

Scope of Work

Common terms of reference/definition -

USDS – Ujjain Sahkari Dugdh Sangh Maryadit, Ujjain

CEO – Chief Executing Officer

MPCDF – Madhya Pradesh State Co-Operative Dairy Federation Limited, Bhopal

The scope of work is divided in two parts viz.,

(A) for Indirect Taxes and (B) for Direct Taxes.

(A) SCOPE FOR INDIRECT TAXES-

1. One timesup port on structuring of transactions & system review:-

- i) One time study and analysis of all transaction of USDS and establishing tax positions for the same.
- ii) One time advisory support on structuring of transactions (procurements from suppliers, inter-union transactions etc.)
- iii) Advisory and establishing GST processes for all GST receipts & payments.
- iv) To Study the existing ERP Applications and verify the system output from ERP System from GST perspective and advise on necessary changes required. Also to check on ceneccessary changes have been made based on the suggestions.
(To be completed within 30 days of commencement of the assignment).

One time review of past invoices from the perspective of GST-

- i) One-time analysis of past invoices of USDS from the perspective of GST / input credit for bifurcation of input credits into different GSTN locations basis Cross charge, bill-to / ship-toor ISD.
- ii) All necessary associated activities such as inter-branch billing / documentation etc. to be carried out by the consultant.
- iii) Total numbers of invoices to be reviewed are approx. _____ invoices till date.

2. Routine Advisory services and updates for Indirect Taxes–

The scope of work shall cover advisory services in relation to the following indirect tax laws:

- a) TheFinanceAct,1994 for levy of service tax on services
 - b) CustomsAct,1962,(‘Customs’)for levy of duty on import of goods
 - c) Goods and Services Tax Law
 - d) Any other act related to tax applied on USDS.
- ii) To provide opinion to USDS on valuation and taxability of various income streams (interest, service charges, fees and commission, etc.).

- iii) To provide opinion on valuation and tax ability of import and export of services
- iv) To provide opinion to the USDS on availment, utilization and reversal of GST credit / Input credit on various input services utilized /inputs/ capital goods purchased by the USDS
- v) To provide opinion in respect of accounting of various taxes (including but not limited to output and input services) in consultation with the auditors of the USDS
- vi) Providing opinions/ comments/ clarifications on various tax issues raised by the USDS and other units(including planning, compliance and procedural aspects with in the laid down rules)arising there to from time to time
- vii) Review of various circulars to be issued to the circles/branches in respect of tax and related matters
- viii) To advise various departments of USDS in complying with various taxes and the related regulations upon specific requests by USDS.
- ix) To review, advise the amendments/developments in Core ERP solutions or any other software being used by the USDS from a tax compliance perspective
- x) To provide any other advice to the USDS on any other tax related issues sought by the USDS
- xi) to provide verbal and written advice on all routine/procedural GST compliance issues upon specific request from company
- xii) Advise as USDS under takes classification of output services (HSN/SAC and Rate of tax)
- xiii) Provide updates covering the latest developments in Central GST Laws/ GST Laws of the relevant States in terms of amendments in law, notifications, departmental circulars and trade notices.

3. Tax compliances for indirect taxes

- i) To prepare and filing of the all applicable GST returns for the USDS
- ii) To check veracity and correctness of data before filing of GST returns.
- iii) To review and suggest overall improvement in regulatory compliance, if considered necessary
- iv) Advising on determination of Time of Supply, Place of Supply of Goods or Services or any other Rules with respect to GST.
- v) To assist the USDS in reconciliation of revenue/expenses as per books and returns and filing of the monthly/quarterly/annual returns.
- vi) To provide routine advisory services in relation to the applicable Indirect Tax Laws.
- vii) Bidder, may use, if required, the irproprietary software for compliance purpose. Such software to be secured and subject to approval from Finance & MIS Dept. of USDS.

4. Assessment Proceedings / Appeals under the GST law

- i) Assistance in GST proceedings, anti-evasion proceedings/Anti-profiteering, etc.
 - a) To represent before the competent authorities in connection with the assessment proceedings and related matters.
 - b) To assist in collation of documents/details etc. and preparation of various annexures etc. as may be required
 - c) To appear before various Centre and State GST authorities including but not limited to DGCEI, Anti-evasion, CERA etc. and respond to the queries raised by the authorities
 - d) To draft replies to demand cum show cause notices received by the USDS from tax authorities.

- ii) Assistance in Appellate Proceedings which shall cover the following:
 - a) Discussions with the management on proceedings initiated by Tax Authorities Assistance in drafting stay petitions, appeals etc. (involving inter-alia finalization of Grounds of Appeal, Statements of facts etc.) in the prescribed format for filing with the Appellate Authority and Goods and Services Tax Appellate Tribunal
 - b) To represent USDS before the above mentioned appellate authorities
 - c) Briefing Counsels engaged by USDS in respect of matters before Appellate Authority /Appellate Tribunal/High Court/Supreme Court
 - d) Briefing Counsels engaged by USDS for obtaining opinions on various matters
 - e) Review the orders passed by the Assessing Officer/Appellate Authority /Appellate Tribunal /High Court/Supreme Court for this purpose and preparation of letters to the said authorities in response to the same.

5. Goods and Services Tax (GST) regime

- i) To provide updates in respect of GST law and analyze the impact of such updates /amendments in law on USDS and assist the USDS in submitting feedback/suggestions to MPCDF or other appropriate Authority
- ii) Put in place necessary checks to ensure integrity of data being received at the centralized platform
- iii) Guidance/advises for developing necessary tools for review, monitoring, reporting

and compliance with reports required in GST regime

- iv) To advise the USDS about accounting schema to comply with GST Rules
- v) To assist in drafting and filing representation before the concerned Government Authorities
- vi) Continue advising on issues related to previous filing done by the USDS

(B) SCOPEFORDIRECT TAXES –

6. Advisory services for Direct Taxes

- i) The scope of advisory shall cover The IncomeTaxAct,1961 and Income TaxRules,1962
- ii) To provide opinions on the industry issues relevant to payment USDS for recognition of income, allow ability of expenses, etc.
- iii) To advise on the availability of various treaty benefits available in case of transactions with non-residents.
- iv) To provide opinions on tax treatment to be given to Government grants/subsidies/incentives.
- v) To provide opinions on the tax treatment for expenditure incurred and income earned during setup of business.
- vi) To provide opinions/comments/clarifications on various tax issues raised from time to time by USDS.
- vii) To provide opinion on the applicability of the withholding of taxes on various expenses incurred by USDS.
- viii) To provide regular updates on the latest development on tax rates from time to time.

7. Tax compliances for direct taxes

- i) To review and file necessary TDS filing (Form24Q, 26Q, 27Q, 27EQ, etc. - original / revised)for various areas such as interest payment, salary payment, payment to vendors, etc. for residents as well as non-residents.
- ii) Downloading of Form16/16A (TDS Certificates) from TRACES website.
- iii) To guide and filing of various Forms with the income tax authorities manually or through online portals in the course of its USDS operations.
- iv) Preparation and filing of Return of Income and Revised return of Income, Form 29B certificate,Form3CD, Statement of Financial Transaction(SFT), Computation of Advance Tax liability on quarterly basis, Form 60/61, Form 15CA and obtaining Form

15CB for foreign remittances to Non-residents, Form 15CC, Review of TDS position on all the payments including payments made to Non-Residents

- v) Assistance in obtaining Transfer Pricing Study report, if any, and filing of Form 3CEB.

8. Assessment Proceedings/Appeals under the Direct tax laws.

- i) To draft appeal papers and file appeals before appellate authorities on behalf of the USDS in relation to Direct Tax matters (including withholding tax, etc.)
- ii) To represent USDS before the Tax authorities in connection with the assessment proceedings and related matters and responding to the queries raised by the authorities.
- iii) To provide opinion on the issues raised in audit conducted by the various authorities not limited to Anti-evasion, Income Tax, etc.
- iv) To draft replies to notices received by the USDS and to prepare draft of the appeals to be filed with the Income Tax Authorities
- v) Briefing Counsel for obtaining opinions and preparing the minutes.
- vi) Review of Tax orders passed by the Income tax authorities for this purpose and preparation of letters to the respective Tax authorities in response to the same.
- vii) Review of Tax orders passed by the High Court for various assessment years
- viii) Assist in the review of computation of income and taxable income determined by the Income Tax Authorities to verify whether it is prepared in accordance with the provisions of the Income Tax Act and take necessary action for rectification if any discrepancies are found.
- ix) To prepare and assist in filing of the applicable tax returns for the USDS as per the norms

Advising, guiding on any other issues related to Compliance with all relevant Rules and provisions related to the various taxes other than mentioned above.

9. Other Most Important Points :-

- i) Tax Consultant should visit the USDS office regularly and their one subordinate should be posted at USDS office for daily to daily work regarding taxation. They can ask for any data regarding to their work and they have to submit all the GST, Income Tax, TDS or any other return time to time by their own.
- ii) Tax Consultant is liable to Provide all the information regarding deadlines of GST returns, Forms, Challans.

- iii) Online notices received should be informed to the authorized person in Finance Section through mail and telephonically also.
- iv) Tax Consultant is liable to Provide updates regarding any change in Indirect Tax and Direct Tax Act on regular basis.
- v) If government found any irregularity or delay in submission of any return and imposed any penalty, late filling levy or any other charges on USDS that will be liable to Tax consultant only and that amount will be deducted from their bills.
- vi) The agreement will be notarized between Tax Consultant & CEO of USDS based on above mentioned terms & conditions.
- vii) The term of the Tax Consultant will be one year from the date of work order.
- viii) Work tenure will be increased if both the parties are agreed after successfully completion of one year.
- ix) Payment term would be on quarterly basis.

Commercial Bid format.

(To be submitted on Letter head of the bidder in a confidential sealed envelope)

Sr. No	Description	Unit of measure	Currency	Value in figures	Value in words
1.	One time cost for activity mentioned	Lump sum (Per Year)	INR		
2.	Taxes and cess		INR		
3.	Total rate (inclusive of taxes and cess)		INR		

(Signature, name and designation of the authorized signatory)