



NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED
3, SIRI INSTITUTIONAL AREA, AUGUST KRANTI MARG, NEW DELHI-110016
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EXPRESSION OF INTEREST (EOI)

FOR ENGAGEMENT OF FULL-TIME TAX CONSULTANT FROM CHARTERED ACCOUNTANT FIRM

INVITATION FOR PROPOSAL:

About NCCF:

NCCF was established on 16th October, 1965 to function as the apex body of consumer cooperatives in the country. It is registered under the Multi-State Co-operative Societies Act, 2002. It operates through a network of 28 Branch Offices located in different parts of the country. NCCF Headquarters is situated in New Delhi.

NCCF, as an organization to promote consumer cooperative movement in the country, aspires to facilitate the voluntary formation and democratic functioning of cooperatives, based on self-reliance and mutual aid for overall economic betterment and financial autonomy.

As an apex organisation for the Consumer Cooperatives, NCCF is committed to apply the knowledge and resources acquired over years of its functioning to ensure the following: -

- To satisfactorily meet the requirement of consumers
- To maintain transparency and focus on consumer satisfaction- Focus on Consumer Satisfaction and maintain transparency
- To continuously strive to achieve higher standards of performance
- To enable growth of all its member co-operatives through dissemination of best practices and use of technology
- To achieve higher growth better market penetration keeping the best interests of consumers in mind.

SCHEDULE OF SUBMISSION OF PROPOSAL

1.	Opening Date of Advertisement on CPPP/NCCF Website	01st October 2026
2.	Pre Bid Meeting	09th October 2026 (3:00 PM)
3.	Last Date for submission of proposal	22nd October 2026 (1:00 PM)
4.	EOI bid opening date	22nd October 2026 (3:00 PM)

The proposal shall be submitted in **hard copy** to the **Head Office address mentioned above**, either through **Speed Post or by hand**, and must reach the designated office **on or before 01:00 PM on the prescribed last date for submission**.

1. INVITATION:

Applications are invited from reputed and eligible Chartered Accountant Firms for providing professional services (Tax Consultant) for the compliance of the Goods and Services Tax (GST) Act, Income Tax and other applicable Direct/indirect tax laws, including matters relating to Import & Export procedures, settlement of arbitration matters, and resolution/handling of indirect tax disputes, including legacy tax matters, for the Head Office at Delhi and Branch Offices at Delhi, Jaipur, Bhopal, Mumbai, Chennai, Chandigarh and Bangalore.

The engagement shall be on a **monthly remuneration basis** and shall cover monthly, quarterly, annual and other tax-related assignments as may be entrusted by NCCF from time to time.

NCCF reserves the right, at its sole discretion, to extend the last date for submission of proposals, wherever considered necessary.

2. CONFLICT OF INTEREST:

- a) The applicant should provide professional, objective and impartial service and hold NCCF's interest paramount.
- b) The applicant shall not deploy former employees who have served NCCF in last six months.
- c) Non-disclosure of such an association will lead to termination of Agency.

3. VALIDITY OF PROPOSAL:

The following will be considered for the validity of the proposals deemed submitted:

- a) Proposals shall remain valid for a period of 60 days from the date of submission of proposal.
- b) In exceptional circumstances, NCCF may solicit the applicant's consent to an extension of the for period of validity.
- c) The request and the response thereto shall be made in writing.

4. RIGHT TO ACCEPT OR REJECT ANY PROPOSAL:

NCCF reserves the right to annul the Proposal Document process, or to accept or reject any or all the proposals in whole or part at any time without assigning any reasons and without incurring any liability to the affected applicants or any obligation to inform the affected applicant(s) of the grounds for such decision.

5. FRAUD & CORRUPTION:

It is required that the applicants submitting proposal and agency selected through this process must observe the highest standards of ethics during the process of selection and during the performance and execution of the Work Order. For this purpose, definitions of the terms are set forth as follows:

- a) "Corrupt practice" means the offering, giving, receiving or soliciting of anything of value to influence the action of NCCF or its personnel in Work Order executions.
- b) "Fraudulent practice" means a misrepresentation of facts, in order to influence a selection process or the execution of a Work Order, and includes collusive practice among Firms/Consortium of Firms.
- c) (Prior to or after Proposal submission) designed to establish proposal prices at artificially high or non-competitive levels and to deprive NCCF of the benefits of free and open competition.
- d) "Unfair trade practice" means supply of services different from what is ordered on, or change

in the Scope of Work.

- e) "Coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the selection process or execution of the Work Order.
- f) NCCF will reject a proposal for award, if it determines that the Firm recommended for award, has been determined to having been engaged in corrupt, fraudulent or unfair trade practices.
- g) NCCF will declare a Firm ineligible, either indefinitely or for a stated period of time, for awarding the Work Order, if it at any time determines that Firm has engaged in corrupt, fraudulent and unfair trade practice in competing for, or in executing the Work Order.

6. EVALUATION OF PROPOSALS:

The Proposal will be opened as per the schedule mentioned. NCCF may constitute Committee to evaluate the proposals submitted by Firms for a detailed scrutiny. Subject to terms mentioned in the Advertisement.

7. ELIGIBILITY CRITERIA:

S. No.	Minimum Eligibility Criteria	Supporting Documents should be attached
1	Minimum 10 years of experience in handling direct/indirect tax compliance (both Central & State)	Documentary proof of experience, work orders, engagement letters or experience certificates issued by clients.
2	Minimum Turnover requirement 02 Crore or more in each financial year :- 1. FY 2023-24 2. FY 2024-25 3. FY 2025-26	Audited financial statements and/or a turnover certificate issued by a Chartered Accountant with valid UDIN for each of the specified financial years.
3	Minimum 10 numbers of Chartered Accountants employed with the firm	CA-wise details, membership numbers and supporting certificates/documents issued by ICAI or other acceptable documentary proof.
4	Minimum 10 numbers of partners with the firm	Certificate/records issued by ICAI and a list of partners as on the 31.08.2026.
5	The firm should have experience in Handling and resolving legacy indirect tax disputes and outstanding tax matters, including matters pertaining to the pre-GST regime.	Details of cases handled, work orders, engagement letters or client certificates indicating the nature of the cases.
6	The firm should have experience in preparation, review and submission of replies, written submissions, rejoinders, statements of facts, supporting documents and other pleadings in coordination with the organization's appointed legal counsel.	Relevant case details, assignment certificates, work orders or other supporting documents.
7	The firm should have experience in handling matters relating to claims, counter-claims, tax demands, refunds, penalties, interest and other financial implications arising from legacy tax disputes.	Details of cases handled authorization letters, engagement documents or client certificates.
8	The firm should have experience in representing/assisting the organization before relevant tax authorities, arbitration forums,	Relevant case details, assignment certificates, work orders or other supporting documents.

	councils/committees and other competent authorities, wherever authorized and legally permissible.	
9	Year of establishment of the Firm	Firm Registration Certificate issued by ICAI.
10	Partners (details) as per ICAI Certificates as on 01.04.2026	Certificate or other relevant records issued by ICAI and a list of partners.
11	DISA/CISA qualified partner	Copy of the relevant DISA/CISA qualification certificate and details of the qualified partner.
12	Valid GSTIN Certificate	Copy of the valid GSTIN registration certificate.
13	The firm should not have been blacklisted/debarred by any Govt. Department, Public Sector Undertaking, statutory body or reputed organization, as on the date of submission of the EOI.	Self-declaration on the firm's letterhead, duly signed by the authorized signatory.
14	Registration Certificate issued by ICAI respective authority.	Copy of the Firm Registration Certificate issued by ICAI.
15	Valid Pan Card of the firm	Copy of the firm's PAN card.

8. Financial Bid

S.N.	Particulars	Monthly Remuneration (without GST)
01	Full Time Tax Consultant (Qualified Chartered Accountant with 5 year experience in handling TDS/GST related work)	

Note:

- Financial bids shall be considered only after the firm has fulfilled all the prescribed eligibility criteria.
- Full-time Tax Consultants (attend the office on a full-time basis from **10:00 AM to 6:00 PM on all working days**, excluding Sundays and other days on which the office remains officially closed due to holidays declared by the organization or the Government.) are required for **seven (7) branch locations Jaipur Bhopal Chennai Bangalore Chandigarh Delhi and Mumbai and one (1) position at the Head Office Delhi**. However, the number of Tax Consultants may be increased or decreased at the discretion of NCCF, depending upon the organizational requirements and workload from time to time.

10. SCOPE OF WORK:

The scope of services shall broadly include, but shall not be limited to, the following. It shall be the responsibility of the empanelled Chartered Accountant Firm and the deployed Tax Consultant(s) to ensure that all assigned work is completed accurately and within the prescribed timelines, in accordance with the applicable laws, rules, regulations, notifications and instructions.

- Preparation, review and timely filing of all applicable monthly, quarterly and annual GST, TDS/TCS returns, statements and reconciliation reports, including Income Tax Returns (ITR) at Head Office level, and other applicable taxes, as applicable.
- GST compliance and reconciliation, including verification of input tax credit (ITC), output tax liability, reverse charge mechanism (RCM), GST applicability, classification, valuation, place

of supply, exemptions and reconciliation with books of accounts, within the prescribed timelines.

- c) Examination and resolution of legacy tax matters, including matters relating to VAT, TDS and GST, based on verification and examination of relevant records and documents.
- d) Proper compliance of reconciliation of tax records with books of accounts, identification of discrepancies/non-compliances and taking/suggesting appropriate corrective action in accordance with applicable provisions of law.
- e) Providing direct/indirect tax opinions, clarifications and advisory services on routine and specific tax matters, including the tax implications of transactions undertaken by the Organization.
- f) Resolve issues related with tax assessments, scrutiny proceedings, demands, refunds, rectifications and other tax-related proceedings.
- g) Prepare and maintaining of proper tax compliance records and reports and periodically informing the Organization regarding pending matters, discrepancies, tax exposures and required corrective actions.
- h) The Consultant shall undertake any other tax-related work or assignment entrusted from time to time, including special reviews, tax studies, reconciliations, reports, due diligence, investigation of tax discrepancies, legacy tax matters and assistance in implementation of changes in tax laws.
- i) The CA firm/Tax Consultant shall coordinate with the concerned officials, auditors, legal counsel and other professional advisors of the Organization, wherever required, for timely and effective completion of assigned tax-related work.
- j) Timely compliance of the observations of concurrent/ statutory auditors related with Direct/indirect taxes.
- k) The CA Firm/Tax Consultant shall examine and prepare a detailed report of all legacy tax cases, including the financial implications/exposure involved in each case, within 15 days from the date of deployment of the Tax Consultant. The report shall be submitted to the General Manager (A&F) for review.
- l) The CA Firm/Tax Consultant shall prepare and submit a monthly status report of all legacy tax cases, including the action taken, present status, pending issues and proposed further action, to the General Manager (A&F) by the **5th day of every month**.
- m) To represent before the various tax authorities in connection with the assessment proceedings and related matters and respond to the queries raised by the authorities.
- n) Any other tax related matter assigned by competent authority.

11. General Terms and Conditions

- a) The Chartered Accountant (CA) Firm shall have sound and demonstrable practical knowledge and relevant experience in the field of taxation, including direct and indirect taxation, GST, TDS/TCS and related statutory compliances.
- b) The CA Firm shall submit, along with its proposal, certificates of experience and/or documentary proof substantiating the relevant experience claimed by the firm.
- c) Selection/empanelment of the CA Firm(s) shall ordinarily be based on the L1 (lowest) quoted professional fee amongst technically qualified firms. However, in exceptional circumstances and based on the specific requirements of NCCF, the Competent Authority may permit the L1 rate to be matched by another technically qualified CA Firm, subject to such terms and conditions as may be decided by NCCF.
- d) The selected CA Firm shall submit all relevant qualification, experience and other supporting documents of the proposed Tax Consultant(s) to NCCF for verification and approval prior to their deployment.
- e) No TA/DA or other allowances shall be payable for joining/deployment of the Tax Consultant.
- f) The empanelment is intended only for shortlisting/selection of eligible CA Firms and shall not constitute or create any assurance, guarantee or right for allotment of any assignment/work by NCCF.

- g) NCCF reserves the right to accept or reject any or all applications/proposals, in whole or in part, without assigning any reason. The decision of the Competent Authority in this regard shall be final and binding.
- h) Payment shall be made on a monthly basis, subject to submission of a proper invoice/bill by the CA Firm and satisfactory performance of the assigned Tax Consultant/services, as certified by the concerned Branch/Head Office.
- i) In the event of any delay, non-compliance, negligence, or failure to complete the assigned work within the stipulated timelines, NCCF shall have the right to impose an appropriate penalty, as may be determined by the Competent Authority.
- j) The decision of NCCF, Head Office, regarding empanelment/shortlisting of applicants shall be final and binding on all applicants submitting proposals.
- k) The applicant CA Firm shall have PAN-India presence and adequate professional resources to handle assignments allotted by NCCF at any of its Branch Offices/Units across India. The firm shall ensure availability of suitably qualified professionals at the locations assigned to it.
- l) The Organization may select different CA Firms for different locations, subject to the respective firms matching the L1 (lowest) quoted rate and fulfilling all other applicable eligibility and technical requirements.
- m) The engagement of the Tax Consultant shall initially be for a period of **two (2) years**, which may be extended for a further period of up to **two (2) years**, subject to satisfactory performance and approval of the Competent Authority. However, NCCF shall have the full right to terminate the engagement before completion of the contractual period without assigning any reason.
- n) The Consultant shall maintain proper documentation of all work performed.
- o) All reports, statements, reconciliations and other deliverables prepared specifically for the Organization shall be submitted in the prescribed format.
- p) The CA firm/ Tax Consultant shall not subcontract the assignment.
- q) The selected CA firm/ tax Consultant shall be responsible for the professional conduct of its deployed personnel.
- r) In the event of any dispute or difference arising out of or in connection with the engagement, the decision of the Competent Authority shall be final and binding on the CA Firm/Tax Consultant.

(On letter-head of Applicant)

Format of Covering letter

Date:

To

GM (A&F),

NCUI Complex, 3-Siri Institutional Area,

August Kranti Marg, Hauz Khas,

New Delhi – 110016

Sub.: Proposal for

Dear Sir,

We enclose herewith the particulars, details in connection with the above assignment. We also state as follows:

- a. We hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to our disqualification.
- b. Fee quoted by NCCF in the list are acceptable to us. We confirm that this proposal will remain binding upon us.
- c. We agree to bear all costs incurred by us in connection with the preparation and submission of the offer and to bear any further pre-contract costs.
- d. We understand that M/s. NCCF is not bound to accept the lowest or any proposal or to give any reason for award, or for the rejection of any proposal.
- e. We hereby confirm that we have read, understood and agree to all the terms and conditions specified in the Scope of Work and General Terms and Conditions of the EOI document and undertake to comply with the same.
- f. I confirm that I have authority of.....(name of the applicant) to submit the proposal and to negotiate on its behalf.

Thank you,

(Name of Authorised Signatory)

and Membership no. Name of
Firm/applicant)