



**NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED
3, SIRI INSTITUTIONAL AREA, AUGUST KRANTI MARG, NEW DELHI-110016
Website: www.nccf-india.com, Email: nccfactho1@gmail.com & Tel.: 011-41006852**

APPOINTMENT OF TAX CONSULTANT FOR NCCF

INVITATION FOR PROPOSAL:

About NCCF:

NCCF was established on 16th October, 1965 to function as the apex body of consumer cooperatives in the country. It is registered under the Multi-State Co-operative Societies Act, 2002. It operates through a network of 26 Branch Offices located in different parts of the country. NCCF Headquarters is situated in New Delhi.

NCCF, as an organization to promote consumer cooperative movement in the country, aspires to facilitate the voluntary formation and democratic functioning of cooperatives, based on self-reliance and mutual aid for overall economic betterment and financial autonomy.

As an apex organisation for the Consumer Cooperatives, NCCF is committed to apply the knowledge and resources acquired over years of its functioning to ensure the following:-

- To satisfactorily meet the requirement of consumers
- To maintain transparency and focus on consumer satisfaction- Focus on Consumer Satisfaction and maintain transparency
- To continuously strive to achieve higher standards of performance
- To enable growth of all its member co-operatives through dissemination of best practices and use of technology
- To achieve higher growth better market penetration keeping the best interests of consumers in mind.

SCHEDULE OF SUBMISSION OF PROPOSAL

1.	Opening Date of Advertisement on NCCF Website.	07.07.2023
2.	Last Date for submission of proposal	24.07.2023

- The proposal to be sent to the address of the Head Quarter mentioned above as a Hard / Soft Copy through Speed Post or E-mail.

INVITATION:

Application is invited for hiring the services of reputed Chartered Accountants Firms, Cost Accountants Firms, Lawyers, Tax Practitioners and Retired Government Officers towards advisory, implementation and compliance of GST Act i.e. Import & Export Procedure, settlement of Arbitration, Indirect Tax dispute including legacy for Head Office and Branches.

- I. NCCF may, at its own discretion, extend the date for submission of proposals.
- II. Applicants means reputed Chartered Accountants Firms, Cost Accountants Firms, Lawyers, Tax Practitioners and Retired Government Officers.

CONFLICT OF INTEREST:

- I. The applicant should provide professional, objective and impartial service and hold NCCF's interest paramount.
- II. The applicant shall not deploy former employees who have served NCCF in last six months.
- III. Non-disclosure of such an association will lead to termination of Agency.

VALIDITY OF PROPOSAL:

The following will be considered for the validity of the proposals deemed submitted:

- I. Proposals shall remain valid for a period of 60 days from the date of submission of proposal.
- II. In exceptional circumstances, NCCF may solicit the applicant's consent to an extension of the period of validity.
- III. The request and the response thereto shall be made in writing.

RIGHT TO ACCEPT OR REJECT ANY PROPOSAL:

NCCF reserves the right to annul the Proposal Document process, or to accept or reject any or all the proposals in whole or part at any time without assigning any reasons and without incurring any liability to the affected applicants or any obligation to inform the affected applicant(s) of the grounds for such decision.

FRAUD & CORRUPTION:

It is required that the applicants submitting proposal and agency selected through this process must observe the highest standards of ethics during the process of selection and during the performance and execution of the Work Order.

For this purpose, definitions of the terms are set forth as follows:

- "Corrupt practice" means the offering, giving, receiving or soliciting of anything of value to influence the action of NCCF or its personnel in Work Order executions.
- "Fraudulent practice" means a misrepresentation of facts, in order to influence a selection process or the execution of a Work Order, and includes collusive practice among Firms/Consortium of Firms. (Prior to or after Proposal submission) designed to establish proposal prices at artificially high or non-competitive levels and to deprive NCCF of the benefits of free and open competition.
- "Unfair trade practice" means supply of services different from what is ordered on, or change in the Scope of

Work.

- “Coercive practice” means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the selection process or execution of the Work Order.
- NCCF will reject a proposal for award, if it determines that the Firm recommended for award, has been determined to having been engaged in corrupt, fraudulent or unfair trade practices.
- NCCF will declare a Firm ineligible, either indefinitely or for a stated period of time, for awarding the Work Order, if it at any time determines that Firm has engaged in corrupt, fraudulent and unfair trade practice in competing for, or in executing the Work Order.

EVALUATION OF PROPOSALS:

The Proposal will be opened as per the schedule mentioned. NCCF may constitute Committee to evaluate the Proposals submitted by Firms for a detailed scrutiny. Subject to terms mentioned in the Advertisement.

ELIGIBILITY:

Scrutiny of the Proposals for eligibility will be done to determine whether:

- The applicant shall have excellent practical knowledge/experience in taxation field.
- In the proposal, the applicant shall submit ‘certificate of experience’/proof for work experience.
- Preference will be given to those applicants having experience in handling cases of Apex Level Federations/PSUs/ Govt. Organization before Courts/Tribunal.
- This empanelment is for the purpose of short listing of applicants only and would not carry any assurance of allotment of assignments from the NCCF.
- The NCCF reserves its right to accept or reject any application(s) without assigning any reasons thereof. The decision of the NCCF, HO for empanelment of the applicants will be final and binding upon the applicants submitting their proposals which are shortlisted.
- Applicant shall have PAN India presence and resources to handle the assignments allotted to them from any branches of NCCF.
- Preference will be given to applicant having Head Quarter in Delhi/NCR.
- The details of zone wise-branch offices & HO of NCCF are as under:-

EAST ZONE	NORTH ZONE	SOUTH ZONE	WEST ZONE
Bhubaneswar	Noida	Bangalore	Ahmedabad
Guwahati	Jammu	Chennai	Bhopal
Kolkata	Dehradun	Kochi	Indore
Ranchi	Delhi	Hyderabad	Mumbai (Nasik)
Patna	Kanpur	Visakhapatnam	Pune
	Chandigarh		Raipur
	Srinagar		
	Shimla		
	Lucknow		
	Jaipur		

	Head Office		
--	-------------	--	--

TECHNICAL PROPOSAL:

The Technical proposal shall be based on the parameters are as mentioned in the Table below:

NOTE: *The Technical Proposal must not include any financial information regarding the Price which has already reserved / approved, failing which the Proposal will be rejected.*

Sl. No.	PARTICULARS	DETAILS (Supporting Documents where applicable are required to be annexed)
1.	Compulsory Conditions: i) Experience in handling direct/indirect tax compliance (both Central & State) ii) Annual Turnover For the purpose of ascertaining parameter of Turnover of the Firm average turnover for the previous three financial years shall be considered.	
2.	Year of establishment of the Firm	
3.	Partners (details) as per ICAI/ICMAI Certificates as on 01.04.2023	
4.	DISA/CISA qualified partner	
5.	Branch Office 1,2,3..... at our respective branches (Particulars of each branch to be given)	
6.	Names of the Chartered Accountants / Cost Accountants employed with the firm as called	
7.	Exposure of the applicant in Trading industry preferably under Central/State Government (Name of the PSU, Year of engagement and nature of work undertaken)	
8.	GSTIN Certificate	
9.	The applicants must have prior experience in addition to Routine consultancy in the following areas: i) Direct Taxes-TDS ii) State related Taxes/VAT Compliances iii) Central Excise/Service Tax/GST iv) Custom Act v) Professional Tax The above are only illustrative and not comprehensive.	
12.	Resume of the Firm	
13.	Registration Certificate issued by ICAI/ ICMAI/respective authority.	

THE PROPOSAL SHOULD ALSO MENTION:

1. Proposed Overall In charge & dedicated Person/Officer for the assignment for each Branch Office.
2. Proposed Plan of action for overall tax management
3. NCCF may, at its discretion, call for additional information from the applicant(s). Such information has to be supplied within the set out time-frame, otherwise the Committee shall make its own reasonable assumptions at the total risk and cost of the applicants/Consortium of applicants and the Proposal is liable to be rejected. Seeking clarifications cannot be treated as acceptance of the proposal.
4. For verification of information submitted by the applicants, the Committee may visit applicant's offices at its own cost. The applicants shall provide all the necessary documents, samples and reference information as desired by the Committee. The applicants shall also assist the Committee in getting relevant information from the applicant references, if desired.
5. In case of non-acceptance of appointment, the next eligible applicant would be considered for the same appointment. On denial or quit the assignment liable to disqualified and debarred for future in NCCF.
6. Applicant has to submit covering letter, Consent and details of the respective branch offices for giving the services as defined above.
7. Fee for various services on per branch basis/GSTIN basis would be as under:-

♦ Routine advisory services and updates & Tax Compliances (per quarter)	Rs.15,000
♦ For Assessment Proceeding on per Assessment/re-assessment	Rs.25,000
♦ For attending Appeal under the GST & Custom Act .	Rs.35,000
8. The fees and assignment would be valid for a period of three years and further extendable on mutual consent and on review of performance of the applicant.
9. NCCF reserves the right to discontinue the services on the basis of performance or further reviewed as per the terms & conditions mutually agreed upon, if the engagement is found unsatisfactory on or before expiry of the period mentioned above. However notwithstanding anything mentioned above this engagement can also be terminated by either side by giving 15 days' notice in writing or on submission of all confidential documents etc to NCCF.
10. Applicant shall have to submit the Annexure-1 in complete.

SCOPE OF WORK:-

Routine Advisory Services and updates:-

- ✓ The scope of work shall cover advisory/implementation services in relation to the following direct/ Indirect tax laws:-
 - Income Tax Act- TDS
 - Goods and Services Tax Law
 - Customs Act, 1962
 - Central Excise and Service Tax laws
 - VAT ACT and respective State VAT Laws.
- ✓ To implement compliance on valuation and taxability of import and export of services.
- ✓ To provide opinion on availment, utilization and reversal of GST credit/input credit on inputs, input services and capital goods with reconciliation thereof.
- ✓ To provide opinion in respect of accounting of various taxes (including but not limited to output and input services)
- ✓ Providing opinions/comments/clarifications on various tax issues raised from time to time.
- ✓ Review of various circulars to be issued to the branches in respect of tax and related matters with implementation thereof.
- ✓ Review the applicability of TDS provisions on all transactions as per Income Tax Act.
- ✓ Review of Defaulters parties on GST Portal on monthly basis.
- ✓ Provide updates covering the latest developments in Central GST Laws/GST Laws of the relevant states in terms of amendments in law, notifications, circulars etc.
- ✓ Various Reconciliation Statements in relation to Central/States GST Laws.
- ✓ Scrutiny of Tenders issued by NCCF.
- ✓ The empanelled applicants shall ensure to comply with the remarks of Internal/Statutory Auditors in reports and implement according to change of GST Act or if any.
- ✓ The empanelled applicant should implement amendments and circular in GST Act along with Custom Act.
- ✓ Any other work assigned from time to time.

Tax compliances:-

- ✓ To prepare and filling of the all applicable returns of opted Branch/units as mentioned above in the

Zone wise list of the Branches & HO.

- ✓ To check veracity and correctness of data before filling of All (incl. GST) Returns.
- ✓ To review and suggest overall improvement in regulatory compliance, if considered necessary on monthly basis.
- ✓ Advising on determination of time of supply, place of supply of goods or services or any rules with respect to GST.
- ✓ Applicant, may use, if required, their proprietary software for compliance purpose. Such software to be secured and subject to approval from GST Department.

Assessment Proceedings /Appeals under the Indirect Tax Laws

- ✓ Assistance in GST/ Import & Export proceedings, anti-evasion proceedings/Anti Profiteering etc.
 - ❖ To represent before the competent authorities in connection with the assessment proceedings and related matters.
 - ❖ To assist in collation of documents/details etc. and preparation of various annexures etc. as may be required.
 - ❖ To appear before various Tax Authorities including and respond to the queries raised by the authorities
 - ❖ To draft replies to demand cum show cause notices received by NCCF from Tax Authorities.
- ✓ Assistance in Appellate Proceedings which shall cover the following:
 - ❖ Discussions with the management on proceedings initiated by Tax Authorities.
 - ❖ Assistance in drafting stay petitions, appeals etc. (involving inter-alia finalization of Grounds of Appeal, statement of facts etc.) in the prescribed format for filing with the Appellate Authority, Goods and Service Tax Appellate Tribunal and Custom Appellate Tribunal.
 - ❖ To represent NCCF before the above mentioned appellate authorities.
 - ❖ Review the orders passed by the Assessing Officer/Appellate Authority/Appellate Tribunal/High Court/Supreme Court for this purpose and preparation of letters to the said authorities to the same.
 - ❖ Review and draft replies to any miscellaneous legal compliances, if any.

ANNEXURE-I

(On letter-head of Applicant)

Format of Covering letter

Date:

To

Head of Finance,

NCUI Complex, 3-Siri Institutional Area,

August Kranti Marg, Hauz Khas,

New Delhi – 110016

Sub.: Proposal for

Dear Sir,

We enclose herewith the particulars, details in connection with the above assignment. We also state as follows:

- a. We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.
- b. Fee quoted by NCCF in the list are acceptable to us. We confirm that this proposal will remain binding upon us.
- c. We agree to bear all costs incurred by us in connection with the preparation and submission of the offer and to bear any further pre-contract costs.
- d. We understand that M/s. NCCF is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.
- e. I confirm that I have authority of.....(name of the applicant) to submit the proposal and to negotiate on its behalf.

Thank you,

(Name of Authorised Signatory) and
Membership no. Name of
Firm/applicant)