INDIAN ASSOCIATION FOR THE CULTIVATION OF SCIENCE
2A & 2B, Raja S.C.Mullick Road
Jadavpur, Kolkata - 700032

Tender Notice No.: ADM/F&A/22/45dated 16.11.2022

Subject: Appointment of Chartered Accountant or Cost Accountant firm (s) for Consultancy Work on Income Tax, GST and FCRA matters, submission of Income Tax, GST and FCRA returns including work for appearance and/or (faceless) before Income Tax, GST and MHA(FCRA) Departments for previous/current years as intimated by the TAX/MHA(FCRA) departments.

Indian Association for the Cultivation of Science (IACS), a premier Scientific Research Institute located in Kolkata, is a deemed-to-be university under de-novo category under Section 3 of the University Grants Commission (UGC) Act, 1956. IACS, which is funded by Department ofScience and Technology (DST), Government of India, and which comes under the purview of clause (ii) of sub-section (1) of section 35 of Income tax Act, 1961, is looking for a suitable Kolkata-based experienced CAG empanelled Chartered Accountants/Cost Accountants firm for work as mentioned in subject line above.

Sealed tenders in two bids system (Technical Bid & Price Bid) are invited from the firms interested to take up the consultancy work as mentioned in the subject line for the **Financial Years 2022-23([4th quarter (from 01.01.2023) onward], 2023-24 & 2024-25.** The **Technical Bid and the Price Bid will be placed in two separate sealed covers distinctly marked accordingly** and both to be put inside another big envelope which should be super scribed with tender reference no., due date and time of opening. The requirement of Consultancy work is given at (Technical Bid) Annexure-I and the format of the Price bid is given at Annexure-II. The tender should be sent to "**The Registrar, Indian Association for the Cultivation of Science, 2A & 2B, Raja S C Mullick Road, Jadavpur, Kolkata-700 032"**in a sealed cover. The schedule is appended below:-

Tender Notice Number	ADM/F&A/22/45 dated 16.11.2022
Expected Date of Publication	**17.11.2022**
Date, time and place of Pre-bid meeting	**24.11.2022 at 3.00 P.M at S N Bose Hall**
Last date and time of submitting tender	**02.12.2022 at 3.00 P.M**
Date, time and place of opening tender(Technical bid)	**06.12.2022 at 11.30A.M IACS C V Raman Hall**
Technically qualified bidders will be intimated accordingly through e-mail	
Contact	Email: admpk@iacs.res.in, admfao@iacs.res.in,

1. The Technical Bids will be evaluated first to ascertain the suitability of the consultant firm and thereafter, the price bids of those consultant firms will be opened who satisfy the requirements of the technical bid.
2. A pre-bid meeting will/may be held with the prospective bidders on 24th November, 2022 at 3.00.pm in IACS at S N Bose Hall for clarifications regarding the Technical bid. *No enquiry will be entertained after pre bid meeting.*
3. The bidders may be present at the time of opening of Tender documents.
4. All pages of the tender documents should be signed with official seal.
5. IACS reserves the right to split the contract between two or more successful bidders.
6. The bidders should submit their audited annual accounts for the last three years ending 31.03.2022.
7. IACS reserves the right to extend the last date of submission of bid by hosting in the website.
8. The terms and conditions of the tender documents may be amended before the last date of submission by hosting in the website.

Annexure-I

TECHNICAL BID

(Consultancy and submission of Return work on Income Tax/Service Tax/GST, FCRA and other tax matters for the Financial Years 2022-23[4th quarter (from 01.01.2023) onward], 2023-24 & 2024-25).

Details of Works to be undertaken	**Fully Conversant to handle work. (Yes/No).**
Advice regarding all Tax, GST and FCRA matters	
Tax consultant should visit our office (IACS) to discuss tax matters, if required and advice/clarification to be made **in writing through email in the firm's letterhead** for problem/queries in all FCRA, income tax, including TDS on income tax and GST matters and other tax matters (applicable in future) as sought by the Institute from time to time. **Tax consultant will advise all amendments/updates in all Tax matters, such as income tax, GST and FCRA matters as applicable to Institute and follow up compliances on all Tax and FCRA matters in writing.**	
I. TDS-Salary& Non Salary <u>preferably with DSC</u>	
a) Submission of 24Q, 26Q, 27Q (if applicable) Annexure I, based on excel statement sent by IACS and send soft copies of Form16A in e-mail.	
b) Submission of 24Q4 Annexure II based on the excel statement sent by IACS and sent soft copies of Form16 PartA and PartB in email	
c) Submission of Correction/Revised Returns to eliminate defaults for Current year, if required.	
d) Preparation of papers and Submission of Correction/Revised Returns to eliminate defaults for previous years.	
e) Preparation of all papers for any Notice sent by Income Tax Department	
f) Appearance before the tax authorities with valid proof of appearance to represent the Institute for current and previous year, if required.	

II. Income Tax Return of IACS and Compliances of Clause (ii) of sub section (1) of Section 35 and Section 10(21)	
a) Computation of Income for 10B audit report to be uploaded by statutory auditor and online Income Tax Return ITR7 of IACS and/or revised return or rectification return, if required.	
b) Computation of Income and Submission of I T return of P F trust and/or revised return or rectification return, if required..	
c) Preparation and checking of all supporting documents and papers for faceless scrutiny assessment and uploading the same for Current and previous years	
d) Preparation and checking of all supporting documents and papers for faceless Appeal and uploading the same for Current and previous years	
e) Preparation and checking of all supporting documents and papers for application by the assessee(as advised by the Tax consultant) for revision u/s 264 and appearance before CIT/CCIT for Current and previous years.	
f) Appearance before the tax authorities **with valid proof of appearance**, if required	
g) Checking compliances of the provisions of Clause (ii) of sub section (1) of Section 35 and section 10 (21) and submit/write returns/ letters as required.	

III. GST	
a) Submission of All GST returns including GSTR1, GSTR3B, and GSTR7 as applicable to Institute from time to time based on the statement sent by IACS and help in reconciliation of GST ledgers.	
b) Submission of GSTR9/GSTR9C **if applicable**, based on the statement sent by IACS and help in reconciliation of GST ledgers.	
c) Appearance before Superintendent/ Asstt. Commissioner/ Commissioner with **valid proof of appearance.**	
d) Preparation of all papers for any query sent by GST/Service Tax department.	
IV.FCRA	
a) Submission of Annual FCRA return based on all papers sent by IACS	
b) Submission of Quarterly returns, if submitted	
c) Submission of all returns for change in Board of Directors/ Governing Council/Key Members and Bank account, if any	

General Requirement	
a) Stateif the firm has past experience as tax consultant in Central Govt. Autonomous bodies	TDS Yes/No GST Yes/No ITR7 Yes/No FCRA Yes/No Scrutiny/Appeal /Section 264 Yes/No
b) Submit documentary evidence with **self-attested proof of work orders (mandatory) and completion certificate, if any,** of different organizations of similar nature of IACS.	**Please write Name of Institute/ Organizations and number of employees of that Institute.** **Preparation of papers for faceless and/or appearing in Scrutiny Assessment/Appeal/Section 264 as applicable to CIT (Exemption), and all GST and all FCRA work.** **Type of work done in details supported by photocopies of work orders is mandatory.**
c) Firm should mention trade registration/License No.	Furnish number and supporting Documents
d) PAN No. and GST Registration No	Furnish numbers and supporting Documents
e) CAG empanelled certificate	Furnish number and supporting Documents
f) EPF & ESI Registration No. where applicable.	Yes/No, if Yes, give supporting Documents
g) Name of the Partners along with Membership Nos.	
h) Number of Full Time staff in the roll of Establishment section	
i) Details of authorized contact person (viz Name, Designation, Mobile No., and Phone No. (Office), and Email Id etc.).	

Place: Kolkata (Signature of the Authorized Signatory)
Dated: (Official seal)

PRICE BID

(Consultancy and submission of Return work on Income Tax/Service Tax/GST, FCRA and other tax matters for the Financial Years 2022-23[4th quarter (from 01.01.2023) onward], 2023-24 & 2024-25).

Details of Works to be undertaken	**Rate to be quoted in (Rs.) excluding GST**
Advice regarding all Tax, GST and FCRA matters	
Tax consultant should visit our office (IACS) to discuss tax matters, if required and advice/clarification to be made **in writing through email in the firm's letterhead** for problem/queries in all FCRA, income tax, including TDS on income tax and GST matters and other tax matters (applicable in future) as sought by the Institute from time to time. **Tax consultant will advise all amendments/updates in all Tax matters, such as income tax, GST and FCRA matters as applicable to Institute and follow up compliances on all Tax and FCRA matters in writing.**	**Yearly if done**
I. TDS-Salary& Non Salary <u>preferably with DSC</u>	
a) Submission of 24Q, 26Q, 27Q (if applicable) Annexure I, based on excel statement sent by IACS and send soft copies of Form16A in e-mail.	24Q+26Q+27Q (if applicable)-Rate per Quarter if done
b) Submission of 24Q4 Annexure II based on the excel statement sent by IACS and sent soft copies of Form16 PartA and PartB in e-mail	Yearly if done.
c) Submission of Correction/Revised Returns to eliminate defaults for Current year**, if required**	Quarterly if done
d) Preparation of papers and Submission of Correction/Revised Returns to eliminate defaults for previous years.	Quarterly if done
e) Preparation of all papers for any Notice sent by Income Tax Department	As and when required and rate per Notice
f) Appearance before the tax authorities with valid proof of appearance to represent the Institute for current and previous year if required.	Rate per appearance

II. Income Tax Return of IACS and Compliances of Clause (ii) of sub section (1) of Section 35 and 10(21)	
a) Computation of Income /Checking of 10B audit report to be uploaded by statutory auditor, advice for any changes required and Submission of online Income Tax Return ITR7 of IACS and/or revised return or rectification return, if required.	Yearly if done
b) Computation of Income and Submission of I T return of P F trust and/or revised return or rectification return, if required..	Yearly if done
c) Preparation and checking of all supporting documents and papers for faceless scrutiny assessment and uploading the same for Current and previous years	Rate per year if done
d) Preparation and checking of all supporting documents and papers for faceless Appeal and uploading the same for Current and previous years	Rate per year if done
e) Preparation and checking of all supporting documents and papers for application by the assessee (as advised by the Tax consultant) for revision u/s 264 and appearance before CIT/CCIT for Current and previous years.	Rate per year if done
f) Appearance before the tax authorities **with valid proof of appearance**, if required	Rate per appearance
g) Checking compliances of the provisions of Clause (ii) of sub section (1) of Section 35and10 (21) and submit/write returns/ letters as required.	Yearly if done
III. GST	
a) Submission of All GST returns including GSTR1, GSTR3B, and GSTR7 as applicable to Institute from time to time based on the statement sent by IACS and help in reconciliation of GST ledgers.	Yearly if done

b) Submission of GSTR9/GSTR9C **if applicable**, based on the statement sent by IACS and help in reconciliation of GST ledgers.	Yearly if done
c) Appearance before Superintendent/ Asstt. Commissioner/ Commissioner with **valid proof of appearance.**	Rate per appearance
d) Preparation of all papers for any query/notice sent by GST/Service Tax authority.	As and when required and rate per Notice
IV.FCRA	
a) Submission of Annual FCRA return based on all papers sent by IACS.	Yearly if done
b) Submission of Quarterly returns, if submitted.	Quarterly if done
c) Submission of all returns for change in Board of Directors/ Governing Council/Key Members and Bank account, if any.	Each occasion, if done

Place: Kolkata
Dated:

(Signature of the Authorized Signatory)
(Official Seal)

Evaluation sheet for consideration of the eligibility of the firms are given below.

Technical Evaluation Criteria

(Presentation given by technically qualified firm on………………………..)

Sl. No.	Particulars	TotalMarks
01	**FirmsExperience**	
	a) Firm's Existence in years b) Average Annual Income of the Firm (in the last 3 financial years) ended on 31st March, 2022 c) Experience of handling Tax Consultancy work at least 3 (three) Central Autonomous Bodies including FCRA during last five (5)years d) Experience of handling similar work in Central Autonomous Body/ Govt. Educational/Research Institutions during last five (5)years; Experience in other Govt. Educational/Research Institutions	40
02	**Key Experts and Manpower**	
	a) Number of Partners in the firm b) Number of Full Time staff in the roll of Establishment section	10
03	Experience in checking compliances of the provisions of Clause (ii) of sub section (1) of Section 35 and10 (21) and Experience in online all FCRA Returns	10
04	Technical Presentation and interactive session	40
Total Score		100

AWARD OF CONTRACT:

1. The composite score of Technical evaluation will be taken for final computation.

2. In the event of Composite Evaluated Score being same for two or more technically qualified firms, the firm who quoted the lowest amongst them will be eligible for contract. However, the sole criteria of selection of the firm will not fully depend upon the lowest rates. The Institute will have all the rights to reject the lowest quotation if other criteria are not up to the mark as considered by the designated Committee.

GENERAL INSTRUCTIONS

1. The firm should have valid Registration/Trade License, PAN, and GST Registration etc. with the appropriate authorities to run the business.
2. The firm should possess PAN, GST, Trade License, EPF & ESI and other applicable statutory registration.
3. The rates quoted and approved by IACS will be the final amount payable against the work assignment and additional expenditure on any other account will not be accepted.
4. The fees shall be paid on satisfactorily completion of work **and on pro-rata basis for the financial year 2022-23, as and where applicable.**
5. The Association reserves the right to accept or reject any or all the tenders at its own without assigning any reasons thereof. The Director, IACS reserves the right to impose/relax any term and condition of the tender in the interest of IACS
6. The Association also reserves the right to cancel the assignment atany time after award of the work due to any administrative reasonsorduetodissatisfactoryperformanceofthefirmonanyaccount.
7. The Association may consider the option to assign the future work to the same firm, if their work is found so satisfactory.
8. The tender should be submitted on the letter head of the firm in the format given at Annexure-I & Annexure-II.
9. Tenders received after due date and incomplete & conditional tenders will be summarily rejected.
10. Name of the partners along with Membership Nos .have to be mentioned.

11. Settlement of Disputes:

    It is incumbent upon the bidder to avoid litigation and disputes during the tenure of the contract. However, if such disputes take place between the parties, efforts shall be made to settle at the level of IACS through mutual discussion. The Bidder shall make request in writing to the Director for settlement of any dispute within 30(thirty) days of arising of the cause of dispute failing which no disputes/claims shall be entertained by IACS. The decision of the Director, IACS will be final and binding on the parties. If differences still persist, the settlement of the dispute may be sought in the court of law having territorial.

    Jurisdiction: The Court of Kolkata in the State of West Bengal only will have the jurisdiction to deal with and decide any legal matters or disputes what-so-ever arising out of this contract.

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12. The firm will have to mention the details of authorized contact person (viz. Name, Designation, Mobile No., Phone No. (Office), and Email id etc.
13. The selected firm would be offered the work assignment through letter/Email.
14. Any query in this regard may be addressed to Shri Sujay Mukhopadhyay F&AO, Shri Prasanta K. Kundu O/S (F & A)-II, in their Official Email: admfao@iacs.res.in or admpk@iacs.res.in. ***However, no enquiry will be entertained after pre bid meeting.***

15. For checking, sending and receiving of documents of hard copies, necessary manpower will be provided by the firm.
16. The sealed tenders may be submitted in the Despatch Section and/or put into the Drop Box provided for the purpose.
17. All rates of works will be furnished as given in the price bid in prescribed format without any conditions.
18. Maximum two persons of every bidder are allowed to present in pre bid meeting and opening of tender documents with proper authorization letter in the firm letterhead.
19. All technically qualified bidders will invariably be required to give a presentation about their firm before opening of financial bid. The date and time of presentation will be communicated to the technically qualified firms in due course through e-mail.
20. Financial Bids of technically qualified bidders will be opened only. The date and time of opening of Financial Bids will be communicated to the technically qualified bidders through e-mail. Rest of the bids will stand rejected.

Registrar