



DEENDAYAL PORT AUTHORITY

ISO 9001:2008 | ISO 14001 | ISPS Compliant Port



Office of Asst. Manager (Finance), First Floor,
A. O. Building, Offshore Oil Terminal, Vadinar,
Pin Code 361010.

Email: dptfinanceoot@gmail.com

No.: FA/TAX/PROF.SER./2024-25

Date: 20 /02/2024

EXPRESSION OF INTEREST [EOI] for "Professional Services for carrying out assignment as to all Taxation, Accounts and Audit Works of OOT, Vadinar for 01 (One Year)."

This EOI is issued to elicit Expression of Interest from the Chartered Accountant's Firms based at Gujarat and interested in the work and does not constitute any binding commitment from the Deendayal Port Authority to proceed with the work or invite any or all the parties in the subsequent bidding process.

Asst. Manager (Finance), DPA invites Expression of Interest for the work of "Professional Services for carrying out assignment as to all Taxation, Accounts and Audit Works of OOT, Vadinar for 01 (One Year)" from the reputed Chartered Accountant's firms based at Gujarat who have executed similar work in Government/public sectors and other leading private organizations. The Expression of Interest (EOI) documents containing details of Scope of Work and Technical Specifications are enclosed herewith.

The interested firms are requested to submit their expression of interest for the said work in BOQ format as enclosed at Annexure I. The completed EOI (Expression of Interest) shall be submitted to the office of the undersigned on or before 26/02/2024. A soft copy of EOI is also acceptable through e-mail Ids. asstmng.fin.oot@deendayalport.gov.in & dptfinanceoot@gmail.com.

Asst. Manager (Fin)
Deendayal Port Authority

Section A

Scope of work

(A) <u>GST MATTERS</u>		
1. General matters		
i.	To familiarize with the existing system of collection of GST, recording / storing / filing of such data and recommend required changes.	
ii.	Digital Filing of GST returns of all the types from GSTR 1 TO GSTR 11 required and amended from time to time, within due dates on the common portal provided by GSTN.	
iii.	To obtain necessary details for GST payable from the concerned Department/Division.	
iv.	Identification of availability/ non-availability of CENVAT/ Input Tax credit on all the work orders/contracts/supply orders as per provisions of GST.	
v.	To do reconciliation of GST with books of DPA and coordinate with the various concerned departments / sections concurrently on GST and TDS related matters.	
vi.	Sharing data to all the consultants, if required with due permission of Asst. Manager [Fin.][OOT].	
2. Monthly tasks		
i.	Verification of correctness of GST	To verify and work out the correctness of GST collected or due to be received/ GST payable under Reverse Charge Mechanism on the payments on which it is applicable and availing of eligible CENVAT / Input Tax Credit as per GST provisions.
ii.	Monitoring of GST Electronic Ledger	To keep a close watch on the credits in the DPA's Electronic ledger on GSTN portal and proper and timely availment of ITC and reconciliation of unclaimed ITC.

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iii.	Monitoring of GST on payment collected through banks and uploading of Tax invoices into einv.cleartax.in	To collect details of payment received in Bank Account and towards various services provided by DPA or land allotted on day to day basis and upload the Tax Invoices into einv.cleartax.in by collecting data from divisions.
iv.	Verification of GST Rates	To verify whether proper GST has been recovered / paid at the rates prescribed under the provisions of GST law / rules for each category of receipt / payment from original source.
v.	Preparation of Self Invoices for GST	To prepare self-vouchers for the payments to be done under Reverse Charge Mechanism along with the payment voucher itself by using Clear Tax software / any other software provided by the management / ERP as and when operationalized.
vi.	GST TDS	To verify the correctness GST TDS and its timely remittance and monthly reconciliation with DPA's books of accounts.
vii.	GSTR 2B	To collect all the Tax Invoices from respective parties as per the details reflected in GSTR-2B and to rectify the same.
viii.	Reconciliation of GST Turnover	Monthly reconciliation of GST Turnover as per DPA's books of accounts and identification of exempted Turnover.
ix.	Reconciliation of GST collected/paid	To prepare monthly reconciliation of GST collected/paid with the figures in the books of Accounts of DPA including bifurcation of SGST, CGST & IGST.
		Reconciliation of e-invoices so generated with invoices of DPA & GSTR-1 on monthly basis and also to be shared to

		stakeholders.
		To prepare a list showing taxable and non-taxable services considering the overall income and expenditure as reported in Books and reconciliation of amount of GST in its books vis-à-vis as shown in returns.
3. E-Invoicing & E-way bills		
i.	Generation of e-invoices / and assistance in E-way bills	<p>Collection of data from the respective departments for e-invoicing and coordinating with departments.</p> <p>Generation of e-invoices using clear-tax software / any other software/ ERP provided by DPA for the same including punching data in prescribed format as per prevailing rules / guidelines framed by CBIC following amendments made from time to time.</p> <p>Uploading same for e-invoicing in software on daily basis as per prevailing rules / guidelines framed by CBIC following amendments made from time to time.</p> <p>To assist in ensuring the compliances towards E way bill.</p>
ii.	Credit/Debit notes	<p>Identify the cases where Debit/Credit notes are to be issued.</p> <p>Issuance of Debit/Credit notes on timely basis in the prescribed format.</p> <p>Transfer of GST credits from one GSTIN to another GSTIN through common portal on the basis of Debit/Credit notes.</p>
iii.	General Points related to E - Invoicing	<p>Sending e-invoices to respective departments on daily basis by arranging invoices party-wise and / or in other format as required by departments.</p> <p>Reconciliation of e-invoices so generated with invoices of DPA & GSTR-1 on monthly basis and also to be shared to stakeholders.</p>

		Sending e-invoices to respective departments on daily basis by arranging invoices party-wise and / or in other format as required by departments.
		To carry out other ancillary work related to e-invoicing as per direction of A.M. [Fin.][OOT].
4. Audits/ Appeals & Appearances		
i.	Departmental Audit	To liaise and coordinate with GST Department during the course of Departmental Audit and associate in CERA / Local Audit conducted by GST Department as and when undertaken by the Department, till its completion and furnish the replies to their queries/supply the requisite data/information sought by them.
ii.	Expert Opinion	To make available expert opinion on GST matters and drafting replies on the notices relating to GST matters including <u>follow-up and providing guidance to concerned division for proper reply.</u>
iii.	Filing and appearances	Filing of petitions, drafting of reply to notices, appeals with commissioner / CESTAT or any Tribunal / High Court / GST council and Advance ruling applications and appearance directly on behalf of DPA. Any incidental expenses incurred in actuals shall be reimbursed on production of vouchers in name of DPA.
5. Records under GST Laws		
i.	To review the process and reports generated through DPA's existing software and ERP as and when made operational from TDS and GST compliances view point and suggest measures for automation.	
ii.	To maintain the records which is not covered under the maintenance of accounts such as separate ITC register GSTIN wise. Records & register of inward supplies on which RCM is applicable u/s 9 (3) / 9 (4). Tax rate wise records and other documents	

	as listed in section 35 with rules 56 to 58 CGST Act & other incidental records specified / issued in rules and notifications presently and during the currency of order.
6. Specific Conditions	
i.	The firm has to work in close coordination with A. M. [Fin.][OOT]/ in- charge of Finance Division, Off Shore Oil Terminal Department, Vadinar.
ii.	The firm also has to work in coordination with the Tax Consultant engaged by Deendayal Port Authority, Kandla / Gandhidham and with Sr. AO [CDC], AO [Tax], AO [A/Cs] and AO [W/A] .

(B) TDS MATTERS

1. General	
i.	To familiarize with the existing system of deduction of TDS from various categories of payments, collection of basic data of all payees/deductees and also study system of recording / storing / filing of the data and to verify the existing procedure and practice as to preparation and maintenance of TDS & TCS records.
ii.	The firm shall provide soft copies of all the details related to TDS, monthly, quarterly and annual return of TDS and any other details required by DPA in connection with the assignment.
iii.	To suggest any other changes for better compliance of Income Tax provisions related to TDS recovery and its remittances.
iv.	The firm has to circulate various amendments in respect of Income Tax made in Finance Bill along with tax saving avenues applicable to employees / officers every year so as employees / officers can plan about Income Tax.
v.	To advise to the employees of DPA regarding various provisions of Income Tax Act relating to filing of return of Income, if asked for.
vi.	To file revised/corrected TDS/TCS returns as and when required.
vii.	To prepare reconciliation statement required under the CGST/SGST/IGST Act and to issue of Certification as required under the Act.

Signature of the Party

2. Monthly	
i.	To prepare and file GST returns (including revisions and rectifications as may be required) as per para F of the Scope of work.
ii.	To verify and ensure that tax has been deducted/collected at source at the rates prescribed from time to time by Income Tax Department for each category of payment from original source / payment vouchers.
iii.	To ensure category wise remittance of TDS/TCS in the prescribed forms within the specified time limits.
iv.	<p>Making recovery of actual tax due on monthly basis from the employees' salaries and checking of all tax calculations of employees on account of payment of salary / wages and other allowances payable to them and also on the basis of details furnished by them about savings etc. in Form 12-BB or otherwise and arriving of total taxable income and exact amount of tax due and its proper recovery and remittances to Income Tax Department in due time.</p> <p>DPA will provide USER ID and PASSWORD of DPA's payroll system in order to make necessary entries into the system.</p>
v.	The firm will carry out time to time reconciliation of TDS paid on expenditure booked on accrual basis and subsequent recovery of TDS from the party / contractor/bidder.
vi.	To prepare the monthly output tax liability of GST and claim of input tax credit including exercise of matching of input tax credit as per form GST 2A with the accounts.
3. Quarterly	
i.	To file TDS/TCS returns within prescribed time limit as per provisions of Income Tax Act as per Para F of the Scope of work.
ii.	To verify from NSDL / Income Tax website whether the return has been uploaded properly in all respects and duly accepted and details of all the deductees whose TDS has been deposited is appearing in the TRACES website. If not, then make the lapses good, without any additional professional charges.

iii.	Reconciliation of Tax Deducted at Source by the port users as appearing in the books of accounts of DPA and corresponding figure appearing in the Form 26AS and bringing out the amounts not reflecting / short reflecting in the Form 26AS. Also the defaulting port users have to be identified and issued notices on behalf of DPA.
4. Assessment and Audit	
i.	<p>The consultant is also required to have liaison with Income Tax Department for assessment of TDS / TCS returns, so filed by consultant.</p> <p>In case any demand is raised by Income Tax Department against the individuals / officials / private parties / port users etc. of DPA in connection with short deduction of TDS by DPA or any error in Form 26 AS, the same has to be attended by the consultant and rectify the same in-consultation with Income Tax Department, free of cost in all such cases, irrespective of the demand note date / financial year to which it pertains and not limited to the financial years covered under the assignment.</p>
ii.	The firm has to reply to notices issued by the Income Tax Department in respect of TDS / TCS matter and if required, appear before the appropriate authority on behalf of DPA for which no additional fees shall be paid.
iii.	Consultant has to be present during the Audit / visit undertaken by Income Tax Department and assist to DPA to reply all the queries raised by them.
5. Yearly	
i.	The consultant is also required to provide Form-16 / 16-A / 27D and statement of payment / deduction made by DPA in respect of all employees / firm.
ii.	<p>To verify, the procedure as to issuance of TDS certificates to various deductees and issuance of TDS certificates to all concerned through TRACES website or as amended from time to time for this purpose, within the prescribed time limit.</p> <p>The firm should remain in touch with DPA's tax auditors, internal auditors, Account Officers, Divisional 9Accountants) and Superintendent (Accounts) and co-ordinate with them in all such matters.</p>
iii.	To strictly monitor the tax calculation including preparing and checking of the Form 16 of all the employees of DPA and tallying with the salary bills of all the employees at the

	end of the year while preparing the salary of March. The firm is also responsible to match the same with the TRACES site and remove the all difficulties in case of not matching without any additional professional charges.
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6. Specific Conditions

i.	In case of any defects in filing the TDS / TCS return, <u>the interest and penalty for such payment will be borne by the successful bidder</u> and no additional payment will be made by DPA in this regard including cost of filing of revised return. <u>This will be maximum of 10% total contract price as quoted by the firm.</u>
ii.	All the errors relating to the TDS deduction, filing of return, errors appearing on the TRACES site, dealing the notices from the Income Tax Department for the lapses in filing of the return and keeping and maintaining the record at the DPA office will be the responsibility of the firm. The record will be maintained as requirements of Income Tax Authority and as per the directions of FA&CAO or any other officer, authorized by FA&CAO in this regard.
iii.	The necessary correspondence with the Parties has to be made by the CA firm for issuance of TDS certificates on behalf of DPA with the parties who fail to issue TDS certificates in time. The status report for such outstanding TDS certificates has to be submitted by CA firm for every month to DPA including issuance of monthly reminders to all Concerned Parties. However, postage cost will be reimbursed on submission of proof of payment.

(C) DAY BOOK MAINTENANCE

i.	Maintenance of daybook on day to day basis at Vadinar by entering all receipts and payments.
ii.	All the transactions are to be recorded code-wise as per the codification system of DPA and duly verified from the list of codes provided by the department.
iii.	Day to day reconciliation of all the receipts and payment transaction with bank statements need to be done and un-reconciled items to be reported to A. M. [Fin.][OOT] on daily basis.
iv.	Preparation of monthly Bank Reconciliation Statement of all the Bank Accounts and Investment Accounts and submission of the same to A. M. [Fin.][OOT], AO [Accounts], RAO and Internal Auditor.

v.	Maintenance and finalization of Accounts on monthly / yearly basis is to be carried-on.
vi.	To prepare a monthly reconciliation of lease rent of the land and other non-residential buildings in-consultation with respective Divisional Officer.
vii.	Form-48 billing in respect of Port employee / Private / Government etc. and other works as directed by A. M. [Fin.][OOT] .
viii.	Interest accrued and TDS accounts to be reconciled on monthly basis.
ix.	Co-ordinate and liaison with RAO for independent confirmation of balances of banks and investments.
x.	Work in close co-ordination with A. M. [Fin.][OOT] for other incidental works.
xi.	Whenever the ERP system is implemented, co-ordinate with ERP team for seamless transition of work into ERP system.

(D) Auditing of various tender documents, billing and preparation of Budget

i.	Scrutiny / auditing of Running Accounts Bills / Final Bills with respect to quantity in the estimate, minimum wages fixed by Government from time to time etc. to be done by the firm.
ii.	Scrutiny of various vessel and cargo related bills prepared based on the data received from Shed Master [Traffic Section].
iii.	Firm has to maintain code-wise budget, expenditure update based on the bills cleared / cash book.
iv.	Firm has to verify the Revised Budget Estimate and Budget Estimate received from the divisions and prepare Income Budget and other Budget pertaining to Finance Division.

(E) Activities to be undertaken after SAP implementation in DPA

i.	To reconcile the GL code of the Company in SAP system with Income Tax Authority with respect to TDS, TCS, Advance Tax, Demand, Refund due etc. time to time and submit a report for necessary adjustment/rectification in 12 accounts, and take up the matter with the Income tax authority if any discrepancy found.
ii.	To coordinate with SAP developers in validating the patches incorporate in SAP as and when changes/amendments brought in Income Tax Act

iii.	To reconcile the GL code of the Company in SAP system with GST Authority with respect to Demand, Refund due etc. time to time and submit a report for necessary adjustment/rectification in accounts, and take up the matter with the GST authority if any discrepancy found.
iv.	To perform reconciliations on periodical basis between balances as per GST Portal and Books of accounts in SAP.
v.	To carry out GST clearing in SAP as per GSTR3B abstract on monthly basis.
vi.	Upon implementation of SAP system in the Port the existing manpower requirement will be reviewed for reduction of staff etc. as per actual requirement, as such accordingly the contract amount will get reduced proportionately.

(F) RETURNS

TDS/TCS RETURN

Form	Particulars	Frequency
24Q	Salary payments return	Quarterly
26Q	Non Salary payments return	Quarterly
27EQ	TCS Return	Quarterly

GST RETURNS

Form	Particulars	Frequency
GSTR 1	Statement of Outward supplies	Monthly
GSTR 2 A	Statement of Inward supplies	Monthly
GSTR 3B	Monthly return of outward & inward supplies	Monthly
GSTR 7	Monthly return for TDS	Monthly
GSTR 9	Annual Return	Yearly

GSTR 2 / 2B / 3 or any other returns as and when notified.

(G) General matters

i.	Backup	Backup of all the data such as reports/returns/invoices & E-invoices/self-invoices / notices / replies / responses filed on
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Signature of the Party

		the Income Tax / GST portal or with Income Tax / GST Authorities and Appellate authorities should be maintained and preserved electronically for 10 years and should be made available immediately whenever demanded by DPA's management.
ii.	Notices/Demands received after end of engagement.	All notices / demands / queries raised by the Income Tax / GST department pertaining to the period of engagement shall be attended and resolved by the successful bidder without any additional financial implications.
iii.	Quantum of work	<p>The approximate Nos. of Vouchers will be 300 Per Month, Vessel and Cargo related bills of 200 nos. per month and the approximate Value of GST to be collected / paid on monthly basis will be Rs.7 to 8 crores [Seven to Eight Crores]. Similarly, the approximate Number of Employees will be 49 [Forty Nine Only] and the approximate payment on account of pay, allowances and other payments on monthly basis will be approx. Rs.8 Crore (Rupees Eight Crore). This will also include vouchers relating to other payments including Leave Encashment, other payments to employees attracting income tax, as well as works contracts and miscellaneous expenditures on which GST / TDS / other taxes from time to time may also be attracted and this aspect has to be taken care by the TAXATION firm.</p> <p>The number of vouchers and amount shown in the clause as above is approximate and the firm, if required, may visit Offshore Oil Terminal Department, Vadinar (which is approx. 50 k.m. away from Jamnagar City) before to ascertain the quantum of work involved before quoting the rates. Any disputes after issue of work order will not be entertained and</p>

		in case of dispute, the firm will be blacklisted for a period of 3 years and the Security Deposit/ performance guarantee will be forfeited.
iv.	Resolving queries / issues	It will be responsibility of the CA so posted to comply all the query related to the work assigned by Port in-consultation with their respective authority and furnish the reply to Accounts Officer within stipulated time period also to resolve all the issues related to taxation with the respective departments irrespective of age of the issue.
v.		Any other incidental work as directed by A.M. (Fin.) (OOT) & Sr. A.O. (CDC).

Section-B

Terms and conditions

Commercial Terms & Conditions

1. Contract period and extension:

- The work is to be carried out for the period of 01 (One) year from the date of award of work order, extendable for a period of one year on mutual consent at the same Rates, terms & condition and after getting the satisfactory performance certificate by A. M. [Fin.][OOT].

2. Manpower requirement:

All the following manpower has to be mandatorily posted Physically at Off-Shore Oil Terminal, Vadinar on all working days except qualified Chartered Accountant who shall attend the Vadinar Terminal Office at least for 6 days in a month. At present there are 05 working days from Monday to Friday in each week.

Sr. no	Particulars of Staff	Nos. to be deployed	No. of days of deployment per month
1.	<p>Qualified Chartered Accountant</p> <ul style="list-style-type: none">• Team Head - One Chartered Accountant having minimum 3 years of post - qualification experience in Indirect Tax matters <p>The team head responsible for finalizing GST and TDS related matters should be permanently stationed at the location of Nodal officer being Vadinar.</p> <p>Note : The CA shall be answerable for all the days in a month for any of the queries/ matter of DPA.</p>	01 (One) along with individual functional laptop.	At least 06 working days of DPA in a month. (The visits should be staggered across the month and not continuous and as per requirement of DPA). (if required than on Saturdays also).
2.	Staff with qualification of CA Inter / ICWA Inter / M. Com / B.com/ MBA/ BBA with two years' experience in the area of matters covered within scope of work.	02 (Two) along with individual functional	All working days of DPA (if required than on Saturdays

Signature of the bidder

	Two staff to be deputed with team lead. The CA and staff at Vadinar shall be also answerable for BRS. However, in case of any requirement, the location of the above staff will be decided by DPA which will be binding on the firm.	laptop.	also)
Note: (1) The above requirement of deployment of staff is the minimum requirement. However, the firm may engage additional staff as per requirement for which no extra payment will be paid by DPA.			

Note: Printers and necessary stationaries are required to be arranged by the firm at his own cost. The suitable sitting arrangement will be provided free of cost by DPA.

4. DPA may only provide only "A" type quarter (lowest type of accommodation) in the DPA Colony, Vadinar subject to availability as per the prescribed charges, terms and conditions. The entry permit in the port premises is to be arranged by the firm at its own cost. Transportation facility to the staff will be provided to the staff by DPA through DPA staff Bus from Jamnagar/ Port Colony, Vadinar to OOT Office on chargeable basis if there is availability of seats in the buses.

SECTION C**EOI OFFER**

(On the letter head of the Company & to be sealed and super scribed ""Professional Services for carrying out assignment as to all Taxation, Accounts and Audit Works of OOT, Vadinar for 01 (One Year)"

To,
Deendayal Port Authority
AO Building, OOT- Vadinar.

Sir,

Sub: EOI Offer for "Professional Services for carrying out assignment as to all Taxation, Accounts and Audit Works of OOT, Vadinar for 01 (One Year) (12 months)"

Particulars	Amount of Quote by the bidder (For 12 months)		Monthly Rate (Column No. 2 divided by 12)
1	2		3
	In Figures	In Words	
Professional Services for carrying out assignment as to all Taxation, Accounts and Audit Works of OOT, Vadinar for 01 (One Year) (12 months)			

Notes:

1. The rate is inclusive of all charges required to be incurred by the firm for successful completion of work but exclusive of GST. The GST will be paid as per actual.

Sign & Seal of CA Firm
Authorized Signatory

Signature of the bidder