

1. General			
Sl.No.	Details	Pre-Bid Queries	Replies to the Pre-bid Queries
1	Study the existing system, policies and procedures on financial and internal control mechanisms, direct & indirect tax structure of the CHPA and submit report on compliance status, adequacy and short comings, if any, advice /action plans for meeting the shortcomings, etc.	Study and advice and action plan shall be restricted to direct and indirect taxation implication. Please confirm	Yes.
2	To verify concurrently all the payment vouchers/Journal vouchers, before the payment /liability is made on applicability of TDS, TCS, IT & GST, GST TDS etc. and recovery of correct rate of tax and remittance of the same, on or before the due dates and filing of periodical returns on or before the due dates.	Verification shall be restricted to direct and indirect taxation implications. Please confirm	Yes.
3	To give opinions/advise CHPA as and when required on any matters/transactions/issues, which have financial implications, Statutory compliances, Accounting standards, Project financing, Companies Act provisions, IND AS, ICAI guidelines etc.,	Opinions/ advice shall be restricted to direct and indirect taxation implications. It shall not cover other accounting standards/financing advisory. Please confirm	The scope is confined to Direct Taxation and Indirect Tax Laws and the relevant implications in the Accounts of ChPA. The Tax implications on account of Accounting standards and Companies Act are also covered.
4	To review the Books of Accounts periodically and ensure that all tax related accounting entries are made correctly.	To advise on tax related accounting entries and do sample verification. However, cannot extensively include the scope of complete internal audit. Please confirm	Scope restricted to Taxation
5	Offer Special opinions/filings along with the interpretation of necessary provisions of Law, of any matter not covered in tax laws like matter related in import-export, Customs, Professional Tax, Labour laws, Exim, Duty Drawback, DGFT, etc.	To exclude Labour Laws. Please confirm	The Scope is Limited in Corrigendum
B. Tax Laws			
(i) Under Income Tax Act			
1	• 80 IA Certification and filing for all new and existing infrastructure projects. To collect, collate, verify and take the eligible tax credits & Tax exemptions under section 80IA. Further, Issue of 80IA certificate is required on yearly basis.	Restricted to single certificate per year. Please confirm.	Presently limited to 1 Certificate per Year.
2	• To ensure compliance with the domestic transfer pricing provisions as would be applicable to the entity.	It is our assumption that TP provisions will not apply to CHPA. Hence the same shall be excluded. Please confirm.	Presently not applicable.
3	• To compute/verify Income tax of the Vendors for TDS, preparing and filing of TDS returns, submission of Quarterly/Annual Returns, and rectification of returns if necessary and issue form16 A.	Our understanding is that the TDS and TCS returns are to be filed for a single PAN/ TAN. Input data to be provided by CHPA in the format required by Deloitte accurately in order to file the TDS and TCS returns. Please confirm.	Yes, Input data will be provided by CHPA in the Required format.
4	• To assist the appointed advocate/representative of the Company in appeal matters in ITAT/High Court/Supreme Court.	We understand that the advocate will be appointed by CHPA in relation to the matters before the HC and SC. Deloitte will assist in briefing the counsel on the issues involved	Yes.
5	• To arrange Income Tax clearance/exemption certificate/advance ruling as and when required.	The same shall be covered under separate scope with agreed commercials on requirement basis.	Tender Condition Holds good.
6	• To coordinate with SAP developers in validating the patches incorporate in SAP as and when changes/amendments brought in Income Tax Act.	Deloitte will provide its guidance on the tax changes. Validation in SAP has to be scoped out.	Tender Condition Holds good.


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(ii) Under GST			
1	• Develop suitable Management Information Systems (MIS) for full compliance with CGST/IGST/SGST/UGST laws/rules/notifications.	The scope shall not include MIS preparation but shall be restricted to queries on indirect taxation implications. Please confirm	The scope is confined to Indirect Tax Laws .
2	• Follow-up the mismatched ITC with the supplier on a regular basis and submit the status report.	Necessary communication shall be communicated to CHPA and CHPA shall communicate with suppliers. Please confirm.	ChPA will Coordinate with the Suppliers.
3	• Giving opinion in writing to KRCL on all the Indirect tax matters as and when required by CHPA, within 5 working days from the date of intimation.	In exceptional cases, depending on the gravity of the issue sought for opinion, additional time requirement shall be communicated. Please confirm.	1. Please refer to Corrigendum. 2. Will be considered on case to case basis.
4	• Assisting in day to day work, by means of checking the bill under process in accounts section of Head Quarter, any specific queries raised by units regarding clarification on any bill payable / Bills receivable, tax implication of any contract/ tender/ Letter of Acceptance/ Purchase Order, Clarification on HSN code and rate thereon, Calculation as per Anti-Profititeering clause, applicability of RCM, identifying the block ITC, assisting to resolve the dispute raised by supplier on Indirect Tax Issues etc.	Assisting in day to day work, by means of checking the bill under process in accounts section of Head Quarter, any specific queries raised by units regarding clarification on any bill payable / Bills receivable, tax implication of any contract/ tender/ Letter of Acceptance/ Purchase Order, Clarification on HSN code and rate thereon seems to be outside the scope of taxation. Please confirm.	Tender Condition Holds Good.
5	• Attending Indirect Tax Offices on routine matters or enquiries from the respective Departments and arrange for Advance Ruling, Exemption Certificate etc.	The same shall be covered under separate scope with agreed commercials on requirement basis.	Tender Condition Holds Good.
6	• Advising and documenting training requirements, communications, and manuals to the satisfaction of CHPA and prepare Policies for Board approval.	Restricted to indirect taxation. Please confirm	Yes.
7	• To assist in ensuring the compliances towards E Invoicing.	Assistance shall include only responding to queries in relation to E-invoicing not <u>generation of E-invoicing</u>	Scope confined to Assistance in generation of E-invoices.
8	• To assist in ensuring the compliances towards E way bill.	Assistance shall include only responding to queries in relation to E-invoicing not <u>generation of E- way bill</u> .	Scope confined to Assistance in generation of E-way bills
9	• Advise on the key documents and records to be maintained by CHPA, with a view to make a transition from the present indirect tax regime to the GST regime.	The same shall be excluded from scope as GST transition is over	The Scope of Transition is excluded. However, the clarifications/ notices of the Transition period are to addressed.
10	• Reviewing the results of the User Acceptance Testing (UAT) or end user testing to enable to comment on the degree and extent of integration into the GST Network (GSTN) i.e the Registration, Payment, Returns and Refunds processes instituted by the government for the GST administration.	Please clarify on scope	Tender Condition Holds Good.
11	• Review of GSTR 2A and communicating with suppliers of inward supplies in order to get input credit as per books of accounts.	Necessary communication shall be communicated to CHPA and CHPA shall communicate with suppliers. Please confirm.	Yes, necessary communication shall be communicated to CHPA and CHPA shall communicate the same to the suppliers.
12	• Review of GSTR 1 and communicating with the receivers of outward supplies of books.	Necessary communication shall be communicated to CHPA and CHPA shall communicate with receivers. Please confirm.	Yes, necessary communication shall be communicated to CHPA and CHPA shall communicate the same to the receivers.
13	• To prepare reconciliation statement required under the CGST/SGST/IGST Act and to issue of Certification as required under the Act.	Wherever certification cannot be provided by our entity and third party certification is required, the same shall be charged separately.	Yes third party certification can be obtained and the same shall be charged separately.
C. Financial advise on BOT/Captive, License/Concession Agreements/ Contracts and related activities			
	<ul style="list-style-type: none"> • To provide written opinions on financial /commercial aspects relating to the existing license/concession agreements and proposed license/concession agreements entered into by CHPA. • With BOT operators including on the terms of M&A of Association, terms and implications of license agreement, financial closure, financial implications, actual project cost, etc. 		


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1	<ul style="list-style-type: none"> • List out from the License /Concession Agreements, with respect to submission of periodical Reports, documents, returns, etc. with respect to Finance & Accounts, and commercial related compliances, ensuring that the same are submitted in time from the concerned BOT/Captive operators/Contractors critically analyzing the same and advice CHPA for further course of action. • Assessing and quantifying Debt due, compensation payable by CHPA, short term and long term implications of any permission sought for by Concessionaires from CHPA. • Assessment of financial implications on Legal issues, disputes, clarification 16 arising from License/Concession agreements/Contracts. • The nominated partner to meet at short notice, discuss with CHPA and explain on any aspect relating to the above as and when required. • The nominated partner to meet at short notice, discuss with the BOT/Captive operator and explain on any aspect relating to the above as and when required. 	<p>All the above Scope under financial advisory does not seem to have relation to taxation. Please clarify.</p>	<p>Tender Condition Holds Good</p>


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D. Financial advisory services on Project finance, Works, etc.			
1	<ul style="list-style-type: none"> Project Finance & Accounts. Tenders/Works Contracts/Service Contracts. Accounting policies and standards. Internal Financial Controls. Any other issue concerning financial /accounting impact. Prepare Templates for MIS reports. 	All the above cope under financial advisory does not seem to have relation to taxation. Please clarify.	Please refer Corrigendum
E. Deployment of Personnel			
1	The scope also includes deployment of one final qualified Chartered Accountant and Two Graduate Tax Assistants with working knowledge in SAP-ERP environment and proficiency in MS Office. These personnel should be deployed at CHPA Finance Department for entire duration of the assignment on all working days during the office hours of CHPA .	Request you to consider if there can be any flexibility in terms of deputation. However, we ensure to have dedicated resources working for Chennai port trust.	Tender Condition Holds Good.
Additionally, request your response to below queries;			
1	No. of PAN holding with details		4 PANS
2	No. of GST registrations		One GST Registration
3	Average Volumes with respect to GST filings, TDS filings, ITR filings etc.,		GST: Average No of Vendors will be 200 and no.of transactions of B2B will be 800 (approx),Outward Invoices - 3500 (approx) and Inward-1000(approx). TDS/TCS: 300(approx) no.of transactions to be carried out during a month and 50(approx) no. of transactions to be carried out during a month on which TCS is applicable.
4	Pending Litigation for direct and indirect taxation		Tender condition holds good. The details will be shared to the successful bidder.
5	Pending non-compliance for direct and indirect taxation		Tender condition holds good. The details will be shared to the successful bidder.
6	Number of returns being filed now along with brief description- Monthly and Annually	In GST Regime - Monthly - GSTR - 7, GSTR -1, GSTR -3B Annually - 9 & 9C In IT Regime -Tax Audit to be conducted and filing of Annual Return of Income of ChPA General PAN, PF, Pension and Gratuity. In TDS/TCS Quarterly Returns	All the Returns are to be filed as applicable to ChPA under Direct Tax and Indirect Tax Laws as applicable from time to time.

Queries in relation to Point no. B(ii) of Para-III (Scope of the Assignment):

S. No	Details	Query	Replies to the Pre-bid Queries
1	No. of GST registrations	Please confirm the no. of GST registrations.	ONE GST REGISTRATION
2	Follow up the mismatched ITC with the supplier on regular basis and submit status report	-Please confirm the average no. of vendors involved & the no. of transactions from these on monthly basis.	Average No of Vendors will be 100 and no of transactions of B2B will be 600 (approx).
3	To prepare draft letter to Vendors for non compliance of GSTR1 filing and mismatching if any	-Whether the exercise needs to be done on monthly basis or at regular intervals as deemed fit.	At regular intervals as deemed Fit.
4	Giving opinion in writing to KRCL on all the Indirect tax matters as and when required by CHPA, within 5 working days from the date of intimation	Please confirm the average no. of opinions/advice required per month	KRCL may be read as ChPA and No of Opinion will be on need basis and on an average of 5 per month
5	Assisting in day to day work by means of checking the bills under process	Please confirm the following: 1. Average number of transactions in a month to be covered in GST return (Outward and Inward) 2. Whether data available at central location...? 3. The years for which the annual filings are	Outward invoices will be 2500 (approx). Inward Invoices will be 600 (Approx). Data is spooled from 3 systems and centrally located. Both the years FY 2021-22, FY 2022-23 are to be filed.


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6	Review/Assist/provide/monitor filing of all returns state wise till the completion of one full year ending with annual filing of return by CHPA.	required to be done such as FY 2021-22, FY 2022-23 .	Tender Condition holds Good
7	Preparation of data for any audit conducted by GST Department or by erstwhile VAT department and also replying to the queries raised by internal auditors & C&AG auditors in indirect tax matters	<p>-Whether the matters relating to erstwhile regime (i.e. VAT or Service tax) are also supposed to be a part of this SOW.</p> <p>-Whether the correspondences in relation to the matters started in period prior to entering into this agreement will also be part of SOW under this agreement.</p> <p>-Please share the status of the ongoing litigations i.e. the litigation tracker.</p>	Yes. Any issues raised pertaining to erstwhile regime and prior periods are also to be addressed.
8	To prepare submissions/replies for any GST related proceedings/notices/letters/summons etc., for current/ previous periods.		
9	To examine any orders/communications received from GST department and advise further course of action.		
10	Generating e-invoices and reconciliation of the same with the revenue ledger	How many average no. of e-invoices are required to be generated on monthly basis.	2000 E-invoices. (approx)
11	Vouching of GST TDS	Please confirm the no. of registrations as TDS deductor. Vouching...?	ONE GST TDS REGISTRATION
12	Submit the plan to implement the new changes in CHPA after critical study on the existing system in CHPA, within 15 days of such notification.	Please confirm if we will need to have someone to review the technical aspects of the ERP system in place for the fulfillment of these tasks or for any other purpose.	The existing system is to be studied and suggest suitable upgradations if any to suit the Direct and Indirect Tax compliance as per the statute whenever any changes are required.
13	To continuously review the systems and software for ensuring compliance with GST requirements		
14	Reviewing the results of the User Acceptance Testing (UAT) or end user testing to enable to comment on the degree and extent of integration into the GST Network (GSTN) i.e the Registration, Payment, Returns and Refunds processes instituted by the government for the GST administration.		
15	Advising and documenting training requirements, communications and manuals to the satisfaction of CHPA and prepare Policies for Board approval	Seek to know more details about the scope of this bullet.	Skill enchancement suggestions and timely updation of the taxation updates and the Union budget related to taxation and the impact effect to the Port Sector may be suggested timely
16	To carry out GST clearing in SAP as per GSTR3B abstract on monthly basis.	Please confirm does it relate to posting entries in SAP.	To ensure / supervise proper postings in SAP.


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Queries related to Direct tax work			
S. No	Details	Query	Replies to the Pre-bid Queries
1	Tax Deduction at Source	1.Total Number of TANs; 2.Approximate No. of expense transactions to be carried out during a month. 3. Approximate No. of transactions to be carried out during a month on which TCS is applicable	1. ONE TAN 2. 250 (Approx) 3. 15 (Approx)
2	TDS return in Form 24Q	Whether our scope of work also includes verification of each salary documents & proofs or is it limited to computation review provided by the client for filing of quarterly TDS returns?	Yes it is included in the scope.
3	2. Opinions	Estimated no. of opinion required during the year	Needed as and when required and Approx 5 per month
4	Certificates:	a. 80IA Certificate: Total number of units for which 80IA certificate required? b. Any other certificate requirement other than MAT and 80IA?	a. One Unit b. Depends on case basis.
5	26AS Reconciliation:	a. Approximate number of parties that deduct TDS of Chennai Port Authority (CHPA) b. What is the periodicity of the reconciliation which CHPA is looking?	A. 300 Parties(Approx) b. Quarterly
6	Tax Audit report	a. Whether scope of work also includes expense reconciliation and preparation of clause 34(a) of the Tax Audit report?	All the required compliances as per the Tax Audit are included in the Scope.
7	Refund	a. No. of years for which refund is pending before authorities and approximate amount of refund.	8 Years
8	Assessment/Litigation	a. Please provide brief status of the open Income-tax Assessment Proceedings and litigations b. Whether we shall need to handle the Income tax Assessment Proceedings & litigation initiated after our engagement or we shall need to handle preceding proceedings as well. If we need to handle the past litigations, specify the number of past years for which we need to handle the litigation.	a. Tender condition holds good. Income Tax Assessment completed upto FY 2019-20 (AY 2020-21) b. All the on going proceedings and litigations initiated prior to or after the engagement irrespective of the Year of assesment.
9	Other	a. Whether CHPA has applied for any Advance Ruling in past? b. Is any Advance ruling pending at department level? c. Can you elaborate what certificates are included in Tax clearance/exemption certificates?	a. Yes b. No. c. TDS Exemption Certificate U/s 197 or any other Tax clearances on case to case basis as and when needed


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