ANIMAL WELFARE BOARD OF INDIA
Ministry of Fisheries, Animal Husbandry and Dairying, Govt. of India
(Department of Animal Husbandry and Dairying)
42 Milestone, Delhi-Agra Highway, NH-2,
Sikri, Ballabhgarh, Haryana-121004, Tel. No.;0129-2555700
Email: support-awbi@gov.in : Website: www.awbi.gov.in

Subject: Tender Notice for Hiring of Chartered Accountancy firm for Audit, Accounting and Related Professional Services in Animal Welfare Board of India – regarding

SEALED TENDERS are invited under Limited Tender Enquiry in a single bid system from reputed Chartered Accountancy Firms having experience in Government/ Public Sector Undertakings/ Autonomous Bodies for rendering professional services relating to audit, accounting, financial reporting, taxation, compliance, and related advisory for the Animal Welfare Board of India (AWBI), initially for a period of one year (extendable on satisfactory performance). The firm which fulfills the following minimum criteria may only apply: -

(i) Be registered with Institute of Chartered Accountants of India (ICAI) and hold a valid FRN.
(ii) Have at least 3 years of experience in providing audit/ accounting/ financial consultancy to Central Government/ State Government/ Autonomous Bodies/ PSUs.
(iii) Have a minimum of 2 full-time partners and sufficient staff strength.
(iv) Be registered with PAN, GST, and other applicable statutory registrations (copies to be enclosed).
(v) Not be blacklisted/ debarred by any Government department/ PSU.
(vi) Submit self-certified copies of relevant work orders/ completion certificates from Government/ PSUs as proof of experience2. The Bid should contain the following information/ document as per **<u>Annexure-I & Annexure-II</u>**:-
   i) Name of the Firm, Business address of the firm, Telephone No., Mobile No., Copy of the details of the past experience for providing services in the same field in Government/ Ministries / Departments/ PSUs / Reputed Corporate Sectors.
   ii) Copies of certificates of firm, Pan No. and service tax/ GST registration.

<u>Scope of Work</u>

1. Introduction

This Scope of Work (SoW) outlines the accounting and tax retainership services to be provided by CA Firm (the "Provider") to AWBI (the "Client") on a regular, ongoing basis. The purpose is to ensure accurate financial record-keeping, compliance with applicable tax regulations, timely filing of returns, handling of appeals and rectifications, and support in accounting and tax compliance. Services will for the financial year 2025-26 and continue until terminated by either party with 30 days written notice or till the completion of statutory audit for the financial year 2025-26 and income tax return filing is complete.

The Provider will deliver professional accounting and tax support tailored to the Client's needs. Any changes to this SoW must be agreed upon in writing.

2. Scope of Services

The Provider will perform the following accounting and tax retainership services, categorized into general accounting and specific tax-related tasks. Services are designed to be flexible and scalable based on the Client's transaction volume, business growth, and regulatory requirements.

2.1 General Accounting Services for the financial year 2025-26

- Bookkeeping and Transaction Processing:
- Record all financial transactions, including accounts payable, accounts receivable, payroll, bank reconciliations, and general ledger entries from the vouchers and transactions on weekly basis.
- Maintain accurate and up-to-date financial records using Tally Accounting Software.
- Process invoices, payments, and receipts in compliance with internal policies and GFR and accounting standards as applicable to Government Organizations.
- Financial Reporting:
- Prepare monthly, quarterly, and annual financial statements, including balance sheets, income statements, cash flow statements, and trial balances.
- Provide ad-hoc reports as requested from the accounting software based on accounts.
- Support issue of Utilisation Certificates to the Donors.
- Preparing Bank Reconciliation Statements on monthly basis.

- Audit Support:

- Prepare documentation and schedules for external audits.
- Liaise with auditors to facilitate smooth audit processes.
- Implement internal controls and recommend improvements to mitigate risks.

- Advisory Services:

- Offer financial advice on accounting and tax related matters.
- Conduct periodic reviews of financial processes to identify efficiencies or areas for improvement.

2.2 Tax Retainer-ship Services

The Provider will handle all tax-related compliance, filing, appellate, and rectification requirements, ensuring adherence to [e.g., Indian tax laws under the Income Tax Act, 1961, GST Act, or other applicable jurisdictions]. The specific tax retainership services include:

- Income Tax Return Filing for the financial year 2025-26.
- Prepare and file annual income tax returns (ITR) for the Client, including all applicable forms (e.g., ITR-1 to ITR-7, as relevant) based on the Client's business structure.
- Collect and verify financial data, including income, expenses, deductions, and exemptions, to ensure accurate ITR preparation.
- Calculate advance tax liabilities and ensure timely payments to avoid penalties.
- Provide tax planning advice to optimize deductions, credits, and tax-saving opportunities under applicable tax laws.
- Represent the Client in any scrutiny assessments or inquiries related to ITR filings for the financial year 2025-26.

- TDS Return Filing:

- Prepare and file quarterly TDS returns (e.g., Form 24Q for salaries, Form 26Q for non-salaries, Form 27Q for non-residents) based on deductions made during the financial year.
- Ensure accurate computation of TDS liabilities, issuance of TDS certificates (e.g., Form 16/16A), and reconciliation with books of accounts.
- Handle TDS compliance for various payments, including salaries, interest, rent, professional fees, and contractors.
- Assist with TDS audits and respond to any notices from tax authorities regarding TDS discrepancies.

- GST TDS Return Filing:

- Prepare and file monthly/quarterly GST TDS returns (e.g., GSTR-7) for deductions under GST on supplies from unregistered persons or specified categories.
- Verify GST TDS calculations, ensure timely deposits, and issue TDS certificates under GST.
- Reconcile GST TDS with overall GST returns (e.g., GSTR-1, GSTR-3B) to avoid mismatches.
- Provide guidance on GST TDS applicability and exemptions.

- Appeals before Appellate Authorities:

- Represent the Client in appeal proceedings before the Income Tax Appellate Tribunal (ITAT), Additional Commissioner (Addl.), and Commissioner of Income Tax (Appeals) (CIT Appeals). The CA firm shall provide the firm rates per appeal for all appellate proceedings separately.
- Prepare and file appeal documents, including grounds of appeal, statements of facts, and supporting evidence (e.g., under Sections 246A, 250, 253 of the Income Tax Act).
- Appear in hearings, present arguments, and submit written submissions or rejoinders as required.
- Handle pre-appeal processes, such as stay applications for demand recovery and coordination with assessing officers.
- Monitor appeal status, track deadlines, and advise on potential outcomes or further appeals (e.g., to High Court if needed).

- Filing Rectification Applications:

- Prepare and file rectification applications (e.g., under Section 154 of the Income Tax Act) for corrections in assessment orders, intimation notices, or processed returns for any financial year other than financial year 2025-26. The CA firm shall provide the firm rates per financial/assessment year for all rectification petitions to be filed separately.
- Identify errors or omissions in tax computations, such as arithmetic mistakes, incorrect data entry, or overlooked deductions/credits.
- Submit online/offline rectification requests via the Income Tax e-filing portal or other relevant platforms, including supporting documents.
- Track the status of rectification applications and follow up with tax authorities for timely processing.
- Handle rectifications for multiple financial years as needed, ensuring compliance with time limits (e.g., within 4 years from the end of the relevant assessment year).

3. Frequency and Timeline

- Weekly Tasks: Transaction processing, bank reconciliations, and urgent inquiries (including initial appeal/rectification consultations) will be handled as they arise, with weekly summaries provided.
- Monthly Tasks: Financial reporting and GST TDS filings.
- Quarterly Tasks: TDS filings, income tax advance payments, detailed financial reviews, and forecasting updates.
- Annual Tasks: Year-end closing, annual financial statements, ITR preparation, and budget development.
- As-Needed Tasks: Appeal appearances, rectification filings, and related representations will be scheduled based on notices, deadlines, or Client requests.
- Response Time: The Provider will respond to Client inquiries within 3 working days during business hours.
- All deliverables will be provided electronically via [e.g., secure portal, email, or shared drive] unless otherwise specified.

4. Responsibilities

- **Provider's Responsibilities:**
    - Maintain confidentiality of all Client financial and tax data in accordance with [e.g., GDPR, applicable tax secrecy provisions] and professional standards.
    - Use qualified personnel with relevant certifications.
    - Ensure accuracy and timeliness of all work, with errors corrected at no additional cost.
    - Provide regular updates on service status, appeal/rectification progress, and any potential issues.

- **Client's Responsibilities:**
    - Provide timely access to all necessary financial documents, tax notices, software logins, and data.
    - Notify the Provider of any changes in business operations, regulations, or requirements, including receipt of tax notices or assessment orders.
    - Review and approve deliverables.
    - Pay invoices promptly as per the agreed payment terms.

5. Deliverables

- Monthly financial reports and reconciliations.
- Quarterly/annual tax filings (TDS, GST TDS, ITR) and compliance documentation.
- Appeal filings, hearing representations, and status reports for ITAT, Addl., and CIT Appeals.
- Rectification applications, supporting documents, and resolution confirmations.
- Customized reports, analyses, tax planning advice, and appellate strategies as requested.
- Access to a secure dashboard for real-time financial and tax insights (if applicable).

6. Assumptions and Exclusions

- **Assumptions:** The Client will provide complete and accurate data; services are based on standard accounting and tax practices unless specialized needs are specified. Appellate and rectification services assume no ongoing litigation unless scoped separately.

- **Exclusions:** This SoW does not include forensic accounting, litigation support beyond specified appeals, investment management, or services requiring on-site presence (unless agreed separately). Complex tax disputes, international compliance, or appeals to higher courts (e.g., High Court/Supreme Court) may require additional scoping and fees.

- Any out-of-scope work will be quoted separately.

7. Pricing and Payment Terms

- **Pricing:** Services will be billed on quarterly for general accounting and tax compliance. The Payment shall be made on submission of quarterly returns, within 30 days of completion of all the compliance and final accounting up to 30-09-2025.

- Appellate representations and rectifications shall be paid on case-to-case basis at 50% of fees at the time of filing of application and balance at the time of Issue of final order. A detailed fee schedule will be provided in the service agreement.

- **Payment Terms:** Invoices due within 30 days of receipt.

- **Expenses:** Reimbursable expenses
  i. Travelling outside the city limits of NCT of Delhi shall be reimbursed as approved before incurring of such expenses.
  ii. Fees or expenses paid to Government as and when incurred on behalf of AWBI.

8. Terms & Conditions:

(i) Secretary, AWBI reserves the right to award the contractor to more than one contractor on common lowest rates or split the same. The contract shall normally be awarded to the bidder who emerges L1 in majority of the services on common minimum rates i.e., the L1 bidder will have to match the L1 rates of other bidders for the services for which his rates are higher.

(ii) The service is to be rendered in the premises of Animal Welfare Board of India (AWBI), 42 KM Stone, Delhi-Agra Highway, NH-2, Ballabhgarh, Faridabad (Haryana) and other places in future if any as required by AWBI. Only such work as cannot be done in the office premises would be allowed to be done outside. No extra charges will however be payable on this account.

(iii) The payment shall be made on quarterly basis and only if the work is performed to the satisfaction. There shall also be no advance payment for any jobs assigned in terms of the contract.

(iv) Bids incomplete in any respect shall be liable to be rejected.

(v) The sealed quotations, in the prescribed proforma only, are to be dropped in the tender box placed at the Animal Welfare Board of India (AWBI), 42 KM Stone, Delhi-Agra Highway, NH-2, Ballabhgarh, Faridabad (Haryana). **The due date and time for submission of the quotations is '14.11.2025 till 5.30 PM'.** The quotations shall be opened on **18.11.2025 at 3.30 PM** in the chamber of The Secretary, Animal Welfare Board of India, Sikri, Ballabhgarh, Haryana. The tenderers may remain present at that time or may, of so desire, depute one of their representatives to be present at the time of opening of tenders.

(vi) Secretary, AWBI reserves the right to accept/ reject any or all the quotations received and the decision of this Board in this regard shall be final/ binding. For any doubts, classifications/ objection etc. against the tenders, the Office of AWBI (Telephone No.0129-2555700) could be contacted.

(vii) The office reserves the right to cancel the contract at any time without assigning any reason whatsoever. The tender document should be signed by the tenderers on each page in blue ink and mentioned at last of the tender document "The above terms & Conditions laid down in the tender document are acceptable to us and will be binding on us" and countersigned the same.

(Dr. S.K. Dutta)
Secretary, AWBI

<u>Annexure –I</u>

Sr. No.	Particulars	
1.	Name of the Firm/ Company/ Agency	
2.	Address of Firm/Company/Agency	
3.	Telephone No. and Mobile No.	
4.	The details of registration (s) Viz. No., Date, Validity etc. with Govt. Authorities towards incorporation of the firm, running of stated business viz. Service tax and authorized premises.	
5.	Registration of Service Tax Number (Proof to be attached)	
6.	Registration of GST Number (Proof to be attached)	
7.	PAN No. (Proof to be attached)	
8.	Name & Address of the Department Ministries and other organizations where the work has been done (self-certify duly stamp copies of contract letter be attached)	
9.	Name, Address & Telephone Number of the proprietor	

Yours faithfully,

(Signature of the authorized person)
Name :
Designation :
Business Address :
Seal :

Date :
Place :

Annexure –II

To

The Secretary
Animal Welfare Board of India (AWBI),
42 KM Stone, Delhi-Agra Highway,
NH-2, Sikri, Ballabhgarh, Faridabad (Haryana)

Subject: Invitation of quotations for hiring of Chartered Accountancy Firm for Audit, Accounting and Related Professional Services in Animal Welfare Board of India, Ballabhgarh - regarding.

Sir,

1/we intend to submit the quotation on the subject captioned above and hereby consent to agree/ accept all the terms and conditions stipulated in Animal Welfare Board of India's letter No…………………….. dated …, October, 2025. The information desired and the rates quoted are as per following details: -

DECLARATION

i. We are not involved in any major litigation that may have an impact of affecting or compromising the delivery of the services as required under this tender.
ii. We are not black-listed by any Central/State Government/Public Sector Undertaking in India.
iii. We undertake that the documents submitted are genuine/ authentic and nothing material has been concealed therefrom and that I/ we are not debarred by any Government organization and are competent to have the contract. I/we understand that the contract is liable to be cancelled, if found to be having obtained, through fraudulent means/ concealment of information.

(Signature of Authorized Signatory)
Name of the bidder: ____________________________
Complete Address: ____________________________
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Contact______________________________