

**GOVERNMENT OF SIKKIM**  
**FINANCE, REVENUE AND EXPENDITURE DEPARTMENT**  
**GANGTOK-SIKKIM**

Tender No 917/Fin/Adm

Dated: 03.03.2015

**SUBJECT :- APPOINTMENT OF TAX CONSULTANT ON**  
**RETAINERSHIP BASIS**

1. Sealed tenders are invited for engagement of Tax Consultant on retainership basis for Income Tax compliance as per provision of Income Tax Act 1961 on behalf of Drawing & Disbursing Officers under the Government of Sikkim for the Financial Year 2015-16 from professionally qualified Chartered Accountant firms empanelled with the FRED, Govt. of Sikkim.
2. On acceptance of the bid, the bidder must establish his Head office at Gangtok and team members identified for assignments should be located at Gangtok. Bidder is also required to open offices in district headquarters of the state if need be.
3. Tax consultants will be initially appointed for a period of 12 (Twelve) months and may be extended by the competent Authority, if the services of the tax consultant are further required by the government, based on the performance of the firm.
4. There are approximately 245 Drawing & Disbursing Officers and 12 treasuries / self drawing departments as on date that requires filing of TDS returns.
5. Any delay for filing e-TDS returns by the Drawing & Disbursing Officers and the treasuries well before due date, shall be the personal liability of the tax consultant. Any fines/charges for delay in filing the returns as per provisions of Income Tax Act/ Notifications shall be recovered from the Tax Consultant's consultancy charges or liquidated from the bank guarantee submitted along with the tender.
6. "Single bids system" shall be followed for this tender. Bidder should take due care to submit tender in accordance with requirements in sealed covers alongwith Bank Guarantee of Rs.5 lacs valid for two years. The Finance, Revenue & Expenditure Department will not entertain any modification and bids not conforming to tender conditions shall be liable to be rejected.

Bidders are required to submit their acceptance to all the clauses of this tender documents and compliance to the scope of work.

7. Following additional information needs to be submitted alongwith Form “A”
  - a) Name of the CA Firm.
  - b) Firm registration number.
  - c) Date of Establishment of the firm.
  - d) Name of the Principal Tax Consultant.

**The Form No “A” can be downloaded from the official website of Finance Revenue & Expenditure Department ([www.sikkimfred.gov.in](http://www.sikkimfred.gov.in))**

8. The intending bidder is also required to furnish a Bank Guarantee of Rs.5.00 Lakh (Five Lakh) as security deposit from any scheduled Bank in Sikkim in favour of : “ Principal Secretary, Finance Revenue & Expenditure Department” valid for two years.
9. Firms of tax consultants should have minimum experience of two years.
10. The proposal submitted by the bidder should be valid for acceptance for a period of 90 days from the opening date of bid. In exceptional circumstances prior to expiry of original bid validity period, Finance Revenue & Expenditure Department may require the bidder to extend the validity period for a specific additional period as deemed necessary.
11. A bidder shall submit only one bid for entire scope of work. Assigning part of work/ tie up arrangement is not allowed.
12. In the ‘bid’, the bidder shall quote both in words and figure without any corrections and overwriting. The price quoted by the bidders shall be firm and final. The service tax as applicable shall be paid extra.
13. The bidder shall be responsible for all costs associated with the preparation of this proposal, if any, regardless of the conduct of outcome of the bidding process.
14. The bid amount quoted in Form No “A” of this tender by the firms shall be evaluated independently in three parts A B & C.

## **15. SCOPE OF WORK FOR TAX CONSULTANT**

1. Supervision, reconciliation, compilation of returns filed by DDOs and treasuries relating to filing of 24G with 24Q & 26Q.
- 2 Supervision of TDS compliance by all Drawing & Disbursing Officers and the Treasuries, filing of mandatory requirements of the returns within the prescribed dates and assist them where-ever necessary. In case of non-compliance of the advice of the tax consultants, by any of the Drawing & Disbursing Officers and the Treasuries, the matter shall be reported to the Controller of Accounts, Finance, Revenue & Expenditure Department prior to the three working days form the last date for filing of returns.
- 3 Training/guiding & assisting the D & DOs on computation of TDS liabilities as per provisions of Income Tax Act 1961.
- 4 Training of DDOs and the treasuries on e- filing of TDS returns by them as required under the Income Tax Act.
- 5 Supervisions and rectification of all returns necessary in 24Q & 26Q in the Income tax department's website and file other related TDS returns as per provision of the Act.
- 6 Filing of e- TDS returns on behalf of any Drawing & Disbursing Officer, if he / she fail to file the returns as required under the Income Tax Act. The rate for such additional assignment shall be as per the rate quoted in B (2) by the firm at the bid document.
- 7 Compilation and ensuring that the TDS returns of each DDO are filed within due date and obtaining of Bin No/acknowledgement details from the respective treasuries and D&DOs.
- 8 Drafting of replies in compliance of the notices and other communication received from taxation authorities pertaining to returns filed during the tenure of the consultant and following up the same with the authorities till their disposals.
- 9 Compilation of Bin No/Acknowledgement No, User ID & Password, TAN No etc D&DO wise quarterly and submitting to FRED in sealed envelope.

- 10 Issue of Tax Deduction at Source Certificates (TDS) to all concerned.
- 11 Attending Income Tax offices with reference to notices and summons by the Income Tax Authorities, any court, tribunals etc on behalf of the D&DO including cases referred to CIT/other Tax Authorities as appeals pertaining to returns filed during the tenure of the consultant and attending the same till its final disposal.
- 12 To provide expert opinion for the cases as and when referred by the State Government under the Direct Tax Laws for advice and drafting of notes etc and assisting the Government counsel on the tax matters on a retainership basis.
- 13 Reconciliation of tax deducted at source with the office of the Accountant General (Sikkim) with Challans of State bank of Sikkim and submission of detailed reconciliation report to Finance Revenue & Expenditure Department and Income Tax Department of Government of India on completion of assignments.
- 14 To advise Government of Sikkim on applicability/benefits/rebates/incentives available under the Income Tax. Any other matter referred to or assigned to him by Finance Revenue & Expenditure Department on Income tax matters.
- 15 The Finance, Revenue & Expenditure Department reserves the right to accept or reject any or all the without assigning any reason thereof. No claim on this account shall be entertained by the State government. Any corrigendum/addendum shall be displayed on the **Finance, Revenue & Expenditure Department's website on [www.sikkimfred.gov.in](http://www.sikkimfred.gov.in)** and the same shall be binding on all bidders.
- 16 The consultant so appointed is required to furnish to Finance Revenue & Expenditure Department, all the information required for e-filing of tax returns by Drawing & Disbursing Officers and the Treasury officer containing their User ID, Password, Tan Number, Bin Number/acknowledgement of quarterly tax returns filed once the compliance of tax returns filing is completed on their behalf for the Financial year 2015-16 before the release of final payment.

17 Bill of consultancy fees shall be raised in favour of Finance Revenue & Expenditure Department at the end of the each quarter and payment of consultancy fees shall be made by A/c payee cheque, after deducting TDS thereon, on production of online acknowledgement of filing of TDS returns for each Drawing & disbursing Officer as under :-

- a) 1<sup>st</sup> quarter: - One fourth of rate accepted less 10% for final payment and compliances.
- b) 2<sup>nd</sup> quarter:- One fourth of rate accepted less 10% for final payment and compliances.
- c) 3<sup>rd</sup> quarter:- One fourth of rate accepted less 10% for final payment and compliances.
- d) 4<sup>rd</sup> quarter:- One fourth of rate accepted less 10% for final payment and compliances.

18 Final payment:- The balance amount deducted for compliance in 1<sup>st</sup> to 4<sup>th</sup> quarter shall be released only on compliance of all terms & condition of the contract.

19. Appointment of tax consultant may be terminated by giving one month notice or one month consultancy fees in lieu thereof by the competent authority and vice-versa by the consultant.

All disputes shall be settled within the jurisdictions of Hon'ble high court of Sikkim.

20. The sealed envelope superscribed “**TENDER FOR APPOINTMENT OF TAX CONSULTANT ON RETAINERSHIP BASIS**” containing all the details as required is to be addressed to the Controller of Accounts , Finance, Revenue & Expenditure Department, should reach on or before 30<sup>th</sup> March 2015 upto 1600 hrs. The offer will be opened on 31<sup>st</sup> March 2015 at 1100 hrs in the office of the Controller of Accounts, Finance Revenue & Expenditure Department, Manan Kendra, Gangtok. Bidders who wish to attend opening of bids may attend themselves or send their authorized representative with authority letter at their own cost. The department shall not be responsible for any delay in receipt of bids through posts or couriers.

**FORM NO "A"**

**FORMAT FOR BID**

Slno	ITEM OR ACTIVITY	FEES AMOUNT (IN RUPEES)
<b>A.</b>	1) Supervision and reconciliation of 24G with 24Q, compilation of accounts & assisting the treasury offices, D& DO`s treasuries and self drawing departments for e- filing of TDS.	Rs.....  <b>(Per Annum /Per Drawing and Disbursing Officer)</b>
	2) Supervision of TDS compliance by the D&DO`s and Treasuries and assist to file TDS returns in Form 24Q, 26Q and other relevant TDS forms for compliance with Income Tax Act 1961.	
	3) Supervision, training/guiding & assisting the D & DOs on computation of TDS liabilities as per provisions of the Income Tax Act 1961.	
	4) Supervision, training and rectification of Income tax returns necessary in 24Q & 26Q in the Income Tax department`s website and file other related TDS returns as per the provisions of the Act.	
	5) Ensuring that the TDS returns of each D&DO`s are filed within due date and obtaining of Bin No./Acknowledgement details of the respective Treasury and D&DO.	
	6) Drafting of replies in compliance of notices and other communication received from taxation authorities pertaining to returns filed by DDos and Treasuries during the tenure of the consultant and following the same with the authorities till its disposals & examination of the assessment orders/appellate orders and advising further action in the matter.	
	7) Compilation of Bin No./Acknowledgement No, User ID & Password, TAN No etc and D&DO wise ,quarterly, and submitting to FRED in a sealed envelope.	
	8) Issue of Tax Deduction at Source Certificates (TDS) to all Concerned.	
	9) Attending Income Tax offices with reference to notices and summons issued by the Income Tax Authorities, any court, tribunals etc, on behalf of the D & DOs, including the cases referred to CIT /other tax authorities as appeals pertaining to returns filed during the tenure of the consultant and attending the same its their final disposal.	
	10) Reconciliation of tax deducted at source with the office of the Accountant General (Sikkim) with Challans of State bank of Sikkim and submission of detailed reconciliation report to Finance Revenue & Expenditure Department and Income Tax Department of Government of India on completion of assignments.	
	11) Compliance of all terms and conditions as contained in Tender Notice but not specifically indicated in the format for this bid. Vide Slno 1 to 10 above.	
<b>B</b>	Income Tax Consultant Retainer`s Fee to provide expert opinion for the cases as & when referred to by the State Government under the Direct Tax Laws for advice and drafting of notes etc. and assisting the Government counsel on tax matters on retainership basis.	<b><u>FEE AMOUNT PER ANNUM (IN RUPEES)</u></b>
<b>C</b>	Filing of e- TDS returns on behalf of DDO in case of any default.	<b><u>PER QUARTER/ PER DDO</u></b>

Certified that I/We undertake to fulfill all terms and conditions as stipulated in the Notice Inviting Tenders and I/We undertake to comply with all the various provisions contained thereon.

Name :-  
Date :-

Authorized Signatories :-  
Place :-