



**M.P. POWER GENERATING COMPANY LIMITED**  
BLOCK No. 9, (3<sup>rd</sup> Floor) SHAKTI-BHAWAN  
RAMPUR, JABALPUR  
TEL. No.: (0761)2702720, 2661261 FAX No. (0761) 2664750  
Email: ce\_genstores@rediffmail.com

No. 07-04/Enq/GST-Audit/2018-19/188

Jabalpur, Dated 22/02/2020

To,

M/s \_\_\_\_\_  
\_\_\_\_\_

Sub : Enquiry for GST Audit & filing of Annual Return of MPPGCL under Sub-section (i) of Section 3 Part-II of the CGST Act 2017, for the Financial Year 2018-19 , Notification No. 49/2018-Central Tax dated 13.09.2018.

\*\*\*\*\*

Dear Sirs,

1. MP Power Generating Company Ltd., Jabalpur (MPPGCL), the power generating company in the State of Madhya Pradesh, having its power stations located at various locations in the state of Madhya Pradesh with its Headquarters located at Jabalpur. Company is maintaining its account at **Jabalpur, Sarni, Birsinghpur, Khandwa, Chachai & Sirmour** and intends to initiate the process of selection of the Chartered Accountants /Cost Accountants Firm holding certificate of practice for its GST Audit for FY 2018-19 (April 18 to March 19). **It is to mention here that internal auditor and Tax consultants for current financial year of M. P. Power Generating Co. Ltd. are not eligible to participate in this tender.**
2. The status of GST paid by MPPGCL against outward supply of goods & services and RCM was about Rs **56.65 Crores** and Input Tax Credit claimed is approximately **Rs.46.99 Crore** in FY 2018-19.
3. For the FY 2018-19 MPPGCL intends to get the GST Audit done by a reputed Chartered Accountants/ Cost Accountants firm having Head office or Branch Office located at Jabalpur (M.P). The selected Chartered Accountants/ Cost Accountants firm will complete the job and shall submit the report in form GSTR 9 & 9C to GST online portal on or before 31.03.2020 or before scheduled statutory date as notified by the GST Authority.

**The firm should have been carried out GST Audit or should have been appointed as GST Auditor in at least any Central PSU/State PSU or SEB's/NTPC or other power utilities/Listed Company (work order to be attached).**

4. Therefore quote your rates on following terms:-

(a) **SCOPE OF WORK:** The firm is required to conduct GST Audit of MPPGCL for the FY 2018-19 in the light of GOI Notification bearing No. 49/2018-Central Tax dated 13.09.2018. The following works are required to be done by the firm for the compliance of GST Audit Report and Annual Return:

- ❖ Regional Accounting Units wise reconciliation of GSTR1 and GSTR-3B.
- ❖ Preparation of HSN wise inward and outward supply summary (if required)
- ❖ Compilation of information related to exempt supply.
- ❖ Matching of ITC claimed with GSTR-2A, return filed and books of accounts.
- ❖ Compilation of data related to RCM liability and payment.
- ❖ Bifurcation of liability settlement with cash ledger and ITC.
- ❖ Reconciliation between books of accounts and GSTR-9
- ❖ Classification of rate wise liability including RCM liability for company as a whole.
- ❖ Reconciliation of turnover as reported in GSTR-9 and reflecting in Audited Financial Statement.
- ❖ Reconciliation of taxable turnover.
- ❖ Matching of ITC claimed in GST Returns with books of accounts.
- ❖ Classification of ITC under various heads as required in GSTR-9C (if applicable)
- ❖ Calculation of interest liability arising out of delayed payment.
- ❖ The work of GST TDS is being carried out at respective power station by Regional Accounting Units, thus site visit is required to examine/verify/collection of data.
- ❖ In addition to above work, all compliances and reports as per updates by CBIC (Central Board of Indirect Taxes & Customs).

❖ The firm has to visit following locations to examine/verify the documents and to collect the data.

- ATPS Chachai, District Anuppur.
- STPS Sarni in District Betul.
- SGTPS Birsinghpur in District Umaria.
- THP Sirmour in Rewa District.
- SSTPP at Dongalia in Khandwa District
- O/o COG&HS, Head Quarter Jabalpur

(b) **PRICES:** Please offer your lowest rates on lump sum basis, inclusive of travel expenses and DA etc of your CA & supporting staff if required to visit to our site locations. Our Accounting units and Stores are located on the following locations:-

- (1) ATPS Chachai:-Near Amlai Railway Station, in District Anuppur.
- (2) STPS Sarni:- Near Ghoradongri Railway Station, in District Betul.
- (3) SGTPS Birsinghpur:- Near Birsinghpur Pali Railway Station, in District Umaria.
- (4) Sirmour:- about 40 Km from Rewa.
- (5) Jabalpur HQ.
- (6) Shri Singaji TPP at Dongalia in District Khandwa.

(c) **Minimum GST Audit Fee:-** The council of institute of chartered accountants of India has issued guideline No. 1-CA(7)/03/2016, which has been notified through Gazette notification of Government of India on dated 04<sup>th</sup> April 2016. As the above mentioned work is to be carried out by the CA/CWA firm, therefore the minimum fees is not required to be mentioned.

(d) No any other charges, except GST shall be paid extra if applicable. In case GST is not applicable on your firm, please intimate. Unless it is exclusively mentioned that GST is not applicable, the quoted prices shall be loaded with prevailing rate of GST, for evaluation purposes. However, GST shall be paid on actual.

(e) **Basis of selection in case of tie (quoted same rate) :-** In case of tie (quoted same rate) on lowest rate quoted by firm for GST audit fee, to award the contract evaluation will be done by giving weightage as per below mention criteria in following order of precedence.

Criteria	Order of precedence	Particular	Preference shall be given
First Criteria (Strength of Firm)	(i)	Numbers of FCA Partners in the Firm as per documents of Institute of Chartered Accountants of India as on 01 April 2019	As per total number of partner
Second Criteria (Experience)	(ii)	Numbers of previous GST Audit assignment for <b>power utilities</b> on the basis of letter of appointments / copy of orders in the name of firm. (Supporting Documents required to be submitted for evaluation purpose)	As per total number of GST audit assignment
Third Criteria (GST Consultancy contract)	(iii)	Numbers of consultancy contract executed in <b>power utilities</b> on the basis of letter of appointments / copy of orders in the name of firm. (Supporting Documents required to be submitted for evaluation purpose)	As per total number of orders received/executed.

(f) The payment against your bills shall be made ordinarily within 45 days of the submission of bill or as per queue whichever is later.

(g) **PERIOD FOR COMPLETION OF WORK:** The work should be completed before 31<sup>st</sup> March 2020. You may be required to provide additional support to complete the work in time so that the GST Audit Report of MPPGCL can be submitted online within scheduled statutory date i.e. on or before 31<sup>st</sup> March 2020 or as notified by the GST Authority.

(h) **PENALTY:** If MPPGCL suffers, or likely to suffer, any loss or damage, or if the liability of any kind is imposed or likely to be imposed on MPPGCL because of

ignorance or negligence or any other reason attributable to your firm, an amount equal to such loss or damage or liability shall be recoverable from your firm as below :-  
Penalty shall be levied @ 3% of the contract price per week or part thereof for delay in completion of work.

The maximum amount of penalty shall be limited to the Contract Value.

In any such case the decision of MD, MPPGCL shall be final and binding both on the Firm and MPPGCL.


- (i) **Termination of Contract:** Company reserves the right to terminate the contract at any time after giving a notice to the firm if the services are found unsatisfactory.
- (j) **DISPUTES:** If any dispute arises, the same shall be settled in the Competent Court at Jabalpur only.
- (k) **VALIDITY:** The offer shall be valid for a period of 180 days from the due date of submission of offer in this office.
- (l) **PROCEDURE FOR SUBMISSION OF BIDS:** The bids should strictly be submitted in single sealed envelope in following manner:-
  - (i) It should super scribe that it contains the offer against enquiry for **"Enquiry for GST Audit of MPPGCL for FY 2018-19"** and to with **Due Date 12<sup>th</sup> March, 2020**.
  - (ii) The price bid may be submitted as per Annexure I.
  - (iii) The firm should submit a clear acceptance of the commercial & other terms & conditions as offered in the enquiry as per Annexure- II.
  - (iv) The firm should enclose Certificate of Practice along with the offer, Otherwise the offer will not be considered.
  - (v) The firm should enclose copy of award of work order as a GST Auditor.
- (j) **Submission of Security Deposit:-** The successful bidder shall be required to submit security deposit of 10% of order value in either of the three manner indicated as under-
  - (a) Demand Draft (DD) drawn in favour of Sr. A.O. (COG & HS), Jabalpur.
  - (b) Bankers Cheque drawn in favour of Sr. A.O. (COG & HS), Jabalpur.
  - (c) Money Receipt obtained from Sr. A.O. (COG & HS), Jabalpur.towards successful execution of the contract. The security deposit shall be refunded after successful completion of the work.
- (k) **SUBMISSION & OPENING OF OFFER:** Your offer must be submitted latest by 3.00 PM on 12<sup>th</sup> March 2020. The same shall be opened on the same day at 3.30 PM in presence of the representative, who wishes to witness the process of opening. In the event that holiday is declared on the above date the offer shall be accepted & open on the next working day up to the time specified above.
- (l) **DISQUALIFICATION:**
  - I MPPGCL may, in its own sole discretion, and at any time during the evaluation process, disqualify any applicant, if the applicant has:
    - (i) Submitted the proposal after the response deadline.
    - (ii) Made misleading or false representation in the forms.
  - II Notwithstanding to any provisions, MPPGCL reserves the right to reject any / all the offers and / or scrap this enquiry, without assigning any reason.
  - III. **The offers must be submitted in the format of Price Schedule enclosed, along with the letter of acceptance of commercial & other terms and condition, copy of work order for GST Audit, and certificate of practice, otherwise the offer may be rejected.**

Encls : (i) Price Schedule (Annexure-I).

(ii) Unconditional acceptance of terms & conditions of enquiry (Annexure-II).

Thanking you,

Yours faithfully,

  
Superintending Engineer (Gen.-Stores)  
M.P.P.G.C.L. : Jabalpur.



## PRICE SCHEDULE

Price and GST for quoting fee for GST Audit of MPPGCL for the FY 2018-19 under Sub-section (i) of Section 3 Part-II of the CGST Act 2017 as per Notification No. 49/2018-Central Tax dated 13.09.2018.

Sl. No.	Particulars of work	Quantity	Amount (Rs.)	REMARKS
01.	Professional Fee Excluding Taxes	Lump-sum		
02.	GST			
03.	TOTAL			

Total in words Rs. :-

PLACE :

Signature

DATE :

Seal

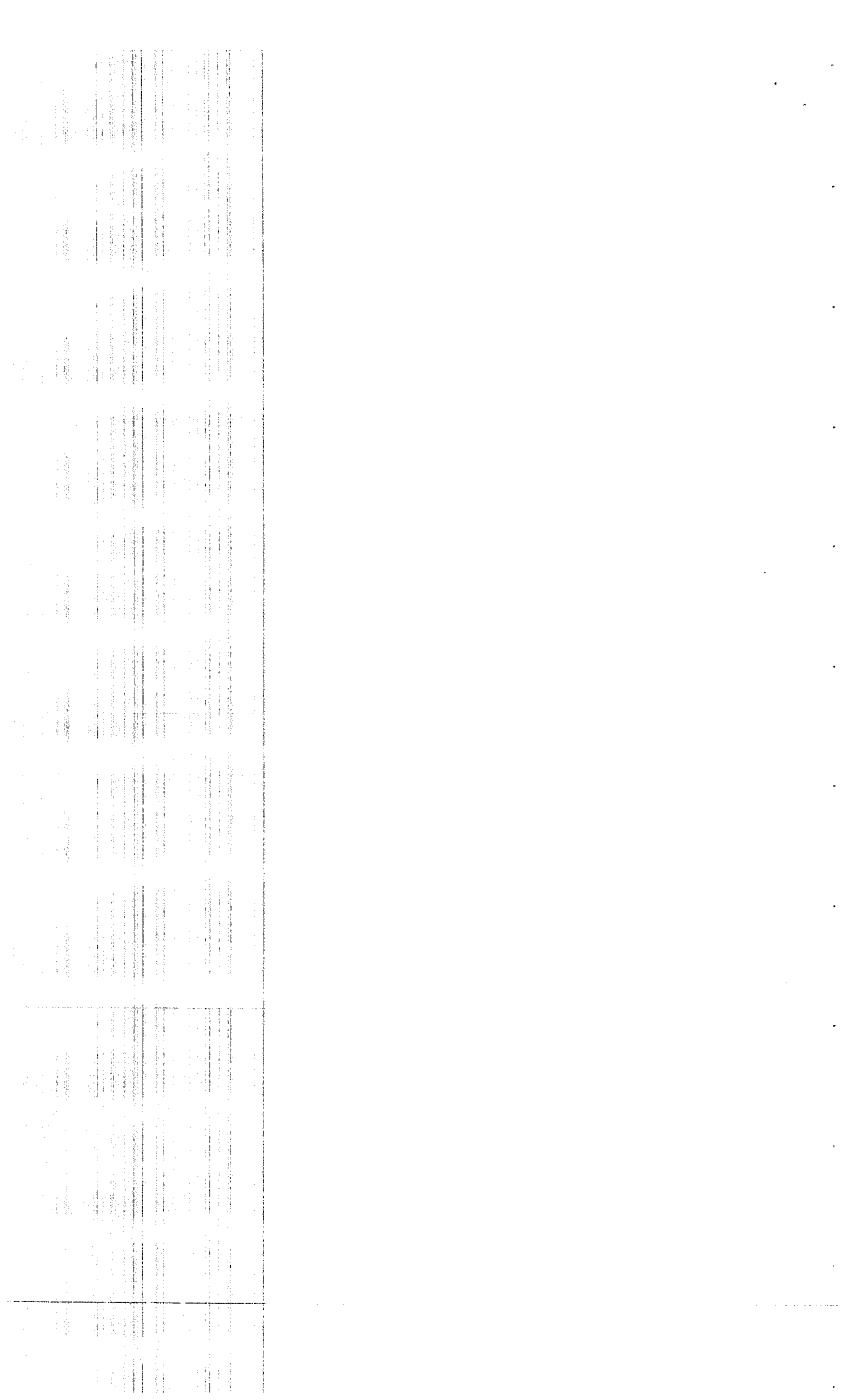
Name of Firm

Name of C.A.

Address

Tel. / Mobile No.

e-mail address



ANNEXURE – II

To,

The Addl. Chief Engineer (Gen.-Stores),  
MPPGCL,  
Jabalpur.

Sub:- Unconditional acceptance of terms and conditions of Enquiry No. 07-04/Enq/GST-  
Audit/FY 2018-19/188, Jabalpur, dated 22/02/2020.

\*\*\*

Certified that all the terms and conditions of Enquiry No. 07-04/Enq/GST- Audit/FY 2018-  
19/188, Jabalpur, dated 22/02/2020, for the work of GST Auditing of Books of Accounts of  
MPPGCL for Financial Year 2018-19, as required Under Section Sub-section (i) of Section 3  
Part-II of the CGST Act 2017 are unconditionally accepted.

PLACE :

Signature

DATE :

Seal

Name of Firm

Name of C.A.

Address

Tel. / Mobile No.

e-mail address

