

**NOTICE FOR INVITING EXPRESSION OF INTEREST  
FOR ENGAGEMENT OF TAX CONSULTANT (INDIRECT TAXES)**

**1. INTRODUCTION:**

**1.1** CENTRAL COALFIELDS LIMITED is a “MINIRATNA” Public Sector Undertaking under Ministry of Coal, Govt. of India with headquarter at Ranchi, Jharkhand.

**1.2** It has wide spread operations through 12 different coal producing areas comprising of various collieries & Washeries and one Central Stores/Central Workshop in the State of Jharkhand.

**1.3** It also has a desk office-Sales and Marketing at Kolkata.

**2. SCOPE OF WORK:**

**2.1** CENTRAL COALFIELDS LIMITED intends to engage tax consultant for its various coal producing areas as well as corporate office, Sales & Marketing office Kolkata and Central Stores, Barkakana (hereafter will be termed as CCL and its Units).

**2.2 Indirect Taxes [e.g. Sales Tax (VAT/CST), Excise Duty, Customs duty, Service Tax, Electricity Duty, Royalty, Professional Tax, Entry tax etc.]**

- i. Opinion on indirect tax matters, whenever needed by CCL and its units. Updating management of the changes in the finance bill, any amendment, changes in the act/rules, circulars/notifications issued during the financial year having any bearing/ impact on the company and also advising in the eligibility of CENVAT Credit and Input Tax Credit, maintenance of prescribed records and registers.
- ii. Verification/ vetting of relevant schedule along with return/revised return and filing of same with tax authorities in time.
- iii. Generation of statutory forms (viz; Form C etc.)
- iv. Attending and compliance of notices issued by indirect tax authorities to Central Coalfields Limited and its units in connection with assessment and also subsequent re-opening by assessing officer or higher authorities.
- v. Reviewing of Indirect Tax orders pertaining to various issues and suggesting subsequent actions thereon.

- vi. Reviewing, preparing, filing, pleading and arguing all appeals before the appellate authority (i.e. Commissioner/Joint Commissioner –Appeal) for Central Coalfields Limited and its units.
- vii. Reviewing, preparing, filing, pleading and arguing all appellate orders / legal references before the Appellate Tribunal for Central Coalfields Limited and its units.
- viii. Advising management on merit of the case for filing appeal before honorable High Court against the order of Appellate Tribunal.
- ix. Any other matter relating to Indian Taxation (Including GST, if applicable), as may be required from time to time, while providing its advice; the advisor shall consider tax implications on international transactions also, as and when required.
- x. All pending matters.

### **3. ELIGIBILITY:**

The eligibility will be based on evaluation criteria as indicated in clause -6. Minimum qualification marks will be 75 for opening price bid for evaluation of Indirect Tax matter.

### **4. PERIOD OF CONTRACT:**

Initially the consultants will be engaged for a period of one year which may be extended for further period of two years on year to year basis, on the same rate, terms & conditions subject to satisfactory performance.

### **5. BIDDING:**

- A.** Bids in two parts ( Techno Commercial & Price Bid) are invited from interested Tax Consultants Firms/Companies for selection and appointment of Tax Consultant of Central Coalfields Limited.
- B.** Availability of bid documents – complete Bid documents including terms and conditions of work can be downloaded directly from the website of CCL – [www.ccl.gov.in](http://www.ccl.gov.in)
- C.** Submission of Bids:
  - i. The offer in duplicate is to be submitted in two parts. The first part “Part-I, Techno Commercial Offer”, should contain the detailed technical and commercial terms of the offer, but should not contain the price. The second part “Part – II, Price Bid” should contain the price offered. Both the parts enclosed in two different sealed envelopes

should be properly and prominently super scribed as Part-I and Part-II marked as per the above scheme. Both these envelopes should be put in a third sealed envelope. All envelopes must be sealed and super scribed the EOI No. and due date and time of opening. The name and address of the bidder must be indicated on the body of the each envelope.

- ii. Bids are to be submitted under a covering letter mentioning the details of documents submitted along with the Bid.
- iii. The offers may be submitted latest by 03:00 PM on 25.06.2016. Offers received beyond scheduled date and time shall not be opened.
- iv. Part -I (Technical & Commercial Bids) only will be opened at 03:00 PM on (to **be decided**) in presence of the authorized representative of the bidders who may like to attend the tender opening.
- v. Part -II (price Bid) of only the bidders whose Techno Commercial offers are acceptable will be opened. The date and time of opening of such price Bids will be communicated to the qualified Bidders. Price should indicate only the consolidated price, covering the scope of work. Price Bid indicating job wise rate, will not be considered and will be treated as un-responsive.
- vi. The complete offers including Price Bid should preferably be typed in the letterhead of the Bidders.
- vii. **Bidders should sign with seal on all pages of EOI documents including enclosures submitted, as a token acceptance of EOI terms and conditions.**
- viii. Overwriting/correction/erase and use of white ink should be avoided. However, if any overwriting/correction/erase is inevitable, that should be authenticated with the Bidder's signature and seal.
- ix. The offer should be submitted strictly as per the terms & conditions laid down in the EOI document.
- x. EOI documents should be addressed to General Manager (Finance)-A, Central Coalfields Limited, Darbhanga House, Ranchi - 834001.
- xi. EOI may be deposited in person in the EOI Box kept at the office of the General Manager (Finance)-A, Central Coalfields Limited, Darbhanga House, Ranchi - 834001 or sent by post to the said address. Central Coalfields Limited, however, does not take any responsibilities for loss of EOI in transit. EOI sent through Telegram, Telex, Fax or e-mail will not be considered.

- xii. EOI received at Finance Division of CCL as stated above, after due date and closing time of submission of EOI shall be ignored. Any Bid received late due to any reason whatsoever will not be accepted.
- xiii. CCL reserves the right to reject or accept or withdraw the tender in full or part as the case may be without assigning reasons thereof.
- xiv. Part – II ( Price Bid) of the offer shall be opened only in respect of such Bids as are found qualified after scrutiny of Part – I ( Technical bid)
- xv. Changes in the term of Bid proposal will not be permitted after submission.
- xvi. Offer by forming consortium/ JV will not be considered.

**D. Techno Commercial Bid ( Part – I):**

- i. Techno –Commercial Bid should be submitted only in the format as indicated in this Bid Document as Annexure-2 for indirect taxes and shall be signed and sealed by the bidder.
- ii. Self-attested copies of testimonials and documentary evidence in support of experience and other credentials 5 of Evaluation Criteria (Clause 6) are to be submitted.
- iii. Evaluation will be made on the basis of total marks obtained as per clause 6. Minimum qualification marks for eligibility for price Bid opening is 75.

**E. Price Bid (Part-II):**

- i. Price Bid should be submitted only in the format as indicated in this Bid Document as Annexure- 2A .
- ii. Selection of the Consultant will be done on the basis of lowest offer price (i. e. L1 price),

**F.** The proposal submitted by the Bidder should be valid for acceptance for a minimum period of 90 days from the opening of date of Bid.

**G.** No Conditional offer will be accepted.

## 6. EVALUATION CRITERIA FOR INDIRECT TAX MATTERS:

### Qualification criteria for selection of tax consultants at CCL

SL NO	CRITERIA	TOTAL MARKS	AWARD OF MARKS DETAILS	DOCUMENTS TO BE SUBMITTED DULY SELF AUTHENTICATED
1	Bidder (Firm /LLP/Company) has been in existence (in terms of no. Of years)	5	5 marks for 10 years or more, 0.5 marks for each year of experience for less than 10 years	Certificate of incorporation of the bidder.
2	Bidder (Firm /LLP/Company) with relevant experience in dealing as tax consultant. Assessment of company.	25	25 marks for 10 years or more, 2.5 marks for each year of experience for less than 10 years.	Engagement letters for tax related matters from the clients for each of the years.
3	No. of clients (company) where the bidder has provided taxation services in the last three years.	30	As detailed in Annexure -1	Engagement letter for taxation services from the clients and Annual Report/Annual Accounts of the clients.
4	Head Office / Branch office at Ranchi	5	Full marks for a Head / Branch office at Ranchi otherwise nil	Address of the Head/Branch office along with contact details of the partners/associates working there. Enclose documentary evidence.

5	Experience of person engaged as dealing partner/manager in the company	15	15 marks for 10 years or more, 1.5 marks for each year of experience for less than 10 years	Certificate from the employer/previous employer clearly stating his engagement in taxation matters during the last 10 years.
6	No. of CA / ICWA/CS/LLB employed dealing in taxation matters in the firm	20	2 marks for every employee qualified as per the criterion	Documentary details of the employee, qualifications indicating membership number (Institute Certificate) and post held in the firm.

Minimum Qualification Marks: 75

#### 7. EVALUATION OF BID:

- . Award of contract will be made to the qualified bidder, who has offered the lowest offer in the price. This will be evaluated separately for assignment of Indirect Taxes.
- . In case of tie, the firm with higher marks in technical evaluation will be considered and in a situation of a tie in technical evaluation also, a firm with longer experience will be preferred based on the year of establishment. If still there is a tie, a firm with higher number of partners will be considered.

#### 8. PAYMENT:

- A. Payment Terms: Payment will be made on quarterly basis ( 1/4<sup>th</sup> of awarded annual rate plus taxes)
- B. Payment shall be released within twenty one (21) days from the date of submission of the bill (without any deficiencies), subject to fulfillment of other terms and conditions of the contract.
- C. Paying Authority: General Manager (Finance)-A, Central Coalfields Limited, Darbhanga House, Ranchi - 834002.

- D. Travelling and accommodation for attending outstation job (Other than Ranchi) will be regulated at par with entitlement of Chief Manager rank of CIL executive.
- E. Mode of Payment: The payment should be made through electronic system for which Bank details as per enclosed format as Annexure – 3, duly endorsed by the Bank is to be furnished. The Bank details format is to be submitted in duplicate with original signature (i.e. no photo copy) along with the first bill.

## **9. OTHER TERMS AND CONDITIONS:**

- i. The firm must possess sufficient infrastructure including both hardware and software to handle the data of CCL and it's Projects/Areas.
- ii. The firm shall take sufficient care of data protection measures to ensure confidentiality of data and reports.
- iii. The firm shall undertake that the data given to the consultant by CCL and it's Projects/Areas and any information generated from the data provided shall not be used by the consultant for any other purpose.
- iv. Indemnity: The firm shall defend, indemnify and hold and it's Projects/Areas during and after the term of the contract harmless from and against any and all liabilities , damages, claims, fines, penalties, actions, proceedings and expenses of whatever nature arising and resulting from the non-compliance or violation of any law by the consultant.
- v. Jurisdiction of Courts: Any dispute arising out of or in respect of the contract will be subject to the jurisdiction of Ranchi High Court only.
- vi. Disclaimer: CCL reserves the right to accept or reject any or all responses and to request additional submission or clarification from one or more Bidder(s) at any stage or to cancel the process entirely without assigning any reason. CCL makes no guarantee or warranty, express or implied, as to the accuracy, correctness and completeness of the information contained in the Bid documents.
- vii. Termination: CCL may without prejudice to any other remedy/claim for breach of contract, terminate the contract in whole or part by giving not less than 15 ( fifteen) days written notice of default to the consultant.
- viii. The engagement/empanelment of the tax consultant shall be completely at the discretion of CCL.

- ix. Sub-contract of the work is not permissible.
- x. No document presented by the Bidder after closing date and time of the Bid will be taken into account by the the Evaluation Committee unless otherwise called for during technical scrutiny by tender committee as clarification. This, however, will have no bearing with the price quoted in the price Bid.



## Annexure 1

**With reference to evaluation criteria at point no 6, following methodology will be applicable separately for both Direct & indirect Taxes:**

The marks for a year would be calculated as  $\Sigma A*B$  where

i). A is the weight for the turnover of the client as detailed below:

For clients of turnover up to 250 Crore, A=2  
For clients of turnover 251 to 500 Crore, A=4  
For clients of turnover 501 Crore and above, A=6

ii). B is the no. of clients for that specific weight

For the purpose of calculation-weighted marks, only the top 5 clients for any year will be considered.

### **Illustration:**

- A. For a particular year, if a company has 3 clients of turnover 300 Crores and 4 clients of turnover 600 Crores, the weighted marks will be calculated as  $6*4+4*1$  i.e 28.
- B. For a particular year if a company has 2 clients of turnover 100 Crores and 4 clients of turnover 300 Crores, the weighted marks will be calculated as  $4*4+2*1$  i.e. 18.

For the purpose of calculation of final marks , the yearly marks for the last three years will be calculated and the final marks will be given by :

**FINAL MARKS:** ( Year 1 marks + Year 2 marks + Year 3 marks )/3

### Format for Technical Bid for Indirect Tax

**1. Name of the Firm/LLP/Company :**

**2. Address :**

i). Permanent Address :

ii). Address of Correspondence :

iii). Telephone Number :

iv). Fax Number :

v). Email Address :

vi). Website :

**3. Details of Firm/LLP/Company:**

SL.NO.	CRITERIA			
1	Number of Years in existence	Year of incorporation/ start of business:		
		No. of years :		
		Attach documentary evidence*		
2	Relevant experience in dealing with tax consulting, assessment of income and wealth tax of companies ( i.e. body corporate) ( in terms of no. of years)	No. of years :		
		Attach documentary evidence*		
3	No. of clients where the Bidder has provided taxation services in the last 3 years.	As clarified in Annexure - 1		
		<b>PARTICULARS</b>	<b>NO. OF CLIENTS</b>	
		Turnover up to 250 crore		
		Turnover 251 to 500 crore		
		Turnover 501 crore and above		
Attach documentary evidence*				
4	Branch office at Ranchi ( if any)	Address:		
		Contact details of the partners/associates working there with documentary evidence:-		
5	Experience of person engaged as dealing partner/manager	Name: -		
		Experience in number of years:-		
		Attach documentary evidence*		
6	No. of CA/ICWA/CS/LLB employed dealing in taxation matters in the firm.	Sl. No	Name	Qualification
		Date of joining in the Firm		
		Attach documentary evidence*		

\*for documentary evidence refer to eligibility criteria in the tender document.

List of enclosures

**Place :**

**Date :**

Signature and Seal of Bidder

**Format for Financial Bid  
For Indirect Tax**

**Annexure - 2A**

<b>PARTICULARS</b>	<b>AMOUNT ( Rs.)</b>
<b>Retainership &amp; Other Jobs</b>  Opinion on direct tax matters, preparation and filing of annual tax returns including assessment and re-assessment by assessing officer, drafting of grounds of appeal and statement of facts, written submission, preparation of paper book and appearing and arguing the case before Commissioner, Drafting of grounds of appeal and statement of facts, written submission, preparation of paper book and appearing and arguing the case before Tribunal and all other jobs as mentioned in scope of the work.	<b>Annual Rate</b>  ( To indicates both the figures and words, in case of variation in the amount, in word will be considered)

Service tax will be extra as applicable.

**No TA/DA and out of pocket expenses will be reimbursed for attending office at Ranchi. However, for attending any outstation job, travelling and accommodation will be arranged by company [specified in clause - 9 (d)].**

**Same rate shall be applicable for three years.**

Signature and Seal of Bidder

### Annexure - 3

To

M/s CENTRAL COALFIELDS LIMITED  
Darbhanga House,  
Ranchi-834001

Dear Sir,

Sub: Authorization of all payments through Electronic Fund Transfer system/RTGS/NEFT

We hereby authorize Central Coalfields Limited to disburse all our payments through electronic fund transfer system/RTGS/NEFT. The details for facilitating the payments are given below:

1	Name of the Beneficiary, address with Telephone No.	
2	Bank Name, address with Telephone No.	
3	Branch name & Code	
4	Bank account number with style of account ( saving/current)	
5	IFSC code no. of the Bank	
6	PAN no. of the Beneficiary	
7	E-mail no. & Mobile no. of the beneficiary for intimation of release of payment	

I/We hereby, declare that particulars given above are correct and complete and if the transaction is delayed or credit is not effected due to incorrect information, I/We will not hold CENTRAL COALFIELDS LIMITED responsible.

Authorized Signatory

Name  
Official Stamp with Date

Note : Please enclose one Cancelled cheque for E-payment.

### BANK CERTIFICATION

It is certified that above-mentioned beneficiary a bank account no..... with our branch and the Bank particulars mentioned above are correct.

Authorized Signatory

Name  
Official Stamp with Date

Note : If you submitted this form in this company earlier/before. Please do not submit again.