

West Bengal Essential Commodities Corporation Limited
(A Govt. of West Bengal Undertaking)
11A , MIRZA GHALIB STREET , KOLKATA 700087

Memo No .ECSC/AC/A/643/ 5170

Dated: 30/09/2025

NOTICE INVITING (2nd Call) EXPRESSION OF INTEREST (EOI)
FORENGAGMENTOFPARTNERSHIP/ 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 July 2025 to 30th June 2028 that may be renewed further two years upon satisfactory performance .The Notice Inviting Expression of Interest alongwith annexure on areas and extent of coverage, reporting requirements, terms of reference, list of locations, selection criteria etc. are available at WBECSC Website site.



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 Chartered 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 |
|---------|------------|-------|
| | | |

Branch Office

| Address | Contact No | Email |
|---------|------------|-------|
| | | |
| | | |
| | | |

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 |
|--------|---------------------------------|---------------|----------------------|-------------------------------|
| | | | | |

| | | | | |
|--|--|--|--|--|
| | | | | |
| | | | | |
| | | | | |
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5 List of Experience in Income Tax Litigation Matter from FY: 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:

- The Cut-off date for calculation of number of year (s) will be the 31.03.2024. Accordingly, any fraction of the year will be ignored for calculating number of years.
- Hard Copy of the Application will not be entertained in any circumstances.

2.Scope of Work

WBECSO 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 WBECSO as per the Income Tax Act or any other law in force for income tax.
- B. Assistance to WBECSO 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 WBECSO 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 WBECSO in various Statutory Authorities and representing WBECSO 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 WBECSO .Rendering expert opinion as and when required by WBECSO for all the taxation issues including international taxation matters, deferred tax, wealth tax etc. Updating WBECSO on all day-to-day changes in relevant taxation laws and suggesting measures for effective adaptation of changes in WBECSO, 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 WBECSO 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 | 1 st Quarter | 25% |
| 2 | 2 nd Quarter | 25% |
| 3 | 3 rd Quarter | 25% |
| 4 | 4 th Quarter | 25% |

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

B. Earnest Money Deposit:

- C. Rs.50, 000.00 (Rupees Fifty 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://wbteners.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. Wright 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.

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 / biswas.amitabha2009@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 Evolution Mechanism :

The score of technical proposal shall be given 70% 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: " $L1/N \times 100$ ".
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 after one year or two 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.

4. Important timelines.

| SrNo. | Particulars | Date&Time |
|-------|---|-----------------------|
| 1 | Publication of EOI | 07.05.2025 at 11:30AM |
| 2 | Pre-bid meeting at WBECSC Conference Room | 19.05.2025 at 3:00PM |
| 3 | Start date for downloading the EOI document | 20.05.2025 at 4:30PM |
| 4 | Closing date for downloading the EOI document | 26.05.2025 at 1:00PM |
| 5 | Bid submission start date | 27.05.2025 at 10:00AM |
| 6 | Bid submission closing date | 30.05.2025 at 1:00PM |
| 7 | Bid opening date for Technical Proposals(Online) | 02.06.2025 at 10:00AM |
| 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 20 years of Experience + in Direct Tax Consultancy | A self-declaration by the bidder may be submitted |
| 3 | Having at least three FCA partners | Partnership deed containing the name Of the partner |
| 4 | At least five assignments of Income Tax Consultancy | Copy of Work Order from five client |
| 5 | Average turnover of the firm should be more than 50 Lacs preceding four financial Years | Audited accounts of the last four financial year(2019-20,2020-21,2021-22 and 2022-23) |
| 6 | At least five cases where they have appeared before ITAT. | Copy 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. <ul style="list-style-type: none"> • 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. For 10 Years : 5 points. ii. For 10-20 years : 10 points 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 31.03.2024. | Firm having FCA partner upto 3 : 5 Points Firm having FCA partner 4 to 8 : 10 Points Firm having FCA partner more than 8 : 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 orders) | 15 |
| 4 | Appealed before ITAT | 2 (Two) points per Appeal Copy (Max 10 Copies) | 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. 2019-20, 2020-21, 2021-22 & 2022-23 | Turnover up to 50 lacs : 2.5 Points Over 50 lacs to 1 Crores : 5 Points Over 1 Crores to 3 crores : 7.5 Points Above 3 crores : 10 Points | 10 |
| | | | 100 |

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


Managing Director
WBECSC LTD.

To,
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 EOINo:...../ECSC/...../2025Date:.....,2025 for appointment of tax consultant for the period 01st July, 2025 to 30th June, 2028.

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.

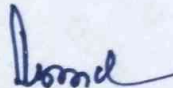
West Bengal Essential Commodities Supply Corporation Limited
(A Govt. of West Bengal Undertaking)
11A, MIRZA GHALIB STREET, KOLKATA 700087

Memo No.ECSC/AC/A/643 / 5170

Dated: 30.04.2025

RE TENDER NOTICE (2nd Call)

Expression of Interest (EOI) are invited from reputed Indian Chartered Accountant Firms (Partnership/Limited Liability Partnership) for empanelment as Income Tax Consultants for the period starting from 1st July 2025 to 30th June 2028. . **Last date of submission of EOI is 30/05/2025 up to 1 P.M. E tender documents will be available in www.wbtenders.gov.in**


Managing Director