

NATIONAL LAW INSTITUTE UNIVERSITY
Kerwa Dam Road, Bhopal – 462044

INVITATION OF BIDS

**Appointment of Professional CA Firm as
Tax Consultant for a period of one year.**

CHAPTERS

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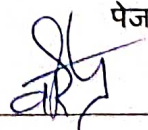
CHAPTER 1: INTRODUCTION ABOUT NLIU

- 1.1 The National Law Institute University has been successful in instilling a sense of broad perspective along with scholastic and reflexive capabilities bearing in mind larger national and humanitarian goals in its students' Legal education never received the attention it deserved in this country. It is a paradox that the Constitution ushered in the ideal of rule of law and adopted the policy of development through law but little attention was paid to legal studies. For almost half a century study of law in Indian Universities has been in doldrums. It was increasingly realised by the professionals and academicians that the system of law teaching was thoroughly inadequate, unimaginative and divorced from the major public issues of the day but attempts to change have that have been few and far between.
- 1.2 It goes to the credit of Madhya Pradesh Government to realise that the policy of globalisation and liberalisation opened up new economic and developmental opportunities for the people. Trans-national and supranational regimes threw new challenges as much to economics and finance as to law and the legal profession. A trained cadre of dedicated and informed lawyers is needed to take up the responsibilities generated by the new developments all over the world.
- 1.3 Large law firms, professionals and consultants are needed not only to handle the multi-national legal issues but also to enrich the country by taking sensible and profitable national stance in order to make India a vibrant and strong economic power in the world. The legislators, the administrators and business leaders need to have a strong legal background to take up the emerging challenges and opportunities staring in the face today. The National Law Institute University (NLIU) has been established by Act No. 41 of 1997 of the Madhya Pradesh Legislature to fill the gap and providing most modern legal education through multidisciplinary teaching and training of newer skills needed for the profession. The University launched its first academic programme in 1998 and teaching for five-year B.A. LL.B. (Hons.). course commenced from September 1 of that year.
- 1.4 The University have total number of students 900 (approx.), total receipt in the financial year 2022-23 is Rs. 27.16 Crore, total number of employees 117 (approx.) and total Expenses in the financial year 2022-23 Rs. 26.16 Crore.

For further details bidders can see NLIU's website i.e., www.nliu.ac.in

CHAPTER 2: GENERAL TERMS & CONDITIONS OF BID

- 2.1 The University intends to engage a tax consultant for professional services on retainership basis. This invitation is issued to invite Bids from eligible CA firms. This document is neither a recommendation, nor offer or invitation to enter into a contract, agreement or any other arrangement in respect of the services.
- 2.2 The University intends to engage Tax consultant for the work defined in scope of work as defined in **Chapter 3** of the bidding document.
- 2.3 The firm/ firms have assignment of audit from/of NLIU during FY 2023-2024 are not eligible to participate in this tender.
- 2.4 The CA Firm will be appointed initially for a period of one year starting from the date of appointment. However, at NLIU's discretion, the appointment may be renewed for subsequent two years on annual basis based on the satisfactory performance on the same terms & conditions including fees.
- 2.5 The bidder shall be responsible for all costs associated with the preparation of this proposal, if any, regardless of the conduct or outcome of the bidding process.
- 2.6 In case of any dispute, whatsoever, in connection with the invitation, decision of NLIU shall be final and binding.
- 2.7 Bidders should ensure that bid is delivered before scheduled date, time and place as per instructions given in this invitation. Late bids, including postal delay, will be outrightly rejected. If the last date of submission and opening of the bid happens to be a holiday, the bid shall be opened on the next working day, keeping the last day of receipt of the bidding as the same.
- 2.8 The proposal submitted by the bidder should be valid for acceptance for a period of 30 days from the opening of Technical Bid. In exceptional circumstances prior to expiry of original bid validity period, NLIU may require the bidder to extend the period of validity for a specified additional period.
- 2.9 This document/invitation is not transferable. The invitations and all communications pursuant to its terms are confidential and are not to be disclosed to any person other than the addressee without prior written consent of NLIU.
- 2.10 The bids can be submitted till 04:00 PM of 15th January, 2024. Bids submitted after 04.00PM of 15th January-2024 will not be considered for evaluation. The University will not entertain any communication by the applicants received after the last date of submission. However, the University may, in its absolute discretion, seek additional information or material or evidence from applicant after the last date for evaluation of technical bid.
- 2.11 At any time prior to the deadline for submission of bids, NLIU may, for any reason, modify the bidding document by issuing addendum.



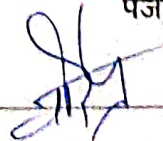
- 2.12 A bidder shall submit only one bid for entire scope of work. Assigning part of work/tie up arrangement for providing professional services indicated in this notice is strictly not allowed. Splitting the financial bid into parts is not allowed.
- 2.13 Non-Interest bearing EMD (Earnest Money Deposit) of 2% on the estimated cost (i.e. Rs. 1200/-) shall be paid to NLIU through online mode only, details of which are as under:

Name of the Bank	Bank of Baroda.
Branch Name & Address	T.T. Nagar Branch, Bhopal
Beneficiary Name	Director, NLIU
Account No	88230100003203
IFSC	BARB0DBNMAK

EMD shall not be accepted in any other mode except as stated above. Further, submission of EMD in physical/ any other mode shall lead to disqualification. EMD shall not carry any interest.

- 2.14 NLIU reserves the right to cancel the process of appointment of Tax consultant at any point of time before the award of work.
- 2.15 In support of fulfilling Technical Feasibility criteria, the applicants shall be required to submit entire set of documents **as per chapter 4** in a sealed envelope, super scribing - "**PART- I Technical bid for Tax Consultant**".
- 2.16 The applicants in support of their Financial Bid shall be required to furnish their offer **as per Chapter 5** in a separate sealed envelope, super scribing "**PART-II Financial Bid for Tax Consultant**".
- 2.17 Both the envelope as mentioned above shall be submitted in one main sealed envelope duly marked as "**Bid for Tax Consultant**" and also mentioning the name and address of the firm on the envelopes. The bids are invited by the Finance Section, NLIU, Kerwa Dam Road, Bhopal- 462044 from bona-fide & reputed professional firms of Chartered Accountants engaged in the field of Tax consultancy having adequate infrastructure and establishment, for rendering professional consultancy services in the field of Taxation. The bid should be put in the designated tender box kept at the Administrative Block at the above-mentioned address of the University.
- 2.18 In case the firm wants to revise its bid before the bid closing date then the envelopes should be clearly marked as "**REVISED BID for Tax Consultant**". In the revised bid all the documents shall be enclosed and also undertaking that the firm has voluntarily withdrawn its original bid. In this case, the original bid will not be opened.
- 2.19 The applicants not being allotted with the assignments shall not solicit any reason for not being so selected. In case, the University finds any allegation / loss of reputation for the act of the applicants, the University reserves the right to file legal suit in the court law to claim for the damages.

- 2.20 The Firm (referred as "applicant") should meet the technical criteria(Chapter no. 4) to come under the purview of "Technical Feasibility".
- 2.21 The Firm (referred as "applicant") should be Technically Eligible to be considered for evaluation of "Financial Bid".
- 2.22 The bidder shall quote fees only as per the prescribed format (As per Chapter-5). In the price bid, the bidder shall quote both in words and figures without any correction or overwriting. The prices quoted by the bidder shall remain firm, fixed and on yearly basis (Applicable taxes to be indicated separately).
- 2.23 The estimated cost is ₹ 60,000/-(Rupees Sixty Thousand only) including taxes for One year (maximum limit).
- 2.24 NLIU shall have the right to terminate the contract forthwith by giving notice at the address mentioned herein on failure to provide satisfactory service. The decision of NLIU regarding dissatisfaction of services/delay/damages caused by Tax Consultant (CA Firm) shall be final. Further in such an event, NLIU shall have the right to forfeit the compensation for the contract and also recover damages without any further notice to CA Firm.
- 2.25 The fees shall be released on yearly basis on receipt of the Invoice from the CA Firm.
- 2.26 In case the applicant does not satisfy the technical feasibility, Part-II shall not be opened and shall be rejected as it is. There will be no obligation on part of the University to send any intimation to the applicant firm in case of rejection of their application.
- 2.27 The selection shall be done based on eligible and/or lowest bid, as the case may be, offered by the applicants subject to the decision of the University. If there is tie in lowest fees between two or more bidder then preference will be given to the firm who has a greater number of University/college clientele of Taxation consultancy.
- 2.28 Incomplete information provided by the bidder shall tantamount to the rejection of bid by NLIU.
- 2.29 Appointment of Tax Consultant may be terminated at any time by giving one-month notice.
- 2.30 It should be noted that documents related to Internal audit, tax audit, stock audit or any other assignment which are other than taxation not required to be submit with bid.



CHAPTER 3: SCOPE OF WORK – Tax Consultant

The scope of services for a period of 1 year would include the following works. The list below is indicative not exhaustive:

1. Checking appropriateness of deduction of tax at source from salary in reference to Savings & Investments, Income from House Properties submitted by employees. As well as from payments in compliance of the provisions of the Income Tax Act. Verify timely payment of TDS amount to appropriate authorities. Review the correctness of the TDS returns before these are filed with the appropriate authorities. Verify from Income Tax site that the tax payment has been properly accounted for with Income Tax authorities and the proper credit for TDS on income is available to NLIU.
2. To advise and to assist in the preparation of Form 16 and 12BA in regard to Salaries.
3. To advise and to assist in all TDS related issues.
4. To attend to all communications, notices of the Tax Authorities and to appear on all hearings before Tax Authorities.
5. Filing of quarterly TDS Returns (24Q & 26Q) on or before due date and ensuring that TDS deducted and deposited under appropriate section.
6. Filing of correction statement/Rectification of TDS Returns already filed, if required.
7. Other Tax related issues consequent to amendments in Income Tax Act.
8. Filing of monthly GSTR-1 & 3B returns and amendments thereof with the concerned authorities and correction thereof (if any).
9. Filing of Annual GST Return.
10. Filing of GST-TDS return on monthly basis and correction thereof (if any).
11. Filing of Annual Income Tax return of the University.
12. Filing of TCS return.
13. To provide consultancy in respect of the compliance of various circulars / instructions issued by various authorities in regard to Income Tax/GST from time to time.
14. Filing of professional tax return to the appropriate authority.
15. Filing of Donation related returns.

16. To provide digitally signed form 16A and Form 16 to NLIU for onward sending to Deductee.
17. To sign on form 15CA/CB on need basis.
18. To attend meeting of Finance Committee (FC) / Executive Committee (EC) (if required) of NLIU, Bhopal.
19. To advice on applicability of GST on various services rendered/services availed by NLIU.
20. If the NLIU provided the data on or before the due date but consultant fails to submit the returns/replies on or before due date then any penalty/interest arises due to late submission shall be borne by Consultant.
21. unless so authorized in writing by NLIU, divulge or grant access to any information about the work or its results and shall prevent anyone becoming acquainted with either through consultant or its personnel or agents. Any monetary penalty/loss levied by any authority due to breach of the above clause will be the sole responsibility of the firm.
22. For execution of complete scope of work, the Tax Consultant will establish a team of qualified professionals as per the requirement of NLIU. The Tax Consultant is solely and exclusively responsible for all the acts of its team members. The deputed professionals shall visit NLIU on regular intervals for completion of all the assigned work, getting clarifications/ documents and also for rendering of advisory services as and when required by NLIU.
23. Upon completion/ termination of this engagement all the data, information, material, records, documents copy other relevant papers available with the Tax Consultant shall become the sole and absolute property of NLIU, and shall be returned by the Tax Consultant to NLIU within 15 days of the termination of the contract.
24. The consultant should monitor the compliances and inform the university well before due date for data required for compliances.
25. If the NLIU provided the data on or before the due date but consultant fails to submit the returns/replies on or before due date then any penalty/interest arises due to late submission shall be borne by Consultant.
26. The DSC of the authorized person of the university will be utilized only for the purpose of Tax related matters of NLIU.



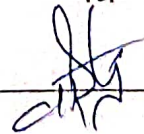
CHAPTER 4: TECHNICAL CRITERIA & FORMAT FOR SUBMISSION OF BID

S. No.	Conditions	Documents Required	Annexure No.
1.	Valid address proof of the firm. The Firm should have its Head Office at Bhopal.	Certificate of firm from ICAI website duly signed by authorized signatory.	Annexure-1
2.	The CA Firm must have at least three Partners as on the date of submission of tender.		
3.	As on the date of tender, minimum paid CA staff strength of the firm should be 5 employees (excluding partners and articled assistants).		
4.	At least 2 Partners of the Firm should have an experience of practicing as CA for more than 15 years.		
5.	Brief detail of qualified professionals (Partners and paid CA staff) employed by the bidder organization along with complete detail of members proposed for NLIU assignment including their name, experience, profile, specialization etc. keeping in view the work of scope.	Full details on firm's letter head and member card of that partner of ICAI.	Annexure-2
6.	GST No.	GST Registration Certificate	Annexure-3
7.	CA Firm should have an experience of at least five years in Tax consultancy, out of which at least three years' experience in Tax consultancy of University/Higher Educational Institute.	The copy of work-order along with satisfactory completion certificate to be enclosed.	Annexure-4
8.	List of tax related assignments carrying out during last 5 years.	The copy of work-order to be enclosed.	Annexure-5
9.	In addition to the above, the bidder should not have any of the disqualifications mentioned below: - a. There has not been any disciplinary action initiated by ICAI or any regulatory authority against the firm during last five years. b. None of the partners / employees has been convicted of any offence / economic offence. c. No appeal/unresolved dispute/suit/ case is pending at any court in India regarding the right to carry on practice.	Undertaking for the same on letter head of the firm.	Annexure-6

10.	The average annual turnover of the firm for the last three years should not be less than ₹ 1 Crore.	Chartered Accountant's certificate for FY 2020-21, 2021-22 & 2022-23.	Annexure-7
11.	EMD details.	(i) UTR No. and date (ii) Bank Name (iii) Amount	Annexure-8
12.	The Tax consultant is required to certify that it will not indulge in any fraudulent activity or allow anybody else working in our organization to indulge in fraudulent activities and would immediately apprise NLIU of the fraud/ suspected fraud as soon as it comes to their notice.	Certificate on letter head of the firm.	Annexure-9

Note:- All the bid documents should be signed by the authorized signatory of the firm. It should be noted that documents related to Internal audit, tax audit, stock audit or any other assignment which are other than Tax work not required to be submit with bid.

Seal & Sign of Authorized Signatory



CHAPTER 5: Financial Bid Format

The financial proposal format (fees to be quoted both in words and figures): -

Particulars	Amount (Rs.)
Lump sum Yearly professional fee (excluding applicable taxes) for rendering services mentioned in Scope of Work	
GST (18%)	
TOTAL	
Amount in words: -	

Seal & Sign of Authorized Signatory