



# The Bhagirathi Co-op. Milk Producers' Union Limited

(A Govt. of West Bengal Project)

Feeder Dairy: P.O-Berhampore: PIN -742101: Dist.-Murshidabad  
e-mail: [bhagirathi6@rediffmail.com](mailto:bhagirathi6@rediffmail.com); Website: [www.bhagirathimilk.com](http://www.bhagirathimilk.com)

BU/F&A/IA/2091

Dated: 16.12.2024

The Bhagirathi Co-operative Milk Producers' Union Ltd situated at Berhampore, Murshidabad (WB), registered under the West Bengal Cooperative Societies Act and having turnover around Rs. 215 cores, invites offer from the reputed Chartered Firm as **Internal Auditor** (including Tax consultancy) for carrying out concurrent audit along with **TAX AUDIT** u/s 44 AB of Income Tax Act and GST AUDIT" under section 65 of CGST Act. The statutory audit of this milk union will be undertaken by the Director of Cooperative Audit (Govt. of WB) separately.

## IMPORTANT DATE AND TIME SCHEDULE

Sl. No.	Particulars	Date & Time
1	Date of uploading (Publishing) of N.I.T. Documents (Online)	16.12.2024 at 1700 hrs
2	Documents download start date (Online)	16.12.2024 at 1705 hrs
3	Technical Bid proposal submission start date (Online)	16.12.2024 at 1710 hrs
4	Bid Submission end date (Online)	30.12.2024 at 1600 hrs
5	Technical bid opening date	31.12.2024 at 1600 hrs
6	Query can be resolved in any date within the timeline during 11:00 am to 04:00 pm	Nil
7	Financial Bid Opening date	To be notified later

## The Detail of work are given below:-

Nature of Work	Service
Scope of Work	<p>The scope of works as required as an <b>"INTERNAL AUDITOR &amp; TAX CONSULTANTS"</b> for this milk union is given as under. The working hour shall be 9 am to 5 pm in weekdays, except milk union's holidays.</p> <p>a) Day to day routine checking of all bills / staff TA bills and vouchers and pre &amp; post audit of all vouchers, as per rules of this milk union with statutory compliances.</p> <p>b) Physical checking of stores items and other Office / Plant Assets &amp; Equipment and checking of GRN of Store.</p> <p>c) Scrutiny of all ledgers &amp; Accounting records periodically.</p> <p>d) Introducing the system of Cost Control, Cost analysis of</p>



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	<p>different products, verification of stores &amp; consumables etc. and to convey the audit observations &amp; recommendations requiring for management action.</p> <p>e) Daily physical verification of Cash (after days transactions)</p> <p>f) Control over receipts.</p> <p>g) Scrutiny of purchase orders issued from time to time by this union.</p> <p>h) Checking and reconciliation of Final Accounts of this union.</p> <p>i) Checking of daily production / stock of Milk, Ghee, Paneer, Curd, Lassi etc.</p> <p>j) Issue certificates for reimbursement claim to Govt. and other agencies and for other purpose along with certificate of utilization report as and when required.</p> <p>k) Conducting/Completion of "TAX AUDIT" under section 44 AB of Income Tax, Act by own arrangement.</p> <p>l) Conducting/Completion of "GST AUDIT" under section 65 of CGST Act by own arrangement.</p> <p>m) Preparation of Cost sheet/costing of milk and different milk products.</p> <p>n) Bank Reconciliation of CD 022905001001 with PNB Bhagirathi Br. since September, 2016 (No of Transaction per month: 800 (approximate).</p> <p>o) Checking of bank reconciliation statement of others banks on monthly basis.</p> <p><b>Tax consultancy Services :</b></p> <p>a) Checking &amp; submission of in-house prepared quarterly/Annually TDS &amp; TCS Returns (24 Q/26 Q/27 &amp; others, if any) as per IT Acts) within due time.</p> <p>b) Preparation &amp; submission of IT Return of Milk Union through electronic media.</p>
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	<p>c) Checking &amp; submission of all types of in-house prepared GST returns (GSTR-1/GSTR-3/Annual Return_GSTR9/9C &amp; others if any as per GST Acts).</p> <p>d) Consultancy regarding Income Tax and GST matter as when required.</p> <p>e) Appear before Income Tax and GST authority as authorized representative of milk union during scrutiny/hearing or any query.</p> <p>f) Response against any Scrutiny under IT Act &amp; GST Acts.</p> <p>g) Conduct a <u>suggestive Training/Awareness Programme</u>, at least once in a month, with the Accounts/Purchase/store personnel of Milk Union either through VC (Preferred) or physically regarding any recommendation/suggestion as auditors and changes of General Accounting Principal &amp; Practice, Income Tax &amp; GST related issues and purchase procedure.</p> <p>h) Quarterly Internal audit report should be submitted in duplicate directly to the Managing Director of this union.</p> <p><b><u>For carrying out the concurrent audit including bank reconciliation and Tax consultancy within the scope as mentioned above, minimum 03 (Three) no. of experienced staff having commerce back ground/Graduate are to be deputed as "internal auditors &amp; bank reconciliation job</u></b> and the authorized Chartered Accounts will be required to visit and supervise at least once in a month. The staff members to be deputed should be conversant with the Income Tax Laws, GST, PF Acts etc. No board and lodging will be arranged by this milk union. The terms of engagement shall be initially for one year and may be extended depending upon satisfactory performance.</p>
<b>Estimated Cost for Work</b>	Rate to be quoted as per prevailing market rate.
<b>Bid Inviting Authority</b>	The Managing Director of The Bhagirathi Cooperative Milk Producers' Union Limited.
<b>Statutory and Non Statutory Documents</b>	<ol style="list-style-type: none"><li>1. GST Registration Certificate.</li><li>2. Company Profile with client list.</li><li>3. Experiences: Credential of execution similar nature of</li></ol>



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	services for 3 years.
<b>Earnest Money Deposit</b>	<p>The EMD amounting to Rs 4000/- should be deposited online through Net Banking, NEFT/RTGS in favor of The Bhagirathi Cooperative Milk Producers' Union Limited payable at Berhampore. EMD shall not carry interest.</p> <p>Tenderers will select the Tender to bid and initiate payment of pre-defined EMD for that tender by selecting from either of the following payments modes (vide Finance Department Memorandum no. 3975-F(Y) Dt. 28/07/2016) :</p> <ol style="list-style-type: none"><li>1. Net banking (any of the banks listed in the ICICI Bank Payment gateway) in case of payment through ICICI Bank Payment Gateway.</li><li>2. RTGS/NEFT in case of offline payment through bank accounts in any Bank.</li></ol> <p><b>Payment procedure.</b></p> <p><b>a) Payment by Net Banking (any listed bank) through ICICI Bank Payment Gateway :</b></p> <ol style="list-style-type: none"><li>1. On selection of net banking as the payment mode, the bidder will be directed to ICICI Bank Payment Gateway webpage (along with a string containing a Unique ID) where he will select the Bank through which he wants to do the transaction.</li><li>2. Bidder will make the payment after entering his Unique ID and password of the bank to process the transaction.</li><li>3. Bidder will receive a confirmation message regarding success/failure of the transaction.</li><li>4. If the transaction is successful, the amount paid by the bidder will get credited in the respective Pooling account of The Bhagirathi Cooperative Milk Producers' Union Limited maintained with the Focal Point Branch of ICICI Bank at R.N. Mukherjee Road, Kolkata for collection of EMD/Tender Fees.</li><li>5. For transaction failure, the bidder will again try for payment by going back to the first step.</li></ol>



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## **b) Payment through RTGS/NEFT:**

1. On selection of RTGS/NEFT as the payment mode, the e-Procurement portal will show a pre-filled challan having the details to process RTGS/NEFT transaction.
2. The bidder will print the challan and use the pre-filled information to make RTGS/NEFT payment using his Bank account.
3. Once payment is made, the bidder will come back to the e-Procurement portal after expiry of a reasonable time to enable the NEFT/RTGS process to complete, in order to verify the payment made and continue the bidding process.
4. If verification is successful, the fund will get credited to the respective Pooling account of The Bhagirathi Cooperative Milk Producers' Union Limited maintained with the Focal Point Branch of ICICI Bank at R.N. Mukherjee Road for collection of EMD/Tender Fees.
5. Hereafter, the bidder will go to e-Procurement portal for submission of his bid.
6. But if the payment verification is unsuccessful, the amount will be returned to the bidder's account.

## **B. Refund/Settlement Process:**

- i. After opening of the bids and technical evaluation of the same by the Quotation inviting authority through electronic processing in the e-Procurement portal of the State Government, the Quotation inviting authority will declare the status of the bids as successful or unsuccessful which will be made available, along with the details of the unsuccessful bidders, to ICICI Bank by the e-Procurement portal through web services.
- ii. On receipt of the information from the e-Procurement portal, the Bank will refund, through an automated process, the EMD of the bidders disqualified at the technical evaluation to there



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	<p>spective bidders' bank accounts from which they made the payment transaction. Such refund will take place within T+2 Bank Working Days where T will mean the date on which information on rejection of bid is uploaded to the e-Procurement portal by the Tender inviting authority.</p> <p>iii. Once the financial bid evaluation is electronically processed in the e Procurement portal, EMD of the technically qualified bidders other than that of the L1 and L2 bidders will be refunded, through an automated process, to the respective bidders' bank accounts from which they made the payment transaction. Such refund will take place within T+2 Bank Working Days where T will mean the date on which information on rejection of financial bid is uploaded to the e-Procurement portal by the Quotation inviting authority. However, the L2 bidder should not be rejected till the LOI process is successful.</p> <p>iv. If the L1 bidder accepts the LOI and the same is processed electronically in the e-Procurement portal, EMD of the L2 bidder will be refunded through an automated process, to his bank account from which he made the payment transaction. Such refund will take place within T+2 Bank Working Days where T will mean the date on which information on Award of Contract (AOC) to the L1 bidder is uploaded to the e-Procurement portal by the tender inviting authority.</p> <p>v. As soon as the L1 bidder is awarded the contract (AOC) and the same is processed electronically in the e-Procurement portal –</p> <p>a) EMD of the L1 bidder for tenders of State Government offices will automatically get transferred from the pooling account to the State Government deposit head “8443-00-103-001-07” through GRIPS along with the bank particulars of the L1 bidder.</p> <p>b) EMD of the L1 bidder for tenders of the State PSUs/Autonomous Bodies/Local Bodies/PRI, etc. will automatically get transferred from the pooling account to their respective linked bank accounts along with the bank particulars of the L1 bidder.</p> <p>In both the above cases, such transfer will take place within T+1 Bank Working Days where T will mean the date on which the Award of Contract (AOC) is issued.</p> <p>vi. The Bank will share the details of the GRN No. generated on</p>
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	<p>successful entry in GRIPS with the E-Procurement portal for updation.</p> <p>vii. Once the EMD of the LI bidder is transferred in the manner mentioned above, Tender fees, if any, deposited by the bidders will be transferred electronically from the pooling account to the Government revenue receipt head "0070-60-800-013-27" through GRIPS for Government tenders and to the respective linked bank accounts for State PSU/Autonomous Body/Local Body/PRIs, etc tenders.</p> <p>viii. All refunds will be made mandatorily to the Bank A/c from which the payment of EMD &amp; Tender Fees (if any) were initiated.</p>
<b>Technical Bid Evaluation</b>	<p>The Technical Bid will be evaluated by the Tender Committee. Bidders shall upload all the necessary documents in the Technical Folder which will be verified and evaluated by the Tender Committee.</p>
<b>Financial Bid</b>	<p>Rate shall be quoted in the Financial bid</p> <p>The bidder shall quote the rate online through Computer only in the space marked for quoting rate in the Bill of Quantities (BOQ). Only downloaded copies of the above documents, digitally signed by the bidder are to be uploaded (Excel file).</p> <p>The rate quoted per unit item by the tenderer shall be inclusive of all elements of taxes and duties, demands, tolls etc. The tenderer shall include income tax, GST etc as applicable, octroi if any and all other charges if applicable while quoting the rate, FOR (freight on road) delivery of the material in the place of delivery installation and commissioning.</p>
<b>Bid Validity</b>	<p>3 years</p>
<b>E-Tender registration and Bidding</b>	<p><b>ONLINE BID SUBMISSION:</b></p> <p>The bidders are required to submit the Technical and Financial bid documents ONLINE i.e. uploading of the documents complete in all respect by following the Online Bid submission procedure.</p>
<b>Download of Tender</b>	<p><b>1. Download of Tender</b></p> <p>Tender to be downloaded only from the e-Tendering portal of Govt. of West Bengal i.e. <a href="https://wbtenders.gov.in">https://wbtenders.gov.in</a> .The tender will be submitted in two bid system i.e. Technical bid &amp; Financial bid only through online.</p> <p><b>2. Online Bid submission procedure</b></p> <p>i. <b>Registration of Bidders:</b> Agencies/Bidders who are interested in participating e-tenders will have to get enrolled</p>



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	<p>&amp; registered with the Government e-Procurement system. through logging on to <a href="https://wbtenders.gov.in">https://wbtenders.gov.in</a></p> <p>ii. <b>Digital Signature certificate (DSC):</b> Each bidders is required to obtain a class-II or Class-III Digital Signature Certificate (DSC) having Signing and Encryption certificate for submission of tenders from the approved service provider of the National Information's Centre (NIC) on payment of requisite amount or any service provide as may be allowed by the Finance Department, Govt. of West Bengal.</p> <p>iii. <b>Tender Download:</b> The bidders can search &amp; download NIT &amp; Tender Documents electronically from computer once he logs in to the e-Tendering portal <a href="https://wbtenders.gov.in">https://wbtenders.gov.in</a> using the Digital Signature Certificate. This is the only mode of collection of Tender Documents.</p> <p><b>Submission of Tenders:</b> General process of submission, Tenders are to be submitted through online to the stipulated website in two folders, (one is Technical Bid &amp; the other is Financial Bid) before the prescribed date &amp; time using the Digital Signature Certificate (DSC). The documents are to be uploaded duly digitally signed. The documents will get encrypted (transformed into non readable formats).</p>
<b>Award of Contract</b>	The Bidder selected after Financial Evaluation by the tender committee will be given award of contract, subject to fulfillment the terms and conditions provided in the tender.
<b>Publication of the Tender</b>	<ol style="list-style-type: none"><li>1. E-Procurement portal West Bengal (<a href="https://wbtenders.gov.in">https://wbtenders.gov.in</a>)</li><li>2. Website of Milk Union (<a href="http://www.bhagirathimilk.com">www.bhagirathimilk.com</a>)</li><li>3. Office Notice Board.</li></ol>





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## General Terms and Conditions:-

1. The bidders are required to go through the Tender documents carefully, understand the requirement and then quote the most competitive rate.
2. **EMD:** EMD of the lowest bidder shall be converted to Security deposit and shall be released after successful execution of the Contract. EMD shall not carry interest.
3. **Rate:** The rate quoted by the bidder shall be inclusive GST.
4. **Tenure of Contract:** 3 years (1<sup>st</sup> April, 2025 to 31<sup>st</sup> March, 2028)
5. **Subletting of Work:** Subletting shall not be allowed and lead to disqualification of Tender.
6. **Termination of Contract:** The contract can be terminated at any point of time if the services of the Firm are not found satisfactory, by giving 60 days' notice. In such an event, the work shall be done from another agency at the risk & cost of the defaulting Firm.
7. **Terms of Payment:** Payment shall be made in NEFT/RTGS on quarterly basis.
8. **Dispute Resolution:** Any dispute arising out of the Agreement, which cannot be amicably settled between the parties, shall be referred to adjudication/arbitration in accordance with the Arbitration and Conciliation Act of 1996 of India. The venue of adjudication/arbitration shall be Kolkata. The language of arbitration shall be English.
9. **Force Majeure:** If, at any time during the subsistence of this contract, the performance in whole or in part by either party of any obligation under this contract is prevented or delayed by reasons of any war or hostility, act of public enemy, civil commotion, sabotage, fire, floods, explosion, epidemics, quarantine restriction, strikers lockout or act of God (hereinafter referred to as events) neither party shall have any claim for damages against other in respect of such non-performance or delay in performance.
10. **Agreement:** The Firm may have to execute a formal Agreement embodying the terms and conditions of the tender.
11. The Milk Union reserves full right to accept or reject any bid and to cancel the entire tender at any point of time without assigning any reason thereof.

Sd/-

Managing Director  
The Bhagirathi Cooperative  
Milk Producers' Union Limited

Copy forwarded to:

1. Official Website ([www.bhagirathimilk.com](http://www.bhagirathimilk.com))