

**INDIRA GANDHI INSTITUTE OF DEVELOPMENT RESEARCH**  
**GOREGAON (EAST), MUMBAI**

**Call for Expression of Interest (EoI) from Chartered Accountant Firms**

**For**

**Taxation services related to Income Tax, GST, 15CA/CB, Utilization certificate and advisory services on matters related to FCRA projects / accounts & audit**

INDIRA GANDHI INSTITUTE OF DEVELOPMENT RESEARCH

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Gen. A.K. Vaidya Marg, Film city Road, Santosh Nagar, Goregaon (EAST),  
MUMBAI-400065.

TELEPHONE: 022 2841 6200/584. FAX: 022 2841 6399.

**INDIRA GANDHI INSTITUTE OF DEVELOPMENT RESEARCH, MUMBAI**

**Notice Inviting EoI**

“NAME OF THE SERVICES: **“Taxation services related to Income Tax, GST, 15CA/CB, Utilization certificate and advisory services on matters related to FCRA projects / accounts & audit”** for INDIRA GANDHI INSTITUTE OF DEVELOPMENT RESEARCH, GOREGAON, MUMBAI – 400 065.”

1. REGISTRAR, IGIDR MUMBAI invites bids from Chartered Accountant Firms of repute for the following Services:

<b>Name of Service</b>	<b>Estimated Contract Value (Rs.)</b>	<b>EMD (Rs.)</b>	<b>Period of Contract</b>
(1)	(2)	(3)	(4)
<b>Taxation services related to Income Tax, GST, 15CA/CB, Utilization certificate and advisory services on matters related to FCRA projects / accounts &amp; audit.</b>	<b>INR 5,80,000/- (With GST)</b>	<b>INR 12000/-</b>	<b>One year from the date of awarding the contract</b>

The sealed tenders are being invited for the above mentioned Services. IGIDR MUMBAI reserves its right to award the contract for above services to the successful bidder.

2. Applicant has to deposit Earnest Money of Rs.12,000.00 (Rupees Twelve Thousand only) in the form of Demand Draft/ Pay order drawn in favour of “INDIRA GANDHI INSTITUTE OF DEVELOPMENT RESEARCH, MUMBAI” should be enclosed in the separate envelope submitted along with Pre-qualification bid envelope. Bank guarantee is also accepted.
3. The EoI in sealed envelope, supported by prescribed annexure; Pre-qualification bid & financial bid shall be placed in separate sealed envelopes each marked as “Envelope-1: EMD, “Envelope-2: **Pre-Qualification/Technical Bid**” & “Envelope-3: **Financial bid**” respectively. All envelopes shall be submitted together in another sealed envelope superscripted as “**EoI for Taxation services related to Income Tax, GST, 15CA/CB, Utilization certificate and advisory services on matters related to**

**FCRA projects / accounts & audit**". The bids will be received up **to 4:00 PM on 10<sup>th</sup> July 2019**. Each copy of the tender document under their full signature whether it is original or duplicate copy. A duplicate copy of tender has to be submitted too along with the main tender. No tender will be accepted after 4:00 PM on 10<sup>th</sup> **July 2019** under any circumstances whatsoever.

4. The envelopes Marked "EMD & Pre-qualification Bid" shall be opened by REGISTRAR or his authorized representatives in his office on the same day at 5:00 PM. Financial bid will be opened for the Pre-qualified bidders only. The date of opening of price bid shall be informed by institute later on.
5. The institute reserves the right to reject any prospective application without assigning any reasons and to restrict the list of qualified consultant to any number deemed suitable by it, if too many bids are received satisfying the laid down criterion.
6. Before quoting the rates, consultant may visit the Institute before the last of submission of bid to understand themselves about the nature and scope of the Services.

REGISTRAR

**SECTION 'A'**

**Letter of Offer**

Date \_\_\_\_\_

The Registrar,

Indira Gandhi Institute of Development Research,

Gen. A.K. Vaidya Marg, Film city Road,

Goregaon (East), Mumbai- 400065.

**Subject: "EoI for Taxation services related to Income Tax, GST, 15CA/CB, Utilization certificate and advisory services on matters related to FCRA projects / accounts & audit" for IGIDR Mumbai.**

Reference: Tender Advertisement No IGIDR/Accounts/Tender-1 dated 19.06.2019

Dear Sir,

With respect to your above mentioned call for EoI, I / We hereby submit my / our tender in the required format along with Company Profile and supporting documents.

Should this EoI be accepted, I/We hereby agree to abide by and fulfill the terms and provisions of the said Conditions of Contract annexed hereto so far as they may be applicable or in default thereof to forfeit the EMD and pay to the IGIDR the amount mentioned in the said Conditions.

I/We have deposited a sum of Rupees Twelve thousand only as an earnest money to the IGIDR, which will not bear any interest. Should I/We fail to execute the contract when called upon to do so. I/We do hereby agree that this sum shall be forfeited by me/us to the IGIDR.

I / We have carefully gone through the terms and conditions prescribed and I / We accept the same in to without any alterations / modifications.

Yours faithfully,

**Signature**

Name & seal of Consulting

Agency/firm/company

## SECTION 'B'

### GENERAL INSTRUCTIONS TO BIDDERS

Sealed EoI bids in duplicate should be addressed to The Registrar, Indira Gandhi Institute of Development Research, Goregaon (East), Mumbai-400065 (By name) and superscripted **“EoI for Taxation services related to Income Tax, GST, 15CA/CB, Utilization certificate and advisory services on matters related to FCRA projects / accounts & audit” for IGIDR, Goregaon (E), Mumbai-400065.**

1. Applicant has to deposit Earnest Money of Rs.12,000.00 (Rupees Twelve Thousand only) in the form of Demand Draft/Pay order drawn in favour of “INDIRA GANDHI INSTITUTE OF DEVELOPMENT RESEARCH, MUMBAI” should be enclosed in the separate envelope submitted along with Pre-qualification bid envelope. Bank guarantee is also accepted.
2. The sealed bids in two bid system, supported by prescribed annexure; Pre-qualification/Technical bid & financial bid shall be placed in separate sealed envelopes each marked as **“Envelope-1: EMD, “Envelope-2: Pre-qualification and Technical Bid” & “Envelope-3: Financial bid”** respectively. All envelopes shall be submitted together in another sealed envelope superscripted as **“EoI for Taxation services related to Income Tax, GST, 15CA/CB, Utilization certificate and advisory services on matters related to FCRA projects / accounts & audit.” at IGIDR.** The bids will be received up to **2:00 PM on 10<sup>th</sup> July 2019.** Each copy of the tender document under their full signature whether it is original or duplicate copy. A duplicate copy of tender has to be submitted too along with the main tender. No tender will be accepted after 2:00 PM on 10<sup>th</sup> **July 2019** under any circumstances whatsoever.
3. The EoI shall be submitted in a sealed envelope duly filled signed and stamped on each page. The tender shall be submitted in the office of the Registrar Indira Gandhi Institute of Development Research on or before 4:00 pm on the stipulated date and will be opened on the day at the office of Registrar Indira Gandhi Institute of Development Research, Goregaon, Mumbai. The consultant or their representatives shall choose to remain present at the time if they so desire.
4. The envelopes Marked **“EMD & Pre-qualification Bid”** shall be opened by REGISTRAR or his authorized representatives in his office on the same day at 5:00 PM. Financial bid will be opened for the Pre-qualified bidders only. The date of opening of price bid shall be informed by institute later on.

5. EoI bid shall remain valid for acceptance by the Institute for a period of Three months from the date of opening of the bid and which period may further be extended by mutual agreement and the bidder shall not cancel or withdraw the tender during this period.
6. The bidder must use only the bid forms issued by the Institute to fill in the rates. Any addition/alteration in the text of the tender form made by the bidder shall not be valid and shall be treated as null and void.
7. The tender form must be filled in English and all entries must be made by hand and written in ink. If any of the documents is missing or unsigned, the tender may be considered invalid by the Institute in its discretion.
8. Rates should be quoted both in figures and in words in columns specified. All erasures and alterations made while filling the bid must be attested by initials of the consultant. Overwriting of figures is not permitted. Failure to comply with either of these conditions will render the tender void at the Institute's option. No advice whatsoever especially on any change in rate specifications after the opening of the tender will be entertained.
9. Each Page of the bid document should be signed by the person or persons submitting the tender in token of his/their having acquainted himself/themselves with the General Conditions of contract. General specifications, Special Conditions, etc. as laid down. Any tender with any of the documents not so signed will be rejected.
10. The EoI submitted on behalf of a firm shall be signed by all the partners of the firm or by a partner who has the necessary authority on behalf of the firm to enter into the proposed contract or by a person holding the power of attorney in the case of a company. Otherwise the tender may be rejected by the Institute.
11. EoI incomplete in any form will be rejected outright; conditional offers will not be accepted.
12. No bidder will be allowed to withdraw after submission of the tender; otherwise the EMD submitted by the bidder would stand forfeited. In case, the successful bidder decline the offer of contract (or refuse to acknowledge or execute the contract/agreement within 15 days of award of Services), for what so-ever reasons, their EMD will be forfeited.
13. Indira Gandhi Institute of Development Research (IGIDR) does not bind itself to accept the lowest or any bid and reserves to itself the right to accept or reject any or all the tenders, either in whole or in part, without assigning any reasons for doing so. The institute also reserves the right to divide the order between two or more tender and the consultant shall carry out even the part orders for various items.

**14.** IGIDR reserves the right to sub-divide the Services mentioned in the tender, amongst two or more consultants at its own discretion and the Consultant will have to execute orders for part of the items placed with them at the quoted rates. The institute also reserves the right to increase or decrease the quantities and even omit any item of Services after the order is placed, the consultant shall execute the same without claiming anything extra for the same. In this context the rates quoted for each item must be self-supporting and relevant.

**15. EVALUATION OF THE BIDS:** The Bids will be evaluated by a Committee appointed by the Institute. The detailed evaluation method for Prequalification-cum-Technical and Financial bids is specified below. The technical and financial bids are given weight age of 50 and 50 respectively.

**Technical and Financial Evaluation Criteria**

<b>1</b>	<b>Experience of the Firm</b>	<b>50</b>
(a)	<b>Firm's Existence in years after its registration</b> For 5 Years 5(five) marks and 1(one) extra mark for every additional completed year and maximum 10 marks.	<b>10</b>
(b)	<b>Turnover</b> (maximum 5 marks)	<b>5</b>
	Firm having Average Annual Turnover during the last three years	<b>5</b>
	Above 25 lakh and upto 50 lakh : 3 marks	
	Above 50 lakh : 5 marks	
(c)	Experience for similar Services	<b>35</b>
	<b>i. Minimum five year for similar Services in any</b>	<b>10</b>
	a. Educational institutes like IITs/NITs/universities/ autonomous institutes/Institutions under Bombay Trust Act: 10 marks (2 marks for each year)	
	b. other organization and corporates: 5 marks (1 mark for each year )	
	<b>ii. During the last five years' experience in Filing of Annual Income Tax Returns &amp; e-TDS Returns filing</b>	
	a. for atleast five organization : 5 marks	5
	b. for atleast four organization : 4 marks:	
	c. for atleast three organization : 3 marks	

	<b>iii.</b> Experience in appearing for income tax hearings and appeal.	5	
	<b>iv.</b> Two year experience in filing GST returns and advisory services in any organization for atleast two different organizations.	5	
	<b>v.</b> Minimum three years in FCRA audit & Returns Preparation	5	
	<b>vi.</b> Minimum one year experience for GST audit in any two organizations.	5	
02	<b>Total Technical Score</b>		<b>50</b>
03	<b>Score on financial Proposal*</b>		<b>50</b>
	<b>Grand Total (02+03)</b>		<b>100</b>

\* Formula for calculation of Financial Proposal

The technically evaluated and accepted proposal with least financial cost (i.e. L1) will be assigned a score of 50. The score of other technically accepted firms will be evaluated as per following formula:

$$= (\text{L1 amount}) \times (50) / (\text{Financial amount of bid being evaluated})$$

***Note: The firm having technical score of less than 25 will be rejected. The firm having maximum total score i.e. technical score plus financial score will be selected for the award of Services. However, a panel of two firms according to their scores will be shortlisted. In case of any firm fails to complete the assigned Services the Institute may assign the Services to the next bidder as given in the panel.***

16. On receipt of intimation from the IGIDR of the acceptance of his/their tender, the successful vendor/consultant shall be bound to sign the formal Contract and within seven days thereof, the successful vendor/consultant shall sign an agreement in accordance with the draft agreement and the Schedule of Conditions but the written acceptance by Indira Gandhi Institute of Development Research and the Consultant so, whether such formal agreement is or is not subsequently executed. The cost of necessary Stamp paper for execution of the agreement shall be borne by the successful vendor/consultant.
17. The intending bidder can obtain any clarifications regarding the tender document, scope of Services etc. if any from the Office of Indira Gandhi Institute of Development Research, Goregaon, Mumbai-400 065 before the last date of submission of bids.



I/We hereby declare that I/we have read and understood the above instructions and the same will remain binding upon me/us.

Place :

Signature of Bidder  
With the seal of their company

Date :

**SECTION 'C'**  
**INFORMATION FOR BIDDERS**

**Background :**

Indira Gandhi Institute of Development Research (IGIDR) is an advanced research institute established and fully funded by the Reserve Bank of India for carrying out research on development issues from a multi-disciplinary point of view. Subsequently, the Institute was recognized as a Deemed University under Section 3 of the UGC Act. Starting as a purely research institution, it rapidly developed into a full-fledged teaching cum research organization. IGIDR offers academic programmes like M.Sc, M.Phil and Ph.D in Economics.

IGIDR is maintaining its accounts as per Bombay Trust Act and on Accrual Basis following the applicable Accounting Standards. The Institute is substantially financed by RBI. Funds are also received from various sponsoring agency from India and abroad for carrying out research projects. IGIDR is a FCRA registered institution for carrying out foreign sponsored projects.

Following information may be useful for the bidders while assessing the volume:

<b>Particulars</b>	<b>Appx. Values/Numbers</b>
Total Receipt for the year (2017-18)	185.39 Lakh
Total expenditure for the year (2017-18)	2,938.94 Lakh
No. of Employee 2017-18 as on 31.03.2018 except project employee	59.00
No. of Students	129.00
24Q Returns filed for number of employees (2017-18) Approx 70*4 quarters	240.00
26Q Returns filed for number of vendors (2017-18) Approx 70*4 quarters	280.00
Filing of GST/ WCT returns etc.	
Number of Research Projects 2017-18	36.00

**SECTION 'D'**  
**TERMS AND CONDITIONS**

Upon the declaration of an intending consultant/bidder to be the Successful Bidder by the Institute, they shall be subject to the following terms and conditions that shall form part of the Formal Contract to be executed with the Institute.

1. The CA Firm shall carry out all the Services strictly in accordance with scope of Services.
2. In all matters of dispute arising on the Services, the matter shall be referred to **The Registrar, Indira Gandhi Institute of Development Research, Goregaon** for a decision.
3. **Arbitration clause:** In the event that the Successful Bidder is not satisfied by the decision of the Registrar, Indira Gandhi Institute of Development Research, the dispute shall be settled by arbitration in accordance with the provisions of arbitration and conciliation act, 1996 or any enactment thereof. The Arbitral Tribunal shall consist of one arbitrator, to be appointed by the Institute. The place of arbitration shall be Mumbai and any award whether interim or final, shall be made, and shall be deemed for all purposes between the parties to be made in Mumbai. The arbitration proceedings shall be conducted in the English language and any award or awards shall be rendered in the English language. The procedural law of the arbitration shall be the Indian law. The award of the arbitral tribunal shall be final, conclusive and binding upon the Successful Bidder and the Institute.

carelessness, accident or any other case whatever in any way connected with the carrying out of the contract.

**4. Performance Security Deposit:**

The successful bidder will have to deposit a Performance Security Deposit of **INR 50,000.00**, subject to the revision at the time of placing the Services order, within 15 days of the receipt of the formal order. The performance security will be furnished in the form of an account payee Demand Draft or Bank Guarantee from a commercial bank drawn in favour of "Indira Gandhi Institute of Development Research, Mumbai" payable at Mumbai. The performance security should remain valid for a period of 60 days beyond the date of completion of all the contractual obligations of the service provider. In case of further extension of the contract the Bank Guarantee will also to be renewed accordingly on yearly basis. This deposit shall be forfeited in case the consultant, who fails to discharge its duties/commitments or whose contract is terminated pre-maturely.

**5. Payment Terms:**

- i. The payment during the entire contract period shall be made in accordance with the financial bid submitted by the selected bidder and accepted by the Institute. No price variation would be allowed during the contract period. The financial price quoted by the contracting firm shall be final.
- ii. Any increase in statutory taxes during the contract period will be borne by the Institute.
- iii. TDS under Income tax will be deducted at applicable rates.
- iv. Billing shall be done on prorata basis on completion of services for monthly/quarterly/annually and payment will be processed accordingly.

**6. Tenure of Contract:**

Initially the contract period shall be one year from date of award of contract, however it can be extended for further 02 years based on review of performance of consultant on yearly basis on the same rates, terms & conditions, if performance found satisfactory.

Notwithstanding anything contained herein above, the Institute reserves the right to discontinue the services of Chartered Accountant firm in the event their services are evaluated as unsatisfactory at any time during the period

**7. Forfeit of Security Deposit:**

In the event of any breach of any of the terms & conditions of the contract or bidder neglects, delays or fails to perform the contract, IGIDR reserves right to forfeit the security deposit. The security deposit shall not bear any interest.

**8. Termination Clause:**

If the service provider:

- (a) Fails to comply with a notice issued by the institute within 28 days
- (b) Abandons or repudiates the Contract.
- (c) Without reasonable excuse fails:
  - To commence the Services in accordance with Letter of Acceptance, the Formal Contract and the terms and conditions as set out in this Tender
  - To proceed with the Services in accordance with the agreed terms, conditions and subsequent directions
- (d) Becomes bankrupt or insolvent, or goes into liquidation.
- (e) Assigns the Contract or Subcontracts the Services without the required consent.

Then the Institute may, after having given **14 days' notice to the Consultant**, terminate the Contract he Contract. The consultant shall not be released from any of his obligations or liabilities under the Contract.

#### **9. Payment after Termination**

After termination, the Institute shall not be liable to make any further payments to the consultant until the costs of execution, completion and damages (if any), and all other costs incurred by the consultant, and the Institute have been established.

I/We hereby declare that I/we have read and understood the above terms and conditions that form part of the Formal Contract to be executed between I/us and the Institute. The same shall be binding upon me/us upon being declared as the Successful Bidder.

Place :

Signature of consultant  
With the seal of their company

Date :

**SECTION 'E'**  
**PRE-QUALIFICATION CRITERIA**

- **Minimum Qualification Documents to be submitted by Bidder along with qualification Bid:**

The bids of those firms only will be considered which satisfy the following eligibility criteria:

- i. The Chartered Accountant (CA) firm should have copy of Registration issued by Registrar of Companies/Registrar of partnership/ The Institute of Chartered Accountants of India (ICAI) as applicable.
- ii. The Chartered Accountant Firm should be registered with The Institute of Chartered Accountants of India (ICAI).
- iii. The Firm should be empanelled with the Comptroller and Auditor General of India (C&AG).
- iv. The CA firms should have Income Tax Permanent Account Number (PAN) and GST Registration,
- v. The Firm should have been in operation for at least 5 years after its registration.
- vi. The Average Annual Turnover of the Firm in the last 3 financial years i.e. (2015-16, 2016-17 and 2017-18) must be equal to or more than Twenty Five lakhs (25 lakhs). The bidder will submit the audited balance sheet, financial statements and P & L account of last 3 financial years with positive net worth in each year duly certified by CA.
- vii. The bidder should have following experience as detailed below
  - A. Minimum five year for similar services in any
    - a. Educational institutes like IITs/NITs/ /universities/ Autonomous institutes/Institutions under Bombay Trust Account
    - b. other organization and corporates
  - B. During the last five years in Filing of Annual Income Tax Returns & e-TDS Returns filing
    - a. for atleast five organization

- b. for atleast four organization
- c. for atleast three organization
- C. Experience in appearing for income tax hearings and appeal.
- D. Two year in filing GST returns and advisory services in any organization for at least two different organizations.
- E. Minimum three years in FCRA audit & Returns Preparation
- F. Minimum one year experience for GST audit in any two organizations.
- G. Minimum one year experience for GST audit in any two organizations.
- H. (Copy of Services orders/completion certificates to be submitted).
- viii. List of clients and copy of certificate of appreciation if any.
- ix. Either the Registered Office or one of the Branch Offices of the bidder should be located in the district of Greater Mumbai, Navi Mumbai and Thane.

Bidders must submit documentary proof in support of meeting each of the above minimum qualification criteria. A simple undertaking by the bidder for any of the stated criteria will not suffice the purpose. All documentary proof must be listed on the letter pad of the company and enclosed in a cover, to be submitted along with the qualification bid (Envelope-1) duly stamped and signed by the authorized person of the agency.

#### **PRE-QUALIFICATION CRITERIA**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Details (mention annexure for supporting attached)</b>
1.	Office Address of the firm	
	Name and address of the authorized official	
	Telephone No/Mobile: E-mail:	

2.	<p>The CA Firm should be registered with the Institute of Chartered Accountants of India (ICAI) and must possess permanent account number (PAN) under Income Tax and registration under GST.</p> <p><i>(Provide copies of all registration certificates)</i></p>	Registered with ICAI, then mention Registration Number (Date of Registration No.)	
		PAN of the CA Firm	
		GST Registration No.	
3.	<p>The CA Firm should be empanelled with Comptroller and Auditor General of India</p>	Empanelment Number	
4.	<p>The CA Firm should be in operation for at least 5 years after its registration <i>(Provide necessary evidence)</i></p>	Year of Registration/ Starting of operation	
		Nos. of years in operation after registration (in years)	
5.	<p>Average Annual Turnover of the CA Firm for the last 3 (three) years i.e. (2015-16 &amp; 2016-17 2017-18) must be equal to or greater than INR 25 lakh (Twenty five Lakhs) <i>[Provide copies of the Audited Financial Statements for all the 3 (Three) years upto 31st March, 2018 along with documents as per annexure-B</i></p>	<p>.....</p> <p>Average Annual turnover of the CA Firm in last 3 (three) years ending on 31st March, 2018</p> <p>Rs (in figure) .....</p>	



6	Experience of the firm in doing Similar Services as per criteria mentioned for pre-qualification (Please give name of the organization(s) and attach documents in support). You may attach extra sheet / annexure, if required.	
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**Details of CA Firm's Annual Turnover.**

Particular	Financial Year 2015-16	Financial Year 2016-17	Financial Year 2017-18	Average Annual Turnover
Annual Turnover* (Rs. In Lakhs)				

\* Furnish the Audited Accounts of the Firm along with copy of the acknowledgement of Income Tax return for all the 3 (three) years

Certified that the above particulars are correct. In the event of any information found to be incorrect the Institute is at liberty to reject the proposal of the CA Firm.

*Date:*

*SEAL:*

*Signature:*

*Name and Designation of the bidder:*

*Name of the CA firms:*

**SECTION 'F'**  
**TECHNICAL BID**

**Name of Services: EoI for Taxation services related to Income Tax, GST, 15CA/CB, Utilization certificate and advisory services on matters related to FCRA projects / accounts & audit**

**SCHEDULES AND SCOPE OF SERVICES.**

The primary activities to be assigned to the Chartered Accountant Firm shall include

- i. E-TDS Returns filing (*For details please see Schedule-1*)
- ii. Services related to GST /WCT Matters. (*For details please see Schedule-2*)
- iii. Filing of Annual Income Tax Returns. (*For details please see Schedule-3*)
- iv. Certification of Utilization Certificate of Grant in Aid received for various sponsored Research Projects as per the requirement of funding agencies. Only some of the agencies asked for the signature of Chartered Accountant. (*For details please see Schedule-4*)
- v. GST Audit (*Schedule-5*)
- vi. Filing 15CA/CB for foreign remittances (*Schedule-6*)
- vii. Advisory services for FCRA projects and accounts and audit as and when required (*Schedule-6*).
- viii. Onsite visit for above as and when required and/ or requested by IGIDR.

**SCHEDULE-1**

**Scope of Services with respect to e-TDS Returns filing for Financial Year 2019-20.**

The responsibility of the Chartered Accountant Firm shall be to provide necessary help and advice in ensuring the timely discharging of taxation liabilities with respect to Income Tax, WCT, GST or any other taxation issue. Therefore, the Chartered Accountant Firm should ensure that all the necessary Performa, documents, statements are ready well before time. Following is the list of some of the Services but this is not exhaustive.

- i. Creation of text files for filing of e-TDS return by using data file.
- ii. Advise the Institute on TDS/TCS provisions, if required.
- iii. Preparation and submission/filing of quarterly returns of e-TDS (24Q, 26Q and 27EQ) based on the data of earnings and other records of Institute including generation of e-TCS Form 27A, generation of FVU file, validation of return using NSDL utility etc.

- iv. Preparation and filing of correction/revised statements against the defaults generated by TIN-NSDL / TRACES and against the notices received from Income Tax Department during the period of engagement irrespective of the period for which the correction statement/return belongs.
- v. Preparation of replies to the income tax department in respect of notices / communications received by Institute in connection with the filing of e-TDS returns during the period of engagement irrespective of the period to which the notices belongs.
- vi. Preparation and filing of correction statements, whenever found necessary by Institute on detection of errors in the data maintained by the Institute.
- vii. Filing of replies in respect of notices relating to e-TDS returns from Income Tax Department during the currency of the contract in consultation with Institute.
- viii. Preparation/generation of TDS certificates in Form 16 and Form 16A.
- ix. Maintaining TDS deduction details, creation of Challan and entry of the deposit details obtained from the bank (Bank Challan serial Number/deposit date).
- x. Attaching/accounting of employees/vendors TDS to a specific Challan.
- xi. Adjusting TDS deductions in a Challan.
- xii. Validation of PAN number with PAN database of NSDL.
- xiii. Any other matter / Services related to the Income Tax Act.

## **SCHEDULE-2**

### **Scope of Services with respect to GST Matters.**

- i. Preparation of data for monthly /quarterly/annually GST return as applicable. Institute will provide the tally backup for necessary preparation of data for filing of GST returns.
- ii. Generation of Challan for GST remittance.
- iii. Filing of monthly and annual GST return as per statutory requirement.
- iv. Providing all latest amendments periodically and promptly.
- v. Any other GST related matter which the Institute may seek the advice/opinion of the Firm.
- vi. Advising on applicability of GST on various services/projects rendered by the Institute.
- vii. Advising on all matters/items covering its scope and applicability in case of agencies from which Institute is availing the services.
- viii. Assessment of GST/WCT for IGIDR and attending the assessment proceedings and preparation of replies for submission to GST authorities.

- ix. Preparation to appeals in respect of all GST/WCT matters, if any.
- x. Attending to previous pending assessments. As such there is no old pending assessment. Chartered Accountants firm may ensure itself by visiting the office, the quantity of such pending case(s).
- xi. The necessary effect in respect of input-output credit is required to be given in the books of accounts based on common ratio at the end of the financial year. Accordingly it is required to provide the complete accounting entry on monthly basis for giving the effect of the same to expense account.

### **SCHEDULE-3**

#### **Scope of Services in respect of filing of Annual Income Tax Returns**

- i. Preparation, vetting and filing of Annual Return of the Institute under Income Tax Act with various disclosures, computation notes and other issues relevant for the purpose of filing of the return.
- ii. Preparation/Review of revised return, if required, to be filed in respect of any financial year.
- iii. Preparation of detailed replies and submission thereof to the queries raised by Assessing Officer/Assistant Director Income Tax (Exemption), Dy. Director Income Tax (Exemption) during assessment or appellate proceedings or otherwise by tax authority of present/past appeals/proceedings or other hearings,
- iv. Pursuing the refund claims.

### **SCHEDULE-4**

#### **Certification of Statement of Expenditure and Utilization Certificates of various sponsored Research Projects as per the requirement of funding agencies:**

Some of the Research Agencies asked for signing of Utilization Certificates by the Chartered Accountant Firm. It is estimated that number of certificates are not more than 5 in a year.

**SCHEDULE-5**

**GST Audit:**

The scope will be as under:

- i. Compilation & review of data for the purpose of GST audit as per the statutory format as prescribed under GST laws.
- ii. Reporting transaction under GST in the statutory format as prescribed under GST laws.
- iii. Assisting the Institute in taking appropriate position in law on critical issues.

**SCHEDULE-6**

**15 CA/CB:**

The scope will be as under:

- i. Assessing the applicability of 15CA/CB filing of certificate after verification of relevant documents.
- ii. Calculating TDS liability if any
- iii. Filing of certificate

**SCHEDULE-7**

- i. Advisory services for FCRA projects and accounts and audit as and when required. The scope will be as under:
- ii. FCRA advisory services and assisting in return of funds to parent /Sponsor organization, if any.
- iii. Opinion/advisory services required on matters related to accounts and audit.

*Date:*

*Signature:*

*SEAL:*

*Name and Designation of the bidder:*

## ARTICLE OF AGREEMENT

### SECTION-G

#### ARTICLES OF AGREEMENT

ARTICLES OF AGREEMENT made the \_\_\_ day of \_\_\_\_\_, **2019**

#### **Between**

The Indira Gandhi Institute of Development Research a Society established by Reserve Bank of India and registered under the Societies Registration Act, 1860, having its office at General Arun Kumar Vaidya Marg, Santosh Nagar, Goregaon East, Mumbai 400 065, hereinafter referred to as “**the Institute**”, (which expression shall unless it be repugnant to the context or meaning thereof be deemed to mean and include its successors and assigns) of the FIRST PART, And

M/s. \_\_\_\_\_ a registered partnership firm / \_\_\_\_\_, having its office at (Mention registered address) \_\_\_\_\_, hereinafter called “**the consultant**”, (which expression shall unless it be repugnant to the context or meaning thereof be deemed to mean and include the partners or partner for the time being of the firm and permitted sub-consultants) of the SECOND PART,

#### WHEREAS:

The Institute proposes to have consultancy Services related to Taxation services for Income Tax, GST, 15CA/CB, Utilization certificate and advisory services on matters related to FCRA projects / accounts & audit (Hereinafter referred to as “the said Services”) and for which purposes it has availed the services of the professional consultants under Agreement (hereinafter referred to as “the said Agreement”).

- A. The Institute is desirous of availing the services of Chartered Accountant firm to carry out Taxation services related to Income Tax, GST, 15CA/CB, Utilization certificate and advisory services on matters related to FCRA projects / accounts & audit as per the scope of Services mentioned in the tender and Services to be done under the directions of Institute.
- B. The Consultant has agreed to Services assigned to it in consonance with the said Agreement and subject to the terms stated there under and has agreed to carry out the services assigned to it under the supervisions of the Institute.
- C. The Consultant has agreed to execute upon and subject to the conditions set forth herein and in the correspondence attached hereto and to the Conditions set forth in the Special Conditions and in the Schedule of services and conditions of contract (all of which are collectively herein after referred to as “**the said Conditions**”) the Services described in the said Specifications and included in the said

Schedule of services at the respective rates therein set forth amounting to the sum as therein arrived or such other sum as shall become payable there under (hereinafter referred to as "**the said Contract Amount**").

**NOW IT IS HEREBY AGREED AS FOLLOWS:-**

1. In lieu of the consideration herein mentioned the Consultant will upon and subject to the conditions as per tender and completes the services shown upon the Contract and described by or referred to in the scope of Services and in the said conditions.
2. The Institute shall pay the Consultant the Contract amount, or such other sum as shall become payable, at the times and in the same manner specified in the said tender.
3. The terms & conditions of the tender hereto shall be read and construed as forming part of this Agreement and the parties hereto shall respectively abide by, submit themselves to the said conditions and the correspondence and perform the agreements on their part respectively in the said Conditions and the correspondence contained.
4. The plans, agreement and documents mentioned herein shall form the basis of this contract.
5. The payments terms will be as per schedule of services and rates.
6. All disputes arising out of or in any way connected with this Agreement shall be deemed to have arisen at Mumbai and only courts in Mumbai shall have the jurisdiction to determine the same.
7. That the several parts of this Agreement have been read and fully understood by all parties.

IN WITNESS WHEREOF the parties have executed these presents on the day and year first hereinabove written.

**SIGNATURE CLAUSE**

SIGNED AND DELIVERED by the  
Indira Gandhi Institute of Development & Research by the  
hands of

Shri Jai Mohan Pandit

Registrar & CAO  
(Name & Designation)

.....

in the presence of

1) .....

Address.....

2) .....

Address .....

SIGNED AND DELIVERED BY  
company

.....

in the presence of

1) .....

Address .....

.....

2) .....

Address .....

.....

If the party is a partnership firm or an individual or

Should be signed by all or on behalf of all the  
partners.



**SELF DECLARATION**

**Annexure - A**

**FORMAT OF UNDERTAKING, TO BE FURNISHED ON COMPANY LETTER HEAD WITH REGARD TO BLACKLISTING/ NON- DEBARMENT, BY ORGANISATION UNDERTAKING REGARDING BLACKLISTING / NON – DEBARMENT**

To,  
The Registrar  
Indira Gandhi Institute of Development Research  
Film City Road, Santosh Nagar,  
Goregaon (East),  
Mumbai – 400 065.

We hereby confirm and declare that we, M/s -----, is not blacklisted/ De-registered/ debarred by any Government department/ Public Sector Undertaking/ Private Sector/ or any other agency for which we have Executed/ Undertaken the Services/ Services during the last 5 years.

For M/s \_\_\_\_\_

Authorized Signatory

Date: