

Reply of Pre Bid Queries discussed in Pre Bid Meeting held on 30.05.2024 at Central Bank Of India, Finance & Account Department, Floor No.04, Chander Mukhi Building, Nariman Point, Mumbai Pin Code 400021 for Tender Ref. No: - CO:F&A:GSTCELL:2024-25:01 ; dt.17.05.2024

Request for Proposal (RFP) for Engagement of Consultant for Periodic compliances, advisory & legal services Relating to Goods & Service Tax (GST) in Central Bank of India

SN	Clause No	Page No	Clause	Query / Suggestions	Bank Response
1	General	General	General	Please provide the details and number of GSTN registrations for which RFP is rolled out	Bank has obtained 36 regular GSTN 36 GST TDS GSTN bank is also in process of obtaining ISD (The selected bidder is expected to ensure all the compliance functions for each registration that the Bank has obtained or will obtain (i.e. for new State / UT / Vertical) in future.)
2	General	General	General	The Firm is proposed to be the Bidder for this RFP, however, our Indirect tax team is largely a part of an affiliate of the Bidder. Therefore, please confirm if the same is fine for purposes of RFP	The bidder should be a Partnership Firm / LLP and should be in existence for last 15 years as on 31/03/2024 as mentioned in RFP.
3	6	9	Detailed Scope of Work	Is the bidder required to prepare the State wise Balance Sheet and Profit and Loss Account?	The bidder required to prepare the State wise Balance Sheet and Profit and Loss Account.
4	6	9	Detailed Scope of Work	Is the bidder required to prepare accounting entries, if yes, please provide detailed scope of such work	Bidder is required to assist the bank in preparing the accounting entries and validate the same if any queries raised by bank.
5	40	31	Confidentiality	We propose the below inclusion to the Bank: “Notwithstanding anything to the contrary, the bidder shall be allowed to retain sufficient documentation as part of its professional records to support and evidence the work performed by the bidder. Such retention shall be subject to obligations of confidentiality”.	This clause is as per Bank's prescribed format hence cannot be changed
6	41	32	Indemnity and Limitation of Liability	We note that our liability under this RFP is capped to the total contract value, however indemnity for performance is an exception to this cap, hence we have unlimited liability for indemnifying the Bank for performance default. We request to propose to cap our indemnity obligations to one time of the fees paid to us during the engagement.	This clause is as per Bank's prescribed format hence cannot be changed

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7	49	36	Resource	<p>1. Whether the resource appointed needs to work at the Bank location in Mumbai. Does the RFP mandate secondment of employees to the Bank.</p> <p>2. For how many days the resources needs to be present at the Bank's office.</p>	<p>1. The team needs to work at Bank Location, i.e. Central Bank of India, F&A Department, Chander Mukhi Nariman point Mumbai or any other place decided by Bank.</p> <p>2. The team shall work for the assignment in the bank for at least 20 days in a month or as per requirement of the assignment, for which decision of Bank shall be final. The consultant will ensure that the team will be not be changed except under very exceptional circumstances and only with prior consent from bank. (for more detail please refer clause 6 of the RFP)</p>
8	51	36	Sub-Contract	Can the bidder appoint a subcontractor / consultant for a particular state, where it does not have its own office, to attend hearings / explain the submissions before the officer	Sub-contracting is not allowed in this RFP. The selected bidder shall not sub contract or permit anyone other than its personnel to perform any of the work, service or other performance required of the vendor under the contract without the prior written consent of the bank
9	52	36	Conflict of Interest	<ul style="list-style-type: none"> • The applicability of this clause should be restricted to the members of the engagement team who are involved in the performance of the services. • Any disclosure / declaration of conflict, can be made as of the current date only and not for any future or potential scenarios. • The term 'affiliates / member firms' as used in this clause to be limited to 'affiliates / member firms in India' only. 	This clause is as per Bank's prescribed format hence cannot be changed
10		56	Bidder Eligibility Criteria: ICAI constitution certificate, (In case Bidder is registered with ICAI) and self-declaration in format.	Whether the bidder is mandatorily required to be registered as a Firm with ICAI?	The Bidder should be Firm/LLP but not mandatorily required to be registered as a Firm with ICAI.

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11		56	<p>Bidder Eligibility Criteria:</p> <p>Bidder or any Partner of bidder firm should be regular consultant for advisory / compliance services with respect to GST of at least one Scheduled Commercial Bank (Other than RRB) at organization level having standalone Balance Sheet size of more than Rs.200,000 crores as on 31/03/2023.</p> <p>Bidder / any Partner of bidder firm should have attended and represented litigations at Appellate Level in GST for Scheduled Commercial Bank (other than RRB) at organization level having standalone Balance sheet size of more than Rs.200,000 crores as on 31/03/2023.</p>	It is recommended to clarify that the firm sharing common brand and having common management with the bidder firm should be considered for qualification under the said eligibility criteria.	No , The firm sharing common brand and having common management with the bidder firm will not be considered for qualification under the eligibility criteria
12	6	8	<p>Detailed Scope of Work</p> <p>a) Periodic Compliance:</p>	Request your clarifications on the quantum of inward and outward transactions during a month for all locations?	Bank has a national presence through a widespread network of more than 4500 branches and offices spread across the country. All the bank branches are under Centralized banking Solution. It also has a wide network of more than 4000 ATM(s) spread across the country. Total Business of the Bank is Rs.636756 crore as on 31-03-2024. Accordingly the inward and outward transaction will be there.
13	6	8	<p>Detailed Scope of Work</p>	Whether the bidder is required to provide a ASP/GSP solution or the bank has an in-house GST software?	The bidder is not required to provide a ASP/GSP solution or the bank has an another vendor for ASP/GSP.
14	6	10	<p>Detailed Scope of Work</p> <p>C) Legal Services : Notice Enquiry Audits / Appeals / Assessment Proceedings</p>	Request you to please provide the no. of open litigations of Central bank of India. Also, let us know the same pending before which level of adjudication/appellate authority.	Number of open litigation including Service Tax, Appeal, and Refund application is around 45-50.

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15	6	10	Detailed Scope of Work d) Key Professionals and Support Staff to be deputed for the assignment	Whether the qualified CA is required to be permanently deputed at the Central Office of the bank?	Yes, Qualified C.A. along with the entire team as mentioned in clause 6 is required to be deputed at Central Office of the Bank.
16	6	10	Detailed Scope of Work d) Key Professionals and Support Staff to be deputed for the assignment	Whether the IT professional is required to be permanently deputed at the Central Office of the bank?	Yes, IT professional along with the entire team as mentioned in clause 6 is required to be deputed at Central Office of the Bank.
17	6	10	Detailed Scope of Work d) Key Professionals and Support Staff to be deputed for the assignment	It is recommended to clarify on the quantum of additional staff which could be required to be deputed as per clause 6(d)(3)(f) of the RFP document.	An indicative list of minimum professional staffs deployment is provided in RFP But whenever it is necessary the bidder will have to increase the professional staffs to complete the timely and proper compliance.
18	6	8	Detailed Scope of Work	Whether scope of work includes matter pertaining to subsidiary/ RRBs/ associate of the Bank?	No. Only for Central Bank of India
19	6	8	Detailed Scope of Work	Whether scope includes matters pertaining to erstwhile Service Tax Law also.	Yes
20	6.a	8	Detailed Scope of Work (a) Periodic Compliance	1. How many regular GSTINs are obtained Bank as a whole?	Bank has 36 regular GSTINs.
				2. How many GST TDS GSTINs are obtained Bank as a whole?	Bank has 36 GST TDS GSTINs.
				3. How many ISD GSTINs are obtained	Bank will have to take ISD GSTINs as per requirement of law.
				4. How many returns are filed on monthly basis as well as yearly basis including GSTR 1, GSTR 3B, GSTR 7, GSTR 9 and GSTR 9C.	All required returns as GST law is required to be filed for All regular, GSTIN, GST TDS GSTIN, and ISD GST
21	6.b	9	Detailed Scope of Work (b) Advisory Services	1. What the tentative number of opinion every month including various matters, business transactions (based on past experience).	It is on-going process wherever it is required the consultant will have provide the same.

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22	6.c	10	Detailed Scope of Work (c) Legal Services	<p>1. Whether Consultant is required to represent the Bank before Service Tax and GST authorities across India?</p> <p>2. What is the tentative number of hearings consultant may required to attend in a years based on past experience. (based on past one year experience)</p> <p>3. Whether Consultant is required to attend hearings before CESTAT/GST Appellate Tribunal also?</p> <p>4. Presently, how many SCNs are pending for adjudication (under Service Tax as well as GST).</p> <p>5. Presently, how many appeals are pending before first appellate authority (under Service Tax as well as GST).</p> <p>6. Presently, how many appeals are pending before CESTAT/GST Appellate Tribunal first appellate authority (under Service Tax as well as GST).</p>	<p>Yes, Consultant is required to represent the Bank Before Service Tax and GST authorities across India.</p> <p>It is on-going process wherever it is required the consultant will have to attend the hearing.</p> <p>Yes, Consultant is required to represent the Bank Before Service Tax and GST authorities across India.</p> <p>It is on-going process wherever it is required the consultant will have to attend the SCN.</p> <p>It is on-going process wherever it is required the consultant will have to attend the SCN.</p> <p>Around 45-50 appeals are pending before CESTAT/GST Appellate Tribunal first appellate authority under Service Tax as well as GST).</p>
23	11	15	Application Money	Whether MSME bidders are exempted from payment of application money?	Exempt for Micro and Small Enterprises, upon submission of valid certificate copy
24	12	15	Bid Security/ Earnest Money Deposit	Whether MSME bidders is exempted from payment of application money ?	Exempt for Micro and Small Enterprises, upon submission of valid certificate copy
25	I	21	Technical Eligibility Scoring Criteria <u>Sr. No. 4</u> Experience of the Bidder / any Partner of	Whether Appellate level under GST means Appellate Authority under Section 107 of GST Act, 2017 or higher appellate authorities also. For eg, GST Appellate Tribunal, High Court etc.	Appellate level under GST means Appellate Authority under Section 107 of GST Act, 2017.

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			<p>bidder firm in attending and representing litigations at Appellate Level in GST or Service Tax at CESTAT level for Schedule Commercial Bank in person other than RRB) at organization level having standalone Balance sheet size of more than Rs.200,000 crores as on 31/03/2023</p> <p>Note: At least three year of continuous engagement from 01/07/2017 to 31/03/2024 is required for eligibility. Engagement with one organization irrespective of number of years and time will be considered as one.</p>	<p>For example, appearing before CESTAT/ Appellate Authority (GST) is in our scope. However, post appointment, CESTAT hearing/ Appellate Authority (GST) is not scheduled. However, as and when CESTAT hearing would be scheduled, we have to represent the client.</p> <p>Whether marks would be given in above case.</p> <p>Also please elaborate the marking criteria with example.</p>	<p>The marks will be given only when bidder firm has attended and represented the Bank before CESTAT or Appellate Authority (GST) under Section 107 of GST Act, 2017 and documentary proof of the same should provide.</p>
26	25	25 - Price Composition	<p>Price Composition</p> <p>iv. The Total cost should be inclusive of <u>all other charges</u> but exclusive of GST (CGST/SGST/IGST) which will be paid at actual at the time of invoicing.</p> <p>Note: The bidder will have to make their own travel & lodging/boarding arrangements during contract period for visiting various offices namely Head office, corporate office, IT centres, etc. of Bank as part of the project.</p>	<p>What is the meaning of "all other charges"</p> <p>Whether out of pocket expenses for visiting GST departments in Mumbai will not be reimbursed separately at actual basis?</p> <p>Whether out of pocket expenses for travel & lodging/boarding outside Mumbai for attending any GST related matter would be reimbursed separately on actual basis?</p>	<p>The bank will not pay any other charges except the monthly fees.</p> <p>No. It will not be reimbursed.</p> <p>Yes. For Partner or Qualified Staff (C.A. / Advocate) travelling & lodging/boarding outside Mumbai for attending any GST / Service Tax related matter will be reimbursed separately on actual basis. (Maximum eligibility amount will be equivalent to the Scale V Officer of Bank as per Bank Policy)</p>

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27	Clause 6 - Detailed scope of work	8	<p><u>a) Periodic Compliance:</u></p> <p>2. Calculation, review and on-site validation of monthly liabilities viz GST, GST-TDS, State levied special Cess and Input Tax Credit claim of the Bank, including any new Cess or liability imposed by change in law;</p> <p>3. Preparation, review and on-site validation of existing monthly returns and annual returns, preparation of GSTIN wise P&L Accounts and Balance sheets;</p> <p>4. Preparation, review and on-site validation of any new return which may be prescribed in future;</p>	<p>We understand that for the said scope of work, the GST compliance platform (ASP-GSP solution) would be arranged by Central Bank of India and the bidder would be responsible to undertake work on such platform.</p> <p>Provision of ASP-GSP solution for undertaking GST compliances is outside the scope of the RFP.</p> <p>Please confirm our understanding.</p>	<p>Yes, The ASP-GSP solution will be arranged by Central Bank of India and the bidder would be responsible to undertake work on such platform.</p> <p>Provision of ASP-GSP solution for undertaking GST compliances is outside the scope of the RFP.</p>
28	Clause 6 - Detailed scope of work	9	<p><u>a) Periodic Compliance</u></p> <p>13. To work in tandem with Information Technology (IT) developers of Bank,</p>	<p>We understand that the scope of work requires the bidder to only provide inputs to the IT developers from GST standpoint. The responsibility to finalise and execute/ implement the changes would remain with Central Bank of India and the bidder shall not be involved in the said process.</p> <p>Please confirm our understanding.</p>	<p>Yes. The bidder to provide inputs to the IT developers from GST standpoint.</p> <p>The responsibility to finalise and execute/ implement the changes would remain with Bank.</p> <p>The UAT of functionality is also required to be vetted by</p>
29	Clause 6 - Detailed scope of work	10	<p><u>b) Advisory services: under Service tax and GST Law</u></p> <p>14. xiv. Advise on budget suggestions required by Ministry of Finance and any other regulatory authorities, e.g. RBI, etc.</p> <p>15. Provide write ups on matters to be posted to Ministries, various other authorities through IBA, including matters to be posted to IBA only.</p>	<p>We understand that the scope of work does not include representation before Ministry of Finance, any other regulatory authorities or industry body, etc.</p> <p>Please confirm our understanding.</p>	<p>The scope of work includes representation before Ministry of Finance, any other regulatory authorities or industry body, etc. wherever it is necessary.</p>

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30	Clause 18 - Selection and Evaluation process	21	<p><u>Technical Eligibility Scoring Criteria - Evaluation parameter</u></p> <p>1. Applicant establishment - Number of years as on 31/03/2024</p>	<p>We understand that the said evaluation parameter is to ensure bidder's stability and experience in the industry. In order to be awarded with full marks under this criterion, the bidder should have completed 40 years as on 31 March 2024. This appears to be a stringent clause potentially disadvantaging the evaluation of several leading firms who have been in the industry for more than 20 years.</p> <p>Our firm has completed 27 years and provides GST advisory, litigation and compliance support services to large peer PSBs, private banks, foreign banks, insurance companies, NBFCs, broking firms, investment banks, etc.</p> <p>It is suggested that the evaluation parameter for the said criterion should be reassessed to ensure deserving bidders can optimize their scoring potential.</p>	There will be no change in Technical Eligibility Scoring Criteria / Evaluation Parameter of RFP document.
31	Clause 18 - Selection and Evaluation process	21	<p><u>Technical Eligibility Scoring Criteria - Evaluation parameter</u></p> <p>4. Experience of the bidder/ any partner of bidder firm in attending and representing litigations</p>	<p>We understand that the experience of <u>any employee</u> of the bidder firm would also be considered for the purpose of evaluation.</p> <p>Please confirm our understanding.</p>	Experience of employee of the bidder firm will not be considered for the purpose of evaluation.
32	6(a)(3)	8	Detailed scope of Work-Periodic Compliance	Please specify the number of GSTIN of the bank for which periodic compliance is to be done along with type of GST returns for periodic filing by the bank (say GSTR-1, GSTR-3B, GSTR-6, GSTR-7 etc.)	Filing/periodic compliance of Monthly GSTR1, Monthly GSTR3B, Monthly GSTR7, Annual Return (GSTR9 & GSTR9C) for all States mentioned in enclosed list of GSTIN registration details.
33	6(a)(3), 6(a)(5)	8	Detailed scope of Work-Periodic Compliance	<p>The mentioned work scope provides that consultant is required to prepare monthly accounting entries including preparation of GSTIN wise Profit & Loss A/c and balance sheets.</p> <p>In this regard being a GST consultant we suggest modifying this clause and replacing this scope of work with providing assistance to the bank in preparing the above mentioned accounting entries from an indirect tax perspective.</p>	Bidder is required to assist bank in preparing the accounting entries if any queries raised by bank. However Bidder is required to prepare GSTN wise profit and loss account and balance sheet.

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34	6(b)	9	Detailed scope of Work-Advisory services	Please specify the quantum of advisory required during the month/year.	It is on-going process where ever any queries arises the same should be responded well within the time.
35	6(c)	10	Detailed scope of Work- Legal Services	Please specify the number of on-going litigation of the bank under both GST and erstwhile regime. Also confirm the litigation at each GSTIN, if any, along with the stage of each litigation.	The Bank is categorised as Large Taxpayer. Hence there is Audit, SCN Demand, Appeal pending at almost each State, Around 45-50 appeals are pending before CESTAT/GST Appellate Tribunal first appellate authority under Service Tax as well as GST). The Consultant is required to attend all the pending as well future litigation.
36	6(c)(5)	10	Detailed scope of Work- Legal Services	<p>Please clarify whether the RFP is related to both GST consultancy services as well as to the erstwhile regime. Page no. 6 provides that RFP is only for GST related services, however the scope of services included representational services for erstwhile regime also. {Refer page 10 Para 13C(3), (4) and (5)}</p> <p>Further, regarding the scope of work including direct representation before CESTAT or any other Appellate Tribunal, it is hereby suggested to modify this clause and limit the scope of services to assisting the banks/legal counsel in appearing before these tribunals, as some of bidder cannot directly represent before Tribunal.</p>	<p>It is clearly mentioned in the RFP that is related to both GST as well as to the erstwhile regime.</p> <p>It is clearly mentioned in the RFP that the bidder will have to represent the bank before CESTAT or any other Appellate Tribunal. There will be no change / modification in this clause of RFP document.</p>
37	S.no.5, Annexure-C	56	Eligibility Criteria	The current eligibility criteria provide that Bidder / any Partner of bidder firm should have attended and represented litigations at Appellate Level in GST. In this regard we request to relax the requirement and allow representations of the firm till First Appellate level, as some of Bidder cannot directly represent before Tribunal.	No. There will be no change / modification in this clause of RFP document.

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38	6(d)(3)	10	Key Professionals and Support Staff to be deputed for the assignment	Regarding on-site requirement of one or more Chartered accountant, please specify if there is a specific minimum number of monthly visits that Chartered Accountant are required to make on-site?	An indicative list of minimum professional staffs deployment is provided in RFP But whenever it is necessary the bidder will have to increase the professional staffs to complete the timely and proper compliance.
39	5	8	Land Border Sharing	The Bidder must comply with the requirements contained in O.M. No. 6/18/2019-PPD, dated 23.07.2020 Order (Public Procurement No. 1), Order (Public Procurement No. 2) dated 23.07.2020 and Order (Public Procurement No. 3) dated 24.07.2020. Bidder should submit the undertaking in this regard and also provide copy of registration certificate issued by competent authority wherever applicable <i>Request you to explain about nature of the registration certificate and the competent authority issuing the certificate</i>	Please refer O.M. No. 6/18/2019-PPD, dated 23.07.2020 Order (Public Procurement No. 1), Order (Public Procurement No. 2) dated 23.07.2020 and Order (Public Procurement No. 3) dated 24.07.2020.
40	N.A	N.A	Bid Extension	Kindly consider extending the deadline for bid submission by an additional 10 days to allow us for the collection of necessary documents and preparation of presentation for the bid.	No extension can be provided.