MSSIDC invites tender from Accountant as per the provisions of Section 61 of Maharashtra Value Added Tax, 2002, amended from time to time, for the year 2013-14. The detailed tender document is available at www.mssidc.org for perusal. The interested firm may purchase the tender document from Head office from 28.07.2014 to 10.08.2014. The last date for submission of tender is 11.08.2014 till 17:00 hrs. MSSIDC reserves rights to accept or reject any or all tenders without assigning the reason.

Date: 31.07.2014
Place: Mumbai

Finance Controller
MAHARASHTRA SMALL SCALE INDUSTRIES
DEVELOPMENT CORPORATION LIMITED
(A Govt. of Maharashtra Undertaking)
CIN: U74999MH1962SGC012501
Krupanidhi, 9, Walchand Hirachand Marg,
Ballard Estate, Mumbai - 400 001.

TENDER INVITED FROM CHARTED ACCOUNTANT/COST AND WORKS
ACCOUNTANT FIRMS FOR CONDUCTING MVAT AUDIT FOR FY 2013-14

Technical Bid : Envelope I
Commercial Bid : Envelope II

TENDER FORM - (PART II)

TENDER NO. : MSSIDC/FINANCE/MVAT AUDIT/2014-15/1
DATE OF OPENING OF : Dt. 12.08.2014 Time. 3.00 p.m.
ENVELOPE NO. 1
NAME & ADDRESS OF : M/s. ..................................................
TENDERER

MONEY RECEIPT NO.......................... DATE.......................... Rs. 500/-

This is PART – I of the Tender Document set and should be submitted in
ENVELOPE NO. 1 duly SIGNED, STAMPED AND SEALED.

AUTHORIZED SIGNATORY OF THE TENDERER

Page 1 of 8
TIME SCHEDULE OF THE TENDER

<table>
<thead>
<tr>
<th>TENDER NO.</th>
<th>MSSIDC/FINANCE/MVAT AUDIT/2014-15/1</th>
</tr>
</thead>
<tbody>
<tr>
<td>COST OF TENDER</td>
<td>Rs. 500/-</td>
</tr>
<tr>
<td>SALE OF TENDER DOCUMENT</td>
<td>From 28.07.2014 to 11.08.2014 Monday to Friday Between 10.00 a.m. to 5.00 p.m. at MSSIDC, Krupanidhi, 9, Walchand Hirachand Marg, Ballard Estate, Mumbai.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LAST DATE OF SUBMISSION</th>
<th>DATE</th>
<th>TIME</th>
<th>PLACE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>11.08.2014</td>
<td>5.00 p.m.</td>
<td>Above address</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DATE OF OPENING OF TENDER (ENVELOPE NO. 1)</th>
<th>DATE</th>
<th>TIME</th>
<th>PLACE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>12.08.2014</td>
<td>3.00 p.m.</td>
<td>Above address</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(ENVELOPE NO. 2)</th>
<th>DATE</th>
<th>TIME</th>
<th>PLACE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>12.08.2014</td>
<td>4.00 p.m.</td>
<td>Above address</td>
</tr>
</tbody>
</table>
1. Tenders are invited in the format prescribed by the Finance Controller, M.S.S.I.D.C Ltd., Krupanidhi, 9, Walchand Hirachand Marg, Ballard Estate, Mumbai – 400 001, for conducting MVAT Audit for the year 2013-14.

2. **PRE-REQUISITES CRITERIA:**

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Particulars</th>
<th>Minimum Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>i.</td>
<td>No. of years of Firm's experience</td>
<td>3 Years</td>
</tr>
<tr>
<td>ii.</td>
<td>Practising Accountants attached/associated with the Firm for not less than one year</td>
<td>2 Accountants</td>
</tr>
<tr>
<td>iii.</td>
<td>Average annual Turnover of the Firm in last 3 Financial Years</td>
<td>15 Lacs</td>
</tr>
<tr>
<td>iv.</td>
<td>Firm’s experience in Public Sector Undertakings preferably in Central, State and Semi Govt. Undertakings</td>
<td>3 Years</td>
</tr>
<tr>
<td>v.</td>
<td>Firm having experience in similar line i.e. MVAT Audit Work</td>
<td>2 Years</td>
</tr>
</tbody>
</table>

3. **SCOPE OF WORK:**

   i. Carry out audit as per MVAT Act within the time frame.
   
   ii. Submit MVAT Audit Report in Form No. 704 alongwith all information / tables shall be compiled including other compliance.
   
   iii. Uploading report on Sales Tax Department website.
   
   iv. Verification of all accounting vouchers / transactions i.e. Purchase, Sales, Receipts, Payments, Journals, etc.

4. **LOCATIONS TO BE COVERED:**

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Divisional Offices</th>
<th>Branch Offices</th>
</tr>
</thead>
<tbody>
<tr>
<td>i.</td>
<td>Head Office</td>
<td>All sections including Marketing at HO</td>
</tr>
<tr>
<td>ii.</td>
<td>Amravati</td>
<td>Amravati, Akola, Buldhana and Yavatmal.</td>
</tr>
<tr>
<td>iii.</td>
<td>Aurangabad</td>
<td>Aurangabad, Beed and Jalna.</td>
</tr>
<tr>
<td>iv.</td>
<td>Latur</td>
<td>Latur and Osmanabad.</td>
</tr>
<tr>
<td>v.</td>
<td>Nagpur</td>
<td>Nagpur, Bhandara, Chandrapur, Gadchiroli and Wardha.</td>
</tr>
<tr>
<td>vi.</td>
<td>Nanded</td>
<td>Nanded and Parbhani.</td>
</tr>
</tbody>
</table>
5. **PERIOD OF CONTRACT:**
Till the completion of MVAT audit and its submission to the sales tax department.

6. **SUBMISSION OF REPORT:**
i. In Form No. 704 along with all information / tables.
ii. Signed hard copy, soft copy of the final working in Excel as well as PDF Format.

7. **SUB CONTRACT, TRANSFER OR ASSIGN THE CONTRACT:**
The Accountant firm should not entrust the work on sub-contract, transfer or assign the contract or any part thereof to any third party. In case this is not followed, it will be treated as breach of contract and the contract will be terminated at the risk and cost of the tenderer.

8. **TERMS OF PAYMENT:**
i. 25% at the time of commencement of Audit
ii. 60% will be released after submission of final report to the Management and its statutory filing.
iii. Balance 15% after completion of the said work.

9. **PENALTY:**
Failure to carry out the work in stipulated period of work order, penalty at 1% per delayed week beyond stipulated time limit will be charged and penalty will be computed on the amount of delayed work, subject to maximum of 5% of the value of respective work order. If the work is delayed due to unavoidable circumstances on both sides in that case the authority to waive penalty will rest with Managing Director, MSSIDC Ltd., Mumbai.

10. **GENERAL TERMS:**
i. The Accountant firm should maintain confidentiality of the records of the Corporation.
ii. **COST OF TENDER FORM:** Rs.500/- [Non-refundable] by way of D.D. drawn in favour of MSSIDC, Mumbai. Cost of tender form should be deposited to this office prior to bid submission and the Money Receipt of cost of tender forms should be attached as a mandatory document.

iii. **EARNEST MONEY DEPOSIT:** The Tenderer is required to deposit Rs.5000/- as Earnest Money in the form of Demand Draft only drawn in favour of M.S.S.I.D.C Ltd. payable at MUMBAI and same should be deposited with the tender document with technical bid.

iv. Earnest money of the successful tenderer will be liable to be forfeited in the event of refusal or delay on his part in depositing initial security deposit and signing the agreement within 7 (seven) days, of the issue of letter of award of the work.

v. **SECURITY DEPOSIT:** The amount of security Deposit shall be 2% of the accepted value (The EMD paid shall be adjusted towards part of Security Deposit). The security Deposit is to be deposited by the successful bidder with M.S.S.I.D.C Ltd. within 7 (seven) days of intimation to him about the acceptance of the tender by MSSIDC in the form of Demand Draft, failing which earnest money deposited with tender shall be forfeited. Amount of the earnest money deposited with the tender can be converted into initial security deposit at the request of the tenderer.

vi. Tender documents can be obtained from MSSIDC Limited, Krupanidhi Building, 9, Walchand Hirachand Marg, Ballard Estate, Mumbai., from 10.01 hrs to 17:00 hrs from 28.07.2014 to 10.08.2014.

vii. The tender document shall be submitted on or before 11.08.2014 till 17:00 hrs. Tenders received after 17:00 hrs will not be entertained.

viii. Rates quoted must be inclusive of all costs, taxes and charges, including Service tax, etc. as applicable. MSSIDC will not entertain any claim whatsoever in this respect.

ix. The tender shall remain valid for acceptance by MSSIDC, for a period of 60 days from the date of opening of tender, excluding court/ litigation period.

x. M.S.S.I.D.C does not bind itself to accept the lowest or any tender, or to assign any reason for rejecting a tender thereof and also reserves the right of accepting the whole or part of the tender and the tenderer shall in such an event be bound to perform the contract at the same rates quoted in the tender for the various posts he has quoted his rates.

xi. Canvassing in any form in connection with the tender is strictly prohibited and the tenders submitted by the firm who resort to canvassing in any form should be liable for rejection/disqualification/ blacklisting.
xii. The tendering firms, in case the tenderer is a partnership firm, should upload the tender signed by all the partners. In the event of absence of signature of any partner, it must be signed on his behalf by a person holding power of attorney authorizing him to do so and such power of attorney should be uploaded along with the tender.

xiii. The tender shall be submitted as sealed tender only. The same shall be dropped in the tender box.

11. OPENING OF TENDER:

i. The technical bid of the tender shall be opened in the office of **M.S.S.I.D.C Ltd., MUMBAI** in the presence of the authorised officers of MSSIDC. Tenderer or their authorised representatives should be present at the time of opening on 12.08.2014 at 3:00 Hrs. No separate notice/ information/ invitation for tender opening will be given.

ii. Tenders will not be considered for opening of Envelope No. II i.e. Price / commercial Bid in the event of incomplete tenders w.r.t. the compulsory documents specified in tender document.

12. IMPORTANT TIME SCHEDULE:

<table>
<thead>
<tr>
<th>Event</th>
<th>Time Frame</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISSUE OF LETTER OF INTENT</td>
<td>Within two days from the date of opening of tender [Commercial Bid].</td>
</tr>
<tr>
<td>PAYMENT OF INITIAL SECURITY DEPOSIT</td>
<td>Within 7 days of the issue of letter of intent/order.</td>
</tr>
<tr>
<td>ISSUE OF APPOINTMENT ORDER</td>
<td>On the date of payment of security deposit, signing the agreement and completion of interview of candidate</td>
</tr>
<tr>
<td>DATE OF COMMENCEMENT</td>
<td>Within 3 days of accepting the appointment order</td>
</tr>
</tbody>
</table>

**NOTE:** All bid related activities (process) like sale of tender document, bid preparation and submission, bid opening etc., shall be governed by the time schedule under the key dates mentioned in the above schedule. The venue for opening of tenders will be in the Office of Finance Controller, MSSIDC Ltd., Head Office, Mumbai.
13. LIST OF DOCUMENTS TO BE SUBMITTED WITH TECHNICAL BID - ENVELOPE NO. 1:

Following compulsory documents should be attached along with dully filed tender document:

i. Money Receipt issued by MSSIDC towards cost of tender.
ii. Demand Draft for EMD in favour of "MSSIDC Limited" payable at Mumbai.
iii. Firms Registration Number/ Certificate issued by statutory Body.
iv. PAN Card.
v. Last 3 years turnover: i) 2010-11, ii) 2011-12 & iii) 2012-13
vi. Firms profile along with details of experience for similar type of work.
vii. Undertaking on the letter head of tenderer mentioning unconditional acceptance of all tender conditions. Conditional tender shall be liable for rejection.
The rates quoted are inclusive of all incidental expenditures, applicable taxes, and no other tax, service charges will be levied over and above the above mentioned rates.

* should be send in a dully sealed envelop II
61. Accounts to be audited in certain cases:-

(i) Every dealer liable to pay tax shall—

1[(a) if the—

(ii) aggregate of his turnover of sales and the value of goods transferred to any other place of his business or of his agent or principal, situated outside the State, not by reason of sale, or

(iii) turnover of purchases,

exceeds rupees one crore in any year;]

2[(b) ————]

3[(c) if he holds an Entitlement Certificate in respect of any Package Scheme of Incentives, granted under this Act or, as the case may be, under the Bombay Sales Tax Act, 1959.]

get his accounts in respect of such year audited by an Accountant within the prescribed period from the end of that year and furnish within that period the ‘complete report of such audit’ in the prescribed form duly signed and verified by such accountant and setting forth such particulars and certificates as may be prescribed.

3[Explanation I. 5[For the purposes of this section and sub-section (1) of section 32A], a Chartered Accountant means a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 or a Cost Accountant within the meaning of the Cost and Works Accountants Act, 1959 [23 of 1959].]

Explanation II. For the purposes of this section, an audit report shall be deemed to be the ‘complete audit report’ only if all the items, certification, tables, schedules and annexures are filled appropriately and are arithmetically self-consistent.]

(2) If any dealer liable to get his accounts audited under sub-section (1) fails to furnish a copy of such report within the time as aforesaid, the Commissioner may, after giving the dealer a reasonable opportunity of being heard, impose on him, in addition to any tax payable, a sum by way of penalty equal to one tenth per cent. of the total sales [“* * *”]

3[Explanation II.]

9[(2A) Where a dealer liable to file audit report under this section has knowingly furnished the audit report which is not complete, then the Commissioner may, after giving a reasonable opportunity of being heard, impose on him, in addition to any tax payable or any other penalty leviable under this section or any other section, a sum by way of penalty equal to one tenth per cent., of the total sales.]

19[(3) Nothing in sub-sections (1) and (2) shall apply to Departments of the Union Government, any Department of any State Government, local authorities, the Railway Administration as defined under the Indian Railways Act, 1989 (24 of 1989), the Konkan Railway Corporation Limited and the Maharashtra State Road Transport Corporation constituted under the Road Transport Corporation Act, 1950 (64 of 1950).]