बिड संख्या/Bid Number: GEM/2026/B/7848482
दिनांक /Dated: 21-08-2026

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	04-09-2026 17:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	04-09-2026 17:30:00
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	Department Of Posts
कार्यालय का नाम/Office Name	Pao Up Postal Circle Lucknow
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :daplucknow@indiapost.gov.in Buyer Email id: shrikesh.kumari@indiapost.gov.in
वस्तु श्रेणी /Item Category	Financial Advisory Services - Onsite; Tax Advisory
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)	30 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
टर्नओवर पात्रता मानदंड/Turnover eligibility criteria	To be verified by the buyer at the time of technical evaluation
टर्नओवर के लिए एमएसई को छूट प्राप्त है / MSE Relaxation for Turnover	Yes | Complete
टर्नओवर के लिए स्टार्टअप को छूट प्राप्त है / Startup Relaxation for 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) *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**	2
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**	3
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)**	2000000
मूल्यांकन पद्धति/**Evaluation Method**	Total value wise evaluation
मध्यस्थता खंड/**Arbitration Clause**	No
सुलह खंड/**Mediation Clause**	No

ईएमडी विवरण/**EMD Detail**

एडवाईजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	60000

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).	15

(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. AO CASH
Office of the GM (PAF), UP Circle, Lucknow
(Sh. Anil Kumar Sharma)

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

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes

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

1. 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.
2. 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.
3. 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.
4. 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.
5. **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 % (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.
6. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.
7. 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.
8. 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.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Scope of work to be uploaded by buyer:1785319019.pdf

Financial Advisory Services - Onsite; Tax Advisory (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Deployment Location	Onsite
Category of financial advisory service	Tax Advisory
Sub-category of Financial Advisory Services	Filing GST , Filing TDS , Tax Litigation Strategy
Financial Advisory Reports	Yes
Frequency of Progress Report	Monthly
Type of Professional/Resources required	Chartered accountant
Qualification of Professional/Resources required	CA
Certification of Professional/Resources required	Certified public accountant
Total Experience of Professionals / Resources (In years)	5 - 7 Years
एडऑन /Addon(s)	

विवरण/ Specification	मूल्य/ Values
Post Financial Advisory Support	NA

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	Shrikesh Kumari	226024,O/o General Manager (Finance), Postal Accounts Office, UP Circle, Sector D, Aliganj, Lucknow	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. **Buyer Added Bid Specific ATC**

   Buyer Added text based ATC clauses

   1. Online bids through the GeM portal are invited by the O/o the General Manager (Finance), Postal Accounts Office, Uttar Pradesh Circle, Lucknow for Engagement of Charted Accountant Firm for providing services of professional consultancy for handling GST related work in respect of Uttar Pradesh Postal Circle, as detailed in Scope of Work, for a period of One Year, with provision for further extension as per GeM GTC/STC/ATC, subject to satisfactory performance during the contracted period and at the buyer departments’ discretion.

   2. The Bidder should be a Tax Advisory Firm of Chartered Accountants, registered with the Institute of Chartered Accountants of India with valid PAN and GST Registration and having minimum experience of 5 (five) years as on the last date of submission of bid (Self –attested copy of Registration Certificate of the Firm issued by the Institute of Chartered Accountants of India and self-attested copy of PAN and GST Registration of the Firm).

   2(a).For the purpose of establishing the period of functioning/existence of the firm, the bidder shall mandatorily submit the valid ICAI Registration Certificate/Certificate of Registration of the CA Firm indicating its Firm Registration Number (FRN) as proof of registration with ICAI. For the limited purpose of establishing the date of incorporation/commencement of business or period of functioning of the firm, the Udyam Registration Certificate, Certificate of Incorporation or any other relevant statutory document may be considered as supporting documentary evidence, wherever applicable.

3.Bidder/ Firm/ Proprietor/ any of the Director (s) shall not be banned or suspended or black listed by any Government / Public Sector Undertaking / Corporate organization or convicted in any Court of Law across India or declared Bankrupt or insolvent. An undertaking/self-declaration certificate must be uploaded with bid on Bidders Official Letter Head.

4. In support of prior experience of Similar Services, sought in the Bid, the relevant supporting documents viz. Experience Certificate issued by concerned Departments of Government of India/PSUs of GoI/State Government/PSUs of State Government, indicating total duration and value of contract, should be uploaded with the Bid. Further, valid email of the concerned issuing department must be available on the Experience Certificate uploaded with Bid. No exemption in respect of prior experience of Similar Services shall be provided to MSE/Startups.

5. In support of Average Annual Turnover, sought in the Bid, Average Turnover Certificate issued by Statutory Auditor/ Chartered Accountant, along with other financial statements of the firm must be uploaded with the bid submission. The eligible MSE registered bidders seeking relaxation in average annual turnover, must upload a valid UDYAM Registration certificate under the relevant category. For claiming exemption under the Startup category, the Bidder shall be registered under the Ministry of Commerce and Industry as a Startup and must upload a valid certificate issued by the Department of Promotion of Industry and Internal Trade, Ministry of Commerce and Industry, Government of India.

6. An existing Registered Office/Branch office of the Bidder Firm must be located at Lucknow (U.P.). A documentary proof (Central/State Gov. issued document, viz. Firm Registration Certificate, GST Registration Certificate, Electricity Bill in the name of Firm shall only be accepted) of such existing Registered Office/Branch office must be uploaded at the time of bid participation.

7. 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.

General Condition of the Contract (if awarded):

a. The Bidder Firm should deploy 02 Chartered Accountants (Minimum 01 should be deployed onsite) having minimum 5-year experience, who must be proficient in the field of GST filing and handling litigations to carryout GST related work in O/o GM (PAF), UP Circle Lucknow as detailed in Scope of Work and deliver the desired output in timely manner.

b. One of the CA Consultant deployed by the firm should be declared Nodal CA Consultant by the firm for all correspondences and legal advisory services.

c. The Complete Contact Details of both the Deployed CA Consultant should be submitted along with letter of Acceptance of Contract and ePBG by the successful bidder.

d. One of the deployed CA Consultant shall work onsite at O/o the General Manager (Finance), Postal Accounts Office, Uttar Pradesh Circle, Lucknow during office hours (10:00 AM to 6:00 PM), as per requirement, on all working days. The CA Consultant, if required, may have to attend office beyond office hours, and also on non-working days without any extra remuneration.

e. The CA Consultants once deployed, should not be replaced, without prior approval of the O/o the General Manager (Finance), Postal Accounts Office, Uttar Pradesh Circle, Lucknow. Replacement of CA Consultant may be permitted only under unavoidable circumstances such as resignation, illness, accident, inadequate performance, or personality conflicts. The CA Consultant replaced should be substituted with CA Consultant having equivalent experience to that of respective replaced CA Consultant. In case any of the CA Consultants moves out the firm due to reasons such as resignation, long leave (> 15 days) etc, then any such incident must be formally notified to O/o the GM (PAF), Lucknow within 5 days of the decision taken by the CA Consultant firm along with reason for movement.

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3. **Buyer Added Bid Specific SLA**

Text Clause(s)

1. LIABILITY OF THE CONSULTANCY FIRM

i. The firm shall be responsible for accuracy and correctness in handling litigations, calculations of ITC and filing of GST Returns.

ii. Any cost of penalty or loss arising due to negligence, wilful misconduct, or incorrect advice will be recovered from the CA Consultant/Consultancy firm.

2. PENALTY

Penalties/deductions will be levied on the Consultancy Firm, for the violation of the Service Level Agreement of the contract as per below:

i. If the deployed CA fails to attend the Office on any working day, the payment for the month shall be released on a pro rata basis.

ii. Non-compliance, if any, as per buyer requirements, such as non-submission of visit reports, failure to attend scheduled meetings/workshops, failure to respond to official communications & emails or queries within the stipulated time, non-performance of assigned task within the prescribed time, any other deficiency in service adversely affecting the functioning of the Department.

iii. Financial implications:

- 1st instance: deduction of 20% from the monthly bill
- 2nd instance: deduction of 30% from the monthly bill
- 3rd instance: deduction of 50% from the monthly bill

Note: - In case of more than 01 instances in a month, the highest penalty shall be applicable.

iv. Non-deployment of the total manpower mentioned in the contract as per the schedule

- Penalty: 0.5% of the overall contract value for every week of delay in deployment of manpower.

v. Any change in the deployed CA Consultant, post award of Contract, with due approval of O/o the GM (PAF), Lucknow, for reason other than specified in para 9 (e) of Buyer Added ATC, penalty of Rs.20,000/- shall be imposed in each case and each time.

vi. If any CA Consultant deployed by the firm is found responsible for leakage of information, lobbying, bribing, etc.

- Action: Immediate Termination of the contract with penalty of 10% of contract value and forfeiture of ePBG.

vii. If cumulative penalties reach 10% of the contract value

- Action: Termination of the contract.

3. BREACH OF TERMS AND CONDITIONS

In case of breach of any of terms and conditions mentioned in Buyer Added Terms & Conditions, Terms of Reference and Scope of work, O/o the GM (PAF), Lucknow will have the right to cancel the Contract without assigning any reason thereof with imposition of Penalties as detailed in para 4 above and the Security Deposit (EMD) shall also stand forfeited.

4. TERMS OF PAYMENT

a. No payment shall be made in advance and any loan from any bank or financial institution, shall not be recommended on the basis of the order of award of Contract.

b. The bidder shall submit the Monthly Bill by the 15th day of the following month along with Work Report and Visit report (if any) for the month in support thereof. The required Visit Report must be signed by the concerned Sr.AO/AO/AAO (in case of Visit to any Regional Offices) and Sr. Postmaster/Postmaster (in case of Visit to any Post Offices). The Monthly Bill submitted without the required Work Report and Visit report (if any), shall not be considered for payment.

c. The costs of the visits up to 12 in the contract period, which could be made by the CA Consultants (CA) on directions of O/o the GM (PAF), Lucknow, to any Regional Offices (Allahabad, Agra, Bareilly, Gorakhpur, Kanpur, Varanasi and Lucknow) and DDOs of UP Circle, shall be included in the lump sum amount quoted by the bidder. For any additional such visits, over and above said 12 visits, if required by O/o the GM (PAF), Lucknow, the CA Consultants (CA) shall be reimbursed the expenses at the following rates:

· The boarding and lodging charges at a rate of Rs.2500/- per CA Consultant per night (inclusive of taxes, stay, food and all other expenses for max 2 CA Consultants).

· Travel expenses by train, limited to 2nd AC/Chair Car fare for each CA Consultant.

d. All payments shall be made by account payable cheque/NEFT.

e. The O/o GM (Finance), PAO U.P. Circle, Lucknow-226024 shall be at liberty to withhold any of the payment/ payments in full or in part subject to recovery of penalties mentioned in Bid document.

f. The term payment/ payments mentioned in this Para includes all types of payment/ payments due to the GST Consultancy firm arising on account of this Contract excluding Security Deposit (EMD)/PBG (Performance Bank Guarantee) governed by the separate clauses of the contract.

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 (other than EMD and signed Integrity Pact - which can be submitted within 5 days of bid opening) 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---

Scope of Work

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 **Uttar Pradesh Postal Circle** is headed by the Chief Postmaster General, Department of Posts. The DoP has a network of over 18000 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 47 Postal Divisions (77 CDDOs & 19 NCDDOs).

1.2 Background:

GST Structure and Complexities

The Goods and Services Tax (GST) structure in DoP is uniquely multifaceted. With over 75 GSTINs (GST registrations) in the circle, each CDDO (Cheque Drawing and Disbursing Officer) functions as a separate GST-registered person. While the majority of these GSTINs reside within operational Head Post Offices, others belong to accounts or other offices.

This configuration creates inherent complexities:

- **Decentralised 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.
- **Disparate Procurement:** The Postal Stores Depot, without its own GSTIN, procures supplies for operative offices spread across numerous GSTINs.
- **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:

- **Day to day Operational GST issues:** GST registered person within the circle faces day-to-day GST issues.
- **Input Tax Credit (ITC) Issues:** Complexities in claiming ITC against administrative expenditures, assessing ITC applicability, and calculating eligible ITC amounts.
- **RCM related challenges.**

1.4 The Need for a GST Consultant

- The consultancy firm 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, and mitigate risks.

1.5 Objective

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:

- **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.
- **Guide about the GST Refunds:** Guide GSTRPs/DDOs through the GST refund process, including documentation, filing, and follow-up with authorities.
- **Liaison & Communication:** Maintain regular communication with the central GST consultant. Providing updates on circle-level compliance status and seeking guidance as needed.
- **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.
- **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. Each advisory input shall be verified and signed by nodal CA consultant authorised by the GST Consultancy firm.
- **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.
- **Ensure Knowledge Development & Implementation:** Share relevant GST updates and insights with DDOs to enhance their understanding.
- **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.

*** Monitoring Service tax related matters:** Assist DDOs issues pending in connection with Service Tax related matters.

2. The Consultancy firm, shall provide professional consultancy services related to Goods & Services Tax (GST), including but not limited to:

Activity	Activities (in brief) to be performed by GST CONSULTANT
Operational GST Support to DDOs	**Support to Circle Level GST Committee, GST registration person/DDOs & 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 86 ITC calculation, reconciliation, and utilization guidance etc. **DDO-Wise Analysis:** Conduct a comprehensive DDO-wise review of existing Dop GST registrations. **Risk Analysis:** Assess risk related to existing registrations, pinpointing areas of non-compliance or vulnerability to dispute. **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	**Circle-Level Compliance Monitoring:** Conduct periodic GST compliance checks for DDOs within the Circle, proactively identifying potential issues. **Risk Assessment:** Flag potential compliance risks like incorrect tax rates, ITC mismatch or procedural errors to mitigate penalties or future disputes. **Issue Escalation:** For policy level issues, escalate to the central GST consultant with comprehensive analysis and relevant documentation.
Conduct GST training to staff on field as prescribed by Directorate level committee	**Training Resources:** Develop training materials, including presentations, FAQs, and online resources for ongoing reference. **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 learning from past disputes and audits. **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 GST committee may communicate to Directorate via Lead PAO **Filing of returns and other compliances shall continue at DDO Level. However, Circle level Consultant is required to provide 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:- GSTR-1A GSTR-2 Review of GSTR 2A and communicating with suppliers of inward supplies in order to get input credit as per accounts of IR. Review of GSTR-1A and communicating with the receivers of outward supplies of Port. ITC-1 for input credits under GST, SGST and IGST. GSTR 7 for TDS under GST. GSTR 9 for annual filing under CGST, SGT and IGST. Any other Returns/Documents, if any, as notified by Government of India with respect to GST.
Liaison & Communication	**Central Consultant Coordination:** Maintain regular communication with the Directorate GST consultant, providing updates on circle-level compliance status and seeking guidance as needed. Any Policy level issues which are sent by Circle Level Committee to Directorate Level Committee should contain opinion of the Circle Level GST Consultant on the issue. **GSTRPs Communication:** Establish clear communication channels with DDOs, ensuring prompt responses to queries within the agreed upon services level agreement.
Audit Compliance	**Provide Assistance:** Assistance during audit process initiated under GST law by other authority. **Expert Analysis of GST Audit Findings:** Provide in-depth opinions on complex GST issues raised during audits undertaken by various authorities. Deliver actionable guidance to resolve these matters effectively.
Knowledge development and implementation	**Local Updates:** Stay updated on state-specific GST circulars and notifications that may impact DoP operations within their circle. **Knowledge Sharing:** Share relevant GST updates and insights with DDOs to enhance their understanding. **Best Practice Adoption:** Collaborate with the central GST consultant to implement best practices, process improvements at the circle level.
Legal advisory services	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. Provide legal opinion/advice on queries raised by Circle level GST committee related to the transactions and activities carried out by DDO'.

	Identifying 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. Assist to Circle level GST committee/DDO's in respect to issues pending in connection with service tax related matters. Advice 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. Provide inputs/ recommendations for implementation of One State One GSTIN SOPs on RCM, ITC, TDS etc. Any other incidental work related to above.
Litigation support services	**Coordination with the GST department:** Facilitate smooth resolution of Department of posts related GST issues. Act as the critical liaison between the Circle DOP and the state GST authority. **Preliminary Assessment:** Conduct an initial assessment of notices or summons related to GST issues received by Circle offices or GSTRP's. **Documentation and Evidence:** Assist the GSTRPs in gathering relevant documentation and evidence to address audits, notices or disputes. **Central Liaison:** Coordinate with the central-level GST consultant for litigation support, facilitate communication, documentation transfer and strategy alignment on GST litigation matters. **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. **Surrender of Legacy GSTIN Registrations**: For the legacy GSTIN registrations of all the DDOs, the CA firm will Facilitate the DDOs in resolving all the pending GST litigation issues so that the old GSTIN registrations can be surrendered after the implementation of One State One GSTIN. **Any other incidental work related to above.**
Work of One State One GST Process	Handling all work related to "One State One GST Registration" for UP Circle.
Miscellaneous Work	Any other miscellaneous work as may be assigned by the Circle level GST Committee/Buyer's department from time to time.
Attending monthly meeting of Circle Level GST committee as and when required	The CA Consultants deployed by GST consultancy firm shall also add items to the agenda and participate in the Circle Level GST committee held monthly at Lucknow.

Visit to Regional Offices and DDOs as and when required	One of the CA consultants deployed by GST Consultancy firm may have to visit all the 7 Regional Offices namely Lucknow Region, Kanpur Region, Prayagraj Region, Varanasi Region, Agra Region, Gorakhpur Region, Bareilly Region as and when required by this office. O/o the GM (PAF), Lucknow may direct the CA consultants to visit any of the DDOs located in the U.P. Circle (outside Lucknow) if required.
Submission of report	Monthly reports should be submitted by the CA Consultant on the works attended along with any visits, if any, undertaken during the month and should be accompanied with monthly bill for settlement of bill. Each visit report must be verified and countersigned by concerned Officer/In-charge of the office visited.