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PHONE: 033-2252-9963/1052
Fax : 033-2252-3849

Email: mdecsc@gmail.com
Website: www.wbecscegovernance.com

WBECSC

WEST BENGAL ESSENTIAL COMMODITIES SUPPLY CORPORATION LTD.

(A GOVERNMENT OF WEST BENGAL UNDERTAKING)

Regd. Office: 11-A, Mirza Ghalib Street, Kolkata – 700 087
CIN: U51909WB1974SGC029308

Ref. No. ECSC/AC/A/643/ 6964

Date 02/09/2026

NOTICE INVITING (5th Call) EXPRESSION OF INTEREST (EOI) FOR ENGAGMENT OF PARTNERSHIP/ LIMITED LIABILITY PARTNERSHIP FIRMS OF CHARTERED ACCOUNTANTS FOR APPOINTING INCOME TAX CONSULTANTS AT WBECSC LTD

West Bengal Essential Commodities Supplies corporation Limited, a Government of West Bengal Undertaking, invites Expression of Interest(EOI)from reputed Indian Chartered Accountant Firms(Partnership/Limited Liability Partnership) for empanelment as Income Tax Consultants for the period starting from 1st October 2026 to 3oth September 2029 that may be renewed further two years upon satisfactory performance .The Notice Inviting Expression of Interest along with annexure on areas and extent of coverage, reporting requirements, terms of reference, list of locations, selection criteria etc. are available at WBECSC Website site.

02/09/26

Managing Director

WBECSC LTD.

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1. **FORMAT OF APPLICATION**

1. Name of the partnership firm/LLP :

a) Registration of the Institute :The Institute of Charted Accountants
b) Type of the partnership :Firm/LLP
c) Registration No :
d) **Date from which continuing as** :
Partnership Firm/Registration of LLP:

2. Details of Head Office & Branch

Office Head Office

Address	Contact No.	Email Id

Branch Office

Address	Contact No.	Email Id

3 Details of Partners in the Partnership Firm/Limited Liability Partnership

Sl. No	Name of the partner	Membership No	Membership Status(ACA/FCA)	CISA/DISA	Date of joining the Partnership Firm/LLP As partner

4 Details of Qualified Assistant/CA/CMA/CS

Sl. No	Name of the Qualified Assistant	Membership No	Chartered Accountant	Date of joining the Firm /LLP

5 List of Experience in Income Tax Litigation MatterfromFY:2018-19 onwards

Sl. No	Name of Company	Assessment Year	Nature of Litigation handled

6 Income TAX PAN of the partnership Firm/LLP:

7 GST Registration No:

8 Bank Details:

1	Bank Name	
2	Bank Address	
3	Name of the Branch	
4	Type of Account	
5	Bank Account Number	
6	IFSC Code	

9 We hereby confirm that all terms & conditions as specified in the EOI and annexure thereto have been accepted by us.

10 This is to certify that all the information given above are accurate and any misstatement will be liable for rejection of our participation in EOI and blacklisting by WBECSC Ltd as per company's procedure.

Note:

a. The Cut-off date for calculation of number of year (s) will be the as on 31.03.2026. Accordingly, any fraction of the year will be ignored for calculating number of years.

b. Hard Copy of the Application will not be entertained in any circumstances.

2.Scope of Work

WBECSC intends to engage a tax consultant having vast experience in handling various corporate direct taxation issues arising from time to time regarding Indian taxation for the period of Three years further extendable up to two years on satisfactory performance. The Consultant shall provide consultancy services as per the scope of work indicated below:

A. Review / vetting of Corporate Tax Return along with various disclosures /computation notes and all other matters that may be relevant with respect to the filing of the Corporate Tax Return of WBECSC as per the Income Tax Act or any other law in force for income tax.

B. Assistance to WBECSC in connection with all assessment proceedings initiated by appropriate authorities including drafting /filing of replies and submissions, representation before the tax authorities for assessment proceedings, drafting/filing of submissions with tax authorities regarding rectification applications including any penalty proceedings as applicable, drafting/filing the submissions for stay of any demand, review of orders etc.

C. Advising WBECSC for further course of action consequent to assessment/reassessment/rectification orders issued by the Income Tax Authorities, filing of appeals before CIT (Appeals) including drafting of Grounds of Appeal and Statement of Facts, filing of written submissions /paper book and representation in all existing/ new appeal proceedings before CIT (Appeals), representing WBECSC in various Statutory Authorities and representing WBECSC in pending ITAT cases. There are long pending cases at different level of Income Tax Authorities and High Court.

D. Pursuing, assisting and coordinating with Income Tax Authorities for timely getting the refunds due to WBECSC .Rendering expert opinion as and when required by WBECSC for all the taxation issues including international taxation matters, deferred tax, wealth tax etc. Updating WBECSC on all day-to-day changes in relevant taxation laws and suggesting measures for effective adaptation of changes in WBECSC, wherever required.

E. One senior representative of the Tax Consultant firm should be available at least twice in a month to discuss the important and pending issues.

F. Personnel deployed by the Tax Consultant Firm should ensure proper conduct in the office premises.

G. Senior member here by means partner having minimum10 years of experience in dealing in such representations.

H. Regarding attending hearing for Regular assessments and all regular activities covered under scope of work, at least two partners meeting the requisite relevant experience (Partner level) should be assigned for WBECSC assignment on work requirement basis.

I. Specialized services on Call out basis.

Further to above Scope of Work, WBECSC wants to avail the special services of Tax Consultant for representing it in ITAT/AAR whenever there is a requirement to pursue the case in ITAT/AAR . This will be a separate work assigned to the Tax Consultant as and when required. The scope of work for this activity shall include the following:
Preparation and filing of appeal/application before ITAT/AAR including drafting of Grounds of Appeal and Statement of Facts, preparation and filing of written submissions/paper book.
Representing WBECSC in hearings by a senior counsel having experience in dealing with ITAT cases as specified in Minimum evaluation criteria.

The consultant should also identify opportunities for tax saving through deductions credit and efficient tax structure. Also helps in long term financial planning and investment strategies with a tax efficient approach.

J. Presentation at the Audit Committee Meeting & Board Meeting

The Tax Consultant may be required to present their findings and observations / opinion before the Audit Committee / Board of WBECSC. The time and venue of such a meeting will be intimated separately.
No separate TA/DA will be given for attending meetings.

The scope of work may be summarizes as below:

1. Computation of Income Tax payable thereon for each Assessment year for the purpose of payment of advance tax.
2. Computation of total Income as per the provisions of the IT Act, preparations and filling of IT Returns of WBECSC and uploading the same.
3. Drafting and submission of petitions for re-opening and/or reassessment of earlier years assessments with a view to obtain refund of excess tax, if any, paid for the earlier years.
4. Drafting and submission of appeal papers.
5. Updating on income tax matters on any changes in the laws from time to time.
6. Attending hearings before the Income Tax Authorities for making the assessments and/or Appeal before the higher authorities including the ITAT as well as making necessary submissions and paper books.
7. To guide and assist in preparation of filling of Income tax return and TDS and ensure proper and regular / pending work for filling Tax Return of the Corporation.
8. To arrange, finalized and submit the return correctly to the Income Tax department in stipulated time to avoid penalty.
9. Generate FORM 16/16A or any other related forms (if required)for current year or any previous year.

3. TERMS OF REFERENCE OF DIRECT TAX CONSULTANT

A. Consulting Fees.

WBECSC shall pay an all-inclusive Lump sum fee per year (including TA/DA and other out Of pocket expenses, etc.) for the entire scope of work covered under serial on a Firm price basis valid till the complete execution of the assignment. GST, if any, will be paid extra at the applicable rates.

Sl.No	Payment of Consulting Fees	Payment Schedule
1	1st Quarter	25%
2	2nd Quarter	25%
3	3rd Quarter	25%
4	4th Quarter	25%

The Consultancy fee shall be released only after submission of quarterly Invoice.

B. **Earnest Money Deposit:**

C. Rs.25, 000.00 (Rupees Twenty Five Thousand Only) to be submitted through e tender portal only. Bidders should take utmost care to ensure that the EMD and intimation are made correctly. EMD deposited elsewhere will not be considered for participation in this E-tender. No interest will be payable on the EMD.

D. **Refund of EMD:**

The Earnest Money of all the unsuccessful bidders deposited online through https://wbtenders.gov.in/nicgep/app will be refunded according to the order of Finance Department of Government of West Bengal vide no.-3975-F(Y) of 28th July 2016.

E. Right of WBECSC

WBECSC reserves the right to accept / reject, at its sole discretion, any or all evaluated Technical /Financial Proposals of the Bidders and cancel this Bidding process without assigning any reason whatsoever.

F. Validity of the Proposal :

The proposal shall be valid for a period of not less than 120 days from the proposal due date (The PDD)

G. **Security Deposit :**

EMD of the successful bidder will be converted into Security Deposit and it will be refunded after three months of the expiry of the contract & after handing over of the documents /papers to the next consultant, whichever is later. No interest shall be payable on the Security Deposit.

Further the tax consultant should keep all records / documents provided to them and accessible by the incoming firm during the course of assignment as a tax consultant & it shall be handed over to the next firm at the closure of the assignment.

H. Bid Clarification:

I. Any queries seeking clarification must be mailed at email id: acctecsc@gmail.com
If any discrepancy arises between two similar clauses different notification, the clause superseding others will be solely as per the discretion of the Tender inviting authority.

J. Bid Evalution Mechanism :
The score of technical proposal shall be given70% weightage and the score of financial proposal shall be given 30% weightage.
The proposals shall be evaluated and ranked accordingly by a Committee constituted by WBECSC .Both the Technical and Financial Proposals shall be marked separately. The Audit Firms should carry out self-evaluation and submit the same.

K. Technical Evaluation
Based on the technical criteria below each applicant would be assigned a technical score out of 100 and ranked according to the score from highest to lowest .The applicants having technical score more than 50 (out of 100) will be declared eligible for financial evaluation.

L. Financial Evaluation

The Financial Proposals of only Technically Qualified Bidders will be opened for further consideration.
The Bidder(L1) who has quoted the lowest price will be given a score of 100.The other Bidders (N, N1, N2, N3 etc.) will be allotted scores based on the score of L1 as per the formula :"L1/N x100".
The all-inclusive lump sum fee excluding of GST will have to be quoted by the bidders at the appropriate section of the financial proposal. Disclosure or indication of quote at any other section will lead to disqualification of the bidder.

M. Final Evaluation
The total score for Bidders shall be calculated based on the following formula:
(Total Score = Technical Score + Financial Score).
The total composite score (technical and financial score) shall be used to rank the Bidders.
The bidder scoring highest composite score will be the preferred bidder subject to compliance with all other relevant terms and conditions.

N. Execution of the Agreement
One year agreement should be executed between the successful bidder and the Corporation within seven days after receiving the Work Order by the Successful Bidder. Agreement may be renewed every year , as the case may be , if the service provided by the bidder is satisfactory.

O. Responsibility to handed over the documents to the New Consultants :
Further the consultant should keep all records/documents provided to them and accessible by the incoming firm during the course of assignment as a tax consultant & it shall be handed over to the next firm at the closure of the assignment.

P. Settlment of Dispute
In case of any dispute the jurisdiction would be the Courts of Kolkata only.

4. Important timelines.

Sr No.	Particulars	Date&Time
1	Publication of EOI	08.09.2026 at 11.30 A.M.
2	Pre-bid meeting at WBECSC Conference Room	10.09.2026 at 3.00 P.M.
3	Start date for downloading the EOI document	11.09.2026 at 10.00 A.M.
4	Closing date for downloading the EOI document	27.09.2026 at 11.30 A.M.
5	Bid submission start date	11.09.2026 at 11.00 A.M.
6	Bid submission closing date	28.09.2026 at 1.00 P.M.
7	Bid opening date for Technical Proposals(Online)	30.09.2026 at 1.00 P.M.
8	Date of Publication of Technically qualified bidder	To be notified later
9	Date of Opening o f Financial Bid	To be notified later
10	Date of Publication of the final selection	To be notified later

5. **Eligibility Criteria:**

Sl.No	Eligibility	Document Proof
1	The Bidder must be Chartered Accountant firm having head office in and around 40 KM of radius from the WBECSC Head Office.	Copy of certificate from the institutes of Chartered Accountants of India.
2	Having minimum 10 years of Experience + In Direct Tax Consultancy	A self-declaration by the bidder may be Submitted.
3	Having at least two FCA partners.	Partnership deed containing the name Of the partner.
4	At least two assignments of Income Tax Consultancy	Copy of Work Order from client.
5	Average turnover of the firm should be more than 30 Lacs preceding four financial Years	Audited accounts of the last four financial year(2021-22 , 2022-23,2023-24,2024-25)
6	At least two cases where they have appeared before ITAT (Except representation on behalf of this Corporation)	Copies of Appeal filed before ITAT.
7	The bidder should not have expelled or barred from any project or contract from The state or central Government.	A self-declaration by the bidder in a non-judicial stamp paper
8	Other Legal documents the Legal documents. • Copy of PAN • GST Registration Certificate • Acknowledgement of IT Return of the Last three Financial Year • Certificate of incorporation.	Self-certified copy of the documents

6. **Selection Criteria:**

Sl. No	Particulars	Points to be allocated	Maximum points
1	Number of years of experience of the firm	i. For10Years : 5 points. ii. For10-20 years : 10points iii. Above 20 years : 15 points	15
2	Number of Partners in the Firms/ Limited Liability Partnership Firm who are with the Firm/LLP for a minimum Period of five year as on **31.03.2026.**	Firm having FCA partner upto2 : 5Points Firm having FCA partner 3to 5 : 10Points Firm having FCA partner more than5 : 15 Points	15
3	Work Order of Income Tax Consultancy from Client	2 .5 (Two point five) points per Work order per client (Max 6 work orders)	15
4	Appealed before ITAT	2(Two) points per Appeal Copy (Max10Copies)	20
5	Experience of the Firm/ LLP in PSU sectors as an income tax Consultant	2(two) points per completed year of service as consultant (Max 5 orders) (fraction of the year to be ignored)	10
6	Experience of the Firm/ LLP in other than PSU sectors An income tax Consultant	2.5 (two point five) points per completed year of service as consultant (Max 6 orders) (fraction of the year to be ignored)	15
7	Turnover of the audit firm of preceding four financial year i.e. 2021-22 , 2022-23,2023-24 ,2024-25	**Turnover up to 30 lacs : 2.5 Points** **Over 30 lacs to 1 Crores : 5Points** **Over 1 Crores to 3 crores : 7.5Points** **Above 3 crores : 10Points**	10
			100

Required documents in support of the selection criteria should be indexed.

02/09/26

Managing Director
WBECSC LTD.

To,
The Managing Director
West Bengal Essential Commodities Supplies Corporation Ltd,
Khadya Bhawan , Block B
11A , MIRZA GHALIB STREET, KOLKATA- 700087

Sub: Appointment of Income Tax Consultant

Sir,

With reference to your EOI No. ECSC/AC/A/643/ 6964 Dated: 02/09/202 for appointment of tax consultant for the period 1st October 2026 to 30th September 2029.

1. Further, I/we hereby certify that: I/we have read all the provisions/ clauses of the EOI document and confirm that notwithstanding anything stated elsewhere to the contrary, the stipulation of all clauses of Tender are acceptable to me/us and I/we have not taken any deviation to any clause.
2. Further, it is to confirm that our offer shall remain valid for acceptance for a period of 90 days from date of opening of bids.
3. I/We would like to declare that we are not involved in any major litigation that may have an impact of affecting or compromising the delivery of services as required under this assignment and we are not under a declaration of ineligibility for corrupt or fraudulent practices
4. I / We would like to declare that there is no conflict of interest in the services that we will be providing under the terms and conditions of this EOI.
5. I / We hereby declare that all the information and statements made in this EOI are true and accept that any misrepresentation contained in it may lead to our disqualification.
6. I / We understand you are not bound to shortlist/accept the EOI you receive.

Signature of the Authorized Signatory

Seal of the bidder
Full Name:..
Designation/Firm Name:..
Address with Phone:..
Mobile No ....
And Email ID:...

Note:

a) In absence of above declaration/certification, the response is liable to be rejected and shall not be taken into account for evaluation.

b) Bidders not submitting the required supporting documents for fulfilling the criteria will be rejected without any further clarification.