

PRE-BID QUERIES/ANSWERS

(GEM BID No: GEM/2022/B/2345989)

| SI No. | RFP Section/ Clause Details | Query | Reply of FSSAI |
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| 1 | Bid Terms & Conditions queries | Please confirm whether there is requirement of deployment of resources on permanent basis during the project or need basis. | Yes. During initial phase, regular deployment is necessitated at HQ and Regional Offices. However, the same may be deployed on need basis when the system/procedures stabilizes. |
| 2 | | Since the Special Terms & Condition will take precedence over General Terms & Conditions, please confirm whether there would be unlimited liability under the Contract. This should be capped to the amount of fee received by us during the contract. | Liability (including but not limited to negligence) will be limited to the amount of fee received by the Bidder. |
| 3 | clause 4.2 (xi)(ii) (SPECIAL TERMS AND CONDITIONS). | Kindly confirm whether give rights over our working papers and other papers to the FSSAI. The IP rights can be provided for the deliverable subject to their internal use only. - Kindly confirm whether this condition can be modified. | No |
| 4 | clause 4.2 (xi)(iv) (SPECIAL TERMS AND CONDITIONS) | Kindly confirm whether bidder would have the right to retain a copy of the deliverable with them for regulatory and internal administrative purposes. | Yes. However, any sharing of information will only be after express consent in writing from FSSAI. |
| 5 | | Kindly confirm, if the bid is successful then whether the FSSAI would do Engagement through Engagement Letter with the bidder. | Yes. |
| 6 | | With regard to experience criteria, can the bidder share the relevant extract from the engagement letter or copy of invoice as documentary evidence instead of complete work order. | Yes. |
| 7 | (S.No.3) (SPECIAL TERMS AND CONDITIONS) | Kindly confirm that the scope of services mentioned is not the scope of work for the bid document. | Scope of Work is attached as SoW which may be treated as Final. |
| 8 | | We understood that TAN nos. allotted/registered are with 5 states only | 7 states |
| 9 | | We understand that TDS Salary return to be filled on basis of the information received from payroll team of FSSAI | Yes |
| 10 | | We understand that there would be maximum 200 hundred transactions per month for accounting perspective. | The scope of work does not cap any limit on accounting transactions. The inward transactions are carried out through FSSAI's licensing, Import clearances portal etc. |
| 11 | | We understand that FSSAI has not taken any 197 applications till date | Yes |

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| 12 | To prepare status notes in respect of Income Tax matters, whenever sought- This pertains to status update on the direct tax compliances & litigation status of FSSAI only | Yes |
| 13 | Status/Assessment/Penalty/CIT(A)/ITAT/HC/SC: case details | The comprehensive details would be provided to the successful bidder. |
| 14 | Assistance in review of vendor agreements and commenting upon the TDS applicability, as and when required- We understand that there are not more than 5-6 different vendor agreements to be analysed. Kindly confirm | Yes. However, the scope of work does not cap any limit on review of vendor agreements and commenting upon the TDS applicability, as and when required. |
| 15 | We understand that the review period would be from July 2017 to May 2022 | Review period would be for both pre and post GST period. |
| 16 | <p>List of proceedings from GST/ Service tax perspective to be provided.</p> <p>Kindly confirm the number of GSTINs currently active.</p> <p>Kindly confirm the outward and inward line items (transactions) undertaken every year.</p> <p>Kindly share with us new registration proposed to be taken in next 3 years (if any).</p> <p>Trail of documents in respect to Service tax litigation wherein demand is already paid to the Authority under protest.</p> <p>We understand that we will need to conduct 2 to 3 trainings from GST compliance readiness perspective annually.</p> <p>Kindly confirm in respect to the source system/ ERP used by FSSAI.</p> <p>We understand that process for DSC filing of GST return to be managed by FSSAI.</p> | <p>The comprehensive details would be provided to the successful bidder.</p> <p>8</p> <p>The comprehensive details would be provided to the successful bidder. However, the scope of work does not cap any limit the outward and inward line items (transactions) undertaken every year</p> <p>Futuristic query. Cannot be assessed now.</p> <p>The comprehensive details would be provided to the successful bidder.</p> <p>Yes. However, the scope of work does not cap any limit on conducting trainings from GST compliance readiness perspective annually.</p> <p>Tally/Manual. Proprietary new software is being procured.</p> <p>Yes</p> |

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| 17 | Is Consortium/Joint Venture allowed in the bid ? | No | |
| 18 | Is EMD Exemption allowed under the MSME category ? | Yes | |
| 19 | There is a mismatch in the amount of average annual turnover mentioned on the face of the bid (i.e., INR 150 lakhs) vis-à-vis the amount mentioned in the Technical Specifications/ attached document of pre-qualification criteria (i.e., INR 300 crores). Please clarify the amount of average annual turnover required. | Eligibility criteria document for bidders clearly mentions (at the bottom of the page) that “The criteria for turnover and experience as given in this document would be applicable for bidders” | |
| 20 | We humbly request you to kindly remove the requirement to submit ePBG. Notwithstanding the above request, please clarify whether the ePBG is required to be provided along-with the tender submission by all the bidders or only by the bidder who wins the bid. | No Only EMD has to be provided at the time of submission of Bid. E-PBG has to be provided by the successful bidder before acceptance of award of Contract. | |
| 21 | Point No. 4 at Page 2 of Bid document | In accordance with the EY’s internal policy relating to engagement independence and client confidentiality, we will not be in a position to submit the copies of relevant contracts/ work orders as evidence to the services provided by EY in the past. We humbly request you to kindly remove the said requirement and allow us to submit the copy of experience confirmation letters issued by the clients to EY. | Refer to Serial No.6 above. |
| 22 | Point No. 7 at Page 3 of Bid document | In accordance with the EY’s internal policy relating to engagement independence and client confidentiality, we will not be in a position to submit the copy of relevant contracts/ work orders, along-with the value of engagement, with any Central / State Govt Organization / PSU / Public Listed Company in last three years, as an evidence to the services provided by EY in the past. We humbly request you to kindly remove the said requirement in entirety. | Refer to Serial No.6 above. |
| 23 | Technical Specifications - Deployment of consultants/ resource | We humbly request you to remove the requirement of deployment of consultants/ resources ‘on-site’, since the services mentioned in the scope of work can also be performed from the office of the consultant. The team/ resources shall be available for on-site visits, as and when called for. | Refer Serial No.1 above. |
| 24 | Pre-qualification criteria - No. of employees | We request you to clarify if the bidder can submit a self-declaration in order to submit the number of employees on the payroll of the bidder as at 31 March 2022 | Yes |
| 25 | Payment terms | We request you to amend the payment terms to quarterly invoicing across all three years (instead of | Yes. Price format has been amended to quarterly |

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| | | the milestone of implementation of GST in case of Year 1). | invoicing across all three years (instead of the milestone of implementation of GST in case of Year 1) (Price format attached) |
| 26 | Compliance services under Part I - Direct Tax | <p>We request you to limit the number of revisions of income-tax return and TDS returns for each financial year involved</p> <p>Please provide us with the details (number) of Tax Deduction Account Numbers ('TANs')</p> <p>Please provide us with the TAN-wise consolidated report of TDS defaults, as per the TRACES portal, generated as of date.</p> | <p>No</p> <p>9</p> <p>The comprehensive details would be provided to the successful bidder.</p> |
| 27 | Representation services under Part I - Direct Tax | Please provide us with list of matters pending as on date before any income tax authority (litigation tracker) | The comprehensive details would be provided to the successful bidder. |
| 28 | Removal of scope of work under fixed fee arrangement | <p>We humbly request you to kindly remove the following scope of work from the fixed fee arrangement:</p> <p>Assistance with respect to matters before the Income-tax Appellate Tribunal ('ITAT'), High Court and Supreme Court, including coordination with the Counsels.</p> <p>Assistance with respect to coordinating with tax authorities for issuance of refunds in a time bound manner.</p> <p>Routine tax advisory services, as mentioned under the heading C) of Part I - Direct Tax scope of work.</p> <p>The aforesaid scope of work can be agreed at a standard/ blended hourly rate per man hour of the efforts involved and shall be billed based on the summary of time incurred submitted to the concerned officer at FSSAI.</p> | Refer serial No.7 above. |
| 29 | Accounting software of FSSAI and process of book keeping | <p>Please provide the following details:</p> <p>1. Accounting software used by FSSAI</p> <p>2. Whether the book keeping/recording of inward & outward supplies is done from a centralised location?</p> | <p>Refer serial No. 16 above.</p> <p>No</p> |

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| | | 3. In case of decentralised model, please specify the number of offices involved in the book keeping process | 9 However, the scope of work does not cap any limit on number of offices involved in the Book keeping process. |
| 30 | Outward/Inward supplies | We request you to provide the number of outward invoices issued on a monthly basis We request you to provide the number of inward invoices received every month | The comprehensive details would be provided to the successful bidder. |
| 31 | E-invoicing/Dynamic QR code | We understand that the scope of work does not include issuance of E-invoices for B2B supplies and generation of Dynamic QR code for B2C supplies | Successful Bidder will provide full support in implementation of E-invoices for B2B supplies and generation of Dynamic QR code for B2C supplies, as applicable to FSSAI or any issues encountered thereafter. |
| 32 | TDS returns under GST | We understand the scope of work does not include filing of TDS returns as required u/s 51 of the CGST Act. | Successful Bidder will provide full support in filing of TDS returns, as applicable to FSSAI. |
| 33 | Assistance w.r.t. show cause notice issued under the service tax regime & GST regime | In this regard, please provide the following details: 1. the list of ongoing matters 2. issues in brief 3. current status of such matters | The comprehensive details would be provided to the successful bidder. |
| 34 | Assistance w.r.t. departmental audit/assessment | In this regard, as we will not be able to estimate the number of enquiries initiated, we humbly request you to kindly remove the scope of work with respect to such audits/assessments from the fixed fee arrangement. The same can be agreed at a standard/ blended hourly rate per man hour of the efforts involved and can be billed based on the summary of time incurred as submitted to the concerned officer at FSSAI. | Full end to end support is expected from the Bidder. The pricing will be on fixed fee basis and will be part of this engagement only. |
| 35 | Indirect Tax advisory | Further, we understand that the current scope of Indirect tax advisory does not include filing of any appeal, writ, rejoinder, rectification/revision application. In such a scenario, the efforts involved can be billed on the time incurred and the hourly rate as agreed. | Refer to serial No.34 above. |

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| 36 | Kindly provide us some additional time to collate the necessary information for submission and accordingly, defer the bid date by another 2 - 3 weeks | The last date for submission of Bid has been increased from 30.07.2022 to 05.08.2022. | |
| 37 | <p>PRICE QUOTE FOR FSSAI (PAN INDIA), Part IV Payment terms</p> <p>For year 1, for GST scope of work, billing milestone is successful implementation of GST PAN India</p> | <p>Successful completion of GST implementation on PAN India basis is a subjective term. It may be successful from one side but not from other side perspective. This will lead to billing being deferred indefinitely. Plus, in year one, there are multiple scope of works which have to be carried out simultaneously, filing of GST return, reply to service tax show cause notice, position review for past and GST implementation for the future. Accordingly, deferring the billing indefinitely to successful implementation of GST will lead to uncertainty in the billing milestone.</p> | Refer to Serial No.25 above. |
| 38 | <p>PRICE QUOTE FOR FSSAI (PAN INDIA), Part IV Payment terms</p> <p>For year 1, for direct tax and accounting scope of work, and year 2 and year 3 for all scope of work, billing milestone is on quarterly basis</p> <p>As per clause 12(ii) of the General Terms and conditions, in case of services, 100% payments on the basis of monthly (unless otherwise specified) bills will be paid within ten (10) days of issue of consignee receipt- cum- acceptance certificate (CRAC) and on-line submission of bills unless otherwise specified in STC / ATC.</p> | <p>Please confirm that quarter would be as per calendar year. That is even if work gets allotted in August 2022, the first invoice can be raised for quarter ending September i.e. on October 1, 2022.</p> <p>Further, please confirm whether the entire fees has to be split in four quarters equally for billing purposes.</p> <p>As per clause 12(ii) of General Conditions of Contract, bill will be paid within 10 days of issuance of consignee receipt cum acceptance certificate. Please confirm the meaning for the same and basis for issuance of the same.</p> | <p>Quarter would be as per Financial Year Quarter.</p> <p>Not necessarily.</p> <p>The comprehensive details would be provided to the successful bidder.</p> |
| 39 | As per clause 7 of the special conditions of | Please note that delay can be because of delay in providing of information, lack of clarity on certain legal aspects or in case of litigation matters, for | Refer to serial No.2 above. |

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| | contract, in case of delay in commencement of work or delay in deliverables, certain fee deductions are prescribed including termination of contract in case of breaches exceed 3 | reasons beyond the control of the service provider. Please provide clarity on the interpretation and applicability of the said clause. | |
| 40 | PRICE QUOTE FOR FSSAI (PAN INDIA), Part IV Payment terms | As per the price schedule, separate price has to be provided for each services lines vis DT, IDT and accounting for each year. However, as per GeM portal, the option of consolidated fee for all 3 years is appearing. Please clarify. | Eligibility criteria document for bidders clearly mentions (at the bottom of the page) that “The criteria for turnover and experience as given in this document would be applicable for bidders”. Lump sum fee for 3 years will be considered for bid evaluation. |
| 41 | Out of pocket expenses | Please confirm whether the bidder would be eligible for reimbursement of expenses on actual basis or the price is inclusive of out of pocket expenses. | Lump fee will include GST any other charges such as OPEs. No separate payment will be made for OPEs. |
| 42 | Copy of contract to be signed between FSSAI and service provider in case of allotment of work | Please provide the copy of contract to be signed between the parties for execution of work | The comprehensive details would be provided to the successful bidder. |
| 43 | No deviation bid | | Yes |
| 44 | As per Eligibility criteria, The Bidder must have offices within India situated at NCT, Mumbai, Kolkata and Chennai. | Please confirm that GST registration certificate showing presence of office in Gurgaon (Haryana), Maharashtra, West Bengal and Tamil Nadu will suffice for meeting the eligibility criteria or there is some declaration also required. If yes, in which format. | GST registration certificate for different locations will suffice. However, bidder will ensure that his resources can be readily deployed from these places to FSSAI Regional Offices |
| 45 | As per eligibility criteria, the Bidder must have prior experience of 3 or more engagements in the field of Direct Tax and Indirect Tax compliance and advisory services during the last three | Please confirm whether both copy of work order and eligibility certificate is required or we can submit any of the following documents. 1. experience certificate 2. copy of work order 3. Self-declaration of having provided services to the eligible companies | Refer to Serial No.6 above. |

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| | <p>financial years (FYs 2018-19, 2019-20 & 2020-21).</p> <p>As per page 4 of the main bid document, Experience Certificate for the supply of the same to any Govt/ PSU/ any renowned private organisation along with Supply/ Purchase Order.</p> | <p>Also, confirm whether proof of provision of service during FY 2019-20, FY 2020-21 and FY 2021-22 would suffice for the purpose of experience.</p> | |
| 46 | <p>As per Eligibility criteria, Bidder must have requisite number of employees in order to ensure timely and efficient delivery of services. In order to assess the same, the Bidder must have more than 1001 employees on its payroll as on 31.03.2022.</p> | <p>Whether a self-declaration that bidder had more than 1001 employees as an March 31, 2022 will suffice or is there any format for providing the said declaration</p> | <p>Yes. Self-declaration will suffice</p> |
| 47 | <p>As per Eligibility Criteria, The Bidder firm must have average annual turnover not less than INR 300 crores (Rs. Three Hundred Crores only) based on turnover of the last three financial years (FYs 2018-19, 2019-20 & 2020-21).</p> | <p>Whether a declaration or auditors certificate certifying the fact that turnover is more than INR 300 crores will suffice.</p> | <p>Refer to Serial No.6 above.</p> |
| 48 | <p>As per eligibility criteria, The Bidder must have experience of working with</p> | <p>Whether the self-declaration for the same would suffice.</p> | <p>Refer to Serial No.6 above.</p> |

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| | Companies having ERP platforms. | | | | | | | | | |
| 49 | As per eligibility certificate, The Bidder must not have been blacklisted by any Government / Public Sector Undertaking / PSBs or other Statutory Authority. The Bidder must not have any conflict of interest in respect of section 144 of the Companies Act, 2013. | Whether the self-declaration for the same would suffice. | Refer to Serial No.6 above. | | | | | | | |
| 50 | As per the eligibility criteria, the Bidder must not have been blacklisted by any Government / Public Sector Undertaking / PSBs or other Statutory Authority. | | Refer to Serial No.6 above. | | | | | | | |
| 51 | Termination rights with the bidder | | The comprehensive details would be provided to the successful bidder. | | | | | | | |
| 52 | intellectual property | | IP rights will be with FSSAI | | | | | | | |
| 53 | As per the bid document, on site presence is required. | Please confirm the location where onsite presence is required. Number of employees to be present onsite and duration for which such presence is required | Refer to Serial No. 1 above. | | | | | | | |
| 54 | Accounting related queries: Scope of work Part II: Bookkeeping and Accounting | <table border="1"> <tr> <td>No. of revenue invoices per month including grants</td> </tr> <tr> <td>No. of Expense (domestic Vendor) invoices per month</td> </tr> <tr> <td>No. of Expense (employee reimbursements) claims per month</td> </tr> <tr> <td>No. of banking transactions</td> </tr> <tr> <td>No. of other transactions (journals) per month</td> </tr> <tr> <td>No. of fixed assets in the fixed assets register</td> </tr> <tr> <td>No of bank accounts and reconciliations required</td> </tr> </table> | No. of revenue invoices per month including grants | No. of Expense (domestic Vendor) invoices per month | No. of Expense (employee reimbursements) claims per month | No. of banking transactions | No. of other transactions (journals) per month | No. of fixed assets in the fixed assets register | No of bank accounts and reconciliations required | The comprehensive details would be provided to the successful bidder. |
| No. of revenue invoices per month including grants | | | | | | | | | | |
| No. of Expense (domestic Vendor) invoices per month | | | | | | | | | | |
| No. of Expense (employee reimbursements) claims per month | | | | | | | | | | |
| No. of banking transactions | | | | | | | | | | |
| No. of other transactions (journals) per month | | | | | | | | | | |
| No. of fixed assets in the fixed assets register | | | | | | | | | | |
| No of bank accounts and reconciliations required | | | | | | | | | | |

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| | | <p>Whether consultant will be involved from the first point for the verification of the vendor invoices or approved invoices post verification from Client's end will be provided to consultant for the recording purposes?</p> <p>Location- where bookkeeping work is to be done. Is it FDA Bhawan?</p> <p>Sample format of MIS reporting required</p> <p>What will be the process of making Vendor and employee payments?</p> | |
| 55 | Direct tax queries: Scope of Work Part I: Direct Tax | <p>Do we have to provide Form 16 & 12BA for the employees at year end?</p> <p>Number of monthly transactions undertaken by FSSAI wherein TDS is applicable;</p> <p>Please confirm if TDS Returns (26Q & 27Q) is to be filed for all 5 TANs. Therefore, 5*2 = 10 TDS returns to be filed per quarter (till the consolidation done & single TAN)</p> <p>What are the nature of payments made by FSSAI (foreign & Indian)? Do we have to provide tax certification also (under 15CB for payments to foreign parties)?</p> <p>What are the type of existing TDS defaults? For which year have these defaults occurred?</p> <p>Can you please share the number of returns for earlier years to be rectified for TDS ?</p> <p>What are the total number of employees of FSSAI wherein TDS is applicable? For salary related withholding returns, we understand that scope would be limited to filing withholding tax return & downloading to certificates. It would not include any verification of data or correction, computation of taxes etc.</p> <p>In relation to tax payable and monthly TDS challan, who will be responsible for depositing the amount?</p> <p>Number of lower withholding certificates sought in a financial year on an average by FSSAI</p> <p>Is section 12A registration under the revised regime (for 5 years) in last year or current year, undertaken by FSSAI?</p> | The comprehensive details would be provided to the successful bidder. |

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| 56 | Scope of Work Part III : Indirect Tax scope of work | <p>Whether the scope of GST compliance would entail GST compliance for additional GST registration obtained by FSSAI</p> <p>The Scope of work do not entail assistance in obtaining additional GST registration. Please confirm</p> <p>The Company personal will upload the data in tech tool for generation of e-invoice. Further, in case of any challenges then we can support. Please confirm</p> <p>Time limit for which GST returns data will be kept in tech tool for future access</p> <p>In case of filing of GSTR 9 (annual return) and 9C (reconciliation statement), FSSAI personal will prepare the revenue and expense statement/reconciliation data to be reported in returns</p> <p>Specify the number of training sessions to be organized in each location. Please confirm whether online trainings would suffice for other locations or physical trainings would have to be conducted</p> <p>GST compliance services would not entail review of each copy of input and output invoices</p> <p>Number of agreements proposed to be reviewed as part of GST assistance</p> <p>The scope of work would include filing of GSTR 9 and GSTR 9C for which due date is after the signing of the contract or the scope of work would include filing of GSTR 9 and GSTR 9C for the year for which work is allotted.</p> | <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>As per law</p> <p>Yes but with the assistance of Bidder</p> <p>Refer to Serial no. 16 above.</p> <p>The comprehensive details would be provided to the successful bidder.</p> | |
| 57 | | <p>Please provide details of average daily/weekly volume of:</p> <ol style="list-style-type: none"> a. Revenue invoices b. Vendor invoices (operational and capital expenditure both) c. Bank payments d. Any other transactions (e.g. government grants) <p>2. Please provide the details of ongoing withholding tax proceedings for Food Safety and Standards Authority of India ('FSSAI').</p> | <p>The comprehensive details would be provided to the successful bidder.</p> | |

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| | | <ol style="list-style-type: none">3. We understand that a total of 6 TANs have been allotted to FSSAI and its regional offices. Please confirm.4. Please provide the number of input and output invoices at each location. | |
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PRICE QUOTE FOR FSSAI (PAN INDIA)

Part IV: Payment Terms

The successful bidder will be paid on a quarterly basis post successful completion of each assignment. The Final price quoted by the bidder should be in INR (inclusive of all taxes and other charges, if any) and for a period of 3 years.

Price quote should be in the following format:

| Sl No. | Nature of service | Periodicity | INR | TOTAL (INR) | Billing Milestone |
|--------|--|-------------|-----|-------------|--------------------|
| 1 | Part-1 (Direct Tax) | Year 1 | | | On quarterly basis |
| | Part-2 (Accounting) | | | | |
| | Part-3 (GST) | | | | |
| 2 | Part-1 (Direct Tax) | Year 2 | | | On quarterly basis |
| | Part-2 (Accounting) | | | | |
| | Part-3 (GST) | | | | |
| 3 | Part-1 (Direct Tax) | Year 3 | | | On quarterly basis |
| | Part-2 (Accounting) | | | | |
| | Part-3 (GST) | | | | |
| 4 | Total cost (sl 1 to 3) including taxes and other charges, if any | | | | |