बिड संख्या/Bid Number: GEM/2026/B/7511883
दिनांक /Dated: 19-06-2026

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	18-07-2026 16:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	18-07-2026 16:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	90 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Housing & Urban Affairs (mohua)
विभाग का नाम/Department Name	Urban Transport
संगठन का नाम/Organisation Name	Mumbai Metro Rail Corporation
कार्यालय का नाम/Office Name	Mumbai Metro Rail Corporation Limited
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id : Buyer Email id: ganesh.ghule@mmrcl.com
वस्तु श्रेणी /Item Category	Financial Advisory Services - Onsite; Accounting & Taxation Consulting
अनुबंध अवधि /Contract Period	2 Year(s) 1 Day(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	72 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	7 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

बिड विवरण/**Bid Details**	
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	5
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	2
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	3 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	6816714
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes

ईएमडी विवरण/EMD Detail

एडवाईजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	100000

ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%)/ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	26

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज़ प्रस्तुत करने है। एमएसई केटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।/EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy.

(b).ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance security should be in favour of Beneficiary, wherever it is applicable.

(c).ईएमडी और संपादन जमानत राशि लाभार्थी के पक्ष में होनी चाहिए। / Earnest Money Deposit (EMD) shall also be accepted by the buyer in the form of a surety bond.

लाभार्थी /Beneficiary :

SR DGM Accounts
Mumbai Metro Rail Corporation Limited, Transit office , Besides Metropolitan Building, Bandra Kurla Complex, Bandra East Mumbai 400051
(Mumbai Metro Rail Corporation Limited)

UIN Number NCTGC2415P

बोली विभाजन लागू नहीं किया गया/Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes

1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
4. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

एक्सेल में अपलोड किए जाने की आवश्यकता /Excel Upload Required :

Price Breakup - 1781073795.xlsx

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of years of experience as on date of which at least XX years should be in providing similar advisory services to Government departments, PSUs, PSBs, Municipalities and centrally funded institutions.:7

Number of XX qualified professionals in full time employment at senior level with experience in handling similar or relevant projects.:4

Scope of work to be uploaded by buyer:[1781507850.pdf]

This Bid is based on Quality & Cost Based Selection (QCBS) . The technical qualification parameters are :-

Parameter Name	**Max Marks**	**Cutoff Marks**	**Qualification Methodology Document**
No of Partners	20	12	View File
Eligible Work	40	24	View File
Work Experience in ERP	15	9	View File
Average Annual Turnover	15	9	View File
Infrastructure projects where IND AS followed	10	6	View File

Total Minimum Qualifying Marks for Technical Score: 60

QCBS Weightage(Technical:Financial):70:30

Financial Advisory Services - Onsite; Accounting & Taxation Consulting (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	**मूल्य/ Values**
कोर / Core	
Deployment Location	Onsite
Category of financial advisory service	Accounting & Taxation Consulting
Sub-category of Financial Advisory Services	Filing GST , Filing TDS , Filing Income Tax Returns , Bookkeeping Support , Advance Tax Computation , Tax Litigation Strategy , Support for Tax Assessment
Financial Advisory Reports	Yes
Frequency of Progress Report	Monthly
Type of Professional/Resources required	Chartered accountant
Qualification of Professional/Resources required	CA , ICWA
Certification of Professional/Resources required	Indian Accounting Standards (Ind AS) , Direct & Indirect Tax Expert

विवरण/ Specification	मूल्य/ Values
Total Experience of Professionals / Resources (In years)	More than 10 Years
एडऑन /Addon(s)	
Post Financial Advisory Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No

अतिरिक्त विशिष्ट दस्तावेज़ /Additional Specification Documents

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परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Ganesh Prakash Ghule	400051,Mumbai Metro Rail Corporation Limited, MMRCL Transit Office Building, A Wing, E Block, North Side of City Park, Behind Income Tax Office, Bandra Kurla Complex, Bandra (East) Mumbai 400051, Mumbai - City, 400051	Project / Lumpsum Based	N/A

क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें/Buyer Added Bid Specific Terms and Conditions

1. **Generic**

   OPTION CLAUSE 25% : The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, the contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration.
   For lumpsum-based service contracts, the buyer may increase the scope of work and contract value up to 25 percent with the consent of the service provider

2. **Service & Support**

   AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

3. **Buyer Added Bid Specific Scope Of Work(SOW)**

   File Attachment Click here to view the file .

4. **Buyer Added Bid Specific ATC**

   Buyer Added text based ATC clauses

   1. 1. Estimated contract price is given in the bid document (ATC), Bidder shall quote his price which shall be either lower or higher side or at par. Bidder should provide price break up and attached excel sheet while making price bid.
   2. 2. The bidder has to submit the certificate of average turnover with annual turnover and eligible work related turnover details certified by another chartered accountant with UDIN
   3. 3. The bidder should have office in Mumbai Metropolitan Region and should have positive average net worth in last 3 years. The firm or any of its partners should not have been blacklisted by ICAI or any other regulatory body. The undertaking for not being blacklisted by any of the regulatory bodies has to be submitted.
   4. 4. The eligible work shall be a work undertaken/executed with (i) Central/ State Public Sector Undertakings/Govt Companies (Incorporated under Companies Act, 1956/2023)/Autonomus bodies or (ii) In case of Private companies (clients), the private company shall be either a listed company or having average annual turnover of Rs 500 crores or more in last three financial year.

      The work mentioned as below:

      1. Eligible Works: “Providing Accounts and Taxation Services as per annexure 1 of ATC document”
      2. The work shall be considered as one similar work even if got extended after completion of original contract period.

      3. The bidder needs to submit copies of work order/Letters or awards along with TDS certificates /Form 26AS/AIS/TIS. The value of work undertaken shall be considered based on TDS certificates with details of work order issued. Alternatively experience certificate with value of completed work shall be considered as evidence/supporting document.

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5. **Buyer Added Bid Specific ATC**

   Buyer uploaded ATC document Click here to view the file.

6. **Payment**

   PAYMENT OF SALARIES AND WAGES: Service Provider is required to pay Salaries / wages of contracted staff deployed at buyer location first i.e. on their own and then claim payment from Buyer alongwith all statutory documents like, PF, ESIC etc. as well as the bank statement of payment done to staff.

7. **Certificates**

   Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

8. **Forms of EMD and PBG**

   Successful Bidder can submit the Performance Security in the form of Fixed Deposit Receipt also (besides PBG which is allowed as per GeM GTC). FDR should be made out or pledged in the name of

   Mumbai Metro Rail Corporation Limited
   A/C (Name of the Seller). The bank should certify on it that the deposit can be withdrawn only on the demand or with the sanction of the pledgee. For release of Security Deposit, the FDR will be released in favour of bidder by the Buyer after making endorsement on the back of the FDR duly signed and stamped along with covering letter. Successful Bidder has to upload scanned copy of the FDR document in place of PBG and has to ensure delivery of hard copy of Original FDR to the Buyer within 15 days of award of contract.

9. **Forms of EMD and PBG**

Successful Bidder can submit the Performance Security in the form of Payment online through RTGS / internet banking also (besides PBG which is allowed as per GeM GTC). On-line payment shall be in Beneficiary name

Mumbai Metro Rail Corporation Limited
Account No.
35160137534
IFSC Code
SBIN0000300
Bank Name
State Bank of India
Branch address
Mumbai Main Branch
. Successful Bidder to indicate Contract number and name of Seller entity in the transaction details field at the time of on-line transfer. Bidder has to upload scanned copy / proof of the Online Payment Transfer in place of PBG within 15 days of award of contract.

10. **Generic**

    1. The Seller shall not assign the Contract in whole or part without obtaining the prior written consent of buyer.
    2. The Seller shall not sub-contract the Contract in whole or part to any entity without obtaining the prior written consent of buyer.
    3. The Seller shall, notwithstanding the consent and assignment/sub-contract, remain jointly and severally liable and responsible to buyer together with the assignee/ sub-contractor, for and in respect of the due performance of the Contract and the Sellers obligations there under.

अस्वीकरण/Disclaimer

The Additional Terms and Conditions (ATC) have been incorporated by the Buyer after approval of their Competent Authority. The Buyer ,is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any restriction arising in the bidding process due to these ATCs and including the modification of technical specifications and / or terms and conditions governing the bid.All representations / grievances pertaining to the ATC clauses shall be raised with the buyer organization directly and not with GeM.If any of the clause(s) is/are incorporated by the Buyer regarding the following, the bid & resultant contract shall be treated as null & void. Further, GeM reserves the right, at its sole discretion, to cancel the bid forthwith, without issuance of any prior notice or intimation :-

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers’ controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers’ Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.

12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. Any ATC clause in contravention with GeM GTC Clause 4 (xiii) (h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
14. In a category based bid, adding additional items, through buyer added, additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogues or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

This Bid is governed by the General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to the Service, as the case may be, as provided in the Marketplace.

However, in case of Service, if any condition specified in General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement specific to said Service, then it will over-ride the conditions in the General Terms and Conditions.

This Bid is governed by the सामान्य नियम और शर्तें/General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो।बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---

Annexure 1 - Scope of Work

Mumbai Metro Rail Corporation Limited (MMRCL) is a Joint Venture between the Government of India (GOI) and the Government of Maharashtra (GOM). The Mumbai Metro Line–3 (MML-3) project, a 33.5 km fully underground corridor from Colaba to Bandra-SEEPZ, aims to significantly decongest traffic across Greater Mumbai. MMRCL, the designated nodal agency for the implementation of MML-3, has successfully brought the corridor into full operation. Further, the Government of Maharashtra has appointed MMRCL as the implementing agency for Mumbai Metro Line 11, a fully underground 17.41 km corridor from Anik Depot to Gateway of India. The Detailed Project Report (DPR) for Line 11 has been approved by both the Board of Directors and the Government of Maharashtra, and forwarded to the Govt of India for approval. The web address of the corporation is https://www.mmrcl.com/

A) DETAILED SCOPE OF WORK:

1.1 Financial Statement Preparation & MIS Reporting

A. Monthly Financial Reporting

- Preparation of Vouchers on Daily Basis
- Preparation of:
    - Balance Sheet
    - Profit & Loss Account
- Variance analysis (Budget vs Actual)
- Ledger-level scrutiny and passing of adjustment entries
- Compliance with Indian Accounting Standards including preparation of workings and passing of Ind AS entries.
- Monthly MIS preparation as per requirement of the management
  - Cash Flow Statement (Direct Method)
  - Capex and other reporting
- Coordination/preparation of Data for internal audit as per management requirement.

B. Quarterly Financial Statements (Within 30 days from the end of each quarter)

- Preparation of:
    - Profit & Loss Account
    - Balance Sheet
    - Cash Flow Statement

    - Notes to Accounts
    - Segment Reporting (Fare & Non-Fare)
- Variance analysis (Budget vs Actual)
- Ledger-level scrutiny and passing of adjustment entries
- Compliance with Indian Accounting Standards including preparation of workings and passing of Ind AS entries.
- Quarterly MIS preparation as per requirement of the management

C. Annual Financial Statements (Within 30 days from the end of the year)

- Finalisation of Material Accounting policies of the company considering the Statutory Audit , C&AG Observations and Management requirement.
- Preparation of Standalone Financial Statements including but not limited to following:
    - Balance Sheet
    - Statement of Profit and Loss
    - Statement of Changes in Equity Statement
    - Cash Flow Statement
    - Schedules & Notes to Accounts
    - Segment Reporting (Fare & Non-Fare)
- Support in audit queries and C&AG/statutory audit/Internal Audit handling and coordination
- Annual MIS preparation as per requirement of the management

D. Preparation of Annual Budget, Projected Financial Statements, MIS Reports as per management Requirements

1.2 Taxation Compliance (Direct & Indirect)

A. GST Compliance (as per Goods and Services Tax)

<u>Monthly Activities</u>

- GST liability statement preparation and reconciliation with General Ledger.
- ITC reconciliation with GSTR-2B
- Preparation and filing of:
  - GSTR-1
  - GSTR-3B
  - GSTR -7
- Vendor reconciliation & mismatch reporting
- Review of reverse charge mechanism (RCM) applicability
- Such other compliance requirements as stated by management.

<u>Annual</u>

- Filing of:
- GSTR-9 (Annual Return)
- GSTR-9C (Reconciliation Statement, if applicable)
- Compilation of Data & Assistance in drafting replies/Attending/handling queries of audit plus support and departmental notices /Audit /Queries (not restricted to the current period)
- Such other compliance requirements as stated by management.

B. Direct Tax Compliance

<u>Monthly / Periodic</u>

TDS/TCS computation and verification through Ledger Scrutiny & matching with GL balances.

Filing of returns:

- Form 24Q/138 (Salary)
- Form 26Q/140 (Non-salary)
- Form 27Q/144 (Non-resident)
- Form 27EQ/143 (TCS)

- Assisting to complete Annual Compliance applicable to MMRCL like SFT etc.
- Preparation of form 16 for employees
- Review of Income Tax Workings for monthly salary payments of MMRCL
- Tax audit coordination & filing of applicable forms and returns
- Advance tax computation and advisory
- Issuance of TDS certificates
- Filing of Annual Income Tax Return
- Applying LTDC if required
- Gathering and filing form 15G/15H as applicable
- Review and amendment of new changes in tax laws
- Preparation of 15CA/15CB as required for foreign payments
- Compilation of Data & Assistance in drafting replies/Attending/handling queries of audit plus support and departmental notices /Audit /Queries (not restricted to the current period)
- Such other compliances of Direct taxes as directed by Management.
- Verification of applicability under various sections, new laws, enactments, statutory requirements.

Note: "*The Consultant shall undertake end-to-end Direct Tax compliance including preparation, review, and filing of all applicable TDS/TCS returns, challan-cum-*

statements, certificates, and Income Tax Returns as prescribed under the prevailing Income-tax law, along with relevant rules, forms, and utilities as notified from time to time."

1.3 General Ledger (GL) Scrutiny & Accounting Control

- Detailed scrutiny of all GL accounts (including Tax GLs) : Continuous scrutiny of all General Ledger accounts to ensure accuracy, proper classification, and completeness of transactions recorded in the system. Identification and rectification of misclassifications, duplicate entries, reconciliation of all receipts and unreconciled balances.
- Transaction Review: Review of all transactions for correct GST//GST TDS/TDS/TCS/Labour Cess rates, including payroll-related tax deductions.
- Reconciliation: Periodic reconciliation of GL balances with subsidiary ledgers, bank statements, and tax portals like
  - GST portal vs books reconciliation
  - Vendor and customer reconciliation
- Review of ERP entries (SAP/Oracle or equivalent)
- Monthly closing support and status report on closing checklist prepared in discussion with management.

1.4 **Other Support**

- Assistance in Making local taxes payment like PT, Labour Cess and any other taxes similar in nature (including filing /registration/returns etc as required under that law)
- Advise/general clarifications on matter related to accounts, IND AS, ICAI guidelines related to the above scope.
- Provident Fund registration for new employees, PF transfer, Challan preparation and claim settlement, change in nominee member of employees/profile issue etc.
- Any other Special Task assigned by management as management thinks fit.

Explanation:

Following last year records/transaction for reference (FY 2025-26). This figure may be subject to change (Increase /Decrease to 20%). Kindly note that no extra cost will be paid for change in no of transactions.

Particulars	No of Transactions (approx.)
Booking of Invoices (Payables)	10,000
Receipts Vouchers	4,000

Sales Vouchers	250
Bank Vouchers	18,000
Cash Transactions	7,000
Payroll vouchers	48

Oracle ERP Accounting Software is used by MMRCL. Approx 250 personnel are employed by MMRCL and 20-30 forms of 15CBs are being issued monthly basis.