

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	22-07-2026 16:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	22-07-2026 16:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Communications
विभाग का नाम/Department Name	Department Of Posts
संगठन का नाम/Organisation Name	Odisha Postal Circle Department Of Posts
कार्यालय का नाम/Office Name	Circle Nodal Officer
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id : Buyer Email id: adaccts-odi@indiapost.gov.in
वस्तु श्रेणी /Item Category	Hiring of Consultants - Per Person Per Month Based - Subject Matter Experts; Financial Services; CA; Yes
अनुबंध अवधि /Contract Period	1 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	15 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	5 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
वर्षों के अनुभव एवं टर्नओवर से एमएसई को छूट प्राप्त है / MSE Relaxation for Years Of Experience and Turnover	Yes Complete
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Relaxation for Years Of Experience and Turnover	Yes Complete
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 दस्तावेजों 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	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	Yes
रिवर्स नीलामी योग्यता नियम/RA Qualification Rule	H1-Highest Priced Bid Elimination
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	2 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	480000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	3.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	14

(a). 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.

लाभार्थी /Beneficiary :

Assistant Director(Accts)
O/o The CPMG, Odisha Circle , Bhubaneswar-751001
(Bharata Kumar Patro)

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

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
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एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं/सेवा प्रदाता को खरीद में प्राथमिकता, यदि उनका मूल्य $L1+X\%$ / Purchase Preference to MSE OEMs/ Service Provider available upto price within $L1+X\%$	15
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माता/सेवा प्रदाता को खरीद में प्राथमिकता के लिए बिड की मात्रा का अधिकतम प्रतिशत / Percentage of Bid quantity/amount for MSE OEMs/ Service Provider Purchase preference	100

1. If the bidder is a Micro or Small Enterprise as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Experience Criteria" as defined above subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Experience Criteria, shall upload the supporting documents to prove his eligibility for Relaxation.
2. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover, shall upload the supporting documents to prove his eligibility for Relaxation.
3. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Experience Criteria" as defined above subject to their meeting of quality and technical specifications. The bidder seeking Relaxation from Experience Criteria, shall upload the supporting documents to prove his eligibility for Relaxation.
4. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Bidder Turnover" as defined above subject to their meeting of quality and technical specifications. If the bidder is DPIIT Registered OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover shall upload the supporting documents to prove his eligibility for Relaxation.
5. 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.
6. 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.

- 7. Purchase preference to Micro and Small Enterprises (MSEs):** Purchase preference will be given to MSEs having valid Udyam Certificate and whose credentials are validated online through Udyam Registration portal as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail themselves of the Purchase preference, the bidder must be the manufacturer / OEM of the offered product on GeM. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises and hence resellers offering products manufactured by some other OEM are not eligible for any purchase preference. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered product or service, and Buyer will decide eligibility for purchase preference based on documentary evidence submitted in case of product bids, whereas in case of services the eligibility is automatically validated. If L-1 is not an MSE and MSE Seller (s) has / have quoted price within L-1+ 15% (Selected by Buyer) of margin of purchase preference /price band defined in relevant policy, such MSE Seller shall be given opportunity to match L-1 price and contract will be awarded for 100% (selected by Buyer) percentage of total quantity. The buyers are advised to refer the [OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if seller is validated on-line in GeM profile as well as validated and approved by Buyer after evaluation of documents submitted.
- 8.** 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.
- 9. 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.
- 10.** Reverse Auction would be conducted amongst all the technically qualified bidders except the Highest quoting bidder. The technically qualified Highest Quoting bidder will not be allowed to participate in RA. However, H-1 will also be allowed to participate in RA in following cases:
- i. If number of technically qualified bidders are only 2 or 3.
 - ii. If Buyer has chosen to split the bid amongst N sellers, and H1 bid is coming within N.
 - iii. In case Primary product of only one OEM is left in contention for participation in RA on elimination of H-1.
 - iv. If L-1 is non-MSE and H-1 is eligible MSE and H-1 price is coming within price band of 15% of Non-MSE L-1
 - v. If L-1 is non-MII and H-1 is eligible MII and H-1 price is coming within price band of 20% of Non-MII L-1

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Penalties:As per Bid Documents uploaded in Scope of Work

Last 3 years average business revenue from consulting:As per Bid Documents uploaded in Scope of Work

Number of Consultants on payroll of firms:As per Bid Documents uploaded in Scope of Work

Number of projects completed in India having similar scope & size of proposed project under hiring:As per Bid Documents uploaded in Scope of Work

Scope Of work:[1782900714.pdf](#)

Profile of Consultants:[1782900728.pdf](#)

Hiring Of Consultants - Per Person Per Month Based - Subject Matter Experts; Financial Services; CA; Yes (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Consulting Category/ Stream	Subject Matter Experts
Consultant's Profile	Financial Services
Indicative generic Qualification of consultants/ resources/ SME	CA
Proof of Concept (POC) Required	Yes
Total Experience of Consultants/ Resources (in Years)	4 to 6 Year
Deployment of Consultants/Resource	Onsite
Certifications	Other Certification as indicated in BID
एडऑन /Addon(s)	
अतिरिक्त विवरण /Additional Details	
Required Expertise of Consultant in the Subject Matter/Sub-Sector	Legal, CA

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

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / Number of Consultants / SMEs	अतिरिक्त आवश्यकता /Additional Requirement
1	Bharata Kumar Patro	751001,3rd floor, O/o the Chief Postmaster General, Kharavela Nagar, Bhubaneswar, Odisha Circle	1	Duration of Hiring of Consultant/SME in months During the Contract Period : 12

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. **Generic**

Bidder financial standing: The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

3. **Service & Support**

Dedicated /toll Free Telephone No. for Service Support : BIDDER/OEM must have Dedicated/toll Free Telephone No. for Service Support.

4. **Service & Support**

Escalation Matrix For Service Support : Bidder/OEM must provide Escalation Matrix of Telephone Numbers for Service Support.

5. **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.

6. **Past Project Experience**

Proof for Past Experience and Project Experience clause: For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

7. **Buyer Added Bid Specific ATC**

Buyer uploaded ATC document [Click here to view the file.](#)

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 कार्यवाई 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---

**TENDER FOR ENGAGEMENT OF GST CONSULTANCY FIRM FOR
ODISHA POSTAL CIRCLE
IN THE O/O CHIEF PMG ODISHA CIRCLE BHUBANESWAR**

INTRODUCTION TO BID

1. Online bids through the GeM portal are invited by the Office of the Chief Postmaster General, Odisha Postal Circle, Bhubaneswar, 751001 for Engagement of GST Consultancy agency from GST Registered Practitioners CA/ ICWA/ CS/ Advocates and Firms of Chartered / Cost Accountants / Company Secretary/ Legal consultancy who meet the following pre-qualification requirements for a period of 12 months for Odisha Postal Circle with a minimum of 1 (One) consultant, on scope for further extension by another 12 months and or increase or decrease the number of consultant on mutual consent, subject to satisfactory performance during the contracted period and at the buyer's discretion.
2. The tender document is made available through GeM portal on or before the due date and time of submission.
3. The tender document consists of two volumes Part I Technical Bid and Part II Price Bid.
4. The complete tender document shall be submitted online as tender offer on or before the due date and time of submission.
5. No EMD is payable. However, the bidder must submit Bid Security Declaration as per the format attached as Annexure VI and upload along with other documents. Bids received without Bid Security Declaration will be summarily rejected. In the event of the successful service provider / contractor's failure or refusal to sign the agreement or furnish the performance security deposit within 15 days from the date of award, action will be initiated as specified in the Bid Security Declaration furnished by the service provider / contractor.
6. The offer (both Technical & Price) must be valid for a minimum of 180 days from the last date of online submission of offer; otherwise the offer shall be rejected as non-responsive.
7. Bidding is open to all eligible bidders meeting the eligibility criteria as defined in the document and bidders are advised to submit below mentioned documents to qualify for the award of the contract.
 - a. The bidder should submit self-declaration stating that the bidder has not been blacklisted /debarred by any Government department/agency / falling under the denied entity list of Reserve Bank of India, Nationalized banks, or any Public Sector Unit or any other body recognized by Government of India.
 - b. All the documents required to meet the eligibility criteria, as per Para 1 and Para 2 of

Part I (Technical Bid) of the Terms of Reference shall be submitted along with the bid. However, Department reserves the right to call for any shortfall document, if need arises.

- c. Technical Bids shall be uploaded through the GeM portal. The Tenderer shall submit self-attested copies of the documents on GeM Portal.
- 8. If the offers are not received according to the instructions detailed herein above, they shall be liable for rejection without assigning any reason.

TERMS OF REFERENCE

1.1 Introduction

The Department of Posts (DoP) is a government department under the Ministry of Communications of the Government of India. It is responsible for providing postal services in India, including mail delivery, money orders, and savings bank services. The Odisha Postal Circle is headed by the Chief Postmaster General, Odisha Postal Circle, Bhubaneswar. The DoP has a network of over 8909 post offices across Circle. These post offices are classified into 3 types: Head Post Offices, Sub-Post Offices, and Branch Post Offices. Head post offices are located in major cities and towns. Sub-post offices are located in smaller towns and villages. Branch post offices are located in rural areas. For administrative efficiency, the network is further divided into 23 Postal Divisions & 3 RMS Divisions.

1.2 Background:

GST Structure and Complexities

The Goods and Services Tax (GST) structure in DoP is uniquely multifaceted with 45 GSTINS (GST registrations of (37) DDOs/ (08) NCDDOs) in the circle, Each CDDO (Cheque Drawing and Disbursing Officer) functions as a separate GST-registered person. Every NCDDO is attached to a CDDOs. While the majority of these GSTINS reside within operational Head Post Offices, others belong to accounts or other offices.

- (i) **Decentralized Business and Expenditure:** Revenue-generating postal services are delivered by operative post offices, while administrative offices incur associated expenditures. Often, a single administrative office oversees multiple GST-registered locations.
- (ii) **Disparate Procurement:** The Postal Stores Depot, without its own GSTIN, procures supplies for operative offices spread across numerous GSTINS.
- (iii) **Individual Return Filing:** Each GST-registered person is independently responsible for filing returns.

1.3 Key Challenges

The Circle faces a range of challenges in interpretation and implementation in compliance to GST, as summarized below briefly:

- (i) **Day to day Operational GST issues:** GST registration person within the circle faces day-to-day GST issues.
- (ii) **Input Tax Credit (ITC) Issues:** Complexities in claiming ITC against administrative expenditures, assessing ITC applicability, and calculating eligible ITC amounts.
- (iii) **Reverse Charge Mechanism RCM) Issues**

1.4 The Need for a GST Consultant

A consultant will bring the expertise required to support Circle level GST committee and DDO's on day-to-day operational activities to streamline the GST compliance, optimise processes, mitigate risks and smooth functioning of One State One GST framework of Dept of Posts.

1.5 Objective

1. The objective of engaging a GST Consultant at the circle level is to ensure comprehensive GST compliance, optimize GST Process and provide strategic support in resolving GST related issues within Postal Circle. The consultant will:

1. **Provide Operational GST Support:** Support to Circle level GST committee/GST registration person within the circle for day-to-day GST issues & also help to DDOs/NCDDOs in Troubleshooting. Assist GSTRPs in verifying vendor invoices for GST compliance, Monitoring timely filing of GST return etc., conducting GST audits of the DDOs and conducting meetings at DDOs/NCDDOs , Circle Office level and Offices designated by this office to streamline GST issues.
2. **Guide about the GST Refunds:** Guide GSTRPs/DDOs through the GST refund process, including documentation, filing, and follow-up with authorities.
3. **Liaison & Communication:** Maintain regular communication with the central GST consultant. Providing updates on circle-level compliance status and seeking guidance as needed.
4. **Build GST knowledge and capacity:** Deliver GST training at various levels of DoP staff under the Circle and conduct regular refresher workshops to maintain staff expertise. Assist the central consultant in tailoring training materials for circle-level needs and potentially deliver local training sessions or workshops in line with the centrally designed curriculum and work towards the implementation of the “One State, One Registration” policy.
5. **Provide Advisory Services:** Interpret and provide practical guidance to DDO's on GST circulars and notifications issued by both central and state-level authorities. Identify GST related policy issues and escalate them to the central-level GST consultant with comprehensive analysis and relevant documentation for in-depth advisory support.

6. **Offer dispute resolution and litigation support:** Provide expert analysis and assistance in GST disputes and audits, facilitate communication with tax authorities, and analyse past disputes for proactive risk mitigation.
 7. **Ensure Knowledge Development & Implementation:** Share relevant GST updates and insights with DDOs to enhance their understanding.
 8. **Best Practice Adoption:** Collaborate with the central GST consultant to implement best practices, process improvements at the circle level. Ensure implementation of policies created at Directorate.
 9. **Monitoring Service tax related matters:** Assist DDOs issues pending in connection with Service Tax related matters.
2. The Consultancy firm is expected to work on the following broad areas within the timeframe defined by the Department to overcome the key challenges and achieve the objective as pointed above:

Activity	Activities (in brief) to be performed
Operational GST Support to DDOs/NCDDOS/ Lead PAO related to GST related issues.	1. Support to GST registration person/ DDOs/ NCDDOS/ Lead PAO related to GST related issues & help in Troubleshooting related to GST: Provide direct support to GSTRPs within the circle for day-to-day GST issues, including: GST registration queries, updates, and maintenance of records, Timely GST return preparation, filing, and resolving filing errors, Addressing short payments or non-collection of GST & ITC calculation, reconciliation, and utilization guidance etc. 2. DDO-Wise Analysis: Conduct a comprehensive DDO wise review of existing DoP GST registrations. 3. Risk Analysis: Assess risk related to existing registrations, pinpointing areas of non-compliance or vulnerability to dispute. 4. Vendor Invoice & Reconciliation: Assist GSTRPs in verifying vendor invoices for GST compliance, reconciling purchase records with GST filings, and identifying ITC discrepancies.
Compliance Monitoring & Escalation	1. Circle-Level Compliance Monitoring: Conduct periodic GST compliance checks for DDOs/NCDDOS/ Lead PAO related to GST related issues within the circle, proactively identifying potential issues. 2. Risk Assessment: Flag potential compliance risks like incorrect tax rates, ITC mismatches, or procedural errors to mitigate penalties or future disputes. 3. Issue Escalation: For policy level issues, escalate to the central GST consultant with comprehensive analysis and relevant documentation.
Conduct GST training	1. Training Resources: Develop training materials,

to staff on field as prescribed by Directorate level committee	including presentations, FAQs, and online resources for ongoing reference. 2. Knowledge Updates: Conduct regular refresher sessions and workshops to update staff for various levels of DoP staff under the Circle on changes in GST legislation, evolving best practices, and key learnings from past disputes or audits. 3. GST Training Support: Assist the central consultant in tailoring training materials for circle-level needs and potentially deliver local training sessions or workshops in line with the centrally designed curriculum.
GST Compliance Assistance	Policy level issues raised by Circle level committee may communicate to Directorate via Lead PAO Assistance in relation to computation of tax liability and guidance in relation to discharge of liabilities under the following legislations: 1. Goods and Services Tax 2. Accounting issues related to GST involving both accrual and cash-based accounting as applicable. 3. Any other Indirect Taxes Assistance on issues raised during filing of GST Returns, as detailed below:- a) GSTR-1A b) GSTR-2 c) Review of GSTR 2A and communicating with suppliers of inward supplies in order to get d) input credit as per accounts of IR. e) Review of GSTR-1A and communicating with the receivers of outward supplies of Port. f) ITC-1 for input credits under GST, SGST and IGST. g) GSTR 7 for TDS under GST. h) GSTR 9 for annual filing under CGST, SGT and IGST. i) Any other Returns/Documents, if any, as notified by Government of India with respect to GST.
Liaison & Communication	1. Central Consultant Coordination: Maintain regular communication with the central GST consultant, providing updates on circle-level compliance status and seeking guidance as needed. 2. GSTRPs Communication: Establish clear communication channels with DDOs, ensuring prompt responses to queries within the agreed-upon Service Level Agreement (SLA).
Audit Compliance	1. Provide Assistance: Assistance during audit process initiated under GST law by other authority 2. Expert Analysis of GST Audit Findings: Provide indepth opinions on complex GST issues raised during audits undertaken by various authorities. Deliver actionable guidance to resolve these matters effectively.

Knowledge Development & Implementation	1. Local Updates: Stay updated on state-specific GST circulars and notifications that may impact DoP operations within their circle. 2. Knowledge Sharing: Share relevant GST updates and insights with DDOs to enhance their understanding. 3. Best Practice Adoption: Collaborate with the central GST consultant to implement best practices, process improvements at the circle level.
Legal Advisory services	1. To assist and advice to DDO's for preparing proper response to the queries raised by the Tax Administration from time to time under the GST law in connection with any of the above activities or any other related matter. 2. Provide legal opinion / advice on queries raised by Circle GST Committee related to the transactions and activities carried out by DDO's from GST perspective in order to ensure appropriate compliances under the GST regime. 3. Identify complex GST scenarios (e.g. issues with high value transactions, potential for disputes, or requiring policy clarification) and escalate them to the central level GST consultant/Directorate for in-depth advisory support. 4. Assist to Circle level committee/DDOs/NCDDOS/ Lead PAO related to GST related issues in respect of issues pending in connection with Service Tax related matters. 5. Advise Circle level committee on proper course of action to be adopted in respect rules/laws mentioned in GST Act to avoid any future adverse implications. 6. Any other incidental work related to above.
Litigation support services	1. Coordination with the GST Department: Facilitate smooth resolution of Department of Posts (DOP) related GST issues. Act as the critical liaison between the Circle DOP and the State GST authority. 2. Preliminary Assessment: Conduct an initial assessment of notices or summons related to GST issues received by Circle Offices or GSTRPs. 3. Documentation & Evidence: Assist the GSTRPs in gathering relevant documentation and evidence to address audits, notices, or disputes. 4. Central Liaison: Coordinate with the central-level GST consultant for litigation support. Facilitate communication, documentation transfer, and strategy alignment on GST litigation matters. 5. Review Show cause Notices: Review of show cause notices orders issued by Commissioner, Commissioner (Appeal) and tribunals to guide way forward, in respect of GST. 6. Any other incidental work related to above.
Attending monthly meeting of Circle Level	The Consultants shall formalize the agenda and participate in the Circle Level GST committee usually held monthly at the Office of the Chief PMG, Odisha Circle, Bhubaneswar-751001.

GST committee	.
Visit to Divisional offices/Field offices	The Consultants shall be required to visit the following offices namely Circle Office Bhubaneswar and PAO Cuttack as and when required. The cost of these visits shall be included in the financial bid by the bidder. In addition, the competent authority may direct the consultants to visit anywhere in the Odisha Circle (outside Bhubaneswar & Cuttack) as and when required. For such additional visits, the Consultant shall reimbursed at the rates prescribed in the ATC.
Reports	To be submitted the relevant Reports as and when required / directed by the authority.

3. In addition to the above, the consultant will also render additional responsibilities viz:
1. Co-ordination with DoP HQ for preparation of a uniform reporting format for the circle level GST committees to report GST related issues.
 2. Attend the directorate level committee meetings as a representative of field offices and highlighting the issues which require policy intervention from the Directorate.
 3. The GST Consultants deployed are required to be available through Telephone/E-mail/Video Call/other electronic means on all working days to resolve any issues/tasks related to work mentioned in the “Terms of Reference”.

Part– I
TECHNICAL BID EVALUATION

1. Essential Eligibility Criteria:

The Bidders should fulfill the following essential eligibility criteria:

Sl.no.	Parameters	Documents to be submitted
1	Registration of Firms: The Bidder should be sole Proprietor/ Firm of Chartered Accountants / CS Firms/ Cost Accountant registered with the Institute of Chartered Accountants of India with PAN and GST Registration having a minimum experience of 5 (five) years in the relevant field as on the last date of submission of bid.	• Self-attested copy of Registration Certificate of the Firm issued by Institute of Chartered Accountants of India. • Self-attested copy of PAN and GST Registration.
2	Average Annual Turnover: The Bidder should have average annual gross receipts / turnover of Rs. 10 (Ten) Lakhs in the last 3 (Three) completed financial years i.e. F.Y. 2022-23, 2023-24 and 2024-25.	• Annual turnover certificate duly attested by Chartered Accountant as per Annexure-I.
3	Past Experience of Similar services: The bidder must have successfully executed/ completed similar Services in the FYs 21-22,22-23, 23-24, 24-25 and 25-26 to Govt. of India/ PSUs of GOI/State Govt./ PSUs of state Govt or with Corporates.	• Bidder shall upload the proof of similar services (Work Order and completion certificate) along with certificate as per Annexure-II. • Note: Mere assignments pertaining to filing of GST Returns or GST Audit assignment will not be considered.
4	Resource Strength of the Bidder should be minimum 05 practicing Chartered Accountants (CA) and atleast 3 CAs must have similar GST related experience of 5 to 7 years.	• Self Certificate to be uploaded along with certified copies of Payslips/ Paysheets/Nominal roll/Details of IT return filing by the employer along with certificate as per Annexure-III. • EPFO/ESIC/CLRA registration certificates should be submitted in Bid document wherever applicable.
5	The bidder must have employee (atleast 3 -5 employee) on roll: a) The employees with a minimum qualification of CA/LLB and professional experienced in Finance and Taxation b) Having done GST certification from ICAI or any other recognized institution/ university	• Copy of Mandatory qualification must be submitted along with certificate as per Annexure-III
6	Registered Office: The firm/ company should have a Head office at Bhubaneswar or Cuttack in Odisha and its GST Registration should be in Odisha.	• Proof of address / Ownership documents/ lease deed/ electricity/ water bill • GST Registration Certificate.
7	Non-Debarment /blacklisting/not be Insolvent/ Bankrupt or being wound up etc. which leads to firm ineligible :	• Declaration of non-blacklisting of firm as per Annexure IV, duly signed and should be notarized.

8	Acceptance of terms and conditions	• Certificate of Acceptance of Terms of Reference and Additional Terms and Conditions of the Bid duly signed as per Annexure V.
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Note 1: Bid Documents submitted by the bidder are to be provided in the following sequence with proper page numbering.

S.No.	Document Related to	Page number
1	Registration of Firms	
2	Average Annual Turnover	
3	Past Experience of Similar services	
4	Resource strength	
5	Employee List	
6	Office Registered in Odisha	
7	Non-Debarment /blacklisting/not be Insolvent/ Bankrupt or being wound up etc	
8	Acceptance of terms and conditions	
9	Any other relevant documents	

Part-II
FINANCIAL BID EVALUATION

1. The price shall be lump sum and inclusive of all applicable taxes & duties including GST as applicable.
2. While quoting the price, the bidder shall consider all expenses *including* travelling/attending offices at Bhubaneswar & Cuttack.
3. No claim for expenditure other than the price quoted will be entertained by the Department on account of Terms of Reference provided in tender.
4. In cases of visits to field units (outside Bhubaneswar & Cuttack only) by the consultants, the expense shall be reimbursed at the rates prescribed in ATC, subject to prior approval of the buyer and production of documents as mandated by the buyer.
5. Rate quoted including taxes shall be final & bidder shall not be quoted with price variation/ discount clause. Further, any increase in duty/taxes/Misc. expenditure due to any reason including Govt. Policies shall be borne by bidder.
6. Financial Bid is given in the following format.

	Amount(INR)[A]	Tax(INR)[B]	Total[C] [A+B]
Annual consultancy fee			

Note: Bidder should quote Total Price (C) in Financial bid in GeM.

ANNEXURE-I

Format for Annual Turnover certificate

TO WHOMSOEVER IT MAY CONCERN

I/We have verified the books of accounts and related record of M/S. _____
_____ situated at Address of the firm _____
_____ and on
verification of the records, we hereby certify that average Turnover and net worth of this
mentioned entity/firm during the last three financial years which are as under:

Sl No.	Financial Year	Total turnover Rs. In Lakh	Net worth (Positive/Negative)
1.	2022-23		
2.	2023-24		
3.	2024-25		
Total			
Average Annual Turnover in last three years			

Place:
Date
Accountant

Sign and seal of Chartered

ANNEXURE-II

PAST EXPERIENCE OF SIMILAR SERVICE

(To be given on Company Letter Head)

Date: _____

To

**Chief Postmaster General
Odisha Postal Circle,
Bhubaneswar-751001**

Sub: Acceptance of Terms & Conditions of Tender

Tender Reference No:

Name of Tender / Work :- Bid for engagement of GST Consultancy Firm for Odisha Postal Circle.

Dear Sir,

I/We, hereby declare and confirm that our firm have successfully executed/ completed similar Services in the FYs 21-22, 22-23, 23-24, 24-25 and 25-26 to Govt.of India/ PSUs of GOI/State Govt./ PSUs of state Govt or Corporates. Proof of the same is enclosed herewith.

Enclosure: As Above.

**Yours Faithfully,
(Signature of the Bidder, with Official Seal)**

ANNEXURE-III

CERTIFICATE REGARDING RESOURCE STRENGTH

(To be given on Company Letter Head)

Date: _____

To

**Chief Postmaster General
Odisha Postal Circle,
Bhubaneswar-751001**

Sub: Acceptance of Terms & Conditions of Tender

Tender Reference No:

Name of Tender / Work :- Bid for engagement of GST Consultancy Firm for Odisha Postal Circle.

Dear Sir,

I/We, hereby declare and confirm that our firm:

1. have employees on roll (atleast 3-5 employees):

- a) with a minimum qualification of CA/LLB and professional experienced in Finance and Taxation
- b) having done GST certification from ICAI or any other recognized institution/university

and

- 1. have Resource Strength of minimum 5 practicing Chartered Accountants (CA) and atleast 3-5 CAs must have similar GST related experience of 3 to 5 years.

Enclosure: As mentioned in Point 4 & 5 of Part 1 (Technical Bid Evaluation).

**Yours Faithfully,
(Signature of the Bidder, with Official Seal)**

Annexure IV
UNDERTAKING OF NON-DEBARMENT/NON-BLACKLISTING

Date: _____

To

**Chief Postmaster General
Odisha Postal Circle,
Bhubaneswar-751001**

Sub: Bid for engagement of GST Consultancy Firm for Odisha Postal Circle.

Dear Sir,

I/We _____, hereby declare and confirm that our firm:

1. is not insolvent, bankrupt, in receivership or being wound up; our business is not suspended and no court/judicial proceedings are pending against us for these reasons (including our affiliates/subsidiaries/contractors).
2. have not been declared ineligible, blacklisted, banned, suspended or debarred by any Procuring Organisation or its Ministry/Department.
3. have not been convicted (within three years preceding the last date of bid submission) for any offence involving moral turpitude under the Prevention of Corruption Act, 1988 or any offence under IPC or any other law causing loss of life/limbs/property or endangering public health.
4. are not suspected of doubtful loyalty to the Country and do not pose any National Security risk.
5. have not changed our name or created any allied entity to bypass any blacklisting and have no association with retired Gazetted Officers without completion of cooling-off period or their near relatives involved in this procurement.
6. have no uncontested/undisputed pending GST or Income Tax liability and have no conflict of interest affecting fair competition.
7. fulfill all eligibility conditions prescribed in the Bid Document and shall provide evidence of continued eligibility if required.

I/We understand that any false declaration shall lead to rejection of our bid and legal action as per rules.

Signature of Bidder :

Name :

Designation :

Place :

Date :

Seal :

ANNEXURE-V
ACCEPTANCE OF TERMS & CONDITIONS OF TENDER
(To be given on Company Letter Head)

Date: _____
To

Chief Postmaster General
Odisha Postal Circle,
Bhubaneswar-751001

Sub: Acceptance of Terms & Conditions of Tender

Tender Reference No:

Name of Tender/Work :- Bid for engagement of GST Consultancy Firm for Odisha Postal Circle.

Dear Sir,

2. I/ We have downloaded / obtained the tender document(s) for the above mentioned 'Tender/Work' from the web site(s) namely:

_____ as per your advertisement, given in the above mentioned website(s).
2. I / We hereby certify that I / we have read the entire Notice for Inviting Online Tender of the tender documents & all documents like annexure(s), schedule(s), etc.), which form part of the contract agreement and I / we shall abide hereby by the terms / conditions / clauses contained therein.
3. The corrigendum(s) issued from time to time by your department/ organization to have also been taken into consideration, while submitting this acceptance letter.
4. I / We hereby unconditionally accept the tender conditions of above-mentioned tender document(s) / corrigendum(s) in its totality / entirety.
5. I / We do hereby declare that our Firm has not been blacklisted/ debarred/ terminated/ banned by any Govt. Department/Public sector undertaking.
6. I / We certify that all information furnished by our Firm is true & correct and in the event that the information is found to be incorrect/untrue or found violated, then your department/ organization shall without giving any notice or reason therefore or summarily reject the bid or terminate the contract, without prejudice to any other rights or remedy including the forfeiture of the full said earnest money deposit absolutely.

Yours Faithfully,
(Signature of the Bidder, with Official Seal)

ANNEXURE-VI

Bid Security Declaration

I/We (Name of the agency or Bidder) do hereby declare and certify:

1. That, I/We are not debarred by GeM for last 3 years for any transgression made in respect of sub clause I of Rule 175 of GFR 2017 (Code of Integrity).
2. That, I have requisite authorization to enter into a contract with Buyer in GeM.
3. That, we shall comply with all statutory provisions issued by the Government from time-to-time w.r.t bidding on GeM.
4. That, I shall comply by all statutory provisions w.r.t levying of GST, Labour Cess, and other tax as per the policy and rules of the procuring department.
5. That, we shall strictly adhere to the legitimate bidding principles as per enlisted categories on the basis of technical specifications and quality of the products/services. Also, we will maintain complete accuracy and integrity of data submitted while participation in bidding process.
6. That, mere participation in the bidding process and/or successful auctioning on GeM after proper Auction/RA does not confer any right of allotment of contract/supply order in my/our favour. It shall be subject to proper technical/financial evaluation by the buyer.
7. That, I/We will not alter, modify, skip any terms of contract after date 1st date of opening of bidding.
8. That, we shall exercise full transparency in bidding and will not try to advance or make any favours or offers to any officials of the procuring department/Office by any means.
9. That, in the public interest, buyers will evaluate the bids on their requirement/end use and bid parameters and shall reserve right to accept or reject my bid after proper technical/financial evaluations of the bids and/or products on merits.

It is further certified that:

I shall abide by all legitimate provisions of procurement on GeM. I shall not supply any sub-standard goods/services and shall not indulge in any discrepancies/infirmity w.r.t the terms and conditions of the contract. In case any discrepancy or infirmity is observed on my part at any stage of bidding, that shall be my/our personal responsibility and we shall be liable for rejection and liable for legal action as per rules in vogue.

Seal and Signature of the Seller/Bidder