Dear Sir,

This has reference to above referred bid. I/we have read and examined the conditions of contract, Scope of Work, and other Terms & Conditions in the invitation for Expression of Interest circular vide ref no. **SBP/MCL/IA/2022-23/ 369-428, Dt. 13.09.2022** documents carefully.

I/We am/are pleased to submit our bid for the above work. I/We hereby unconditionally accept the bid conditions and bid documents in its entirety for the above work and agree to abide by and fulfill all terms and conditions and specifications as contained in the bid document.

I/we hereby submit all the documents as required to meet the eligibility criteria as per provision of the bid notice/document.

I/we hereby confirm that this bid complies with the Bid validity and other documents as required by the Bidding documents.

If any information furnished by me/us towards eligibility criteria of this bid is found to be incorrect at any time, penal action as deemed fit may be taken against me/us for which I/we shall have no claim against **Mahanadi Coalfields Limited.**

(This document is digitally signed by the DSC holder authorized by the bidder and therefore no physical signature is required).