

**ODISHA STATE ROAD TRANSPORT CORPORATION
(A GOVT. OF ODISHA UNDERTAKING)
PARIBAHAN BHAWAN
SACHIBALAYA MARG,P.O.-ASHOK NAGAR
BHUBANESWAR-751009
EXPRESSION OF INTEREST(EOI) FOR GST AUDIT**

No 747 /OSRTC/IIM(TSP)16/2018/ Dt.17.01.2019

OSRTC invites Expression of Interest (EOI)-from CA/ICWA firms towards empanelment for GST audit and filing GST Return as per provisions of Audit under the CGST/OGST Act and Rules.

The EOI documents and further details regarding scope of work, terms & conditions, please visit our website: www.osrtc.in
Sd/-

**F.A. & Chief Accounts Officer,
OSRTC, Bhubaneswar.**

Instruction for submission of EOI

Duly completed EOI shall be submitted in a sealed envelope as under:

Techno commercial details should be submitted in a sealed envelope consisting of:

- Bid forwarding letter
- Brief profile of LLP/partnership firm; and
- Documents to establish conformity with eligibility criteria

The sealed envelope should be received by us on or before 25th January 2019 at 4.00 P.M. and should be addressed to:

The Financial Advisor & Chief Accounts Officer
Odisha State Road Transport Corporation
Paribahan Bhawan, Sachibalaya Marg
Ashok Nagar, Bhubaneswar-751009
Telephone No: 0674-2530368
Email Id: osrtccorp@gmail.com/faosrtc@gmail.com

SCOPE OF WORK AND TERMS & CONDITIONS

A. Eligibility Criteria:

1. The bidder shall be a firm of Chartered Accountants / Cost Accountants either partnership firm or LLP registered with "The Institute of Chartered Accountants of India"/ The Institute of Cost Accountants of India.
2. The firm/LLP should have at least 2 full time FCA/FCMA partners in practice as per the documents of The Institute of Chartered Accountants of India/ Institute of Cost Accountants of India.
3. Any one of the partners should have minimum 5 years past experience in State Public Sector Undertaking of Odisha.
4. The firm must have head office or branch office at Bhubaneswar.
5. The firm should not have been blacklisted/debarred anytime during last 3 years ending 31st March 2018 from participation in a Tender/EOI floated by any central/state PSUs .
6. The firm/partner associated should not been penalized for any disciplinary proceedings and no disciplinary proceedings should be pending against them as on the date of application.

It is essential that, all the above criteria prescribed are to be fulfilled in order to be eligible for empanelment as GST Auditor.

B. Scope of Work:

1. To conduct GST Audit of annual accounts 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 GST Audit Report along with necessary returns as required under GST Act and reconciliation of statements as per section 44(2) of the CGST Act, 2017 in E-form GSTR - 9C within the scheduled date and in the manner as specified / prescribed by CBIC.

General Terms and Conditions

1. Assignment of GST audit is intended to be awarded initially for two years and renewable for another one year subject to satisfactory performance.
2. GST audit firms so appointed shall commence GST audit and submit GST Audit Report within the time schedule as required by the Corporation.
3. Audit shall be conducted at Registered & Corporate Office situated in Bhubaneswar and Unit offices located at various places, if required.
4. The audit firm must not sub-contract the work.
5. The audit team will work with strict confidentiality. A Certificate towards maintaining confidentiality is to be provided by the GST Auditor on receipt of appointment letter and before commencement of Audit.
6. The appointment of the Auditor will stand cancelled forthwith without any prejudice to all available legal or any other remedy / recourse to the Corporation in the following cases:
 - i. If the Firm obtains the appointment on the basis of false information / mis-statement.
 - ii. If the Firm does not take up audit in terms of appointment letter.
 - iii. If the Firm fails to maintain/honour confidentiality and secrecy of the Organization's GST data, GST statement and GST information.
 - iv. If the Firm fails to comply with any of the eligibility criteria, terms and conditions.
 - v. In any other cases, it is felt that it is justified in the interest of the Corporation.

In any of the above cases, action will be taken as per the best judgment by the Corporation.

7. Payment of audit fees shall be against bill and submission of report. GST shall be paid extra at actual. TDS as applicable shall be effected from the audit fee.

All expenses / conveyance/accommodation etc. shall be included in the audit fees as quoted in price bid. No reimbursement of out of pocket expenses is envisaged.

Documents check-list to substantiate the eligibility criteria

Sl. No.	Eligibility Criteria	Documents to be Submitted
1.	The bidder shall be a firm of Chartered Accountants / Cost Accountants or LLP duly registered with The Institute of Chartered Accountants of India / The Institute of Cost Accountants of India	Latest registration certificate of the firm issued by ICAI / ICMAI w.r.t. information regarding year of establishment and number of partners etc.
2.	The firm/LLP should have at least 2 full time FCA/FCMA partners in practice as per the documents of The Institute of Chartered Accountants of India/ Institute of Cost Accountants of India.	Same as above
3.	Any one of the partner should have minimum 5 years Audit experience in commercial sector.	Appointment letter/experience letter specifying the area of work and experience from the organization last worked.
4.	The firm must have head office in Bhubaneswar headed by a full time partner.	Latest registration certificate of the firm issued by ICAI / ICMAI w.r.t. information regarding the location of Head Office and name of partner in-charge.
5.	The firm should not have been blacklisted/debarred anytime during last 3 years ending 31st March 2018 from participation in a Tender/EOI floated by any central/state PSUs .	Self declaration letter.
6.	The firm/partner associated should not been penalized for any disciplinary proceedings and no disciplinary proceedings should be pending against them as on the date of application.	Self declaration letter.