



**Pre Bid Clarifications - Tender - Request for Proposal
(RfP) for Appointment of firm / LLP / company for handling
matters of Indirect Tax at DICGC for FY 2020-2021**

Deposit Insurance and Credit Guarantee Corporation,
The Deputy General Manager
Department of Accounts and Taxation
Reserve Bank of India Building. II Floor,
Opposite Mumbai Central Station,
Mumbai 400008, India.

Pre Bid Clarifications - Tender - Request for Proposal (RfP) for Appointment of firm / LLP / company for handling matters of Indirect Tax at DICGC for FY 2020-2021

Bidding Document Reference(s) - Tender - Request for Proposal (RfP) for Appointment of firm / LLP / company for handling matters of Indirect Tax at DICGC for FY 2020-2021

| S.No. | Nature of clarification required | Response / Clarification of DICGC |
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| 1. | We are not having office in Mumbai. However our network has office in Mumbai. | Please refer to Para 3 of the RfP - Selection Process. Therein under Technical Evaluation - Eligibility Criteria, it has been stated that the firm must have Head office or branch office in Mumbai headed by a full time partner. |
| 2. | Scope of Indirect Tax whether that would confine to GST only or would include the Service Tax of pre GST period, Professional Tax, and other Indirect Taxes. | Please refer to Annexure II of the RfP. The scope of work is elucidated therein. |
| 3. | The RfPs contain figures of previous year remuneration paid. Are the figures 'per month' or 'per annum'. | Remuneration of Existing Consultants - Indirect Taxes - ₹5,52,000/- (inclusive of taxes) per annum; |
| 4. | While the RFP mentions about appointment of Chartered Accountant/ Cost Accountant firm for handling indirect taxes of DICGC, whether LLP (not a CA/ CS firm) would also qualify for the bid? | Please refer to para 1.1 of Corrigendum – Tender – RfP: The purpose of the RfP is to “appoint a Chartered Accountant firm / Cost Accountant firm / LLP / Company for handling matters of Indirect Tax at DICGC”. |
| 5. | Whether the credentials (No of years of presence/ experience in handling indirect tax matters/ number of partners/ assignments and client credentials) of the affiliated firms would be considered while evaluating the technical bid. For instance, if | Please refer to Para 3 and Annex I of the RfP for Appointment of firm / LLP / company for handling matters of Indirect Tax at DICGC for FY 2020-2021. |

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| | the bid is prepared under a CA firm which also has an affiliate in form of an LLP, whether the credentials of the affiliate LLP would be considered while evaluating the technical bid. | |
| 6. | Number of GST registrations obtained by DICGC. Whether any addition in the number of GSTN's foreseen during the tenure of the proposed arrangement. If yes, please let us know the number of expected additions. | The Corporation is located at Mumbai and has only one GSTIN. |
| 7. | Accounting/ERP software used by DICGC from which the required reports for compliances and e-invoicing (in future) will be generated. | At present the Corp.'s in-house software is being used for generation of reports invoices, debit notes etc. |
| 8. | Number of indirect tax cases pending at adjudicating authority, different appellate authorities (including High Court and Supreme Court). | No. Of appeals of the Corp. pending before: a) CESTAT – 3; b) Commissioner (Appeals), BKC – 1; c) High Court – 1; d) Supreme Court - 1; e) Commissioner (Appeals) – 1; f) GST Dept. – 6; (i) SCNs – 3; (ii) Refund Claims – 3; |
| 9. | Whether any software (ASP/GSP) solution used/ subscribed for GST compliance or the same is undertaken through offline utility. If yes, whether the compliances would be required to be undertaken using the same ASP/GSP support. | The Corp. has not subscribed to any software (ASP/GSP) solution. It is up to consultant to decide and use any software at no cost to DICGC. |
| 10. | With respect to audits/appeals/assessment, we understand that assistance is required for inquiries undertaken, SCN received, | Yes. With respect to audits/appeals/assessment, assistance is required for inquiries undertaken, SCN |

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| | appeal preparation, or any other assessment conducted and any other indirect tax matter conducted 'during' the engagement period and not 'for' the engagement period. | received, appeal preparation, or any other assessment conducted and any other indirect tax matter conducted 'during' and 'for' the engagement period. |
| 11. | We understand that the scope of work is exclusively for Goods and Services Tax ('GST') and the erstwhile service tax law (to the extent of open litigation, if any). Please confirm that the scope excludes other indirect tax law such as customs, foreign trade policy, VAT, entry tax, profession tax, etc. | Yes. Though the Scope is exclusively for GST and ST, inputs if any, pertaining to any other indirect tax laws may also sought. |
| 12. | We understand that the services are exclusively from GST law perspective and does not include any comments on accounting aspects. Please confirm. | Please refer to Annexure II of RfP wherein it is mentioned that the firm has to provide inputs / opinion in respect of accounting of GST matters (including but not limited to output and input services). |
| 13. | We understand that the scope of work as provided in the RFP is exclusively for DICGC and not for its affiliated entities (like parent, subsidiary, etc). Please confirm. | Yes. RFP is exclusively for matters pertaining to DICGC. |
| 14. | We understand that the assignment would be undertaken centrally from Mumbai. Please confirm if visit to offices and/or government authorities (indirect tax department/ offices) in different states for any matter would also be required. | The Corporation is located at Mumbai and visits to offices and/or government authorities (indirect tax department/ offices) may be undertaken at Mumbai. |
| 15. | Whether the mode of communication i.e., provision of the data /details /workings /documents for executing the work would be on e-mail; similarly whether the final deliverables/ reports to be provided on e- | Necessary data will be provided in soft copy through email. Please refer to Annexure II of the RfP wherein it has been stated that the selected firm will depute a qualified |

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| | mail or physical (manual) signed reports would be required every month | person / team as per firm's assessment of the volume of work, to attend to the Corporation's ST/GST/ accounts matters for a minimum of five days a month or as deemed necessary by the Corp. from the compliance point of view preferably by 15 th of the following month to finalise the returns / data. The person/team so deputed will work in the office during normal office hours, process and put up the notes/information to the Manager or any other officer of the Corporation as decided from time to time. The person/team deputed should be either semi qualified CA with minimum five years of experience in Indirect tax matters or a CA with minimum one year of experience in Indirect tax matters. |
| 16. | In relation to deposit and payment of taxes, we understand that the scope would be limited to providing the amount of tax payable to DICGC for payment. We shall not be responsible for handling the payment of tax. Please confirm. | GST liability of the Corp. will be paid by the Corp. Generating Challan, Off-setting liability and filing returns of GST portal after offsetting payment will be handled by firm / LLP/ company. DICGC will make the payment through bank via challan generated and provided by the firm / LLP/ company. |
| 17. | We understand that the data entry and invoicing, maintenance of records would be undertaken by DICGC. Please confirm. | Yes but guidance has to be provided by firm / LLP/ company. |
| 18. | Whether the data extraction and collation from the system would be undertaken by DICGC. | Yes. The firm / LLP/ company may be given viewing rights on the lines of the |

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| | | auditor so that verification of data will be easier. |
| 19. | We understand that the scope excludes preparation of any Standard Operating Procedures (SOPs) in relation to any finance or other functions. Please confirm. | Please refer to Annexure II of RfP wherein it is mentioned that the firm / company has to provide inputs / opinion in respect of accounting of GST matters (including but not limited to output and input supplies). |
| 20. | While we understand that the GST annual returns would be covered in the scope, the GST audit certification/ attestation would be undertaken by independent GST auditor to be appointed by DICGC. Please confirm. | Yes. Please refer to Annexure II of the RfP wherein it has been stated that the firm / company has to prepare schedules / statements for helping the Tax Auditors / Statutory Auditors / GST Auditor. |
| 21. | Whether the scope includes follow-up with the vendors in case of mismatch/ excess in GSTR-2A/ excess in purchase register between GSTR-3B and GSTR-2A. Further, whether the activities of accept, reject or pending as required in ANX-2 (GST new returns) is proposed to be included in the scope. | The firm/company/LLP will identify the mismatch / excess and communicate the same to the Corp. which will follow-up with the vendors. Yes. |
| 22. | Whether raising of e-invoice or generating IRN from the IRP (to be effective from 1 April 2020) and customisation of existing ERP/ backward integration of the IRN generated invoices is part of the scope. | Yes, if required. |
| 23. | While the scope includes review and suggestion on the amendments / developments in the software being used by the DICGC, we understand that | Yes. |

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| | implementation of the same would be responsibility of DICGC. Please confirm. | |
| 24. | Whether the scope includes verification of invoices of input or output side. If yes, whether any monetary capping proposed above which the invoices are to be verified. | The firm/company/LLP has to verify the invoices for input credit / RCM with respect to compliance to GST Act. |
| 25. | We understand that assistance/filing of any advance ruling is outside the scope. Please confirm. | Yes. |
| 26. | While there is a requirement to depute a qualified person for a period of 5 days during a month, it may please be clarified whether DICGC is looking for a specific qualification to meet this criterion. | The person / team deputed should be a qualified CA with a minimum one year post qualification experience in Indirect Tax matter or a semi-qualified CA with a minimum of five years of experience in Indirect tax matters. |
| 27. | While the tender appears to be for FY 2020-21, Point 2 ("Tenure") of the RFP specifically mentions that the appointment will be valid for three years. Accordingly, whether the financial bid would cover a period of 1 year or 3 years. If the tenure is for 3 years, whether the fees (remuneration) is to be provided separately for each year or a consolidated amount for 3 years. | The fees has to be specified for one year. It will be same amount per annum for three years subject to the annual review of the contract by the Corporation. |
| 28. | Whether any out of pocket expenses incurred for providing the services in other parts of the country such as outstation travelling, accommodation or any other expenses (if applicable) would be reimbursed by DICGC separately. | There is no requirement for outstation travel as Corporation is based in Mumbai only. |
| 29. | Timelines for raising of invoices towards professional services (monthly/ quarterly) | Quarterly invoices. |

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| | and processing of these invoices by DICGC. | |
| 30. | We understand that the fees payable to GST auditor (to be appointed independently by DICGC) is not includible in the bid price. Please confirm. | GST Audit is not included in the scope of this RfP. |
| 31. | We understand that the fees payable to legal Counsel for representing DICGC in the High Court/Supreme Court (wherever applicable and required) is excluded from the bid price. Please confirm. | Yes. |
| 32. | We understand that if DICGC uses a specific software (ASP-GSP support) for compliances and e-invoicing (to be implemented from 1 April 2020), the same would be incurred separately by DICGC and does not form part of our fees. | The Corp. has not subscribed to any software (ASP/GSP) solution. It is up to consultant to decide and use any software at no cost to DICGC. |
| 33. | While we understand that the DICGC may terminate the contract by giving a month's notice, whether the same would also be applicable to the bidder. | No. Please refer to Para 4 (x) of the RfP wherein it has been stated that DICGC may, at its sole discretion and at any time terminate the Contract by giving a month's notice, and inform the firm / Company of DICGC's decision by written instruction to that effect. |