



NATIONAL TEXTILE CORPORATION LIMITED

(A Govt. of India Undertaking)

CIN No: U74899DL1968GOI004866

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**CORRIGENDUM TO TENDER NOTICE FOR APPOINTMENT OF FIRM OF
CHARTERED ACCOUNTANTS/COST ACCOUNTANTS / COMPANIES / LLPS AS
GST CONSULTANT FOR NTC AS A WHOLE FOR A PERIOD OF THREE YEARS**

Management Response to the Queries raised in the Pre-bid meeting held on 30.06.2022 through Video Conferencing is attached herewith. There is no change in the tender document.

Addendum / Corrigendum, if any, to the tender document will be published only on NTCL website and CPP Portal.

Deputy General Manager (Finance)

Management Response to the queries raised during the Pre-Bid Meeting held on 30.06.2022:-

S No.	Reference / Clause No.	Content	Point of Clarifications Required	Management Reply
1	Clause No. 6 Eligibility Criteria/Technical Qualification (Sr. No.4)	Turnover of the firm must be more than Rs. 15 crores for the F.Y. 2020-21 and an average turnover of Rs. 10 crores in the last 3 years i.e. 2017-18, 2018-19 and 2019-20.	The Turnover Criteria for the CA firms seems very high. We request you to kindly consider minimum turnover of at least 10 crore in the last three years. Kindly Consider the same.	No relaxation in Turnover Criteria.
2	Clause No. 8	However, Micro and Small Enterprises are exempt from submission of EMD. Bidders claiming exemption of EMD under this are however required to submit a valid MSME Certificate	Is there any MSME preference at the time of opening of price bid? Kindly Clarify.	No Preference for MSME at the time of opening of price bid.
3	Clause No-8.3 Section-10 (Other Provision)	NOTE : © Consortium bids will not be allowed. 4. If the Contractor is a partnership or a consortium, this agreement must be signed by all partners or consortium members.	Is Consortium allowed or not? Kindly Clarify	Consortium bidding will not be allowed.
4	Heading of the tender document provides	"Tender Notice for Appointment of Firm of Chartered Accountants/Cost Accountants / Companies / LLPs as GST Consultant for NTC as a Whole for a Period of Three Years".	Thus, we understand that, chartered accountants' LLP firms not registered with ICAI/ICWAI are also covered and eligible to bid.	Yes, they are eligible.
5	Clause 2 – Overview	It has been mentioned that currently there is no production activity in 23 mills operated by NTCL.	We understand that, NTCL does not have any output supply in GST returns and would only have inward supplies, please clarify;	Due to Covid-19, most of the company's Mills have been non-operational since lockdown. However, apart from 23 mills, NTC also has RMDs/Retail Shops selling finished / traded goods. NTC also rented out some of its properties generating rental income. Presently, there is no specific mandate that these mills will remain closed.
6	Clause 4 -Scope	Para 4.1 provides "One time Study of procedure currently followed by the Company in respect of GST etc."	We understand that this would involve study of current compliance procedure being adopted by NTCL under GST and wording "etc" would mean GST scope of work only;	Yes.

7	Clause 4 -Scope	Para 4.2 provides reference to new line of business.	Thus, we understand that in case where new GST registrations are required to be obtained for existing/new line of business, proportionate increase in consultant's fees would be allowed as this would lead to increase in the scope of work;	Presently NTC has its establishment in all the states mentioned in the tender document. In case wants to start a new line of business the same will be done in these states only and no additional fees will be paid. In case the same will be done in a new state apart from the states mentioned, matter will be mutually decided.
8	Clause 4 -Scope	Para 4.3 provides reference to any other GST related work, etc in addition to compliance works of NTCL.	A clarification is required to help us understand "any other GST related work, etc"; We understand that this only includes day to day GST compliances queries and does not include advisory on specific issues which require a detailed research. Please clarify.	It includes all the advisory etc. related to GST.
9	Clause 4 -Scope	Para 4.4 covers scope for litigation and filing replies to department.	We understand this point does not cover scope of work related to GST Audits/departmental GST audit. In case, this scope of work includes departmental GST Audits, our scope of work will be restricted till first level of authority and does not include filing of appeals & representations, etc;	Litigation such as Preparing and filing replies to notice issued by Department, Appearance before Tax Assessing Authorities, GST assessments, etc. upto Appellate Tribunal included.
10	Clause 4 -Scope - Para 4.6 provides process flow for GST compliances	Para 4.6.1 provides that data of different states needs to be merged to file returns.	We need an understanding that whether data has to be merged by tax consultants or it would be provided by NTCL;	The data will be provided by NTCL but merged by Tax Consultants.
11	Clause 4 -Scope - Para 4.6 provides process flow for GST compliances;	Para 4.6.2 provides extraction of data from tally software for all the states.	An understanding is required to understand that whether data would have to be extracted by tax consultants or it would be provided by NTCL;	The data to be extracted by Tax Consultants.
12	Clause 4 -Scope - Para 4.6 provides process flow for GST compliances;	Para 4.6.3 provides preparation of invoices as per the requirement of Company.	We understand that invoices for business would be prepared by NTCL team;	Invoices will be prepared by NTCL. However, where any specific guidance is required, the same will be provided by the consultant.

13	Clause 4 -Scope - Para 4.6 provides process flow for GST compliances;	Para 4.6.4 provides for reconciliation of inter-unit stock transfer.	We need an understanding that how data for the same would be provided by NTCL and at what frequency the same would require to be conducted;	The data will be provided by NTCL and same will be reconciled on monthly basis on the basis of GST returns.
14	Clause 4 -Scope - Para 4.6 provides process flow for GST compliances;	Please also help us to understand	Whether any goods are sent for job work so as to understand the requirement of ITC-04; Further, in this regard we also need following (a) Average estimated number of output transactions in a month; (b) Average estimated number of Input transactions in a month; details;	Yes, goods are sent for job work. Monthly transactions may vary from month to month depending on the operations/work.
15	Clause 4 -Scope	Para 4.7.1 provides that returns will have to be done manually by the consultant.	We need a clarification that is it permissible, if reconciliations or workings, etc would be prepared using tax tools by consultants which will ensure more accuracy and reliability;	It is permissible that reconciliation or workings, etc would be prepared using tax tools by consultants which will ensure more accuracy and reliability it depends on tax consultants.
16	Clause 5 -Time Lines for completion of work	Para 5.1 provides for submission of MIS report by consultants on monthly basis.	We understand that this cover status of compliances for all the states, GST liabilities and credit available;	Yes, may also include any changes in GST Act/Rules applicable to company.
17	Clause 5 -Time Lines for completion of work	Para 5.2 provides that Term of Reference (TOR) are only indicative and non-exhaustive in nature.	We need a clarification on other relevant services not captured in the TOR which may be required to be performed by GST consultant;	Any other related to GST not covered in the TOR
18	Clause 5 - S.No. 5 of Para 6 of " Eligibility Criteria/Technical Qualification"	provides that a firm must have experience of manufacturing industry preferably of textile industry.	Please do let us know, if any certificate is required for the same.	Experience Certificate/Work Order is required.
19	Clause 5 - S.No. 6 of Para 6 of " Eligibility Criteria/Technical Qualification"	requires a self-attested affidavit-cum-undertaking for not being penalised for professional misconduct by ICAI/ Govt Organisation or PSU.	In this regard, no format has been provided in the tender document. Please do let us know if the same can provided in any format;	The same can be provided in any format and must contain the subject matter.
20	Clause 5 - S.No 5 (table for allocation of marks) of Para 6 of " Eligibility Criteria/ Technical Qualification"	provides reference to certified course on GST.	We understand that certified course on the same would be allowed from any institute/organisation;	The certified course on the same would be allowed from a registered institute authorized to provide certification on GST.

21	Para 8.1.10	provides for certificate for furnishing performance guarantee. However, no format for the same has been provided in the tender document.	Please do let us know if the same can be provided in any format. Further, we understand that the same need not to be furnished on judicial stamp paper;	A Performance Bank Guarantee amounting to 100% of the Monthly Fee quoted would be given in the form of a bank guarantee of any Scheduled Commercial Bank
22	Clause d of para 8.3	provides that the fees quoted would be unconditional.	Thus, we understand that in case where new GST registrations are required to be obtained for existing/new line of business, proportionate increase in consultant's fees would be allowed as this would lead to increase in the scope of work;	Presently NTC has its establishment in all the states mentioned in the tender document. In case wants to start a new line of business the same will be done in these states only and no additional fees will be paid. In case the same will be done in a new state apart from the states mentioned, matter will be mutually decided.
23	note no (g) of para 8.3	Bank Account details of bidder are required under note no (g) of para 8.3 as per format.	However, no format has been provided in the tender document.	The same can be provided in any format along with a copy of cancelled cheque.