



NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED
NCUI COMPLEX, 3, SIRI INSTITUTIONAL AREA, AUGUST KRANTI MARG,
HAUZ KHAS, NEW DELHI-110016

Website: www.nccf-india.com, Email: nccfactho1@gmail.com & Tel.: 011-41006852

APPOINTMENT OF TAX CONSULTANT FOR NCCF

INVITATION FOR PROPOSAL:

About NCCF:

NCCF was established on 16th October, 1965 to function as the apex body of consumer cooperatives in the country. It is registered under the Multi-State Co-operative Societies Act, 2002. It operates through a network of 28 Branch Offices located in different parts of the country. NCCF Headquarters is situated in New Delhi.

NCCF, as an organization to promote consumer cooperative movement in the country, aspires to facilitate the voluntary formation and democratic functioning of cooperatives, based on self-reliance and mutual aid for overall economic betterment and financial autonomy. NCCF acts as a Central Nodal Agency for various Schemes of Government of India.

As an apex organization for the Consumer Cooperatives, NCCF is committed to apply the knowledge and resources acquired over years of its functioning to ensure the following: -

- To satisfactorily meet the requirement of consumers.
- To maintain transparency and focus on consumer satisfaction.
- To continuously strive to achieve higher standards of performance.
- To enable growth of all its member co-operatives through dissemination of best practices and use of technology.
- To achieve higher growth better market penetration keeping the best interests of consumers in mind.

SCHEDULE OF SUBMISSION OF PROPOSAL:

1.	Opening Date of Advertisement on NCCF Website.	10.10.2025
2.	Last Date for submission of proposal	24.10.2025

- The proposal to be sent either in Hard Copy to the address: - NCUI Complex, 3, Siri Institutional Area, August Kranti Marg, Hauz Khas, New Delhi-110016 through Speed Post or in soft copy to the email address: - nccfactho1@gmail.com.
- NCCF may, at its own discretion, extend the date for submission of proposals.

INVITATION:

Application is invited for hiring the services of reputed Chartered Accountants Firms towards advisory, implementation and compliance of Income Tax Act, Professional Tax Act, GST Act, Custom Act i.e. Import & Export Procedure, Settlement of Arbitration, Indirect Tax dispute including legacy for Head Office and Branches etc.

CONFLICT OF INTEREST:

- I. The applicant should provide professional, objective and impartial service and hold NCCF's interest paramount.
- II. The applicant shall not deploy former employees who have served NCCF in past.
- III. Non-disclosure of such an association will lead to termination of Agency.

RIGHT TO ACCEPT OR REJECT ANY PROPOSAL:

NCCF reserves the right to annul the Proposal Document process, or to accept or reject any or all the proposals in whole or part at any time without assigning any reasons and without incurring any liability to the affected applicants or any obligation to inform the affected applicant(s) of the grounds for such decision.

FRAUD & CORRUPTION:

It is required that the applicants submitting proposal and agency selected through this process must observe the highest standards of ethics during the process of selection and during the performance and execution of the Work Order.

For this purpose, definitions of the terms are set forth as follows:

- "Corrupt practice" means the offering, giving, receiving or soliciting of anything of value to influence the action of NCCF or its personnel in Work Order executions.
- "Fraudulent practice" means a misrepresentation of facts, in order to influence a selection process or the execution of a Work Order, and includes collusive practice among Firms/Consortium of Firms. (Prior to or after Proposal submission) designed to establish proposal prices at artificially high or non-competitive levels and to deprive NCCF of the benefits of free and open competition.
- "Unfair trade practice" means supply of services different from what is ordered on, or change in the Scope of Work.
- "Coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the selection process or execution of the Work Order.

- NCCF will reject a proposal for award, if it determines that the Firm recommended for award, has been determined to having been engaged in corrupt, fraudulent or unfair trade practices.
- NCCF will declare a Firm ineligible, either indefinitely or for a stated period of time, for awarding the Work Order, if it at any time determines that Firm has engaged in corrupt, fraudulent and unfair trade practice in competing for, or in executing the Work Order.

EVALUATION OF PROPOSALS:

The Proposal will be opened as per the schedule mentioned. NCCF may constitute Committee to evaluate the Proposals submitted by Firms for a detailed scrutiny. Subject to terms mentioned in the Advertisement.

ELIGIBILITY:

Scrutiny of the Proposals for eligibility will be done to determine whether:

- The Firm must be a Chartered Accountant Firm/LLP registered with ICAI.
- Must hold valid PAN, GST registration and comply with all Statutory requirements.
- The applicant should not be debarred by any statutory bodies, regulator (ICAI/NFRA/RBI etc.) or any Government Departments/PSUs etc.
- The applicant shall be in existence for at least 5 years as on 1st April, 2025.
- The Senior Partner must have minimum 7 years of post-qualification experience.
- The applicant shall have excellent practical knowledge/experience in taxation field and must have handled at least 4 assignments with PSUs/Govt. Departments/Cooperatives in last 5 years covering compliance litigation, advisory etc. and shall submit certificate of experience'/proof for work experience.
- Applicant must have minimum average annual turnover of INR 50 lakhs during the last three financial years ending 31st March, 2025. Audited Balance Sheet or CA certification required.
- This empanelment is for the purpose of short listing of applicants only and would not carry any assurance of allotment of assignments from the NCCF.
- The NCCF reserves its right to accept or reject any application(s) without assigning any reasons thereof. The decision of the NCCF, HO for empanelment of the applicants will be final and binding upon the applicants submitting their proposals which are shortlisted.
- Applicant shall not be associated with NCCF in last 5 years directly or indirectly.
- Applicant shall have **presence at near of NCCF's Office** and resources to handle the assignments allotted to them from any branches of NCCF. (Address of each presence shall be mentioned) and preference will be given to applicant having office(s) near NCCF's Branch location.

- The firm must have capability of EPR-based compliance, GSTIN portal handling, and online return filing.
- The Firm shall submit all relevant and material documents in support of their eligibility.
- The details of zone wise-branch offices & HO of NCCF are as under and the details of addresses of NCCF's Branch Office is available on NCCF's Website: -

EAST ZONE	NORTH ZONE	SOUTH ZONE	WEST ZONE
Bhubaneswar	Noida	Bangalore	Ahmedabad
Guwahati (Tripura)	Jammu	Chennai	Bhopal
Kolkata	Dehradun	Kochi	Indore
Ranchi	Delhi (Bhiwani)	Hyderabad	Mumbai
Patna	Kanpur	Visakhapatnam	Pune
	Chandigarh (Mohali)		Raipur
	Srinagar		Nasik
	Shimla		
	Lucknow		
	Jaipur		
	Varanasi		

	Head Office		
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TECHNICAL PROPOSAL:

The Technical proposal shall be based on the parameters as mentioned in the Table below:

NOTE: The Technical Proposal must not include any financial information regarding the Price which has already reserved / approved, failing which the Proposal will be rejected.

Sl. No.	PARTICULARS	DETAILS (Supporting Documents where applicable, are required to be annexed)
1.	Compulsory Conditions: • Experience in handling direct/indirect tax compliance (both Central & State) • Annual Turnover For the purpose of ascertaining parameter of Turnover of the Firm average turnover for the previous three financial years shall be considered.	
2.	Establishment Year of the Firm	
3.	Partners (details) as per ICAI Certificates as on 01.04.2025	
4.	DISA/CISA qualified partner	
5.	Branch Office 1,2,3..... near to our respective branches (Particulars of each branch to be given with addresses)	
6.	Names of the Chartered Accountants / Cost Accountants employed with the firm as called	
7.	Exposure of the applicant in Trading industry preferably under Central/State Government (Name of the PSU, Year of engagement and nature of work undertaken)	
8.	GSTIN Certificate	
9.	The applicants must have prior experience in addition to Routine consultancy in the following areas: i) Direct Taxes-TDS ii) State related Taxes/VAT Compliances iii) Central Excise/GST iv) Custom Act v) Professional Tax The above is only illustrative and not comprehensive.	
12.	Resume of the Firm	
13.	Registration Certificate issued by ICAI/respective authority.	

THE PROPOSAL SHOULD ALSO MENTION:

1. Proposed Overall In charge & dedicated Person/Officer for the assignment for each Branch Office.
2. Proposed Plan of action for overall tax management.
3. NCCF may, at its discretion, call for additional information from the applicant(s). Such information has to be supplied within the set-out time-frame, otherwise the Committee shall make its own reasonable assumptions at the total risk and cost of the applicants/Consortium of applicants and the Proposal is liable to be rejected. Seeking clarifications cannot be treated as acceptance of the proposal.
4. For verification of information submitted by the applicants, the Committee may visit applicant's offices at its own cost. The applicants shall provide all the necessary documents, samples and reference information as desired by the Committee. The applicants shall also assist the Committee in getting relevant information from the applicant references, if desired.
5. In case of non-acceptance of appointment, the next eligible applicant would be considered for the same appointment. On denial or quit the assignment liable to disqualified and debarred for future in NCCF.
6. Applicant has to submit covering letter, Consent and details of the respective branch offices for giving the services as defined above.
7. Fee for various services (excl. GST) on per branch basis/GSTIN basis would be as under: -
 - ♦ Routine advisory services and updates & Tax Compliances (per quarter) Rs.15,000
 - ♦ For Assessment Proceeding on per Assessment/re-assessment Rs.20,000
 - ♦ For attending Appeal under the GST & Custom Act. Rs.30,000
8. The fees and assignment would be valid for a period of three years and further extendable on mutual consent and on review of performance of the applicant.
9. NCCF reserves the right to discontinue the services on the basis of performance or further reviewed as per the terms & conditions mutually agreed upon, if the engagement is found unsatisfactory on or before expiry of the period mentioned above. However, notwithstanding anything mentioned above this engagement can also be terminated by either side by giving 15 days' notice in writing or on submission of all confidential documents etc to NCCF.
10. Applicant shall have to submit the Annexure-1 in complete.

SCOPE OF WORK: -

Routine Advisory Services and updates: -

- ✓ The scope of work shall cover advisory/implementation services in relation to the following direct/ Indirect Tax Laws: -
 - Income Tax Act- TDS/TCS
 - Goods and Services Tax Law
 - Customs Act, 1962
- ✓ Every Month GST working sheet share and discuss with Branch Concurrent auditor
- ✓ Assist in preparation of Tax audit Report
- ✓ Assist in reply of Concurrent Auditor report on every month
- ✓ To make sure ITC is availed, utilized and reversed as per provisions of GST Act along with reconciliation thereof.
- ✓ To provide opinion in respect of accounting treatment of various issues as per present taxation provisions being faced time to time (including but not limited to Accounting Principles and Accounting Standards).
- ✓ Providing opinions/comments/clarifications on various tax issues raised from time to time.
- ✓ Review the applicability of TDS provisions on all transactions as per Income Tax Act.
- ✓ Review of Defaulters parties on GST Portal on monthly basis.
- ✓ Discuss with GST defaulter parties with Concurrent auditor Every Month
- ✓ Provide updates covering the latest developments in Central GST Laws/GST Laws of the relevant states in terms of amendments in law, notifications, circulars etc and ensure to implement at the Branch Offices.
- ✓ Various Reconciliation Statements in relation to Central/States GST Laws.
- ✓ Scrutiny of Tenders issued by NCCF.
- ✓ GST input and output Reconciliation sheet Share with Branch Concurrent auditor along with Head office.
- ✓ The empaneled applicants shall ensure to comply with the remarks of Concurrent/Statutory/PSF/PSS Auditors in reports and implement according to change of GST Act, if any.
- ✓ Quarterly review meetings with NCCF Management.
- ✓ Unsatisfactory performance, delayed fillings, or loss to NCCF due to consultant's fault will lead to termination.
- ✓ Any other work assigned from time to time.

Tax compliances: -

- ✓ To prepare and filling of the all-applicable returns of opted Branch/units.
- ✓ **To check veracity and correctness of data before filling of All Returns.**
- ✓ To review and suggest overall improvement in regulatory compliance, if considered necessary on monthly basis.
- ✓ Advising on determination of time of supply, place of supply of goods or services or any rules with respect to GST.
- ✓ To ensure compliance with ITC/RCM/E-Way Bills, E-invoicing etc. provisions of GST Act.
- ✓ Applicant, may use, if required, their proprietary software for compliance purpose. Such software to be secured and subject to approval from GST Department.
- ✓ To reconcile Form 26AS/AIS with Books of Accounts at Branch Level.

Assessment Proceedings /Appeals under the Indirect Tax Laws

- ✓ Assistance in GST/ Import & Export proceedings, anti-evasion proceedings/Anti Profiteering/Advance Ruling etc.
 - ❖ To represent before the competent authorities in connection with the assessment proceedings and related matters.
 - ❖ To assist in preparation of documents/details etc. and preparation of various annexures etc. as may be required.
 - ❖ To appear before various Tax Authorities including and respond to the queries raised by the authorities
 - ❖ To draft replies to demand cum show cause notices received by NCCF from Tax Authorities.
- ✓ Assistance in various Appellate Proceedings which shall cover the following:
 - ❖ Discussions with the management on proceedings initiated by Tax Authorities.
 - ❖ Assistance in drafting stay petitions, appeals etc. (involving inter-alia finalization of Grounds of Appeal, statement of facts etc.) in the prescribed format for filing with the Appellate Authority, Goods and Service Tax Appellate Tribunal and Custom Appellate Tribunal.
 - ❖ To represent NCCF before the above-mentioned appellate authorities.
 - ❖ To submit response for the orders/notices passed by the Assessing Officer/Appellate Authority/Appellate Tribunal/High Court/Supreme Court for this purpose and preparation of letters to the said authorities to the same.
 - ❖ Review and draft replies to any miscellaneous legal compliances, if any.

ANNEXURE-I

(On letter-head of Applicant)

Format of Covering letter

Date:

To

In-charge (A&F),

NCUI Complex, 3-Siri Institutional Area,

August Kranti Marg, Hauz Khas,

New Delhi – 110016

Sub.: Proposal for

Dear Sir,

We enclose herewith the particulars, details in connection with the above assignment. We also state as follows:

- a. We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.
- b. Fee quoted by NCCF in the list are acceptable to us. We confirm that this proposal will remain binding upon us.
- c. We agree to bear all costs incurred by us in connection with the preparation and submission of the offer and to bear any further pre-contract costs.
- d. We understand that M/s. NCCF is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.
- e. I confirm that I have authority of..... (name of the applicant) to submit the proposal and to negotiate on its behalf.

Thank you,

(Name of Authorized Signatory) and
Membership no. Name of
Firm/applicant)

Annexure-II – Details of Partners

Name	Qualification	ICAI Membership No.	Years of Experience

Annexure-III –List of Major Assignments (Last 5 years)

Client Name	Sector	Scope of Work	Year	Status	Proof Attached

Annexure-IV –CA Firm Profile

Year of Establishment

Registration Number

PAN and GST Registration Copies

Turnover for Last 3 years

Staff Strength Details

Annexure-V –Declarations

Not Blacklisted by any Authority

No conflict of Interest with NCCF

Not currently engaged with NCCF

Independent Status confirmation

Use of own staff for assignment

Annexure- VI –List of Branch Offices/units

S. No.	Branch Office located at (State Name)	Address