

## **TERMS OF REFERENCE**

### **CONSULTANT - Income Tax Act, Service Tax, VAT / GST FOR THE FINANCIAL YEAR 2018-19**

1. KRIDL is a Government of Karnataka undertaking registered under Company Act 1956/2013 engaged in Civil Constructions all over the State with its Head Office at GrammenabhiruddiBhavan, Ananda Rao Circle, Bangalore-560 009.
2. The Company is having 6 Zones, 40 Divisions and 90Project Offices - Sub-Divisions (and any subsequent additions)with Annual turnover of more than Rs.3000.00 Crores. The Zonal Offices are located in Bangalore, Mysore, Chitradurga, Belgaum and Gulbarga.
3. The Company has around 90Project Offices - Sub-Divisions (and any subsequent additions)located all over the State and Accounts are generated at Project level as well as at Head Quarters, Bangalore.
4. The Company maintains books of Accounts under Tally 9 version and monthly Accounts of the Projects are received by the Audit Officers stationed at Head Quarters. Database are synchronised at Headquarters on a daily basis.
5. The Company has Zone wise Audit Officers who scrutinize the monthly Accounts received from the Projects and pass on to Internal Auditors for their verification as per the Scope of Audit and submit their Quarterly Audit report.
6. Depending on work load, Company may open/close some Sub-Division in the year of Audit, which should also be considered for Audit.

**SCOPE OF WORK OF CONSULTANT - Income Tax Act, Service Tax,  
VAT / GST FOR THE FINANCIAL YEAR 2018-19**

1. The Consultant to coordinate with Audit Officers(AOs), KRIDL, Headquarters to get the purchases and Sales details for all 90 Project Offices - Sub-Divisions (and any subsequent additions).
2. The consultant shall verify the monthly Sub-divisions accounts and Head office accounts, consolidate the same and file GST return monthly in GST regime as per prescribed procedures under the law.
3. Providing information on any mismatch of Input Tax credited to AOs so that they can coordinate with the Project Offices and get the rectification done.
4. Calculation of appropriate taxable value considering the GST input tax available.
5. Application of appropriate tax rates, abatements and exemptions and arriving at the Tax Amount Payable/Refundable.
6. Procedurally filing GST monthly returns of 90 Project Offices (and any subsequent additions) in Karnataka within the due dates.
7. Procedurally making application for refund under GST if any.
8. Procedurally filing the Annual Returns under the GST.
9. Coordinating for the annual audit under GST and filing the Annual GST Audit Report Online.
10. The Consultant to assist and coordinate Audit with C&AG, Statutory Auditor, Internal Auditor and GST Authority.
11. Apprising and updating the company on the latest changes in Income Tax Act, Service Tax, VAT / GST and Company Act and advice on the TDS matters and assisting KRIDL in remitting the same before the due dates.
12. The Auditor should also give opinion on Income Tax matters, VAT, GST, PF, ESI, Cess etc., whenever requested by KRIDL. They should also appraise and update the Company on latest amendments in IT Act, TDS matters, Company law, GST and any other laws which are applicable to the Corporation.
13. Advising on a regular basis for good tax planning under the GST.

14. Attend to any other work relating to GST/VAT entrusted by Managing Director and Chief Finance Officer from time to time.
15. The Professional Fees will be paid once in a quarter, after ascertaining that the Consultant has carried out the filing of GST as per the provisions of the GST Act. However, the payment for the 4<sup>th</sup> Quarter will be made only after filing of the annual returns to the GST Authority.
16. **The Consultant to comply with all the provisions of the GST Act and Rules thereunder.**
17. Managing Director reserves the rights to accept or reject any or all tenders without assigning any reason.

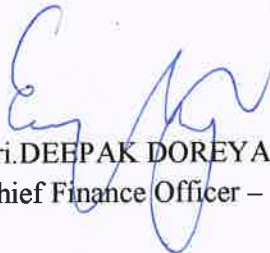
**ELIGIBILITY CRITERIA FOR APPOINTMENT OF CONSULTANT -  
Income Tax Act, Service Tax, VAT / GST FOR THE FINANCIAL YEAR  
2018-19**

1. The GST Consultant should be a Chartered Accountant Firm/Cost Accountant firm/ GST registered Practitioner. The firm should enclose certificate issued by Institute of Chartered Accountants of India/Institute of Cost Accountants of India/GST Council in this regard. The Consultant should be Registered under Karnataka Sales Tax Act, 1957, Karnataka Value Added Tax Act, 2003 and should be enrolled in the Goods and Service Tax Act, 2017 as a GOODS AND SERVICES TAX PRACTITIONER for a period of not less than 5 years as on 31.03.2017 (Registration certificate of the firm shall be submitted for proof).
2. The Consultant should be in existence for not less than 5 Years and especially experienced in earlier Acts, like Karnataka Sales Act, 1957, Karnataka Value Added Tax Act, 2003 and GST Act, 2017 with specific reference to Works Contract. (Proof of filing of cases under Works Contract to be Enclosed).
3. The Consultant should have experience in Filing VAT-100 and GST Filing and handled VAT matters of a Civil Works Construction Company of Government of Karnataka undertaking company like Police Housing Corporation, Karnataka Housing Board, Karnataka Urban Infrastructure Development Corporation, etc having a Turnover of more than 1000 Crores in the previous 2 years.(Proof of appointment letter should be enclosed).
4. The Tax Consultant Should have experience in VAT matters, appeared before KVAT Audit Authority, before the GST Authority, before the KVAT Appellant Authority, and before Hon'ble Karnataka Appellate Tribunal under Civil Works Construction cases and should produce the relevant Order copies.The Appeal should be for three cases with favourable award. (Proof should be attached.)
5. The firm should have experienced paid assistants and those firms having experience in filing GST Return of civil works / construction industry will be given preference. The requisite number of experienced assistants should be deployed throughout the year at KRIDL Head Quarters for filing returns under the GST Act, 2017.
6. The Audit firm should have a turnover of more than Rs.25.00 lakh per annum in the previous 2 years. (Balance Sheet shall be furnished) i.e., for 2015-16 & 2016-17.
7. The Consultant should quote fee and applicable taxes separately per Project – Sub-Division per month.

## SUBMISSION, RECEIPT, AND OPENING OF PROPOSALS

1. The original Proposal (Technical Proposal containing the Qualification Details for the assignment and Financial Proposal;) shall be prepared in indelible ink. It shall contain no inter-lineation or overwriting, except as necessary to correct errors made by the firm itself. Any such corrections must be initialed by the person or persons who sign(s) the Proposals.
2. An authorized representative of the Consultant signs all pages of the Proposal.
3. The Technical Proposal shall be placed in a sealed envelope clearly marked "Technical Proposal," and the Financial Proposal in a sealed envelope clearly marked "Financial Proposal" and warning: "Do Not Open with the Technical Proposal." Both envelopes shall be placed into an outer envelope and sealed. This outer envelope shall bear the submission address -**The Managing Director, Karnataka Rural Infrastructure Development Limited, 4<sup>th</sup> Floor, Grameenaabhivrudhi Bhavana, Ananda Rao Circle, Bangalore - 560009.**
4. The completed Technical and Financial Proposal must be delivered at the submission address on or before 5.00 pm, on 21st April, 2018. Any Proposal received after the closing time for submission of proposals shall be returned unopened.
5. The Technical Proposal shall be opened on 23rd April, 2018 at 11.00 am. The Financial Proposal shall remain sealed and deposited with the Client until all submitted proposals are opened publicly on 24th April, 2018 at 11.00 am.
6. Any clarification regarding submission of tender can be obtained from:

Sri.H.M.MUKANDAPPA,  
Chief Finance Officer – 2.  
Mobile No.9449863038 / 08028015609

  
Sri. DEEPAK DOREYAWAR  
Chief Finance Officer – 1

  
Sri.H.M.MUKANDAPPA  
Chief Finance Officer – 2

## FINANCIAL PROPOSAL SUBMISSION FORM

[Location, Date]

FROM: (Name of  
Consultant)

TO: (Name and Address of Client)

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Subject: Hiring of Consultants' Services for "**Consultant -Income Tax Act, Service Tax, VAT / GST FOR THE FINANCIAL YEAR 2018-19**" Financial Proposal.

We, the undersigned, offer to provide the consulting services for the above in accordance with your Notice Inviting Tender. Our attached financial proposal is for the sum of [*Amount in words and figures*].

Our financial proposal shall be binding upon us subject to the modifications resulting from contract negotiations.

We undertake that, in competing for (and, if the award is made to us, in executing) the above contract, we will strictly observe the laws against fraud and corruption in force in India namely "Prevention of Corruption Act 1988".

We understand you are not bound to accept any Proposal you receive.

We remain,

Yours sincerely,

Authorized Signature:  
Name and Title of Signatory:  
Name of the Consultant:  
Address: