



Sagarmala Finance Corporation Limited

सागरमाला फाइनेंस कॉर्पोरेशन लिमिटेड

(A Government of India Enterprise)

Mini Ratna Category - I CPSE

CIN: U64920DL2016GOI305194

GSTIN: 07AAYCS0357B1Z8

Scope of Work for Appointment of Consultant for Preparation & Filing of GSTR-9 and GSTR-9C for the F.Y.- 2024-25.

To engage a qualified professional/consultant for end-to-end preparation, review, certification and filing of **Annual Return (GSTR-9)** and **Reconciliation Statement (GSTR-9C)** for the financial year 2024-25 for the Company.

Scope of Work

A. Data Collection & Preliminary Review

1. Review monthly GSTR-1 and GSTR-3B returns filed during the financial year.
2. Verify turnover, tax liability, ITC, RCM, and other disclosures.
3. Collect and reconcile data from:
 - Books of accounts
 - Trial balance & ledger reports
 - Sales registers & purchase registers
 - Expense heads where GST is applicable
 - Input tax credit (ITC) ledgers
 - Fixed asset register

B. Preparation of GSTR-9

1. Prepare GSTR-9 based on verified and reconciled data.
2. Identify errors or mismatches in earlier returns (if any).
3. Suggest corrective actions allowed under GST law.
4. Prepare explanations for variances/mismatches.

C. Preparation and Certification of GSTR-9C

1. Perform reconciliation between:
 - Audited financial statements, and
 - GST returns (GSTR-1/GSTR-3B/GSTR-9).
2. Prepare **Part-A: Reconciliation Statement**.
3. Issue **Part-B: Certification**, as required under GST law.
4. Highlight inconsistencies, risks, or compliance gaps along with recommendations.

D. Discussions & Clarifications

1. Attend meetings (physical/virtual) with the Company's team to discuss findings.
2. Support in addressing queries/enquiries from the GST Department, if any, relating to GSTR-9/9C for the relevant year.

E. Filing & Post-Filing Support

1. File GSTR-9 and GSTR-9C on the GST portal within statutory timelines.
2. Submit signed copies of all filings and supporting workings.
3. Provide assistance in responding to GSTN system-generated queries or deficiencies.

Deliverables

1. Verified and reconciled data set for GSTR-9 and GSTR-9C.
2. Filled and signed GSTR-9 and GSTR-9C forms.
3. Reconciliation workings, schedules, and variance analysis.
4. Soft copy & hard copy of final filings with annexures.

Eligibility of Consultant

1. Must be a **Chartered Accountant / Cost Accountant**, with valid COP.
2. Minimum **3–5 years** experience in GST compliance and audit.

3. Experience in filing at least **5–10** GSTR-9/9C of similar-sized organisations.
4. Should not have any conflict of interest with the Company.

Timeline

- Work to be completed within **10–15 days** from the date of award or as per statutory due dates.
- Regular progress updates to be provided to the Company.

Payment Terms

- Payment upon successful completion and filing of GSTR-9 and GSTR-9C.
- Taxes extra as applicable.

Mode of Submission of Bid

- The bid shall be submitted in **sealed envelope to the address mentioned below** in a single consolidated amount on bidders' letter head, in line with the above requirements, **by 16-12-2025 at 16:00 hrs.**

Address:

General Manager (F&A)
Sagarmala Finance Corporation Limited
1st Floor, 124, Thapar House, Gate No. 2, Janpath Lane,
New Delhi-110001, Ph. No. 011-21400754

Confidentiality

The consultant must maintain strict confidentiality of all financial and operational information accessed during the engagement.