भा.क.नि. भारतीय कपास निगम लिमिटेड

THE COTTON CORPORATION OF INDIA LTD.
सैट सं: 46, 4thस्ट्रीट, कोतारी लेआउट, बी.आर.नगर, त्रिचि रोड, कोयंबत्तूर-641 005.
(A Government of India Undertaking)
Site No: 46, 4th Street, Kothari Layout, B.R.Nagar,
Opp. Coimbatore Stock Exchange Bldg., Trichy Road, Coimbatore --641 005.
Phone No.2314461/2313856/ Fax: 2324712
CIN:U51490MH1971GO1014733

# Tender Notice

## Notice inviting tender for appointment of VAT /CST & GST Auditors for the FY 2017-18.

The Cotton Corporation of India Ltd., Branch Office Coimbatore intends to appoint Chartered Accountant Firms as an auditor for conducting audit under VAT/CST & Goods and Services Tax (GST) Act,2017 for all its location in the state of Tamilnadu for the FY 2017-18 as per the provision of the relevant Act. The Corporation is having One branch office namely & Coimbatore in the state of Tamilnadu.

### 1. Introduction:

The Cotton Corporation of India Ltd (CCIL), is a Government of India undertaking under administrative control of Ministry of Textiles. As per mandate given by the Govt. of India, the Corporation is a nodal agency to undertake Minimum Support Price (MSP) operations without any quantitative limit as and when the prices of raw cotton touches to the support price announced by the Govt. of India. In case the prices of raw cotton are above support price, the Corporation undertakes Commercial Purchase (CP) operations at its own risk and cost.

### 2. Operation:-

The Corporation undertakes Kapas(Seed Cotton) purchase operations in various APMC's/Market yards in all 11 cotton growing states at about 300 centres/APMCs under 16 branch offices. Further, we have 2 sales branches situated at Coimbatore and Kolkata and one godown at Kalamboli, Navi Mumbai. Its Head office is at CBD Belapur, Navi Mumbai.

The kapas is purchased directly from the cotton farmers except in the northern states where it is through the commission Agents. The kapas purchased is processed in the various Ginning and Pressing factories engaged in the beginning of the cotton season through tender process. The Fully Pressed Bales (FP bales) are stored in nearest available CWC/SWC/Cooperative/private godowns. The FP bales are sold in domestic market and export market to the registered buyers through e-auction on daily basis. The by-product i.e. cotton seed is sold on day to day basis through e-auction. The other miscellaneous items viz Gin-jump, cowdy, RP/YP Bales, cotton waste are sold at Branch level at the end of the season.

Apart from above, the Corporation let out its surplus office space on rent available at few of the branches and head office on which the GST is collected from the tenants. Further, on sharing of common expenses also the GST is collected.

### 3. Accounting software (ERP) in existence:

The Corporation is working in Oracle E-biz Suite R-12 Platform. Presently CCIL has the following Modules in operation i.e. Sales & Marketing, Inventory, Accounts Payable, Accounts Receivable, General Ledger Module and Human Resources Module (HR).The details of the company are available on website www.cotcorp.gov.in

In order of compliance to VAT Act & CGST Act, 2017 for appointment of Auditor for preparation and filing of Annual Audit Report for the FY 2017-18, the Corporation invites tenders in two bid system.

**4. Scope of Work:-**

1. To conduct GST Audit of annual accounts for the FY 2017-18 of the company in accordance with section 35(5) read along with 44 (2) of the CGST Act, 2017 (including any enactments or amendments made as may be applicable from time to time).

2. Submission/e-filing of consolidated GST Audit Report for the FY 2017-18 along with annual return and reconciliation statement as per section 44(2) of the CGST Act, 2017 in GSTR -9C within the scheduled date and in the manner as specified / prescribed by CBEC.

3. To conduct VAT Audit (if applicable in the state) of annual accounts for the FY 2017-18 (for the period from 01.04.2017 to 30.06.2017) of the company in accordance with the provision of the VAT Act 2006 in the state of Tamilnadu (including any enactments or amendments made as may be applicable from time to time).

4. Submission of consolidated VAT Audit Report in prescribed form under VAT Act 2006at co-ordinating branch i.e Coimbatore(Name of the co-ordinating branch in the state).

**5. Eligibility Criteria**

The tender shall be considered only from Indian, technically competent, experienced and financially sound Accounting/Consulting firms of Chartered Accountants who meet the following pre-qualification requirements:-

1. The registered Chartered Accountant firm with minimum 05 years of experience and with at least 3 partners having minimum 1 Fellow member.

2. The tenderer has conducted sales tax/ service tax audit and/or worked as sales tax consultant in minimum 2 big Corporate (private/state PSU/central PSU) during last 3 financial years i.e. FY 2015-16 to 2017-18 having minimum annual turnover of Rs.25 crore in any one year in these three financial years.

3. The tenderer should have an office/branch within the state of Tamilnadu Address of the same along with the name and contact number of officials to be submitted in **Annexure-I.**

4. The tenderer entity/ any partner/ Director of the firm should not have been convicted in any disciplinary proceedings/ criminal case by regulatory authority/ court in connection with professional misconduct. Tenderer firm should not be in negative list/black list by any PSU or Govt. Department. Tenderer to submit an undertaking in this respect in **Annexure II**.

5. The tenderer firms appointed as internal auditor during the FY 2017-18 and FY 2018-19 in any of the branch of the Corporation will not be eligible for participation in the tender.

**6. General terms and conditions**

a) Tenderer shall submit an Authorization Letter from Partner/Director of firm if the signatory in the tender is other than Partner/Director.

b) Tenderer should not be under liquidation, court receivership or similar proceedings.

c) The Minimum fees to be quoted for the assignement is Rs. 5000/-(Rupees Five thousand only) per branch in the state. In case, if this minimum fees is qouted by more than one firm, the oldest firm (based on the date of registration/incorporation) shall be treated as L-1.

d) Tenderer may note that Bid shall be submitted on the basis of "ZERO DEVIATION" and shall be in full compliance to the requirements of Bidding Document, failing which bid shall be considered as nonresponsive and may be liable for rejection.

e) CCI shall not be responsible for any expense incurred by tenderer in connection with the preparation and delivery of their bids, site visit, participating in the discussion and other expenses incurred during the tendering process.

f) CCI reserves the right to accept or reject any Bid and to annul the tendering process and reject all bids at any time prior to award of contract without assigning any reason whatsoever, without thereby incurring any liability to the affected tenderer or tenderers without any obligation to inform the affected tenderer or tenderers of the grounds or the reasons for the said action. However, tenderer may ask the reasons of these actions.

g) The tenderer is expected to examine the tendering Document, including all instructions, forms, terms and specifications in the tendering Document. Failure to furnish all information required as per the tendering Document may result in the rejection of the Bid.

h) Clarification, if any, in respect of this tender can be obtained from Branch Head, email: pranjal.joshi@cotcorp.com and or Finance Head email anupbiswal@cotcorp.com

It is essential that, all the above criteria prescribed are fulfilled in order to be eligible for appointment as VAT/CST & GST Auditor.

**7. Appointment Tenure:-**

The engagement of Chartered Accountant firm as Corporation's VAT/GST Auditor is for financial year 2017-18 till successful filing of Annual GST return of all of its location having registration in the state of Tamilnadu. The Corporation also reserves its right to cancel the engagement if the performance is not found satisfactory. However, the Corporation keeps the right to extend the tenure further for one more financial year i.e. 2018-19 on the same terms and conditions.

**8. Bid Submission:-**

The eligible Chartered Accountant Firm, may submit their Bid in two bid system (each sealed) as per Technical Bid i.e. **Annexure – I** and **Annexure –II** along with all documentary supports for eligibility criteria and their Financial Bid as per **Annexure-III**, to the Branch Head, on or before 18.12.2018 upto 3 pm specifically mentioning on the top of the sealed envelope the "Tender for appointment of VAT/GST Auditor".

This tender document consists of total 3 Documents **(Annexure I, II & III)**. The tender received late or after the prescribed due date and time will not be entertained. Corporation will not be responsible for any postal delay.

Initially, the Technical bid will be evaluated by the Committee for eligibility criteria, thereafter, Financial Bid of eligible firms will be opened on same day18.12.2018 at 4 pm.

For THE COTTON CORPORATION OF INDIA LIMITED

GENERAL MANAGER

**Technical Bid**

**ELIGIBILITY CRITERIA FOR EVALUATION OF THE APPLICATIONS**

| | | |
|---|---|---|
| 1. Name and address of the Chartered Accountant firm. | M/s. | |
| The bidder should have office/branch office in the state of _____. | Office Address | |
| | City | |
| | Tel no. | |
| | Email | |
| 2. Profile of the Firm<br><br>(A self certified copy of firm registration certificate along with detail of partners must be enclosed) | | (i) Year of establishment of the Firm<br>_____<br><br>ii) No. of partners:<br><br>FCA:_____<br><br>ACA : _____<br><br>iii) Firm Registration No._____ |
| 3. PAN No. of firm (a copy of self certified PAN may be enclosed) | | |
| 4. GST no. (a copy of self certified same may be enclosed) | | |
| 5. Experience:<br>Should have conducted sales tax/ service tax audit and/or worked as sales tax consultant in minimum 2 big Corporate (private/state PSU/central PSU) during last 3 financial years i.e. FY 2015-16 to 2017-18 having minimum annual turnover of Rs.25 crore in any one year in these three financial years.<br><br>(Enclose self-certified copies of work order/contract or satisfactory completion certificate issued by concerned corporate) | | Work order/contract or satisfactory completion certificate issued by concerned corporate enclosed: **YES/NO** |

| | | |
|---|---|---|
| 6. A certificate by the firm certifying that no partner has been convicted in any disciplinary proceedings/ criminal case by regulatory authority. | | Certificate enclosed: **YES/NO** |
| 7. Whether having assignment at any of the branch office of CCI as an Internal Auditor during the FY 2017-18 and FY 2018-19. | | **YES/NO** |

Signature with seal of the firm

Name & Full address:

**Annexure II**

## Undertaking

(To be stamped and signed by the authorized signatory on letterhead of tenderer.)

We hereby confirm that all the documents submitted in this tender are authentic, genuine, copies of their originals and have been issued by the issuing authority mentioned above and no part of the document(s) / information is false, forged or fabricated.

We hereby confirm that our Bid complies with the total technical-commercial requirements/ terms and conditions of the tendering Document and subsequent addendum/corrigendum (if any), issued by CCI, without any deviation/ exception/ comments/ assumptions.

We hereby confirm that we are not under any 'liquidation', any 'court receivership' or similar proceedings and 'bankruptcy'. We hereby confirm that any partner / Director of the entity have not been convicted in any disciplinary proceedings / criminal case by regulatory authority (ies)/ court in connection with professional work. We further confirm that, we have not been in negative list / blacklisted by any Public Sector Undertaking / Government Organization / CCI Limited. We also confirm that the contents of this Tender have not been modified or altered by us. We agree that if any noticed in future, our Bid may be rejected / terminated.

We hereby confirm that we have gone through and understood the tendering Document and that our Bid has been prepared accordingly in compliance with the requirement stipulated in the said documents.

Date:

Place:

Stamp and signature of tenderer: _____

Name of tenderer:_____

**FINANCIAL BID**

**(On the Letter head of the Firm)**

Date: _____

To,
Branch Head
The Cotton Corporation of India Ltd.
Branch Office Address

Sir,

I/we hereby submit our Financial Bid for undertaking the VAT/CST & GST Audit work for the FY 2017-18 of the Corporation in the state of _____as under:-

| S. No. | Particulars | Consolidated Fees (excluding GST) (In Rs.) |
|---|---|---|
| 1 | Lump sum professional fee for the job assigned as per 'Scope of Work'. | |
| (In words : Rupees _____ | | |

Note: 1. The GST as applicable will be paid extra.

2. The professional fees inclusive of all out of pocket expenses including TA/DA.

3. The professional fees would be paid on successful filing of GST Audit report of the Corporation in GSTR-9C or any other Form prescribed by the GST Act and VAT Audit Report.

Signature with seal of the firm

Name & Full address: