

Re-Tender
For
Selection of Total Solution Provider
For
Implementation of Goods & Service Tax (GST) System
For
Commercial Tax Department (CTD)
(GOVERNEMENT OF GUJARAT)

Bid Processing Fee: Rs. 15,000 /-(Non Refundable)

Bid Security/EMD: Rs. 30, 00,000/- (Refundable)

(July, 2016)

Tender No: SW02072016110



Gujarat Informatics Ltd
Block no. 1, 8th floor, Udyog Bhavan,
Sector-11, Gandhianagar-382010, Gujarat
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Last date of receipt of pre-bid queries: 7th July, 2016 up to 1700 hrs.

Date of Pre-Bid Meeting: 12th July, 2016 at 1500 hrs.

Last date of Submission of Bid: 22nd July, 2016 up to 1500 hrs.

Opening of Technical Bid: 22nd July, 2016 at 1600 hrs.

Abbreviations

- **GoG:** Government of Gujarat
- **CCT:** Commissionerate of Commercial Tax
- **CTD:** Commercial Tax Department
- **GIL:** Gujarat Informatics Limited
- **GST:** Goods & Service Tax
- **GSTN:** Goods and Services Tax Network
- **GSTIN:** Good and Services Tax identification Number
- **VAT:** Value Added Tax
- **TSP:** Total Solution Provider
- **SI:** System Integrator
- **SP:** Service Provider
- **API:** APPLICATION PROGRAMMING INTERFACE
- **AMC:** ANNUL MAINTENANCE CONTRACT
- **PBG:** Performance Bank Guarantee
- **BI:** Business Intelligence
- **CBEC:** Central Board of Excise and Customs
- **CGST:** Central Goods and Services Tax
- **SGST:** State Goods and Services Tax
- **IGST:** Integrated Goods and Services Tax
- **CSV:** Comma Separated values
- **CMMi:** Capability Maturity Model Integration
- **DC:** Data Centre
- **DR:** Disaster Recovery
- **DMS:** Document Management System
- **IPR:** Intellectual Property Rights
- **ITC:** Input Tax Credit
- **MIS:** Management Information System
- **OEM:** Original Equipment Manufacturer
- **SLA:** Service Level Agreement
- **JSON:** JavaScript Object Notation

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1. INVITATION TO RFP

1.1 RFP Notice

Request for Proposal for Selection of **“Total Solution Provider for Design, Development integration and maintenance of complete integrated IT solutions including all Change Request for a period of Five (5) years after Go Live for Implementation of Goods & Service Tax (GST) System for Commercial Tax Department (CTD), Govt. of Gujarat.”**

The **Commercial Tax Department (CTD)** intends to develop software applications for automation of processes for delivering G2G services. The software solution is envisioned to have components like Approval of Registration, Refund Processing, Audit, Appeal etc. and also use Open Application Programming Interface (API) for Systems Integration of **State GST System (Back end modules)** with **GSTN System (Front end modules/common portal)** for smooth exchanging data or information or transactions with common data format using JSON as message format. Data Integration is required for all the core services of GSTN like, Registration, Payment and Return Process, etc. If required, system to be integrated with external interfaces like Central Govt, State Local body, RBI, Custom, Excise, NSDL etc.

The development of system includes analysis, design, development, testing, implementation, integration and maintenance of complete integrated IT solutions including all Change Request for a period of Five **(5) years** after Go Live. The vendor shall be responsible for providing all types of applications/services, as mentioned in Tender document and Scope of Work, as a part of this project.

Actual award of contract will follow the conditions as per this document. This document is given for enabling the bidders to know the tender conditions so as to guide them in filling up the eligibility bid documents and financial bid for the said work.

- I. GIL on behalf of the **Commercial Tax Department (CTD)** invites bids from bidders for providing IT services. The bidders, who intend to participate in this bid, are required to follow the below mentioned stages:
 1. Pre-Bid Conference
 2. Bid Submission
 3. Opening of Pre-Qualification and Technical Bid
 4. Evaluation of Pre-Qualification and Technical Bid
 5. Opening of Financial bid for all qualified bidders who are qualified in both Pre-qualification and Technical Bid
 6. Award of contract to L1 bidder
- II. Interested companies may download the RFP document from the website www.gujaratinformatics.com & <https://gil.nprocure.com>
- III. The bid must be submitted online through <https://gil.nprocure.com> website
- IV. CTD/GIL reserves the right to reject any or all the Proposals in whole or part without assigning any reasons.
- V. This RFP document is not transferable.
- VI. Bidders shall submit **Bid processing fees** of Rs. 15,000 (Rs. Fifteen Thousand) in the form of **Demand Draft** in the name of “Gujarat Informatics Ltd.” payable at Gandhinagar along with the covering letter.
- VII. Bidders shall submit **Bid security/EMD** of Rs. 30,00,000 (Rs. Thirty Lakh) in the form of **Demand Draft OR** in the form of an **unconditional Bank Guarantee (which should be valid for 9 months**

from the last date of bid submission) of any Nationalized Bank including the public sector bank or Private Sector Banks authorized by RBI or Commercial Bank or Regional Rural Banks of Gujarat or Co-Operative Bank of Gujarat (operating in India having branch at Ahmedabad/Gandhinagar) as per the G.R. no. EMD/10/2015/508/DMO dated 27.04.2016 issued by Finance Department or further instruction issued by Finance department time to time in the name of "Gujarat Informatics Ltd." payable at Gandhinagar **as per prescribed format attached in this document** and must be submitted along with the covering letter. The sealed cover should super scribe as "Bid Processing fees & Bid Security/EMD for Re-Tender for Selection of **"Total Solution Provider for Design, Development and Integration of Application Software for Implementation of Goods & Service Tax (GST) System for Commercial Tax Department (CTD), Govt. of Gujarat."**

- VIII. Bids will be opened in the presence of Tender Committee members whoever are present as well as Bidders' or their representatives who choose to attend on the specified date and time. The Tender committee has been empowered to take the final decision regarding the tender.
- IX. In the event of the date specified for receipt and opening of bid being declared as a holiday for Commercial Tax Department the due date for submission of bids and opening of bids will be the following working day at the appointed time.
- X. CTD/GIL reserves the right to accept or reject any tender offer without assigning any reasons.
- XI. The Financial Bids will be opened on the prescribed date in the presence of bidder representatives.
- XII. The Validity of Tender is 180 days.

1.2 Important Information

Sr. No.	Information	Details
1.	Tender No:	SW02072016110
2.	Last date and time for submission of pre-bid queries on amitp@gujarat.gov.in (The queries should necessarily be submitted in the given format 2.5)	7 th July, 2016 up to 1700 hrs.
3.	Place, date and time for Pre bid conference	12 th July, 2016 at 1500 hrs. Gujarat Informatics Ltd. Block No. 1, 8 th Floor, Udyog Bhavan, Gandhinagar
4.	Release of response to clarifications	As early as possible after the pre-bid
5.	Bid Processing Fees (non-refundable)	Rs.15,000/- (Fifteen Thousand)
6.	Bid Security Deposit (EMD)	Rs. 30,00,000 /- (Thirty Lakh)
7.	Last date and time for submission of bids online	22 nd July, 2016 up to 1500 hrs. Note: Proposal must be submitted online on https://gil.nprocure.com website.
8.	Last date and time for submission of EMD & Bid Processing Fees in GIL (Physical)	22 nd July, 2016 up to 1500 hrs.
9.	Place, date and time for opening of technical proposals	22 nd July, 2016 at 1600 hrs. Gujarat Informatics Ltd. Block No. 1, 8 th Floor, Udyog Bhavan, Gandhinagar
10.	Contact person for queries	Director (e-Governance) Gujarat Informatics Ltd. Block No. 1, 8 th Floor, Udyog Bhavan, Gandhinagar
11.	Address and Addressee at which proposals are to be submitted	Proposal must be submitted online on https://gil.nprocure.com website.
12.	Place, date and time for opening of financial/commercial proposal	The place, date and time for opening of financial/commercial proposal will give to the Eligible bidders later on. Gujarat Informatics Ltd. Block No. 1, 8 th Floor, Udyog Bhavan, Gandhinagar
13.	Time Limit to complete the work	5 Months

2. INSTRUCTIONS TO BIDDERS

2.1 Definitions

1. "Applicable Law" means the laws and any other instruments having force of law in India as they may be issued force and in force from time to time.
2. "Proposals" means proposals submitted by bidders in response to the RFP issued by CTD/GIL for selection of consulting firm/company.
3. "Competent Authority" means the Managing Director, Gujarat Informatics Limited, Gandhinagar
4. "Contract Price" means the price payable to the consulting firm/company on the panel of CTD/GIL under the Contract for the complete and proper performance of its contractual obligations.
5. "TSP" means any private or public entity, which will provide the services to Commercial Tax Department (CTD) under the contract.
6. "Contract" means the Contract signed by the parties along with the entire documentation specified in the RFP
7. "Day" means Working day
8. "Effective date" means the date on which the contract comes into force and effect.
9. "Government" means State Government of Gujarat.
10. "Member" means any of the entities that make up the joint venture/ consortium/association, in relation responding to this RFP
11. "CTD/Department" means Commissionerate of Commercial Tax, Govt. of Gujarat, Rajya Kar Bhavan, Ashram Road, Ahmedabad – 380009, Gujarat.
12. "GIL" means Gujarat Informatics Limited, Block No.1, 8th Floor, Udyog Bhavan, Gandhinagar – 382 017, Gujarat.
13. "Personnel" means professional and support staff provided by the TSP and assigned to perform services to execute an assignment and any part thereof.
14. "Services" means the work to be performed by the TSP pursuant to the selection by CTD/GIL and to the contract to be signed by the parties in pursuance of any specific assignment awarded to them by CTD/GIL.
15. The "Bid Document" and "Tender Document" are the same
16. "Day" means a working day.
17. "**GST System**" means Gujarat State Goods & Service Tax (GST) System (Back end modules/Gujarat State Tax Administration)
18. "**GSTN System**" means Central GST System (Core/Common Modules/Central Tax Administration/Common Portal) to be developed by GSTN

2.2 Pre-Qualification / Eligibility Criteria

The firm/company meeting the following eligibility criteria will be considered for Technical Bid evaluation

Sr. No.	Pre-Qualification Criteria	Attachments
1	<p>Bidder should be an established Information Technology Company/IT System Integrator and should have been engaged in software development, implementation and maintenance of IT projects/solutions business for a period of at least five years as on 31/03/2016</p>	<p>Copy of Certificate of Incorporation Copy of Certificates of Service Tax and VAT Registration. Copy of purchase orders showing at least 5 years of operations</p>
2	<p>Bidder should have an average annual turnover of at least INR 600 Crores in three financial years (FY 2012-13, 2013-14 and 2014-15) from IT system integration services, software consultancy, software development and implementation (Note: Turnover, from sales of OEM software licenses or hardware infrastructure, not sold as part of any system integration projects, to be excluded while calculating this turnover)</p> <p>For the purpose of this criterion, turnover of only the bidding entity will be considered. Turnover of any parent, subsidiary, associated or other related entity will not be considered.</p>	<p>Audited and Certified Balance Sheet & Profit/Loss Account of last three Financial Years. Also CA certificate mentioning turnover of Software/IT product Development, implementation and Support service activities.</p>
3	<ul style="list-style-type: none"> ▪ Bidder should be profit making (Net profit before tax) as per the audited financial statements in at least 2 out of 3 financial years (FY 2012-13, 2013-14 and 2014-15). ▪ Bidder should have positive net worth of at least Rs 200 Crores as at March 2015. <p>For the purpose of this criterion, profitability of only the bidding entity will be considered. Profitability of any parent, subsidiary, associated or other related entity will not be considered.</p>	<ul style="list-style-type: none"> ▪ Audited financial statements for the last three financial years. ▪ Certificate from Chartered Accountant.
4	<p>The Bidder should have the experience of Development, implementation and maintenance of an application or portal in the last 5 years in any domain as on 31/03/2016. It excludes the cost of procurement, deployment and maintenance of infrastructure.</p> <p>{(a) At least one (1) such project of value more than Rs. 60 Cr.</p>	<p>Copy of Work Orders + Completion Certificates from the client;</p>

	<p>OR (a) At least two (2) such projects each of value more than Rs. 30 Cr.</p> <p>OR (a) At least three (3) such projects each of value more than INR 20 Cr}</p> <p>AND { (b) At least one (1) such project in the Tax/Banking/Financial Services or Insurance (BFSI) domain project of contract value of more than Rs. 10 Cr OR</p> <p>(b) At least two (2) such projects each of value more than INR 5 Cr in the tax/BFSI domain }</p>	
5	Bidder should have valid CMMi level 5 Certificate at the time of submission of bid. The bidder must have been assessed and must possess a valid ISO 9001:2008, ISO 27001:2005, and ISO 20000 or later certificate as on the date of submission of the bid.	Submit a copy of the requisite certificates.
6	Bidder should not have been blacklisted by Govt. of India/State Government/Central PSU at the time of bid submission date.	Self-certificate letter undertaking to this effect on company's letter head signed by company's authorized signatory.

2.3 Cost of Tender Document

1. Bid Processing Fee of Rs. 15,000/- (Rupees Fifteen Thousand only) in the form of DD in favour of "Gujarat Informatics Limited" payable at Gandhinagar, should be deposited towards cost of tender document.
2. Proposals not accompanied by Bid Processing Fees shall be rejected as non-responsive.
3. The Bid Processing fees shall be non-refunded to all participating bidders.

2.4 Earnest Money Deposit (EMD)

1. Bidders shall submit **Bid security/EMD** of Rs. 30,00,000/- (Rupees Thirty Lakh) in the form of **Demand Draft OR** in the form of an **unconditional Bank Guarantee (which should be valid for 9 months from the last date of bid submission)** of any Nationalized Bank including the public sector bank or Private Sector Banks authorized by RBI or Commercial Bank or Regional Rural Banks of Gujarat or Co-Operative Bank of Gujarat (operating in India having branch at Ahmedabad/Gandhinagar) as per the G.R. no. EMD/10/2015/508/DMO dated 27.04.2016 issued by Finance Department or further instruction issued by Finance department time to time, in the name of "Gujarat Informatics Ltd." payable at Gandhinagar **as per prescribed format attached in this document** and must be submitted along with the covering letter. The sealed cover should super scribe as "Bid Processing fees & Bid Security/EMD for Re-Tender for Selection of **"Total Solution Provider for Design, Development and Integration of Application Software for Implementation of Goods & Service Tax (GST) System for Commercial Tax Department (CTD), Govt. of Gujarat."**
2. Proposals not accompanied by EMD shall be rejected as non-responsive.

3. The successful bidder's bid security will be discharged from GIL only after the signing of the contract and submission of performance security.
4. Unsuccessful bidder's EMD will be discharged / refunded as promptly as possible.
5. The EMD shall be forfeited:
 - a. If a Bidder withdraws its bid during the period of Bid validity specified by the Bidder on the Bid Form;
 - b. If the successful bidder fails to submit the Performance Bank Guarantee & sign the Contract Form within prescribed time limit, the EMD of the successful bidder will be forfeited. GIL also reserves the right to blacklist such bidder from participating in future tenders if sufficient cause exists."
6. No exemption for submitting the EMD will be given to any agency.
7. The bidder is liable to pay liquidated damages and penalty imposed by the Tender Inviting Authority in the event of non-fulfillment of any of the terms or whole of the contract.

2.5 Pre-Bid Conference / RFP Clarification

A prospective Bidder requiring any clarification of the bidding documents may seek clarifications of his queries submitted on the date indicated under section 1.2 of this document. CTD/GIL will respond to any request for the clarification of any bidding documents, which receives before date mentioned for submission of queries.

The queries should necessarily be submitted in the following format:

S. No.	RFP Document Reference(s) (Clause & Page Number(s))	Content of RFP requiring Clarification(s)	Points of clarification
1.			
2.			
3.			

2.6 Amendment to RFP

1. At any time prior to the deadline for submission of bids, CTD/GIL may, for any reason, whether on its own initiative or in response to the clarification request by a prospective bidder, modify the bidding documents.
2. All prospective bidders who have received the bidding documents will be notified of the amendment through website, and will be binding on them.

2.7 Validity of proposal

Proposals shall remain valid for a period of 180 days (one hundreds eighty days) after the date of Proposal opening prescribed in RFP. A Proposal valid for shorter period may be rejected as non-responsive. CTD/GIL may solicit the bidders' consent to an extension of Proposal validity (but without the modification in Proposals).

2.8 Right to Accept / Reject proposal

CTD/GIL reserves the right to accept or reject any proposal, and to annul the proposal process and reject all proposals at any time prior to award of contract, without thereby incurring any liability

to the affected bidder(s) or any obligation to inform the affected bidder(s) of the grounds for such decision.

2.9 Preparation of Proposal

1. The Proposal and all associated correspondence shall be written in English and shall conform to prescribed formats. Any interlineations, erasures or over writings shall not be valid.
2. The Proposal shall be typed or written in indelible ink (if required) and shall be initialed on all pages by authorized representative of the bidder to bind the bidder to the contract. The authorization shall be indicated by Board Resolution/ Power of Attorney and shall accompany the proposal
3. In addition to the identification, the covering letter (Form 1) shall indicate the name and address of the bidder to enable the proposal to be returned in the case it is declared late pursuant, and for matching purposes.
4. The information submitted must be definitive and specific. Vague terms, incomplete information, counter offers, and 'uncalled for' correspondence shall not be entertained.
5. Alteration / Rewording / Deletion / Correction of any part in the Tender Document are not permitted. If found in any bid proposal bid may be liable to be rejected without prior intimation to the bidder.
6. Bidder is required to submit the complete proposal along with required forms etc. The proposal shall be exactly according to the presented formats given in the Tender documents. All columns of the prescribed formats should be filled, and all questions in the tender document must be answered. Any additional information should be enclosed separately and referred to in the relevant column in the proposal formats. Modifications / rewording of formats shall not be acceptable. No column should be marked as "NIL" or "Zero", "0" etc. Where no price is proposed to be charged for any item or its parts required to be supplied, it should be clearly mentioned in words.
7. The technical response should be concise. Any response not as per the specified format may be liable to be rejected. No marketing literature pertaining to the bidder should be enclosed along with the proposal. If enclosed, it may be treated as disqualification
8. Committee would ask Bidder(s) for detailed presentations. All such shall be at the cost of bidder.
9. The envelopes should be addressed to:

The Director (e-Governance)
Gujarat Informatics Ltd.
Block No. 1, 8th Floor,
Udyog Bhavan, Gandhinagar
Gujarat - 382010

10. The bidder is expected to examine carefully all instructions, forms, terms and specifications in the Tender document. Failure to furnish all information required in the Tender Document or submission of a proposal not substantially responsive to the Tender Document in every respect will be at the bidder's risk and shall result in rejection of the proposal.

2.10 Contents of Envelops

1. The EMD and Bid Processing Fee should be submitted physically in an envelope.

2. Envelope shall be marked as “EMD & Bid Processing Fee” for Re-Tender for **Total Solution Provider for Design, Development and Integration of Application Software for Implementation of Goods& Service Tax (GST) System for Commercial Tax Department (CTD), Govt. of Gujarat.**

2.11 Submission, Receipt & Opening of proposal

1. Sealing and Marking of Bids:
 - a. The Bidder shall complete the Bids furnished with this document giving details as per the format mentioned in the e-Tendering website <https://gil.nprocure.com> . The bidder shall also complete the bid form as per Form I and submit it with the financial bid on <https://gil.nprocure.com>.
 - b. Telex, cable, e-mailed or facsimile bids will be rejected.
2. The Bidder’s representative who is present shall sign an attendance register evidencing their attendance. In the event of the specified date of Bid opening being declared holiday for the tendering Authority, the Bid shall be opened at the appointed time and location on the next working day.
3. The Bidder’s names, bid modifications or withdrawals, bid prices and the presence or the absence of requisite bid security and such other details as CTD/GIL, at his discretion, may consider appropriate, will be announced at the time of opening.
4. Bids that are not opened and read out at bid opening shall not be considered for further evaluation, irrespective of the circumstances.
5. Prices shall be quoted in Indian Rupees Only.

2.12 Technical & Commercial Evaluation

1. The bidders who are qualified in the pre-qualification criteria that would be considered for technical evaluation.
2. GIL/CTD will form an evaluation Committee or it may be done by I.T. Committee which will evaluate the proposals submitted by the bidders for a detailed scrutiny. During evaluation of proposals, GIL/CTD, may, at its discretion, ask the bidders for clarification of their Proposals.
3. Compliance to Technical Requirements stipulated in the RFP, duly supported documents will be evaluated in detail.

The Technical proposal should comprise of the following documents.

1. Statement of Compliance to the Scope of Work & terms & conditions of RFP
 2. Approach & Methodology
 3. Solution Design and Architecture
 4. Project Milestones and Deliverables
 5. Use of Existing IT Infrastructure available at CTD
 6. Proposed Project Team and CVs of the team members
4. The bidder/bidder would be asked to present the technical presentation if required for more details

5. Financial Bid evaluation:

The Commercial bid of those bidders who are qualified in the pre-qualification criteria and **technical** bid (proposal) evaluation will only be opened. The Financial Bids will be opened, in the presence of Bidders' representatives who choose to attend the Financial Bid opening on date and time to be communicated to all the qualified Bidders.

The bidder who is overall L1 will be invited for negotiations and awarding the contract.

2.13 Award of Contract

On acceptance of Proposal for awarding the contract, CTD/GIL will notify the successful bidders in writing that their proposal has been accepted and Contract Agreement will be signed. After signing of the Contract Agreement, no variation in or modification of the term of the Contract shall be made except by written amendment signed by all the parties.

2.14 Performance Bank Guarantee

- 1 The successful Bidder has to furnish a security deposit so as guarantee his/her (Bidder) performance of the contract
- 2 The Successful bidder has to submit Performance Bank Guarantee @ 10% of total order value within 15 days from the receipt of notification of award from "GIL" from all Nationalized Bank including the public sector bank or Private Sector Banks authorized by RBI or Commercial Bank or Regional Rural Banks of Gujarat or Co-Operative Bank of Gujarat (operating in India having branch at Ahmedabad/Gandhinagar) as per the G.R. no. EMD/10/2015/508/DMO dated 27.04.2016 issued by Finance Department or further instruction issued by Finance department time to time.
- 3 The Performance Security shall be in the form of Bank Guarantee valid for 5 years from the date of actual start of operation.
- 4 If the O & M support required to be extended for further two years after the expiry of warranty of five years then the period of PBG should also be extended.
- 5 The proceeds of the performance security shall be payable to CTD as compensation for any loss resulting from the Service Provider's failure to complete its obligations under the Contract.
- 6 The Performance Security shall be denominated in Indian Rupees
- 7 Within 15 days of the receipt of notification of award from "GIL", the successful bidder shall furnish the performance security in accordance with the Conditions of the Contract, in the performance security Form provided in the bidding documents in the Performa prescribed in the Tender.
- 8 The Performance Security will be discharged by GIL and returned to the Bidder on completion of the bidder's performance obligations under the contract.
- 9 In the event of any contract amendment, the bidder shall, within 21 days of receipt of such amendment, furnish the amendment to the Performance Security, rendering the same valid for the duration of the Contract, as amended for further period.
- 10 No interest shall be payable on the PBG amount. CTD may invoke the above bank guarantee for any kind of recoveries, in case; the recoveries from the bidder

exceed the amount payable to the bidder.

2.15 Confidentiality

Information relating to the examination, clarification and comparison of the proposals shall not be disclosed to any bidders or any other persons not officially concerned with such process until the selection process is over. The undue use by any bidder of confidential information related to the process may result in rejection of its proposal. Except with the prior written consent of CTD/GIL, no party, shall, at any time communicate to any person or entity any confidential information acquired in the course of the Contract.

2.16 Cost of Bidding

All costs related to bidding shall be borne entirely by the bidder. Under no circumstances any queries / request for compensation in cases of rejection / disqualification etc. will be entertained by CTD/GIL.

2.17 Disqualification

CTD/GIL may at its sole discretion and at any time during the evaluation of Proposal, disqualify any bidder, if the bidder has:

1. Submitted the Proposal documents after the response deadline.
2. Made misleading or false representations in the forms, statements and attachments submitted in proof of the eligibility requirements.
3. Exhibited a record of poor performance such as doing as abandoning works, not properly completing the contractual obligations, inordinately delaying completion or financial failures, etc. in any project in the preceding three years.
4. Submitted a proposal that is not accompanied by required documentation or is non-responsive.
5. Failed to provide clarifications related thereto, when sought.
6. Declared ineligible by the Government of Gujarat, or any of the PSU in the State Government, for corrupt and fraudulent practices or has been blacklisted.
7. Submitted a proposal with price adjustment / variation provision.

2.18 Fraud & Corruption

CTD/GIL requires that Total Service Provider selected through this RFP must observe the highest standards of ethics during the performance and execution of such contract. In pursuance of this policy, CTD:

1. Defines, for the purposes of this provision, the terms set forth as follows:
 - a. "Corrupt practice" means the offering, giving, receiving or soliciting of anything of value to influence the action of CTD/GIL or any personnel of Department in contract executions.
 - b. "Fraudulent practice" means a mis-presentation of facts, in order to influence a procurement process or the execution of a contract, to CTD/GIL, and includes collusive practice among bidders (prior to or after Proposal submission) designed to establish Proposal prices at artificially high or non-competitive levels and to deprive CTD/GIL of the benefits of free and open competition.
 - c. "Unfair trade practices" means supply of services different from what is ordered on, or change in the Scope of Work which was given by the CTD/GIL in Section 3.

- d. "Coercive Practices" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the execution of contract.
2. Will reject a proposal for award, if it determines that the bidder recommended for award, has been determined by CTD/GIL to having been engaged in corrupt, fraudulent or unfair trade practices.
3. Will declare a Total Service Provider ineligible, either indefinitely or for a stated period of time, for awarding the contract, if at any time determines that the Total Service Provider has engaged in corrupt, fraudulent and unfair trade practice in competing for, or in executing the contract.

3. Scope of Work

The TSP will have to develop fresh & customized application. The solution should be interoperable in nature and design and development should be based on Service Oriented Architecture (SOA). The solution architecture should be able to address the future scalability requirements, in terms of adding new services and backend (adding more users). The solution should be mobile responsive but development of mobile application is not required in the current scope.

The proposed GST System of CTD will connect with the GSTN system via secure Open APIs based integration using JSON as message format.

The development of system includes analysis, design, development, testing, implementation, integration and maintenance of complete integrated IT solutions including all Change Request for a period of Five **(5) years** after Go Live. The TSP shall be responsible for providing all types of applications/services, as mentioned in Tender document and Scope of Work, as a part of this project.

3.1 Introduction

Commercial Tax Department (CTD) is the nodal agency for the administration and collection of various taxes in the State of Gujarat

The Commissionerate is responsible for administering following Acts and corresponding Rules:

1. The Value Added Tax, 2003
2. The Central Sales Tax Act, 1956
3. The Motor Spirit CESS Act, 2001
4. The Gujarat Entry of Goods in Local Area Act, 2001
5. The Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976.
6. The Gujarat Purchase Tax on Sugarcane Act, 1989 (repealed with effect from 31.3.2006)
7. The Bombay Sales of Motor Spirit Taxation Act (repealed with effect from 31.3.2006)
8. The Gujarat Sales Tax Act, 1969 (repealed with effect from 31.3.2006)

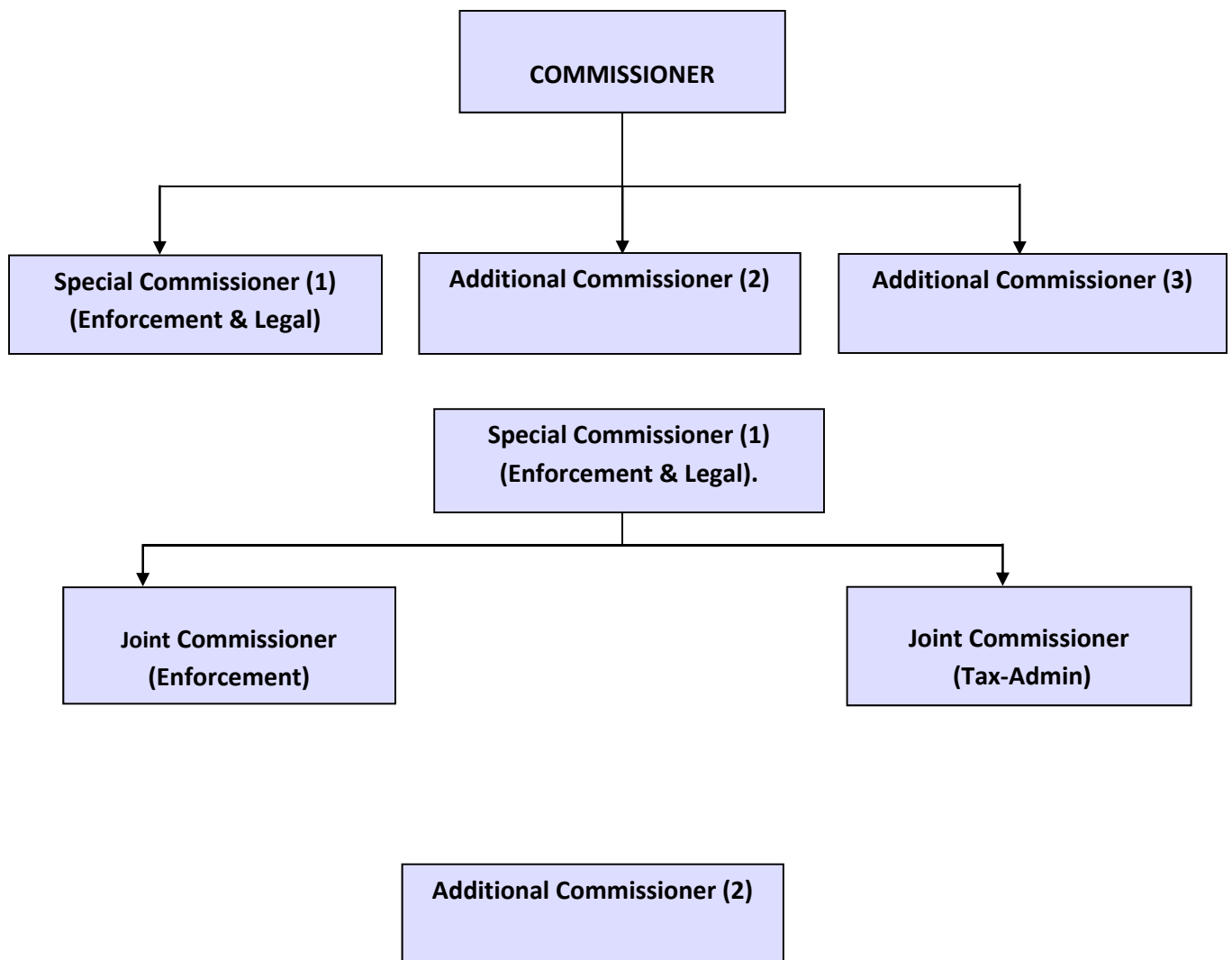
3.2 Details of activities carried out by the Department.

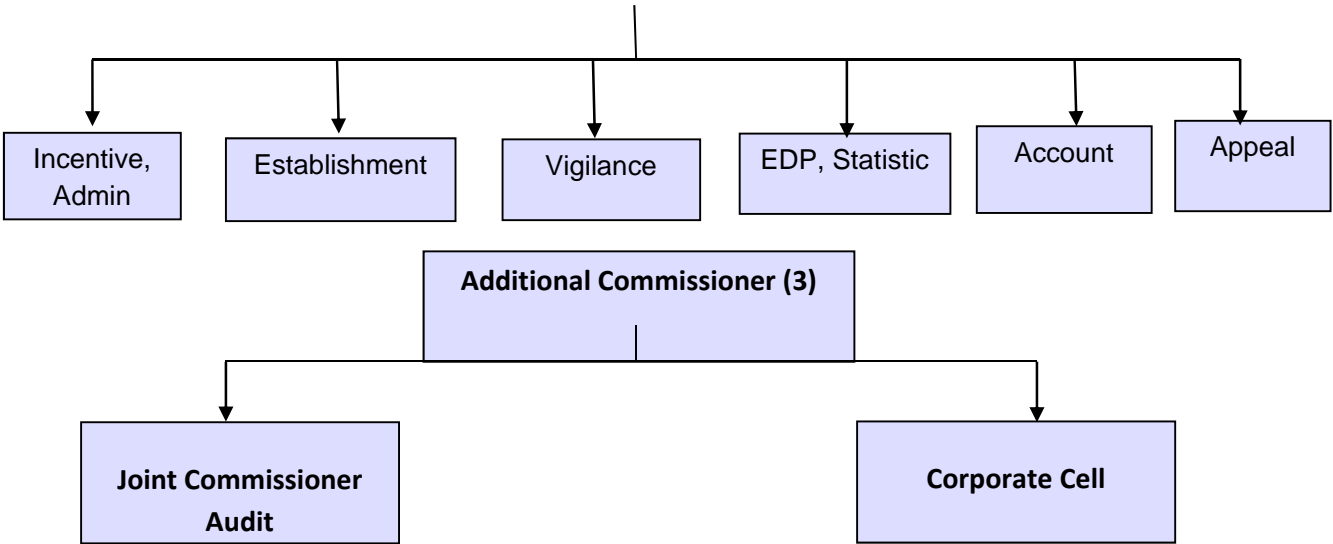
- Registration of New Dealers
- Acceptance of returns and challans.
- Collection of VAT /CST/Interest/ Penalty etc.

- Collection of Statutory Forms etc. under CST Act
- Issue of Statutory Forms under the CST Act
- Audit /inspection of business premises of dealer
- Refund of VAT
- Issuance of Registration Certificates to the dealers
- Amendment of Registration Certificates
- Cancellation of Registration Certificate of the Dealers
- Assessment and audit
- Enforcement and Recovery
- Appeals

The Commissionerate has its headquarters at Ahmedabad. The headquarter is located at Rajya Kar Bhavan, Ashram Road, Ahmedabad. The Commissionerate is further organized in **11 divisions, 23 ranges and 103 unit offices**. The Divisional offices are headed by officer of the rank of Jt. Commissioner. The Range offices are headed by an officer of Dy. Commissioner Rank. The cutting edge of the department is the unit office popularly known as Ghatak office. These Offices are headed by officer of the rank of Assistant Commissioner or Commercial Tax Officer.

3.3 Organization Structure





3.4 Introduction of GST

Government of India is planning to introduce GST (Goods & Service Tax) to replace the existing multiple tax structures of Centre and State taxes.

3.5 Overview of GST

The Goods and Services Tax (GST), which will replace the State VAT, Central Excise, Service Tax and a few other indirect taxes, will be a broad-based, single, comprehensive tax levied on goods and services. It will be levied at every stage of the production distribution chain by giving the benefit of Input Tax Credit (ITC) of the tax remitted at previous stages. GST is based on a destination-based taxation system, where tax is levied on final consumption. It is expected to broaden the tax base, foster a common market across the country, reduce compliance costs, and promote exports. The GST will be a dual tax with levy by both Central and State tax administrations on the same base. The GST demands a well-designed and robust IT system for realizing its potential in reforming indirect taxation in India. The IT system for GST would be a unique project, which will integrate the Central and State tax administrations.

Goods and Service Tax (GST) is a comprehensive tax levy on manufacture, sale and consumption of goods and service at a national level.

GST is a tax on goods and services with value addition at each stage having comprehensive and continuous chain of set-of benefits from the producer's/ service provider's point up to the retailer's level where only the final consumer should bear the tax.

3.6 Objective of GSTN System

To establish a standard interface with uniform formats for the taxpayer (for the core services of taxpayer registration, filing of return and payment of tax) and a common and shared IT infrastructure between the Centre and States.

3.7 Introduction to GSTN

Goods and Services Tax Network (GSTN) is a Section 25 (not for profit), non-Government, private limited company. It was incorporated on March 28, 2013. The Government of India holds 24.5% equity in GSTN and all States of the Indian Union, including NCT of Delhi and Puducherry, and the Empowered Committee of State Finance Ministers (EC), together hold another 24.5%. Balance 51% equity is with non-Government financial institutions. GSTN has been set up primarily to provide IT infrastructure and services to the Central and State Governments, tax payers and other stakeholders for implementation of the Goods and Services Tax (GST). Based on consensus amongst States/UT's and Central government on a Common Portal providing three core services (Registration, Return and Payment), GSTN has been made responsible to build and operationalize GST Common Portal providing these core services as the only national agency. The statutory functions such as Assessment, Enforcement, Audit etc. will continue to be performed by Centre / State tax authorities.

The GSTN has recommended using Open APIs for uninterrupted exchange of information in a secured manner using JSON as message format.

The proposed GST System of CTD will connect with the GSTN system via secure Open APIs based integration using JSON as message format.

The GSTN will develop following common/core modules;

1. Registration
2. Returns
3. Payment
4. Invoice Matching
5. Settlement of IGST account

The data received on the portal will be passed on to the respective State tax authorities by the portal.

3.8 Key Components of Scope of Work

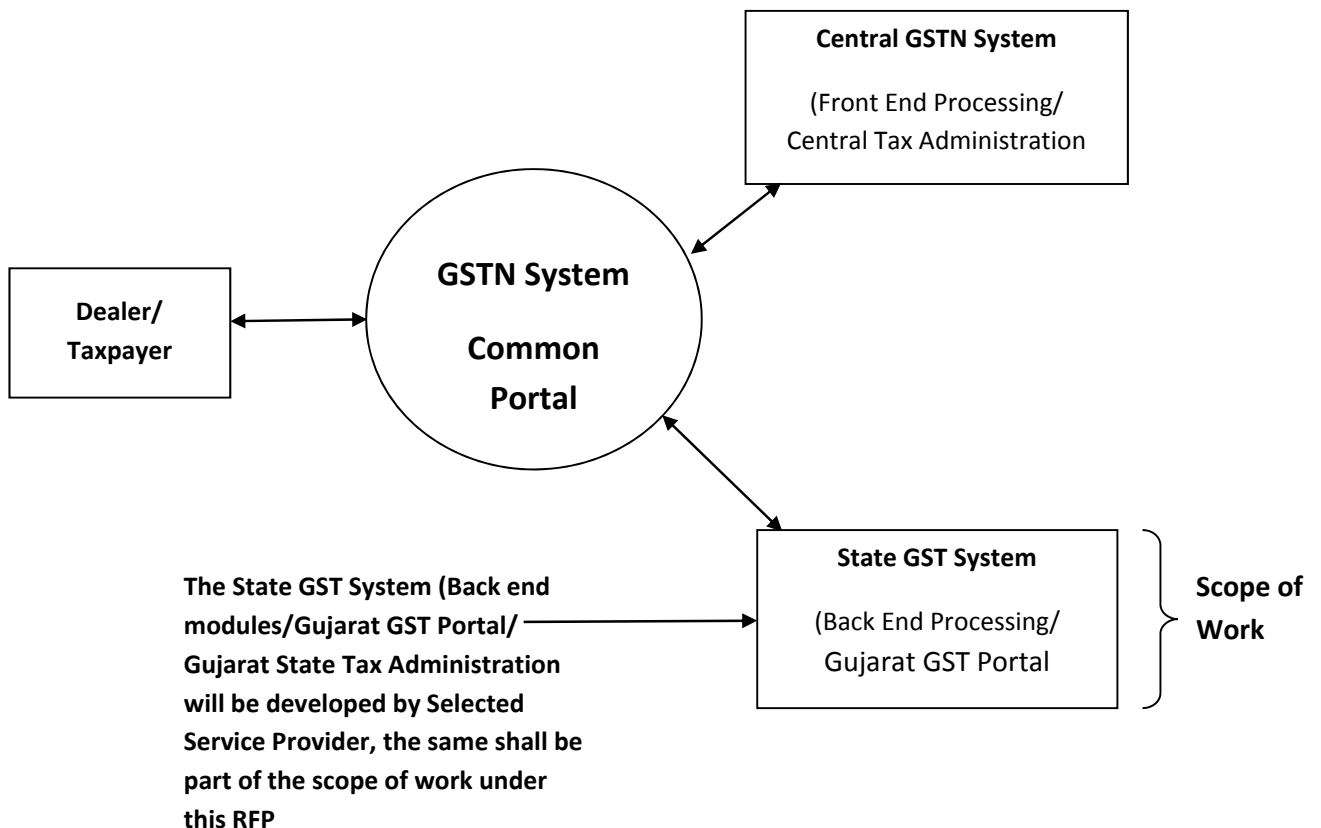
S. No.	Component	Scope of Work Summary *
1.	Data Migration for GST	Providing data for GST to Gol / GSTN / NSDL as per required formats
2.	Application Software	Requirement Analysis, Design, Customization, Integration, Testing, Deployment and Roll Out of Application Software and Web Portal with e-Services. It also includes the support services for the Application Software and Web Portal along with Data Migration of registered taxpayer and Training activities.
3.	Use of Existing Infrastructure available at CTD.	Bidder is required to use the existing IT Infrastructure facilities available in data center of CTD, Near DR and Far DR. This I.T. infrastructure has been created looking to the GST requirement in mind. If Selected Bidder will

		require any additional hardware for improving the system, such case CTD will purchase suggested hardware separately.
4.	3 rd Party Audit of Application	Get the application audited by CERT-IN empanelled Auditor before go-live
5.	Training	Preparation of Training Plan, Training Material, Delivery of Training to Departmental Staff and other activities as per detailed scope of work.
6.	Support for 5 Years	Provide Comprehensive support for application for a period of 5 years from the date of go-live, with all the amendments and requirement changes (change request) as and when require.
<p>* Note: This is only the broad summary of the scope of work. The detailed and complete scope of work is given in the individual component wise sub sections below.</p>		

3.9 Application Software

This section outlines the scope of services for the software solution. The broad scope of work under this component includes the development, customization and maintenance of software application to meet the departmental backend tax processes like Approval of Registration, Refund Processing, Audit, Appeal, Enforcement, Investigation & Recovery, Workflow, Administration of masters, etc. for Goods and Services Tax. The scope also includes the customization/development and maintenance of a dynamic departmental portal, rich with e-services (e-refund and e-appeal) and content, which provides both informational and transactional facilities to the taxpayers.

3.10 System Integration



3.11 Functional Requirements for Application Software

IT Implementation Models for GST

GSTN had come up with the below mentioned two IT models for the purposes of GST implementation;

Model-1:

Under this model, GSTN will develop and implement GST Common Portal along with core modules of registration, returns, and payments. GSTN will host the same at a central data center. Data exchange to and from States / Centre will be executed by state's own backend modules through APIs over a secured network. GSTN will be governing and issuing guidelines, standards and compliance requirements for data exchange.

GSTN will build the common portal along with other common utilities namely MIS and Dashboards for core modules, Dealer Profile, Invoice Matching, E-Mail –SMS. States will have to build its own back end modules e.g. Compliance Management and Penalty Processing, Refunds, Audit, Scrutiny and Assessment, Investigation and Enforcement, Adjudication and Appeals, Recovery and Write Off, TDS Management, Exemption & Deferment etc.

Gujarat has opted for Model 1 and selected IT Solution provider required to provide solution covering backend processing **like Compliance Management and Penalty Processing, Refunds, Audit, Scrutiny and Assessment, Investigation and Enforcement, Adjudication and Appeals, Recovery and Write Off, TDS Management, Exemption & Deferment etc. Registration, Return and Payment modules are to be developed by GSTN but its integration with backend modules is states responsibility. This data exchange and integration through API as defined by GSTN is to be done by States using JSON as message format.**

Model-2:

Under this model, GSTN will develop and implement GST Common Portal with core modules as well as the backend modules. GSTN will host the same at central data centre location. Users from all States will have access to Common GST Backend System over a secured network. GSTN will be governing and issuing guidelines and security requirements for accessing and availing GST services.

GSTN will build the common portal along with other common utilities namely MIS and Dashboards, Dealer Profile, Invoice Matching, E-Mail –SMS. GSTN will also build back end modules e.g. Compliance Management and Penalty Processing, Refunds, Audit, Scrutiny and Assessment, Investigation and Enforcement, Adjudication and Appeals, Recovery and Write Off, TDS Management, Exemption & Deferment etc.

Scope of GST Backend System

IT Solution provider need to provide two applications as parts of the solution;

1. Gujarat GST Portal (online system for citizen services for approx. 7.5 lakh dealers, No. of concurrent users: 8,000 to 10,000 users) – Public portal of the department to provide **various e-Services like e-Refunds, e-Appeals, etc.** to its taxpayers

2. Gujarat GST Backend System (intranet based system for tax administration for approx. 3000 Govt. officers) - Web based application for back office work of the department and sharing/pulling data with/from Core GSTN System through APIs using JSON as message format

These two applications will be integrated with each other for exchanging the relevant transaction data. Tax Portal will be an internet based application. This system interacts with dealers for **various e-Services like** e-Refunds, e-Appeals etc.

Gujarat State GST Backend System will be a web based application that will operate on intranet. This system interacts with internal users for backend office work of the Gujarat Tax Administration. System will have cross cutting Utility Services like Workflow, Access Control, etc.

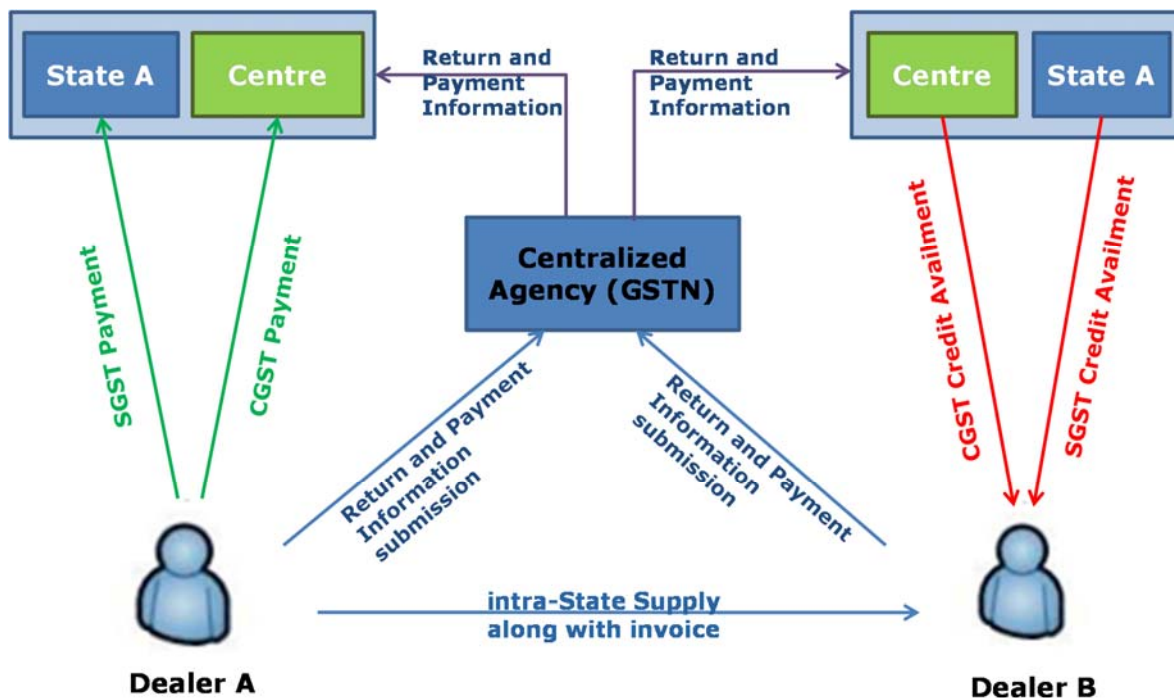
Payment Gateway will be provided by the Cyber Treasury/GSTN. However, bidder has to develop the necessary interface for integration.

The mechanism of interaction of stake-holders is given in the table below;

Sr. No.	Name of Stakeholders	Major Functions
1	Tax Payers	<ul style="list-style-type: none"> • Application processing for registration as taxpayer, and profile management • For Payment processing of taxes, including penalties and interest, returns / annual statements processing • Status review of return • Others
2	State Tax Authorities	<ul style="list-style-type: none"> • Approval for enrollment/registration of taxpayers • Tax administration of state tax(Assessment /Audit /Refund / Appeal/ Investigation) • MIS and other functions

Some of the critical Business Function are described hereunder for better understanding of the proposed Gujarat GST Backend solution;

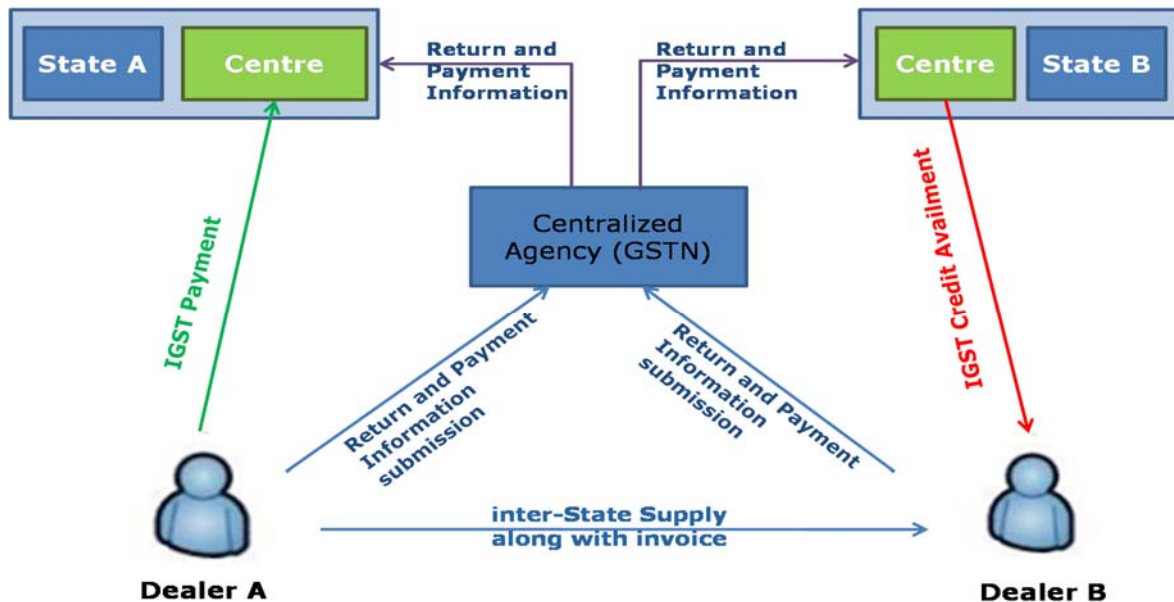
Intra-State B2B transaction – tax payment and credit flow



Logical Flow:

- Taxpayer A makes a supply of goods or services, within State, to another registered taxable person, Taxpayer B. This type of supply is called intra-State B2B supply.
- Taxpayer A charges Central GST (CGST) and State GST (SGST) on the base invoice value and issues the invoice to Taxpayer B. The charged tax amount (CGST + SGST) becomes Taxpayer A's liability.
- Taxpayer B pays the invoice amount to Taxpayer A as part of their normal course of business (thus Taxpayer A has collected the tax amount from Taxpayer B). However, liability of Taxpayer A remains even if he has not collected the charged tax amount for any reason on the supply made to Taxpayer B.
- Taxpayer A reports this invoice information to GST System (in the tax period when invoice has been issued), prepares challan at GST System, makes payment of due tax through banking systems and files return on GST System.
- Taxpayer B on the other hand, is eligible for input credit of tax paid (CGST+SGST) on the supply. He will be entitled to set-off such input credit against his own tax liability which he would have charged on supplies he would have made. In other words, he will be able to deduct the tax paid on his purchases from his tax liability.
- GST System will receive invoice information only from the supplier and auto-draft the same in the purchase statement of the counter-party purchaser. The purchaser will subsequently indicate acceptance or otherwise of the uploaded invoice details. Uploading of invoice information by the supplier and acceptance of the same by the purchaser are the first steps towards filing of return in the GST System.

Inter-State B2B transaction – tax payment and credit flow:



Logical Flow:

- a. Taxpayer A makes a supply of goods or services, across State, to another registered taxable person, Taxpayer B. This type of supply is called inter-State B2B supply.
- b. Taxpayer A charges Integrated GST (IGST) on the base invoice value and issues the invoice to Taxpayer B. The tax amount charged (IGST) becomes liability of Taxpayer A.
- c. Taxpayer B pays the invoice amount to Taxpayer A as part of their normal course of business (thus Taxpayer A has collected the tax amount from Taxpayer B). However, liability of Taxpayer A remains even if he has not collected the charged IGST amount on supplies made to Taxpayer B.
- d. Taxpayer A reports this invoice information to GST System (in the tax period when invoice has been issued), prepares challan at GST System, makes payment of due tax through banking systems and files return on GST System.
- e. Taxpayer B on the other hand, is eligible for input credit of tax paid (IGST) on the supply. He will be entitled to set-off such input credit against his own tax liability which he would have collected on supplies he would have made. In other words, he will be able to deduct the tax paid on his purchases from his tax liability.
- f. GST System will receive invoice information only from the supplier and auto-draft the same in the purchase statement of the counter-party purchaser. The purchaser will subsequently indicate acceptance or otherwise of the uploaded invoice details. Uploading of invoice information by the supplier and acceptance of the same by the purchaser are the first steps towards filing of return in the GST System.

In both intra-State and inter-State transaction scenarios, normally Taxpayer A will upload the invoice details into the GST System by a specified cut-off date. This will be auto-drafted in a near real-time basis into the purchase register (maintained within GST System) of Taxpayer B. Taxpayer B will indicate acceptance of the invoice information or modify /reject the same within a cut-off date. He will also have the option to proactively report purchase invoice details if not reported by

the counter-party taxpayer (if is in possession of valid invoice). After sales-purchase invoice details are uploaded into GST System, draft return of a taxpayer can be generated.

Integrated GST (IGST) Model

In the First Discussion Paper on GST, released in November 2009, the Empowered Committee (EC) introduced the innovative concept of IGST for taxation of inter-State supplies of goods and services. Under this proposal, the central government would be given the power to levy IGST (which will typically be the sum of CGST and SGST) on all inter-State transactions. Businesses making inter-State supplies must charge the IGST to their out-of-State customer and remit the tax to the Central government, after deduction of the amounts of IGST, CGST and SGST paid on their own purchases, in that order.

Illustrative steps in inter-State transaction is outlined below -

1. Supplier charges IGST on every inter-State supply made and remit the tax to the Central Government.
2. Supplier deposits IGST after adjustment of ITC of IGST, ITC of CGST (if ITC of IGST has been exhausted and ITC CGST is available with him after discharging full liability of CGST), and ITC of SGST (if ITC of IGST and CGST has been exhausted and ITC of SGST is available after discharging full liability of SGST), in that order.
3. The input SGST adjusted by the supplier to pay IGST in the exporting State will be paid by the exporting State Government to the Central Government.
4. The purchaser in the importing State will be able to adjust the input IGST for payment of output IGST, CGST and SGST on his subsequent supplies. The input IGST amount adjusted against the SGST liability will be paid by the Central Government to the Importing State.
5. Reconciliation of information and determination of settlement amounts, originating out of cross utilization of credit will be done by GST System hosted by GSTN.
6. The net amount between the Central and State Government shall be settled after aggregating the amount for all taxpayers registered in the State who furnish information of inter-State supplies in the return cycle.

Illustration

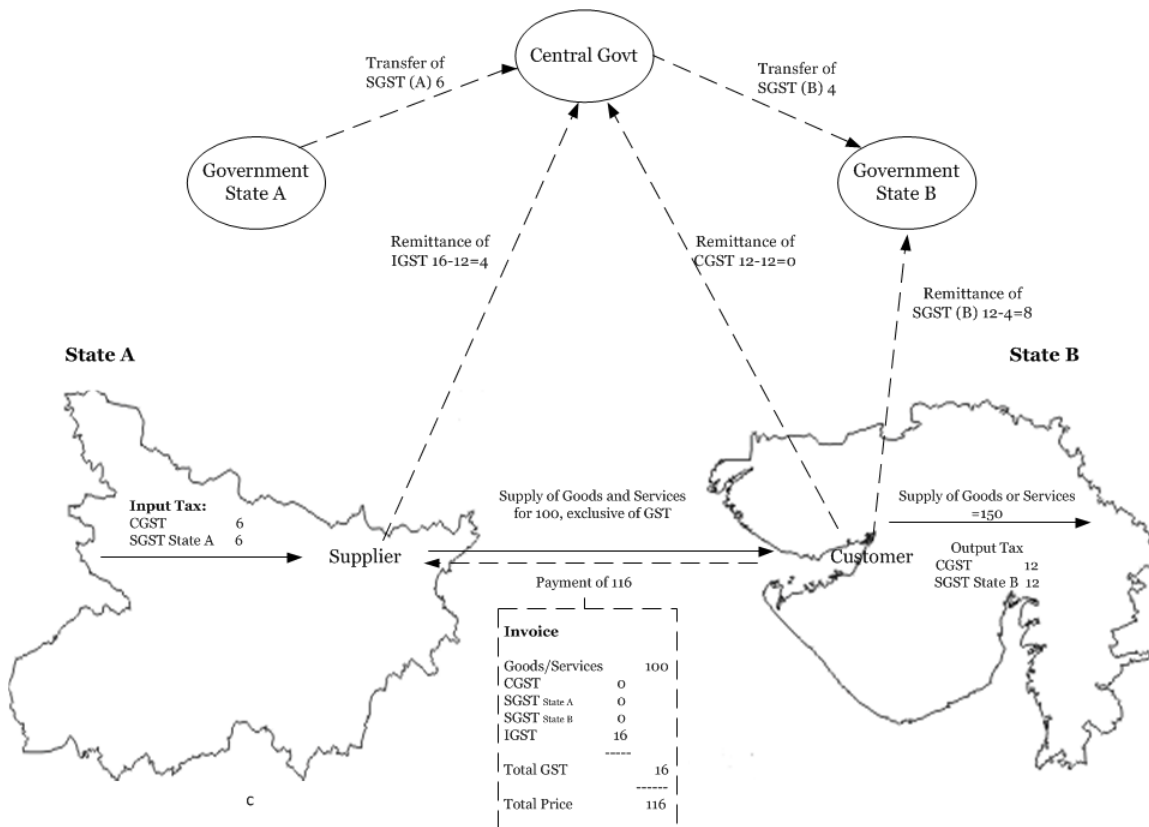
Let us assume an inter-State supply of base value 100 from Taxpayer A (supplier in State A) to Taxpayer B (customer in State B). Let us also assume the following tax rates -

CGST=8%, SGST State A = 8%, SGST State B = 8%, IGST = 16%

Under IGST, the supplier does not account for 8 in CGST and 8 in SGST State A in respect of the inter-State supply but, instead, for 16 in IGST. Under the assumption that the supplier's input GST consists of 6 in CGST and 6 in SGST State A, the supplier (Taxpayer A) deducts those amounts from his IGST liability and remits the balance, which is $16 - (6 + 6) = 4$, to the Central government by filing return at GST System.

Under the assumption that the customer in State B uses the goods or services for the purpose of making an intra-State supply with a value of 150, his total output tax liability is 24, i.e. 12 in CGST and 12 in SGST State B. The customer remits to the Central government the balance of output CGST and the amount of input IGST, which is $12 - 12 = 0$, and he remits to the government of

State B the balance of output SGST (12) and the input IGST that he has not yet utilized (i.e. $16 - 12 = 4$), which means that the customer's net SGST State B liability is $12 - 4 = 8$. If the customer's subsequent supply would have been an inter-State supply, the customer could have deducted from his IGST liability of 24 the total amount of input IGST of 16.



By allowing the supplier to deduct the full amount of input GST from his IGST liability, the Central government allows deduction of funds (State A's SGST) which it has never received. Therefore, State A must transfer to the Central government the supplier's input SGST State A (of 6).

Likewise, by allowing the customer in State B to deduct input IGST (of 4) from his SGST State B liability, the State B government allows deduction of funds (IGST) which it has never received. Therefore, Central government must transfer to the State B government the customer's input IGST (of 4) that was used to net-off his SGST State B liability.

The settlement amount shall be aggregated for all taxpayers in a State furnishing information on inter-State supply in a return cycle and the net amount shall be settled between the Central and State governments. While both, CGST and IGST accounts shall be maintained by Central government, for all tax accounting and reconciliation purposes they are two different types of taxes and are handled through two different accounts. However, since both the taxes are collected by the Central Government, having pan India jurisdiction, the account settlement between CGST and IGST shall be aggregated at pan India level.

Settlement between State and Central governments

It is amply clear from the above illustration that due to cross-utilization of credit (SGST credit utilized to set-off IGST liability and vice-versa) as part of IGST Model, settlement between State and Central governments would be unavoidable. The settlement of amounts and information reconciliation would be done by GSTN acting as a clearing house, verifying the claims and

informing the respective governments to transfer the funds. GST System that will be implemented by GSTN would calculate the net balances to be transferred on the basis of the e>Returns which businesses are required to file on a periodical basis.

The IGST model and resultant settlement process will ensure that the chain of charging and deducting GST is not broken across India and, at the same time, each of the States get their share of revenue when the goods and services are consumed within their territory. The IGST model also prevents lengthy refund procedures by enabling full utilization of available credit by allowing cross-utilization of credit.

“GST System” means Gujarat State Goods & Service Tax (GST) System (Back end modules/ Gujarat State Tax Administration)

“GSTN System” means Central GST System (Core/Common Modules/Central Tax Administration/Common Portal) to be developed by GSTN

Bidders are requested to study the GSTN’s System & their proposed Core IT modules.

3.12 Data Migration for GST (Phase-1)

It will be the responsibility of bidder to provide data in required formats for GST. **Bidder shall obtain the formats from GSTN directly or CTD will help bidder if required. Any data corrections / cleansing if required to be done, has to be done by the bidder.** Bidder may be required to provide module for collection of data over and above data which is already available with Gujarat CTD presently.

The All existing VAT/Service Tax/Excise dealer’s registration data (approx. 7.5 lakh dealer’s data) may need to be migrated onto the New GSTN/State GST System as format decided by GSTN. Existing data of the 7.5 lakh dealers are available in Oracle11g (Approx. 5 TB)

Providing data for GST to GoI / GSTN / NSDL as per required formats through Open API’s interface.

Approx. 12 different types of Open APIs needs to be developed. However, Numbers may be vary at the time of system study. Approx. 22 TB data of Registration, Return and invoice files per year. Data may be vary at the time of system study.

Deliverables:

- Data Migration Plan
- Data Migration Report
- Migrated Data into New System (NSDL / GSTN)
- Development of Open API’s and interface

3.13 Functionalities of GST Backend System (Phase-2)

3.13.1 Approval of registration application

The registration of new taxpayers will be done on the GSTN System; however the approval of the registration will have to be provided by the States and Central government. E-mail verification and

registered Mobile No. verification (by OTP route) shall be done by GSTN System in the first instance, before forwarding the application to respective tax administration. Once the registration application is forwarded to the IT Systems of State and Central governments, tax authorities shall have 3 working days to accept/reject the application or raise query asking for additional information/documents. If no response is received from tax authorities within 3 working days, the application shall be deemed as approved and GSTIN shall be issued.

Key sub-processes related to processing of registration application are:

1. Process for Grant of Registration
2. Process of Rejection of Registration
3. Process for Amendment in Registration details
4. Process for Surrender by the taxpayer
5. Process for Cancellation by the Tax official
6. Process for Verification of Registration details post Registration by site visit etc.

3.13.1.1 Grant of Registration

- I. Based on the jurisdiction mapping the tax official shall receive the application on his dashboard routed by the IT system of the State or Central government. Configuring jurisdiction master and maintaining the same shall be part of the scope of work under this RFP.
- II. System will have a provision wherein the verification of documents is allocated to team assisting the tax official.
- III. The verification team reviews the documents uploaded by the applicant, by accessing each document on the screen. The system will display the data entered in the Registration form and the related document, simultaneously on the same screen for easy viewing and verification. In case a tax official is on leave or out of station on duty, his superior should be able to allocate the work to another tax official.
- IV. The verification team will prepare / upload the report in the system and submit to the tax official for approval / rejection.
- V. Tax official will take appropriate action and accordingly response would be sent back to GSTN System.
- VI. In case of any query, before grant of registration, following process will be followed:
 - a. The system will have pre-defined set of queries (Query Master) which may be used by the tax official while raising queries. These will be linked with respective documents while raising the queries.
 - b. An illustrative list of queries that may be provided as standard queries in the Query Master:
 - i. Document is not readable
 - ii. One of the Partners is blacklisted / Applicant blacklisted
 - iii. Mismatch of information / data
 1. Address is not same as given in the supporting document or it is incomplete
 2. Name of the firm as mentioned in the application is not matching with the partnership deed
 3. Trust / Society certificate name is not matching with the name mentioned in the form
 4. Bank account details not matching with uploaded document
 5. Photograph mismatch
 - iv. Documents incorrect as per checklist. (Specify the document)

- v. Document incomplete. (Specify the document)
- vi. Document validity period is not correct
- vii. Others (Please specify the details)
- c. Once the query is raised, SMS and e-Mail alert will be sent to the applicant through GSTN System on mobile and e-Mail provided by the applicant. Also the three day countdown to dispose the registration application shall stop for the tax official.
- d. The taxpayer shall log in to the system and sections where changes are required to be done would appear in editable form.
- e. The taxpayer shall upload / provide all the required information and re-submit the application.
- f. The taxpayer shall not be able to edit any section / field where no query has been raised. The taxpayer shall need to reply for all the queries at one go, and then only the system should allow the taxpayer to re-submit the application.
- g. If the taxpayer gives wrong information, against a query for the second time, his application will be rejected by the tax official by recording the reason for the same in the system. The tax official will not be able to raise any new query for the second time. If the reply provided, including additional document provided, is not satisfactory, the tax official may reject the application after recording reasons for the same, which will be shared with the applicant.

Note: SMS Gateway will be provided by the CTD. However, bidder has to develop the necessary Interface. For Email, GSWAN Mail Server is to be used.

3.13.1.2 Rejection of Registration

- I. Rejection of application for GSTN registration should be done in the following scenarios:
 - a. Reasons mentioned in the GST Act / Rules
 - b. Taxpayers blacklisted in other States (Rejection of Registration by any other State / Central government)
 - c. Non-compliance to the queries raised
- II. The process for the same is described below:
 - a. In case any taxpayer registration application needs to be rejected; the details of the same needs to be recorded in the system, and an order would be issued by the system under the digital signature of the tax official.
 - b. After rejection, SMS / e-Mail notification will be sent to the applicant through the GSTN System.
 - c. In case the applicant has gone for appeal to the appellate authority in the department, and at the end of appeal process the registration is required to be granted to the applicant, the system will have provision to allow the applicant to revive the application form by uploading the order. An alert will be sent to tax official for the grant of registration. This will also be displayed on the dashboard of the tax official. Once registration is granted, alert will be sent to the applicant confirming the grant of registration.
 - d. In case the applicant has approached High Court / Higher Courts against rejection of application for registration, and such court has ordered for grant of registration to that applicant, the system will have provision to allow the applicant to revive the application form by uploading the court order. An alert will be sent to the jurisdictional tax official and after approval the RC is generated by the system, and intimation shall be sent to the concerned applicant.

3.13.1.3 Amendment of Registration

1. The process for system based / auto amendment is described below:
 - a. Taxpayer logs into the GSTN System and submits an online application for the amendment in the registration details, along with reasons for the amendments.
 - b. If change is required in bank account details and authorized signatory details, the taxpayer would need to upload the prescribed supporting documentary proofs.
 - c. System will automatically process the request and intimation will be sent to the taxpayer.
2. The process for other amendments (requiring approval from tax official) is described below:
 - a. Change in the name of business entity
 - i. Taxpayer logs into the GST System
 - ii. Apply for amendment online, giving the changed name along with proof. Where proof is not available, declaration / prescribed documents needs to be uploaded.
 - iii. Provide reasons for change
 - iv. The request is received by the Tax official (no field verification required)
 - v. Tax official may approve / reject / raise query
 - vi. After approval new RC generated with the changed name, and intimation will be sent to taxpayer
 - vii. The GSTIN will remain the same in this case
 - b. Change in State Code
 - i. This situation may arise only when new state is created
 - ii. In such cases suo-moto generation of GSTIN may be done for the existing taxpayers in new state
 - iii. Once the new GSTIN is generated, intimation will be sent to the taxpayers
 - c. Change in PAN
 - i. Change in PAN may occur
 - Merger of two entities and creation of a new entity. In such cases the new entity applies for a new PAN
 - Transfer of business to the legal heir in case of a proprietorship business
 - ii. In case of change in PAN, ideal situation would be to cancel the registration of the existing taxpayer and issue a new GSTIN to the new entity
 - iii. In case of change of PAN, the records of old entity should also be linked to the new entity
 - d. Change of Constitution of Business
 - i. In case of change in Constitution of Business, it may be addressed in the same manner as the process of surrender / Cancellation, and issue of fresh GSTIN
 - ii. The taxpayer may not apply for a new GSTIN. He may be required to provide some new / additional information containing the proof of the change in constitution of business, and upload documents in support of change
 - iii. User ID for the taxpayer will remain the same. On approval of the request by the Tax official new RC will be issued and intimation will be sent to the taxpayer
 - iv. Even if the taxpayer logs using old GSTIN, the system will redirect to the new GSTIN
 - v. System will also establish a linkage of old data with the new GSTIN
 - e. Change in Principle place of business
 - i. Change of principle place of business within a state

- The taxpayer will apply for amendment of registration and upload relevant document in support
 - The Tax official may verify the details and supporting documents
 - After due verification, the application may be approved / rejected
- ii. Change of principle place of business outside a state
- The process will be same as surrender of GSTIN for the current state and apply for new registration in the new / other state. Rest of the process will remain the same.
- f. Change in details of Proprietor / Partner / Karta / MD
- i. Change in Proprietor
- In case of proprietor change, the PAN of new proprietor needs to be recorded in the system
 - The taxpayer will apply online along with prescribed documents i.e. details of new proprietor and PAN
 - Old GSTIN will be cancelled and new GSTIN will be allotted containing new PAN.
 - Taxpayer will be intimated
 - The system will maintain the linkage with the old records
- ii. Change in Partner / Karta / MD
- The taxpayer will request for change by logging into the system and upload the relevant document i.e. change in name of Partner / Karta / MD
 - The Tax official may verify the details and documentary proof
 - The application may be approved / rejected
 - No change in GSTIN required in such cases

3.13.1.4 Surrender of Registration

1. The process for surrender of GSTIN is described below:
 - a. The taxpayer will log into the system and select surrender of registration option available therein
 - b. Prior to applying for surrender, the taxpayer will need to file an updated return covering transactions up to the proposed date of surrender
 - c. Once surrender option is selected, the taxpayer will be required to fill prescribed application form and submit the same. The taxpayer will also need to provide the reasons for surrender
 - d. While accepting the application for surrender, the system will validate if the taxpayer has filed return covering the date of proposed surrender and then only the application will be accepted by the system. The system will also check if all the tax liabilities as shown in the application for surrender has been cleared by the taxpayer
 - e. The system will generate an acknowledgement number, which will be communicated through email and SMS to the taxpayer
 - f. The system will then treat the registration as “unregistered” from the date of such acknowledgement. However the liabilities etc. will continue till they are finally settled as per provisions in the GST Act

3.13.1.5 Cancellation of Registration

1. The process for cancellation of GSTIN is described below:
 - a. A system generated show-cause notice will be issued to the taxpayer indicating the reason(s) as mentioned above through email and SMS

- b. The system will have facility for accepting the response from the taxpayer
- c. In case no response is received from the taxpayer within the defined period, the system will issue a reminder to the taxpayer
- d. The Tax official may initiate the cancellation process after receipt of the response from the taxpayer or in case of no response, by issuing of a cancellation order in the system
- e. Once the registration is cancelled by the Tax official, the taxpayer will be intimated accordingly. The system will also generate the cancellation order in predefined format
- f. The taxpayer will have the option to appeal against such cancellation

3.13.1.6 Post Registration verification by tax official – Field visit

- I. A registrant may be selected for post registration verification in following cases / scenarios:
 - a. Parameter based / risk based criteria which would be defined periodically
 - b. Predefined parameters
 - c. Judgment of the tax official. In such cases the tax official will need to provide the details of the reason for post registration verification of any taxpayer
- II. Field visit by concerned officer or his support staff (e.g. inspector) will be done as required (reference will be kept in the system for all such assignments). The inspection module will be developed in such a way that it can be used on a mobile device to be carried by the inspecting staff. This will enable the App to record Time/Date/Latitude-Longitude of place visited. The inspection report will be created largely using drop down options to minimize writing on the mobile device. Use of pre-defined options will also help the tax department in analyzing the reasons of rejection and conduct different types of analysis.
- III. The concerned officer will upload field visit report in the system (electronically)
- IV. Further details may be sought from the taxpayer, if any required, based on the field visit report and then final decision will be taken by the tax official for continuance of registration or cancellation of the same

In case of cancellation, the cancellation process as prescribed above will be followed.

3.13.2 Back-end requirements related to filing of Return

- 1. System should have the functionality where Tax official can generate a report for invoice level matching of all the transactions (Input Tax Credit) of a taxpayer for a defined Return period
- 2. The mismatched report of Input Tax Credit for the taxpayers falling within the jurisdiction of a Tax official should be available on that Tax officials Dashboard after completion of matching process by the system, for each Return period
- 3. Other suggested MIS reports which should be available in the system are:
 - a. Total SGST used in discharge of IGST liability at State level
 - b. Reversal of Input Credit due to non-availability matching sale at State level / jurisdiction level / taxpayer level
 - c. Details of the tax to be remitted by the State and to be received by State from other States / IGST, and net of these on monthly basis
 - d. MIS reports of the Non-Filers, from the State for any specific Return period
 - e. Breakup of Non-Filers, along with Return period
 - f. List of taxpayers reporting nil turnover (monthly / during last 12 months)
 - g. List of taxpayers reporting nil tax (monthly / during last 12 months)
 - h. Jurisdiction wise report on the basis of growth with respect to the previous year
 - i. Commodity group wise tax collection
 - j. Day wise tax collection
 - k. Taxpayer made payment in previous year but not in current year

- l. Taxpayer not made any payment after Registration
 - m. Taxpayer Tax Ledger
 - n. Jurisdiction wise Tax collection
 - o. Information regarding payment made by the taxpayer –
 - i. for the period,
 - ii. till the period
 - p. Information regarding tax behavior of jurisdiction (monthly / quarterly analysis)
 - q. List of jurisdictions with 5 top and 5 bottom commodities
 - r. Taxpayer wise tax payment (monthly / yearly)
 - s. Payment defaulter summary list
 - t. Month wise collection
 - u. Payment made by Compounding taxpayer for a specified period
 - v. Tax behavior of taxpayer
 - w. Tax collection behavior Act wise (CGST / SGST)
 - x. Top tax payers (State wise / Jurisdiction wise)
 - y. Taxpayer summary – category wise
 - z. Detail of taxpayers doing export
 - aa. Details of taxpayers doing Interstate purchase / sale
 - bb. Information regarding turnover of taxpayer during a period
 - cc. List of operative / inoperative and tax paying taxpayers
 - dd. Location wise compounding taxpayer record
 - ee. Return register
 - ff. Return rectification summary report
 - gg. Mismatch report, with linkage to last period Return mismatch report, when they are matched
 - hh. Return slab wise
 - ii. Report of invalid taxpayers from whom Goods are purchase or sold
4. The system should categorize reports into 3 categories:
- a. Pre-generated reports – These reports will be generated by the system at predefined intervals and link for the same would be available in the User dashboard
 - b. Standard Reports – These would include reports where report generation criteria are fixed and options for the same are available to the User. The User can select a combination of options and submits a request for generation of a report. The system generated the report and the same would be made available on the User dashboard
 - c. Ad-hoc Reports – These reports can be generated by the User by raising ad-hoc queries. These would provide the ability to generate ad-hoc reports as and when required by selecting any particular field, table or column (as per Database design) by drag and drop feature, or by writing queries
5. The system should have facility wherein periodic reminders can be sent to the taxpayers, by e-Mail / SMS for filing Returns (before due date as well as after expiry of the due date)

3.13.2.1 Process for taxpayers not filing Returns

1. The system should have the facility through which notices can be issued to the taxpayer who have not filed Return after the expiry of due date and till the date of issuance of such notice. These notices would be issued after approval from the Tax official
2. The notice should contain the reason for penalty to be imposed for delay / non filing of the Return
3. The system should have the provision to record the payment of such penalty by the taxpayer

4. Once the taxpayer has filed the Return, the system should update the notice status accordingly. The system will maintain the linkage between the Notice issued and the Return filed by the taxpayer, in response to the Notice
5. In case if the taxpayer files late Return, the prescribed late filing penalty / interest will need to be calculated, auto populated in the Return and the same will need to be paid by the taxpayer, before filing of the Return

3.13.2.2 Additional functionalities related to Returns

1. The system should have the provision for UN Bodies to apply online for getting a unique ID, by providing necessary documentary evidence. After due verification the unique ID will be provided to such bodies. The registration process i.e. whether it will be done at the national level or state level, will be decided as per GST Act
2. The unique ID allotted to UN bodies will have to be provided to the seller for every transaction. The seller should upload the related invoices along with unique ID of such UN bodies. The UN bodies will have to log in to the GST System for applying the refund for a specific return period i.e. monthly. The system will match the seller's invoice against the UN bodies claim and after due verification, the refund amount will be credited to the bank account of the UN Bodies. Such bodies will have to be apply for refund separately for each month through separate applications
3. The system should have the provision to extend the last date of filing of the Return, for a specific Return period, based on the approval of the prescribed authority of the State. In such cases, the extended date of filing Return will be treated as the last date of filing of Return for that specific Return period
4. The system should also have the provision for delegation of the work from one official to another official
5. The Return form should also have column under tax payment detail section wherein any excess payment made during previous Return period can be mentioned by the taxpayer and accordingly net tax liability would be derived for the current tax period

3.13.3 Refund Process

1. As per the draft Report of the law drafting committee on Refund under GST, the Refund may arise in following scenarios (the process and instances may get modified / added while drafting the final law / rules):
 - a. Excess payment of tax due to mistake or inadvertence
 - b. Refund of pre-deposit for filing appeal including refund arising in pursuance of an appellate authority's order (when the appeal is decided in favour of the appellant)
 - c. Refund of payment of duty/tax during investigation but no/less liability arises at the time of finalization of investigation/ adjudication
 - d. Refund of accumulated credit of duty/tax in case liability to pay service tax is on provider as well as on recipient of services (commonly known as partial reverse charge cases)
 - e. Refund of duty on sale to Embassies or other UN bodies on the basis of applications filed by such persons
 - f. Export (including deemed export) of goods/services under claim of rebate or Refund of accumulated input credit of duty/tax when goods/services are exported
 - g. Credit accumulation due to tax rate differential between output and inputs
 - h. Credit accumulation due to output being tax exempt or nil-rated
2. The suggested back-end process for handling Refund in each of the above scenarios are described below:

a. Excess payment of tax due to mistake or inadvertence –The Refund in this scenario may arise in the following cases:

- i. *Payment of excess tax by the taxpayer* – This refund will be handled through the Return process. The taxpayer while filing the Return need to mention the actual tax paid. In case excess tax paid, it will be shown as ‘Refund due’ in the Return itself. Payment of this Refund to the taxpayer or adjustment of the excess tax in subsequent period tax liability will be decided as per prescribed rules. In the Return format there will be a provision where the taxpayer need to indicate if he needs the refund of excess payment or adjust in the subsequent Return period. Refund under this scenario will be suo-moto without any need for a separate application from the taxpayer. Once the Refund is disbursed the details will be updated in the system
- ii. *Mention of wrong GSTIN while depositing tax* – Refund under this scenario will be handled through receipt of an online rectification request by the taxpayer in GST System. Along with the application, the claimant also needs to attach prescribed documents like copy of challan, proof in the form of certificate from the bank that the money has been debited from claimant taxpayer account along with other related details, like value, date of payment, Government head to which money has been remitted by the bank, etc. On receipt of the application tax official will verify the claim. Also the tax official through GST System will send intimation to the other taxpayer in whose account the money was wrongly deposited. If no reply is received within a prescribed period from the other taxpayer again a reminder will be sent. After waiting for the prescribed period of time, the tax official may proceed with account adjustment between the two taxpayer accounts. Intimation in this regard will be sent to both parties. The Refund under this scenario will be through account adjustment and cash refund as per final prescribed rules under GST, if any.
- iii. *Mention of wrong head while depositing tax* – In this scenario since different heads are involved, for easy accounting, adjustment may not be allowed. This may be linked to the Return filed by the taxpayer. Also, The suggested process is described below:
 1. Scenario 1 – Where taxpayer is filing Return:
 - a. The payment made wrongly will be shown in the Return as excess payment under the respective heads
 - b. The taxpayer will make requisite payment under the correct head
 - c. While processing the Return, the excess payment under one head will be refunded / adjusted as prescribed
 2. Scenario 2: Where the taxpayer is not filing Return / not required to file the Return:
 - a. Refund under this scenario may be handled through receipt of an online request by the taxpayer in GST System.
 - b. After internal validations and approval by the appropriate authority, based on justification, the Refund will be granted by making payment to the taxpayer

b. Refund of pre-deposit for filing appeal including refund arising in pursuance of an appellate authority’s order (Refund flowing from any order of an appropriate authority) –The suggested process in this scenario is described below:

- i. Online application in the GST System will be filed by the taxpayer. The application will link internally with the order passed. (A separate online form will be designed for this).
 - ii. Along with the application, the taxpayer will also need to attach CA Certificate / Self-Declaration (as prescribed under the GST law) that the taxpayer is not having any unjust enrichment due to this Refund (the taxpayer has not passed the earlier levied tax liability to its buyers)
 - iii. If prescribed by rules, while filing the application the taxpayer will be prompted to select between cash refund and adjustment to other period tax liabilities. In case this has to be adjusted against future tax liabilities, the Return format should also have a provision for capturing Refund Order number and amount for such adjustments
 - iv. After due verification Refund will be allowed within prescribed period of time. In case of delay, prescribed interests may also be paid
 - v. This Refund ideally should not be withheld except in prescribed exceptional situations or where the department has filed the appeal with higher authorities and stay has been received on grant of such Refund. The refund module shall provide for capturing of such exception in the work flow.
- c. Refund of payment of duty / tax during investigation but no / less liability arises at the time of finalization of investigation / adjudication** – The process of Refund will be the same as mentioned in point “b” above
- d. Refund of accumulated credit of duty / tax in case liability to pay service tax is on provider as well as on recipient of services (Refund of surplus ITC)** – Presently the liability to pay service tax is either on the service provider or on service recipient or on both. The third category is popularly known as joint / partial reverse charge where both the service provider and the service recipient are liable to pay the service tax. There may be situations where the service provider may be left with unutilized balance in the input credit account as he is not liable to discharge the tax liability in full. In such cases, refund will have to be granted if the GST law provides for a joint reverse charge mechanism. The refund may be on account of CGST, SGST or IGST as the case may be. The suggested back-end process is described below:
- i. The taxpayer will file online application claiming Refund
 - ii. The claim will be verified by the tax official by following the prescribed rules. Additional information, if prescribed, may also be sought
 - iii. If the claim is relating to Input Tax Credit of stock or capital Goods, any Refund may not be allowed if prescribed
 - iv. In rest of the cases, cash Refund shall be allowed

Note: Different applications may be required to be filed under each Act

- e. Refund of duty on sale to Embassies or other UN bodies on the basis of applications filed by such persons** – As per the suggested process these UN bodies will need to apply for allotment of a unique ID through the GST system. After due process a unique ID will be allotted to such UN bodies. These unique numbers may be allotted at the National level as prescribed. While making any sale to any UN body, the taxpayer / seller will charge the applicable GST. Also the taxpayer will mention the unique ID number and name of the UN body on his invoice. The back-end process for Refund of tax to the UN bodies is described below:
- i. The UN body will submit an online claim for Refund on the GST System.
 - ii. Claim would need to be filed on Monthly basis i.e. for each month, one claim needs to be submitted

- iii. On receipt of the application the claim will be validated by invoice details, uploaded by the selling taxpayers, for the respective period
 - iv. After verification and requisite approval the Refund shall be granted by the respective authority.
- f. Export (including deemed export) of goods / services under claim of rebate or Refund of accumulated input credit of duty / tax when goods / services are exported** – There could be alternate mechanism under GST (the final mechanism will be prescribed in the GST Act). The refund of input tax credit or rebate of GST paid at time of export would be sanctioned only after the input tax credit has been matched from the purchase and sale statements.
- i. Mechanism 1 – Export is tax free. ITC in proportion to the utilization for the exported Goods may be Refunded
 - ii. Mechanism 2 – On export, the taxpayer will charge GST and pay the same, either in cash or through ITC. And thereafter file a refund claim for the GST paid
 - iii. While the final process will be prescribed by GST Act. The suggested back-end process for handling Refund in this scenario is described below:
 1. Process for claiming Refund on Goods in Scenario 1 –
 - a. The taxpayer will file the online request for such Refund, for each Return period separately.
 - b. The GST System will be integrated with ICEGATE system of Customs. The GST System will verify the physical export of Goods from ICEGATE system. While filing the details, the taxpayer will also submit the calculation details of the Refund claims (based on Input / output ratio, etc.) as per prescribed rules. Refund will be granted after such prescribed verification or after approval of appropriate central / state tax officials (e.g. SGST / CGST / IGST). Once Refund is granted ITC balance of the taxpayer will be reduced by such amount for which the Refund has been granted. If later within the prescribed period of time (e.g. 1 year), the realisation of export proceeds will be verified with Bank Realisation Certificate (BRC) submitted by the taxpayer. If the BRC shows the export value lesser than the declared value at the time of export, the Refund earlier made may be recalculated and difference will be claimed from taxpayer along with prescribed penal interest, etc.
 2. Process for claiming Refund on Goods in Scenario 2 –
 - a. The taxpayer will file the online request for such Refund, for each Return period separately.
 - b. The GST System will be integrated with ICEGATE system of Customs. The GST System will verify the physical export of Goods from ICEGATE system. Refund will be granted after such prescribed verification or after approval of tax officials
 3. Process for claiming Refund on Services - The taxpayer will file the online request for such Refund, for each Return period separately. Since for services, there will not be any shipping bills and the details cannot be verified with ICEGATE system, hence Refund will be granted only after the verification of realisation value with BRC.

4. Process for claiming Refund on deemed export - Sales to units located in SEZ / STPI etc. the supplier will charge full GST as applicable. The units situated in the SEZ / STPI need to pay tax on the transaction and later claim Refund of such Input Tax. The process will remain same as mention in Scenario 1 or Scenario 2 whichever is applicable

Note: Partial Refund may not be allowed; only full Refund will be processed

- g. Credit accumulation due to tax rate differential between output and input (Refund of surplus ITC)** - Refund may arise in case of inverted duty structure, accumulated credit on capital goods and on account of stock accumulation. Only in case of inverted duty structure cash refund may be granted after due audit. Also the refund of input tax credit or rebate of GST paid at time of export would be sanctioned only after the input tax credit has been matched from the purchase and sale statements.
- h. Credit accumulation due to output being tax exempt or nil-rated (Refund of surplus ITC)** - In case of exempt goods, nil rated, non GST goods no input tax credit will be allowed. In case of mixed supplies, ITC may to be allowed proportionately.

Note: On imports, custom duty + IGST will be charged. IGST can be claimed as Input Tax Credit

The refund module shall also compute the interest liability on the refund claim in terms of the interest rates prescribed in the GST Acts.

3.13.3.1 Adjustment of Tax

Mention of wrong tax period while payment of tax – Adjustment under this scenario will be handled through receipt of an online rectification request by the taxpayer in GST System. After internal validations rectification on the error will be carried out in the records and after approval of the Tax official

3.13.4 Scrutiny, Audit and Investigation

The key business requirements for scrutiny process are outlined below -

1. The return will be filed by the taxpayer
2. Posting of sales, purchase and credit in taxpayer ledger
3. The Return information validation is done by the system - basic validation checks like:
 - a. Opening ITC balance - this may only be required if offline preparation of return is allowed
 - b. Input Tax Credit (ITC matching for all categories of taxes) – current period including invoice level matching - *this shall be automatically ensured by invoice upload and auto population of recipient taxpayer purchase register*
 - c. Verification of tax payments - *this shall be done at the return filing stage*
 - d. Verification of deferred credit, if prescribed
 - e. Verification of adjustment of refund against tax liability
 - f. Turnover and tax payment of non-GST Goods and its matching with non-GST module, if available in the GST System
 - g. Other matching as mentioned below (periodicity to be decided):
 - i. Export / Import – validation with custom data
 - ii. Supplies to SEZ / UN bodies / Exempted bodies, etc.
 - iii. Validation with Registrar of Company's records
 - iv. Validation with Income Tax records
 - v. Any other as prescribed
 - h. Others validations as periodically prescribed

4. Based on the above verification, if the system detects certain inaccuracies and defects in the return filed by the taxpayer, the same shall be intimated to the taxpayer through e-Mail and SMS, and it will be made available on the taxpayer dashboard as well
5. The information will be also displayed in the tax official dashboard
6. Depending on the prescribed rules, the taxpayers may be required to submit the reply online, within the prescribed period. If no action from the taxpayer, a reminder may be sent to the taxpayer through e-Mail and SMS
7. If any tax liability is displayed in the system, the taxpayer will also have a facility to pay the same, giving reference of such intimation for the specific Return period
8. Some of the findings of the above process may become part of the Risk parameters for selection of cases for Audit
9. Based on the above parameters, the system may also have a process for reconciliation of taxpayer Returns on annual basis
10. The system will also have a provision to provide the taxpayer with tax liability due to mismatch on net basis after taking into consideration the mismatches in different periods. This should be displayed in both taxpayer as well as tax official dashboard

3.13.4.1 Audit selection and Allocation Process

1. Selection of Audit cases will be done only after end of financial year for which the Audit is planned to be conducted. The system will have a provision for specifying a date after which Audit cases will be selected (e.g. end of last date filing of annual Return by the taxpayers). If there are various category of taxpayer and last date annual return filing for each category is different, the system will have facility to generate list of taxpayers after each such period for those category of taxpayers
2. Taxpayers will be selected for Audit based on Risk parameters as prescribed from time to time. Based on the prescribed rules the system will select cases for Audit for a block of years. The system will also have provision which will allow senior tax official (if prescribed in Law) to select a taxpayer for Audit, on ad-hoc basis also. There will be a provision where a state can mention the maximum percentage of taxpayers which they would like to select for Audit for a specific period
3. The Risk parameters may be different for various categories of the taxpayers and prescribed officials will have access to the Audit parameters for finalisation of the such parameters under different Acts / different categories of taxpayers
4. The Risk parameters may be defined under the following broad categories and each category may have weightages assigned at the group / category level.
5. The suggested Risk parameters may be as mentioned defined below:
 - a. Newly registered non-filers having transactions of more than prescribed value (e.g. 3 months, 6 months, 9 months)
 - b. Taxpayers not filing Returns but having transactions of more than prescribed value (e.g. 3 months, 6 months, 9 months)
 - c. Percentage of purchase value to taxable sale value (e.g. 0% to 40%, 40% to 80%, above 80%)
 - d. Percentage of ITC claimed to total tax paid (e.g. 0% to 40%, 40% to 80%, above 80%)
 - e. Non filing of Returns for a period (e.g. 3 months, 6 months, 9 months)
 - f. Value of closing stock at the end of the Audit period (e.g. 0 to 10 Lakhs, 10 to 30 Lakhs, 30 to 50 Lakhs, above 50 Lakhs)
 - g. Non selection of taxpayers for tax audit in the previous year (e.g. for 1 year, 2 year, 3 year, 4 years and above)
 - h. Inspection by external Tax Government Officials and a report is available on the dashboard of the concerned Tax Official

- i. Information available from external Government departments
 - j. Information available from external non-Government agencies
 - k. The default habitual tax behaviour of the taxpayers
 - l. Purchase turnover of the unregistered consumers, exceeding threshold limit required for registration available either through the Returns or from any other Agencies / departments. This will be linked with Survey module
 - m. Cancelled taxpayer doing transaction using his GSTIN
 - n. Cancelled taxpayers who have disclosed ITC of Rs 25,000/- or more before cancellation
 - o. Taxpayers whose sale is less than purchase by 20%, linked to commodity type (e.g. fast moving Goods etc.)
 - p. Purchasing at higher tax rate and selling at lower tax rate
 - q. Purchasing Goods of various categories of taxes however showing more sales in lower tax rate categories
 - r. Taxpayer having Input Credit but Output Sale is exempted
 - s. Taxpayer providing services in sectors categorised as “Risky”
 - t. Taxpayers dealing in goods categorised as “Risky”
 - u. Evasion prone taxpayers and evasion prone commodities which may be state specific
 - v. Turnover of taxpayer under different slabs
 - w. If a taxpayer is categorised as risky taxpayer in other state – State A, weightage for such taxpayer’s risk should also be considered while preparing risky taxpayer list in state B
 - x. Any other, as determined from time to time (System will have the facility to incorporate the additional Risk parameters / modification of the existing Risk parameters)
6. The system should have in-built facility of assigning values to each of the parameters mentioned above and sum of these values should be taken into account while selecting a taxpayer for Audit purposes
 7. The revenue risk may be determined on objective analysis of the risk parameters or on receipt of intelligence or information regarding evasion of tax
 8. A score engine would be developed in which the risk parameters would be assigned weightage and scoring would be done. The parameters with high score would be considered as highly risky
 9. Once the taxpayers are selected for Audit, the same may be available in the dashboard of the respective State highest official. This will be before and after distribution between Central / State governments
 10. The system will have facility to allocate selected taxpayers to Audit teams on random basis subject to ceiling in terms of number of Audits, turnover of taxpayer, etc. Also there should be a provision in the system where prescribed senior tax official can allocate a specific taxpayer to a specific team / tax official on ad-hoc basis as well, after recording the reasons for the same
 11. The system should also have a facility for prescribed senior tax official to reallocate Audit cases to another team, in between also. Necessary MIS need to be generated by the System and made available to senior officials as well as other officials (as required) for monitoring purposes

3.13.4.2 Audit Process

It is assumed that for a taxpayer once a State official is assigned as an Auditor, the said State official will do all the subsequent proceedings, under all the Acts as applicable under GST for the respective taxpayer.

1. Audit may be performed only after final audited / unaudited annual accounts are available with the taxpayer – can be synchronised with Income Tax Return dates under various

categories of Assesse. Each audit allocation may be given a unique identification number that facilitate in system based monitoring of the audit.

2. After Audit cases are allocated to the teams, in their dashboards the system should provide the complete information about the taxpayers including details of filed Returns, Tax payment details, previous Audit status, etc.
3. The system should have the facility where Audit team can generate Notice and request information from the taxpayers. After the Notice is generated, the taxpayer will be served the Notice through e-Mail and SMS. Print option will be available to tax official as well as the taxpayer. Each such notice may be assigned a control number.
4. The system should also have the facility to send reminders, modifications on the date of discussion, etc.
5. After review of the preliminary information as sought from the taxpayer, the team can also visit premises of the taxpayers with prior information / Notice, notifying the date and time of visit, (generated through the system, with facility of rescheduling / additional visit) and verify details. System should also have the facility to record, few prescribed information which are collected during the Audit visit.
6. At the conclusion of Audit process, prelim audit report containing audit paras will be prepared and shared with taxpayer for reply and / or compliance. This report must quantify tax, interest and penalties to be levied if any, along with total extra tax liability / refund, as applicable. This process will be recorded through the system. Number may be assigned to audit paras/audit report through system, lining it with earlier number assigned to a particular audit.
7. Taxpayer reply received – the taxpayer may agree on some and may not agree of others
8. After considering the reply of the taxpayer on preliminary Audit report, and after the prescribed necessary approvals, final Audit report will be prepared through the system
9. The system should generate show-cause Notice (bearing the Audit Number / Sl. No. / Date), including Audit paras, and such Notice will be issued to the taxpayers, and also through e-Mail and SMS. The system should provide facility to print the Notice, etc.
10. In case of zero Audit report, there should not be any need to send the show-cause Notice, however the status will be available in the tax official and taxpayer dashboards, along with intimation to taxpayer to view the status
11. The system should provide a facility to transfer / allocate the Audit report, Show Cause Notice and other details, to the other tax official, who will be assigned for adjudication
12. In case it is prescribed by law, that the Show Cause Notice to be issued by an assigned adjudication official, the final Audit report and other details would be transferred / allocated to such other officials

3.13.4.3 Investigation / Enforcement Process

GST System will do criteria based selection in addition to intelligence based enforcement. The suggested process of the system to handle investigation / enforcement, after taxpayers have been selected for investigation, is described below:

1. The designated tax official need to put a request through the GST System for approval to do site visit / call for information from a taxpayer, along with the date of proposed visit.
2. In case of enforcement related to inspection of vehicles, keeping in view of nature of work no prior permission may be necessary. After the said inspection modalities mentioned in point 8 may be followed.
3. In the application, the official need to mention the proposed reasons, etc. as prescribed / subjective

4. The approving authority will approve the request and an authorization will be generated from the system. SMS will also be sent to the concerned tax official
5. In case the official calls for information from the taxpayer, after review of the requested information, a site visit is decided to be conducted, the process from point 1 will be followed
6. In case the law prescribes, the officials can do a site visit and seek a post facto approval, which again should be recorded through the system
7. Soon after the visit, a brief appraisal note / preliminary report needs to be prepared by the official and upload in the system
8. Thereafter a final report will be prepared and uploaded in the system, after due verification and review
9. The system should generate unique identification number for Show Cause Notice, including final report findings, and such Notice will be issued to the taxpayers, and will also be sent through e-Mail and intimation will be sent by SMS. The system should provide facility to print the Notice, etc.
10. System should be able to upload the relied upon documents for raising tax demands.
11. The system should provide a facility to transfer / allocate the finding report, Show Cause Notice and other details, to the other tax official, who will be assigned the adjudication
12. In case it is prescribed by law, that the Show Cause Notice to be issued by an assigned adjudication official, the final report and other details would be transferred / allocated to such other officials

3.13.5 Adjudication Process

1. The adjudication process will commence after:
 - a. Departmental Audit
 - b. CAG Audit Paras
 - c. Investigation / Enforcement
 - d. Others
2. The system should have facility where an adjudication case is allocated to prescribed tax official by Designated Senior tax official as per law prescribed. In case the laws prescribe the complete details of allocation criteria, the system should automatically allocate the cases to respective prescribed official
3. If the integration does not happen at adjudication level then there will be two allocations for adjudication:
 - a. One by Central Authorities
 - b. One by State Authorities

This may be through the system if the law prescribes the criteria etc.
4. If the integration happens before the adjudication process then there will be one consolidated show cause notice for all the Acts (CGST, SGST, IGST, Additional Tax etc.) and if not, then there may be different show cause notice for the different Acts.
5. Once the cases are allocated it will be available in the dashboard of the respective tax officials whom the cases have been allocated as well as the senior official level for viewing the status etc.
6. The system will maintain a link with the audit report for which the show cause notice will be issued
7. The system should have facility for issuance of show cause notice to the taxpayer in the prescribed format along with reference to audit report / CAG audit para (to be uploaded) etc.

8. The tax official as well as the taxpayer can download and print the show cause notice. Also the notice will be sent to the taxpayer through e-mail and intimation through SMS / any other mode prescribed by law
9. The system should have facility to capture the adjudication proceeding in brief along with record of subsequent processes like reply to show cause notice, hearing, adjournment etc.
10. The official can enter / upload the final order details after completion of the adjudication process. Unique number for adjudication may only be generated after essential details of adjudication are fed by the adjudicating officer in the system.
11. The demand/ refund order must quantify the amount that is being demanded/ refunded and should be captured / entered in the system
12. On completion of the adjudication process, the order comprising of demand / refund details will be generated through the system
13. If the integration happens before the adjudication process then there will be one consolidated order for all the Acts and if not then there may be different orders for the different Acts
14. The order generated will contain a unique number, generated by the system, which will be kept as reference for tracking recovery, appeals and refunds etc.
15. Once the order is generated it will have facility for the tax official to print and dispatch to the taxpayer or through email. The date of service of the notice is also to be recorded in the system. If it is decided that the delivery will be through email only, then the date of email. Else there should be a facility where after the notice has been served, the date is to be entered in the system by the concerned official. The system may be integrated with the postal department for tracking of delivery of orders (status of delivery through web services, feasibility to be evaluated)
16. In exceptional scenarios if the notice is not served for whatever reasons, the same is to be recorded and other mode of service details is also to be captured like affixture etc.
17. An online Demand and Collection register (D.C.R) will be maintained Act Wise / Period wise for each taxpayer in the system
18. In the taxpayer dash board all the notices issued to taxpayer should be available
19. The system should have facility for generating various MIS reports like number of order passed, demand raised, amount deposited, appeals preferred, applications for refund filed etc.
20. This completes the first adjudication process

3.13.6 Appeal Process

3.13.6.1 Appeal Process- First Appeal (Appeal to Commissioner / Prescribed Authority)

1. If the integration happens at the first appeal level then there will be one consolidated appeal process, otherwise there will be separate appeal process one for the Centre and one for the State.
2. Appeal may be filed either by the taxpayer or by the Tax Department.
 - a. **Appeal filed by Taxpayer**
 - i. As prescribed, taxpayer may pay minimum prescribed amount of tax demand as confirmed by order, before filing of appeal. This payment will be done using tax payment module
 - ii. System should have facility to receive appeal application along with enclosures; generate unique identification number for appeal, post that taxpayer can take print of one page summary sheet and submit the same after signing to the office of adjudicating authority. Jurisdiction details will be available in the system

- iii. While accepting the appeal prescribed validation checks like time allowed, amount deposited, other prescribed documents may be checked through the system. If appeal is filed late the appeal should be received with a flag that the appeal is filed late.
- iv. Once appeal is received, system will send intimation to the taxpayer as well as prescribed tax official through email/ SMS. Also the details will be made available through the dashboard of the taxpayer / tax official
- v. The system should have facility where the appellate authority can check the prescribed documents and accordingly can accept or reject the application filed by the taxpayer. Necessary intimation will be sent by the system through email/ SMS
- vi. In case the appeal application is admitted, the concerned tax official can also prepare and upload their counter reply in the system
- vii. The appellate authority will have facility for allotting date for hearing (s), adjournment based on the request of either party. Alert will be sent accordingly.
- viii. System will keep a track of hearing/ adjournment details (details of different dates only). The system should have facility to maintain order sheet and can be used by the officials to write the proceedings on each day in the system also)
- ix. The system should also have a facility to provide cause list generation for appellate authority
- x. The appellate authority should enter / upload the final order details after completion of the appeal process. Appellant should be able to get copy of the order sheet.
- xi. At the end of appeal the order will go back for recovery / refund / adjustment / modification proceedings to the same adjudication officer to take further action
- xii. The order generated will contain a unique number which will be kept as reference for tracking recovery and appeals, refunds etc.
- xiii. The result of the appeal will be reflected in the online Demand and Collection register of the taxpayer as per the below process:
 1. If in the appeal, the original order is fully confirmed, then there will be no change in DCR for the corresponding entry
 2. If in the appeal, if the original order is annulled, then the corresponding entry in DCR will be reduced to zero for that period
 3. If in the appeal, if the original order is partially confirmed then the corresponding entry in DCR will be modified i.e. enhanced or reduced if the appellate order provides for re-computation of taxes
 4. If in the appeal, if the original order is partially confirmed then the corresponding entry in DCR will be modified only after the tax is recomputed by the jurisdictional officer to whom the appeal has been sent back for re-computation with necessary instructions
 5. If in the appeal, if the original order is set aside and remanded back to the original adjudicating authority, then the corresponding entry in DCR will become zero and the adjudication process will be reinitiated

b. Review and Appeal filed by Department

- i. Once an adjudication order is passed by a tax official the system should provide facility for the review of the adjudication order by the prescribed authority of the tax department within a prescribed time period
- ii. The system should have a provision where final grounds of appeal can be prepared uploaded by the prescribed tax official for review by senior tax official
- iii. System should have facility to receive appeal application for appeal filed by the department
- iv. While accepting the appeal prescribed validation checks like time allowed, other prescribed documents may be checked by the system. If appeal is filed late the appeal should be received with a flag that the appeal is filed late.
- v. Once appeal is received, system will send intimation to the taxpayer as well as prescribed tax official through email/ SMS. Also the details will be made available through the dashboard of the taxpayer / tax official
- vi. The system should have facility where the appellate authority can check the prescribed documents and accordingly can accept or reject the application filed by the taxpayer. Necessary intimation will be sent by the system through email/ SMS
- vii. In case the appeal application is admitted, the concerned tax official can also upload their counter reply in the system
- viii. The appellate authority will have facility for allotting date for hearing (s), adjournment based on the request of either party. Alert will be sent accordingly.
- ix. System will keep a track of hearing/ adjournment details (details of different dates only). The system should have facility to maintain order sheet and can be used by the officials to write the proceedings on each day in the system also)
- x. The system should also have a facility to provide cause list generation for appellate authority
- xi. The appellate authority should enter / upload the final order details after completion of the appeal process
- xii. At the end of appeal the order will go back for recovery / refund / adjustment / modification proceedings to the same adjudication officer to take further action
- xiii. The order generated will contain a unique number which will be kept as reference for tracking recovery and appeals, refunds etc.
- xiv. The result of the appeal will be reflected in the online Demand and Collection Register (DCR), which will be subset of Taxpayer Ledger maintained at GST System for all taxpayers, of the taxpayer as per the below process:
 1. If in the appeal, the original order is fully confirmed, then there will be no change in DCR for the corresponding entry.
 2. If in the appeal, if the original order is annulled, then the corresponding entry in DCR will be reduced to zero for that period.
 3. If in the appeal, if the original order is partially confirmed then the corresponding entry in DCR will be modified i.e. enhanced or reduced if the appellate order provides for re-computation of taxes.

4. If in the appeal, if the original order is partially confirmed then the corresponding entry in DCR will be modified only after the tax is recomputed by the jurisdictional officer to whom the appeal has been sent back for re-computation with necessary instructions.
5. If in the appeal, if the original order is set aside and remanded back to the original adjudicating authority, then the corresponding entry in DCR will become zero and the adjudication process will be reinitiated.

3.13.6.2 Second Appeal – Appeal to Tribunal

1. The system should provide facility of capturing the detail of the appeal filed with the second appellate authority either by the taxpayer or by the Department.
2. The system should have facility to transfer of data to Tribunal / Access to Tribunal to view and download the previous file data from the System.
3. The result of the appeal as decided by the Second Appellate authority should be captured by the system along with a link to the DCR
4. The result of the appeal will be reflected in the online Demand and Collection register of the taxpayer as per the below process:
 - i. If in the appeal, the original order is fully confirmed, then there will be no change in DCR for the corresponding entry.
 - ii. If in the appeal, if the original order is annulled, then the corresponding entry in DCR will be reduced to zero for that period.
 - iii. If in the appeal, if the original order is partially confirmed then the corresponding entry in DCR will be modified i.e. enhanced or reduced if the appellate order provides for re-computation of taxes.
 - iv. If in the appeal, if the original order is partially confirmed then the corresponding entry in DCR will be modified only after the tax is recomputed by the jurisdictional officer to whom the appeal has been sent back for re-computation with necessary instructions.
 - v. If in the appeal, if the original order is set aside and remanded back to the original adjudicating authority, then the corresponding entry in DCR will become zero and the adjudication process will be reinitiated.

3.13.6.3 Appeal by the Taxpayer to Hon'ble High Court / Supreme Court

1. If the taxpayer files a writ petition with the Hon'ble High Court / Supreme Court, the system should have a facility where either the taxpayer can update the date of such filing of the writ petition linking the same with the adjudication order or the Department can also update in the system once intimation in this regard is received
2. If the taxpayer decides to file an appeal with the Hon'ble High Court / Supreme Court against the Second Appellate Authority order, the system should have a facility where either the taxpayer can update the date of such filing of the writ petition linking the same with the adjudication order or the Department can also update in the system once intimation in this regard is received. These details will be linked to the online Demand and Collection (DCR) register
3. The result of the decision of High Court / Supreme Court will be recorded in the online Demand and Collection register of the taxpayer as per the internal order passed by the tax official giving effect to the decision of Hon'ble High Court / Supreme Court.

3.13.6.4 Appeal by the Department to Hon'ble High Court / Supreme Court

1. Once an appeal order is passed by the Second Appellate authority the system should provide facility for perusal of the same by the prescribed tax authority within a prescribed time period
2. For this prescribed tax authority need to upload the order in the system
3. The system should have a provision where final grounds of appeal can be uploaded by the tax official
4. If the Department decides to file an appeal with the Hon'ble High Court / Supreme Court against the Second Appellate Authority order, system should have facility where the decision can be updated
5. These details will be linked to the online Demand and Collection (DCR) register
6. The result of the decision of High Court / Supreme Court will be recorded in the online Demand and Collection register of the taxpayer as per the internal order passed by the tax official giving effect to the decision of Hon'ble High Court / Supreme Court

3.13.7 Recovery Process

1. The system will start the process of recovery through reference to the unique demand number as earlier generated by the system during adjudication / appeal process.
2. The adjudicating / appeal order will specify the amount of tax and the rate of interest as prescribed under law and penalty due from the taxpayer.
3. Recovery process will start after the completion of the adjudication / appeal process and after a prescribed time period for payment has elapsed.
4. If appeal is filed and admitted, and demand is stayed, the recovery proceeding will be kept in abeyance till disposal of the appeal.
5. Once the recovery process starts the system will automatically calculate the rate of interest from the date of the tax due till the date of payment by the taxpayer.
6. The penalty amount will automatically be reduced by the specified amount (only if provided by law) if the taxpayer pays the tax along with calculated interest within the prescribed period.
7. Once the recovery proceedings starts, the case will be allocated to the prescribed jurisdictional official or / system can automatically allocate to the prescribed jurisdictional official for recovery proceedings.
8. Recovery can be made through various modes as prescribed under law for e.g.
 - (i) Adjustment against any amount due to the taxpayer as Refund from any authority
 - (ii) Recovery from third parties including banks / any other Government Departments/ debtors/ Any other Person provided in law/ Successor or Transferee or Legal Heir
 - (iii) As arrears of Land Revenue
 - (iv) Against sale of goods of the taxpayer in the possession of the tax department.
 - (v) Attachment and sale of immovable and movable property.
 - (vi) Any other mode as prescribed under law.
9. The jurisdictional officer will issue intimation to the taxable person through system which can be sent through email/ SMS. The date of service of the intimation will be the date of email and if delivered by hand, the date of such delivery has to be entered in the system by the concerned tax authority.
10. If the taxpayer pays the amount / partial amount the system will reduce the amount of tax due by the amount of payment.
11. If the taxpayer doesn't pay the amount, then based on the priority of mode of recovery as prescribed under law, the system will provide the below options to the tax official:
 - (a) Adjustment against any refund due to the taxpayer

- (b) Issuance of attachment notice to third parties like banks etc. Once the money is remitted by such third parties the respective tax official will update the payment in the system and the details will be updated in the taxpayer ledger and will also be visible in the taxpayer's dashboard.
 - (c) Issuance of certificate to revenue authorities for recovery as land revenue. The system will also track the status of such requests and amount collected will be updated in the system by the tax official and the details will be updated in the taxpayer ledger and will also be visible in the taxpayer's dashboard.
 - (d) If any money is collected against sale of goods in the possession of tax authority, the sale proceed will be adjusted against the amount of tax due to the taxpayer. This entry will be recorded by the tax official. The details will be updated accordingly in the taxpayer ledger and will also be visible in the taxpayer's dashboard.
 - (e) If money is collected under any other law, the amount collected will be adjusted against the amount of tax due to the taxpayer. This entry will be recorded by the tax official. The details will be updated accordingly in the taxpayer ledger and will also be visible in the taxpayer's dashboard.
 - (f) If money is collected through sale of movable and immovable property, the amount collected will be adjusted against the amount of tax due to the taxpayer. A link should be made with Ministry of Corporate Affairs (MCA). This entry will be recorded by the tax official. The details will be updated accordingly in the taxpayer ledger and will also be visible in the taxpayer's dashboard. The amount collected will be adjusted against the amount of tax due to the taxpayer. This entry will be recorded by the tax official. The details will be updated accordingly in the taxpayer ledger and will also be visible in the taxpayer's dashboard.
 - (g) In case the Department files a claim to Debt Recovery Tribunal / BIFR, the same should be updated in the system by the tax official.
12. The system will also provide consolidated dashboard to Senior Tax Officials giving status of recovery due, amount collected, net amount outstanding along with ageing analysis at various stages of recovery.

3.13.8 Write off Process

1. The system will start the process of recovery through reference to the unique demand number as earlier generated by the system during adjudication /appeal process.
2. The write off will be made for the amount due from the taxpayer as prescribed under the law. From the system perspective the write off proposal will be initiated by tax official as prescribed under law.
3. The process of write off will start after all the recovery processes has been exhausted and a certificate in this regard has been issued by the respective jurisdictional tax official through the system.
4. The checklist of the Central Excise and Service Tax Department will be followed.
5. Once the certificate is given that all options have been exhausted, the system will process the certificate for approval by the prescribed authority and as per law.
6. After the approval by the prescribed authority and as per law, the demand against the taxpayer will be reduced by the amount of write off as sanctioned and the Demand and collection register will be updated accordingly.

3.13.9 Survey Process

This would be applicable for unregistered taxpayers i.e. to identify the potential taxpayers requiring registration.

1. The designated tax official conducts official visit to the taxpayer premises
2. The tax official will upload the findings and details in a prescribed format
3. The system should provide the tracking mechanism of number of taxpayer registered post survey

3.13.10 Other functionalities required in GST system

The system should also have the facility wherein the record of officials of each state is available, along with their transfer, posting, roles, jurisdictional mappings, etc. Also appropriate authorities can create teams for Audit and other functions as required. This should regularly get updated by prescribed tax official. Access in the system, will be granted based on the role.

Apart from this MSP needs to develop other modules in the system for user management, administration modules and other essential modules to run the system, the details of which will be finalised during the SRS stage.

3.13.11 Tax Rules Configuration System

The Tax Rules Configuration System shall be a key component of the GST System solution architecture that spans all entities and all functional requirements outlined above. It shall codify policies and business rules such as the rates of taxation, the revenue sharing between states and centre, a framework for exemption, and thresholds, among other things. All components/sub-systems in the rest of the solution architecture shall be designed so that they load/link business rules from the Tax Rules Configuration System.

This decoupling of the business rules from the rest of the solution architecture allows for a great deal of flexibility. At a later date, if rules/rates are changed or new items are added to the list of taxable items, or if existing items are exempted or rules for opting in and out of the Compounding scheme are changed; these changes can be reflected in the Tax Rules Configuration System, without affecting the rest of the system. This shall also make it possible to start the design and implementation of all IT systems, even while policies and rates *are still to be finalized*. Once the policies and rates are fixed, they can simply be reflected in the Tax Rules Configuration System.

Some aspects that shall be part of the Tax Rules Configuration System are:

1. Classification masters for goods and services
2. Types of transactions and their associated rates against the classification
3. Eligibility for input credit as per GST Laws
4. Eligibility rules for cancellation, goods/service return (for example, cannot claim after 6 months, including definition of 6 months)
5. Eligibility and rules for refunds
6. Interest rates (to be charged in case of late filing etc.), and method of calculation (last date for return filing, date of assessment, etc.)
7. Advance tax rules and interest rates, if any
8. Eligibility for tax incentives, if any (may be by category of business, place of business, activity of business)
9. Input credits for Capital Goods – including exceptions associated with Capital Goods sold without full credit getting utilized

3.14 Training

Following activities will have to be performed by the bidder as part of Training:

- Define overall training requirements and prepare the training plan in consultation with CTD.
- Provide training guides / user manuals for the application modules
- Provide documentation to CTD in electronic format and in Gujarati/English language
- Collect feedback to assess the effectiveness of the training.
- Prepare Training Report with the training status details.

Types of Training

Bidder shall provide below given trainings to the department staff.

1. **Departmental User Training** – Application training should be conducted for the department users (3000 users). This training shall cover all application modules.
2. **System Administrator Training** – System Administrator training should be conducted for the identified staff of CTD, Gujarat at Ahmedabad. This training shall cover the system administration activities, system deployment, system troubleshooting.
3. **Refresher Training** – Refresher training shall be provided on application on an annual basis.

Training shall be conducted at CTD, Gujarat head quarter at Ahmedabad or each of the Divisional head quarter. Training Duration and No. of batches schedule for training may be decided mutually. Approx. 30 officers per batch.

Department will provide the infrastructure for training viz. Conference room, Computers, Seating, Furniture, bandwidth Network, consumables like pens, white boards, projectors, chalk, duster, paper pins etc. for Training. The reference/training material will be provided by the bidder. The logistic for the trainer will be arranged by the bidder. However the logistic for the trainee will be arranged by the CTD.

Deliverables:

- Training Plan – One Electronic Copy
- Training Material – One Electronic Copy to the Nodal Officer at Head Quarter at Commercial Taxes Department, Gujarat
- Training Report containing Exist Test Result and Training Feedback – One Electronic Copy to Commissioner, Commercial Taxes Department, Gujarat

3.15 Project Timelines (5 months)

Activity	Timelines in Weeks	Deliverables
Award of Contract	T = (Date of Signing of Contract)	<ul style="list-style-type: none"> • Detailing of Project Plan • Detailing of Resource Profile
Phase 1		
Data Migration Activity		
Data Migration Activity, Response System for smooth integration through Open API's. (include System study and development of API's using JSON as message format)	T1 = T + 2 Months	<ul style="list-style-type: none"> • Successfully Data Migration • Development of Open API's using JSON as message format • Development of Formats as requested by GSTN • Response system for Registration, Return, payment and other core modules of GSTN

Phase 2		
Development of Backend Modules as per the scope of Work		
Business Requirements Analysis	T2 = T + 4 Week	<ul style="list-style-type: none"> • User Requirement Specifications Report • Conceptualization report / Status Report (Identification of the services in consultation with CTD)
Completion of Design, Development & Coding	T3 = T2 + 12 Week	<ul style="list-style-type: none"> • Software Requirement Specifications Report • Architecture & DB design Report • Deployment Plan
Testing & UAT	T4 = T3 + 2 Week	<ul style="list-style-type: none"> • Test Cases/Test Reports • UAT Sign-off Certificate
Commissioning , Go-Live & Training	T5 = T4 + 3 Week	<ul style="list-style-type: none"> • Certificate of Successful Commissioning • Training Schedule / Plan • Completion Feedback Report
5 years Warranty period for Operation and Maintenance support with all Change Request after Go-Live	T6 = T5 + 5 years of AMC	<ul style="list-style-type: none"> • Onsite/Call AMC support • Provide support for application for a period of 5 years from the date of Go-live including all change request.

Note: The Project timelines will be changed as & when the GSTN System's Project timelines changes. Any delay is caused while getting the required information from GSTN that would not be attributed.

3.16 Helpdesk Setup and Operations

- Setup Centralized helpdesk setup and operations for GST System for a period of 5 years from the date of Go Live. Helpdesk to be setup in Ahmedabad main office.
- The Successful Bidder shall support 24x7 Helpdesk operations for call logging, issue resolution and tracking to all the dealers and Govt. officers.
- Handle technical queries of all the dealers and employees of CTD regarding System
- Facility to provide users to log calls, complains of technical issues they face while using the system
- Landline or Mobile Number will be published and users can call this number for their issues or any requirements
- In addition to the telephone call, the TSP shall also provide other channels for call logging like email and web interface.
- TSP shall deploy helpdesk application accessible to all users through the GST system.
- TSP shall select & deploy the skilled and qualified manpower required for running the helpdesk.
- Develop application maintain complete call history of all calls received at helpdesk

- TSP can use additional resources from support executives for day and night shift or other activities.
- The helpdesk will be responsible for resolving IT issues as well as dealers queries.
- Helpdesk software should be in English & Gujarati

3.17 RESOURCES / MANPOWER REQUIREMENTS

The TSP would be required to deploy team consisting of Project Manager (1), Database Administrator (1), Business Analysts (1), Software Developer (6), Support Executives (3) and helpdesk executive (1) at the main office of CTD. The TSP should include the number and level of people to be deployed as required. The expectations on the resources that would be proposed for the project are as follows:

1. The team should consist of senior resources with prior experience in e-governance projects.
2. The resources of the team given in the proposal will be treated as final or may be resources with better or higher qualifications and experience shall be provided.
3. Resources deployed for the project should fluent in Gujarati/Hindi language, however fluent in Gujarati language is more preferable.
4. By providing the suitable reasons, the TSP may seek the permission from CTD for replacing the resource deployed with the equivalent resource during the project period. The decision of CTD will be final and binding.
5. Each member of the team must be a full time employee of the Bidder
6. The team shall be deployed on an exclusive basis, in order to ensure the required coordination at the State as well as Districts, and to complete the project as per timelines indicated in this document.

Sr.#	Expertise / Skill	Minimum Qualifications
1	Project Manager (1)	<ul style="list-style-type: none"> ▪ Education: Full time MCA/M.Tech/B. Tech/B.E. ▪ Should have an overall experience of 15 years or above in the field of Software Development, software project implementation & maintenances ▪ The person should be preferably PMP or Prince 2 certified. ▪ Should have managed a team of 20+ software developers.
2	Database Administrator (1)	<ul style="list-style-type: none"> ▪ Education: Full time MCA/M.Tech/B. Tech/B.E./Certified DBA ▪ Total Experience: At least 10 years in IT domain ▪ Experienced in database activities like instance tuning, schema management, space management, backup and recovery, disaster recovery, data replication, database refresh etc.
3	Business Analysts (1)	<ul style="list-style-type: none"> ▪ Education: Full time MCA/M.Tech/B.Tech /BE or equivalent ▪ Total experience: Should have an overall

		<p>experience of 10 years or above in the field of IT & ICT project implementation.</p> <ul style="list-style-type: none"> ▪ Should have expert knowledge in requirements Analysis, business process workflow preparations, domain, use case creation, etc.
4	Software Developers (6)	<ul style="list-style-type: none"> ▪ Education: Full time MCA/M.Tech/B.Tech /BE or equivalent ▪ Total experience: Should have an overall experience of 7 years or above in the field of IT & ICT software development and implementation. ▪ Should have expert knowledge in Application development, develop new change request, troubleshooting application
5	Support Executives (3)	<ul style="list-style-type: none"> ▪ Education: Full time MCA/M.Tech/B.Tech /BE or equivalent ▪ Total experience: Should have an overall experience of 7 years or above in the field of IT & ICT project support and implementation. ▪ Should have expert in implementation and Support, requirements Analysis, business process workflow preparations, use case creation, etc.
6	Helpdesk Executive (1)	<ul style="list-style-type: none"> ▪ Education: Full time Degree/Diploma or Science Graduate with technical skills ▪ Total experience: Should have an overall experience of 2 to 3 years in the field of IT & ICT project. ▪ Expert in helpdesk operations, handling of all queries, errors, incidents.

These **13 resources** would be dedicated resources on-site (at CTD) for the project, **during entire project period of 5 years including the entire change request.**

The software developers will support troubleshooting and maintenance of application and also take care of all the change request development during the O & M period of 5 years.

CTD will provision space for **13 resources** in its premises. All personnel deployed on this project have to be on the payroll of the bidder.

The calendar of Government of Gujarat will be applicable for administrative purposes.

Note: Manpower Requirements would be changed in the future as per the requirements of the Project.

3.18 Technology & Tools

The TSP must use the existing Database, Application server, tools, and technology of available at CTD. If Selected Bidder will require any additional Tools or Technology for improving the system, such case CTD will decide the suggested tools or technology separately.

The TSP shall perform installation of client software and any relevant tools/software on client PCs in order to run the application. This includes configuration of the client software and any relevant tools/software and packaging of the application for software distribution. The system should be Compatible with all popularly used browsers.

Existing Technology:

Database	Oracle11g
Application Server	Weblogic
Development Technology	Java Spring/ Hibernate

3.19 Existing IT Infrastructure

Bidder is required to use the existing I.T. Infrastructure facilities available in data center of CTD, Near DR and Far DR. This I.T. infrastructure has been created looking to the GST requirement in mind. If Selected Bidder will require any additional hardware for improving the system, such case CTD will purchase suggested hardware separately.

The DC site (Primary Data Centre) is located at CTD main office, Ahmedabad, NDR – State Data Centre (Gandhinagar), Far DR – Delhi

The present IT infrastructure have been setup at Main office (Ahmedabad), **11 Division Offices, 23 Range offices and 103 Ghatak offices** across the state and the operation & maintenance of server hardware and network equipment (listed in Form 12)

3.20 Project Deliverables

The suggested (but not limited to) list of deliverables from the successful bidder includes:

- Document containing detailed requirement capture and analysis including functional requirement, Interface Specifications, application security requirements and As-Is & To-Be workflows.
- Updated High Level Software Design document including Software Architecture design, Logical and Physical Database Design etc.
- Updated Low Level Software Design document including Programming Logic, Workflows etc.
- Complete Source Code, library files, DLL's, Setup programs with documentation.
- The TSP has to give complete demonstration of final running application.
- Test Plans and Test cases (including Unit Test Plan, System/Integration Test Plan, User Acceptance Test Plan, Security Test Plan, Performance Test Plan and Load Test Plan)

- Software Testing Documentation (including details of defects/bugs/errors and their resolution)
- Tools to monitor the SLA should be supplied by the Bidder.
- Training Plan, Training Manuals and literature
- Systems Administration Manuals
- User manuals
- Installation Manuals
- Operational Manuals
- Maintenance Manuals
- Periodic Status and Review Reports
- Internal Review and testing documents
- Escalation Mechanism
- Exit Management Plan

3.21 Project Phases

Work of Total Service Providers will be segregated across 4 stages:

Stage I: Design Phase

1. Study Existing IT Infrastructure including Hardware, Software & Network Systems.
2. Identification of Business Process Reengineering requirement to achieve the proposed service levels, Integration technology meets the Central Govt.'s Standards.
3. Documentation of To-Be Process maps in line with the BPR proposed.
4. Cost Benefit Analysis of the proposed changes.
5. Design the User Requirements Specification of the CTD application
6. Prepare the Project plan and budget for implementation
7. Capacity Building / Training Plan
8. TSP shall integrate all the back end modules with the GSTN System (Front end) being developed by GSTN.

During design, development, implementation, testing and operation and support, TSP needs to:

- a. Maintain configuration management rules and system for all documents as well as code. Only those documents and code which are approved in reviews should be used.
- b. Provide status reports and participation in status reviews.
- c. Provide all necessary documentation.
- d. Submit internal review, testing results and necessary documents. All the internal review and test plans should be mentioned by the TSP in the detailed project plan to be submitted at the start of the project.

Stage II: Implementation Phase

1. Design the Change Management Plan
2. Prepare System Requirement Specification (SRS) for application development
3. Design and seek approval of the implementation Strategy from CTD/GIL prior to the commencement of the implementation plan
4. Software Development
5. Project monitoring and progress reporting to the Department on regular basis.

Stage III: Application Testing and Project Go-Live

As a selected TSP for Application Development the TSP would be responsible for:

1. Development of UAT procedures and test cases

2. Bidder has to do the software testing including creation of test cases and deployment of required test tools.
3. Bug fixing and incorporate feedback from all the employees of CTD.
4. User Training
5. Rollout/Implementation of Application across all the Divisions, Ghatak Offices (103) of CTD

Stage IV: Post Implementation – Warranty and Support

TSP will be responsible for providing support for 5 years after Go-live to CTD office of the application software, change request and successful integration with the GSTN System

Operation and Maintenance support (5 years) includes

- Debugging & fixing of problems arising in the running applications.
- Tuning and code changes for optimal performance.
- Enhancement/modification in modules as change in business rules.
- Data Validation/correction
- Fix the operational problems
- Perform error handling while running the application.
- Backup data
- Reports
- Training
- Change Request
- New Software Development
- Data Integration/migration issue

Note: Total Service Provider should include the Project Plan in the response to the RFP and also chart out the resource plan as per the detailed scope of work defined in the RFP document.

3.22 Project Plan

TSP is expected to prepare a project charter and project plan, indicating all activities with resources required, their roles and responsibilities and time schedule of deliverables at the start of the project and submit it to CTD for approval.

4. Payment Terms

Sr. No	Activity	Payment (%)
1	<ul style="list-style-type: none"> • Successfully Data Migration • Development of Response System • Development of Open API's Development of Formats as requested by GSTN	15% of payment will be released, if completed within the time frame mentioned in RFP
2	Business Requirements Analysis of Backend modules	20% of payment will be released, if completed within the time frame mentioned in RFP

3	Design, Development & Coding	25% of payment will be released, if completed within the timeframe mentioned in RFP
4	Testing &UAT	20% of payment will be released, if completed within the time frame mentioned in RFP
5	Commissioning & Go-Live and Training of Department officials	20% of payment will be released, if completed within the timeframe mentioned in RFP
6	5 years Warranty period for Operation and Maintenance support including change request after Go-Live	equally in each quarter

Note: Payment will be made based on the work completion.

5. Service Level Agreement & Penalty Clause

5.1 Service Levels

The SLA's specify the levels of service to be provided by the TSP to CTD. This level is also called the baseline. Any degradation in the performance of the solution and services is subject to levying liquidated damages as specified in this section. The liquidated damages mentioned in this RFP are genuine pre-estimate of damages likely to flow from the breach of timelines and service levels.

If the performance of the TSP in respect of any parameter falls below the prescribed tolerance limit, liquidated damages are imposed for the breach. All the payments to the TSP are linked to the compliance with the SLA metrics specified in this section. During the contract period, it is envisaged that there could be changes to the SLAs, in terms of addition, alteration or deletion of certain parameters, based on mutual consent of both the parties i.e. CTD and TSP.

5.2 Definitions

- a. Working Days : Working days is defined as working days as per Government of Gujarat and working hours are defined as 10:30 hours till 18:10 hours IST
- b. "Uptime" shall mean the time for which the services and facilities are available for conducting operations on the GST system.

$$\text{Uptime \%} = (\text{uptime}) / (\text{Total Time} - \text{Scheduled Maintenance Time}) * 100$$

- c. "Scheduled Maintenance Time" shall mean the time that the System is not in service due to a scheduled activity. The scheduled maintenance time would not be during 9:00 am to 20:00 pm timeframe. Further, scheduled maintenance time is planned downtime taken after permission of CTD.
- d. "Downtime" shall mean the time period for which the specified services / components with specified technical and service standards as per SLAs are not available to CTD and user/HoDs and excludes the scheduled outages planned in advance for the CTD IT infrastructure.
- e. "Incident" refers to any event/abnormalities in the functioning of CTD specified services that may lead to disruption in normal operations of CTD services.
- f. "Resolution Time" shall mean the time taken (after the incident has been reported at the concerned reporting center), in resolving (diagnosing, troubleshooting and fixing) or escalating to (the second level, getting the confirmatory details about the same and conveying the same to the end user), the services related troubles during the first level escalation. The resolution time shall vary based on the severity of the incident reported.
- g. During O&M phase, the SLA parameters shall be monitored on a monthly basis as per the individual SLA parameter requirements. In case the service levels cannot be achieved at service levels defined in the tables below, it shall result in a breach of contract and shall invoke liquidated damages.

- h. SLAs would be reported monthly. A Service Level breach will occur if the TSP fails to meet Minimum Service Levels on a monthly basis for a particular Service Level. Root cause analysis (RCA) to be prepared for all cases of breach in SLA's and shared with CTD.
- i. However, liquidated damages would be levied every quarter. The percentage of SLA violation would be the average of monthly SLA measurements for the months in that respective quarter.
- j. Overall Availability and Performance Measurements will be on a quarterly basis for the purpose of Service Level reporting. Month wise "Availability and Performance Report" will be provided by the TSP every quarter in the CTD suggested format and a review shall be conducted based on this report. Availability and Performance Report provided to the CTD shall contain the summary of all incidents reported and associated performance measurement for that period.
- k. Liquidated damages are mentioned as a percentage of certain components of cost. During the Development & Implementation phase, the maximum liquidated damages are capped at 10% of Total Project Value. If the liquidated damages during Development and Implementation phase exceed 10% of the Total project value, then CTD reserves the right to terminate the contract.
- l. During O&M phase, liquidated damages per quarter are capped at 20% of that quarter's payment.
If liquidated damages calculations exceed 19% of the quarterly payment for two consecutive quarters, then CTD can take appropriate action including termination of the contract and forfeiting of Performance Bank Guarantee. If liquidated damages calculations in any quarter exceed 30% of quarterly payment, then CTD can take appropriate action including termination of the contract and forfeiting of Performance Bank Guarantee.
- m. In case there are successive breaches of SLA's for two quarters, CTD can issue show cause notice to the TSP to explain their non-performance. Also Steering Committee meeting may be called wherein TSP needs to explain the action taken to prevent such recurrences in future. This is without prejudice to other rights of CTD.
- n. For levying liquidated damages on non-performance during sustenance support period, Quarterly payment installment of Operations & maintenance phase would be considered for calculation purpose. Liquidated damages would be deducted from the next payment being made to TSP.

5.3 SLA Measurement

TSP shall be responsible for measurement of the SLAs with the help of the monitoring tool on a periodic basis. Reports for SLA measurement must be produced CTD officials as per the requirements.

5.4 Incident Management

The objective of incident management is to restore normal operations as quickly as possible (within the stated SLA) with minimal impact on business operations.

The TSP shall support 24x7 Helpdesk operations for call logging, issue resolution and tracking regarding application level problems or requirement. In addition to the telephone call, the TSP shall also provide other channels for call logging like email and web interface. On receiving the issue, Support team will identify the severity and escalate the problems as per the SLA targets.

The TSP shall support all application related problems and escalated through helpdesk or team members.

The TSP will follow Incident Management Process decided by CTD. The CTD has right to update the Incident Management Process whenever required. SLA will not applicable for hardware, IT infrastructure, server hardware, operating system, network related problems. The CTD will reserved the rights to decide the actual type of problems whether it is related to software application or hardware/network with the help of existing System integrator & final decision of CTD will consider. The final decision of CTD will consider in classification of severity and imposed penalty.

Facility to provide users to log calls, complains of technical issues they face while using the system

- Handle technical queries of employees of CTD regarding System
- Landline or Mobile Number will be published and users can call this number for their issues or any requirements
- TSP shall deploy helpdesk application accessible to all users through the GST system.
- TSP shall select & deploy the skilled and qualified manpower required for running the helpdesk.
- Develop application to maintain complete call history of all calls received at helpdesk
- The TSP shall implement a Knowledge Database with up-to-date, complete and accurate list of known problems and their solutions.

5.5 Severity

Following severity is applicable to GST application Software and excludes all ICT Infrastructure related problems (hardware, Network, Servers, Switches, Routers, OS, virus related problems etc.)

Severity	Definition
Severity 1 (Critical)	<p>Severity 1 problems are the ones which have a critical business impact. These problems will have any of the following characteristics:</p> <ul style="list-style-type: none"> • Entire or part of any service unavailable or fatal error • Incorrect behavior of the system (wrong calculations, etc.) • Application Software related problems affecting all or most of the users e.g. most of the users are unable to log-in • Severe impact on customer satisfaction/CTD reputation – bad media publicity • Repeat calls (same problem that has occurred earlier reported more than 2 times) • Software application bugs/error/issues • Financial impact on CTD • Application is running but very slow performance due to lack of multithreading, poor resource management, bad coding practices.
Severity 2 (Medium)	<p>Severity 2 problems are the ones which have a significant business impact. These problems will have any of the following characteristics:</p> <ul style="list-style-type: none"> • For example: user is able to log in and perform most of his normal work, but can't approve a certain document on screen. • Users unable to use some of the features of the system. • incorrect data in the reports
Severity 3 (Low)	<p>Severity 3 problems are the ones which have a minimal business impact. These problems will have any of the following characteristics:</p> <ul style="list-style-type: none"> • No impact on processing of normal business activities. • A low impact on the efficiency of users • Has a simple workaround
Severity 4 (Software Change enhancement)	<p>Service is not affected, software Changes and Enhancement to be resolved at a future date.</p>

Sr. No.	SLA Parameter	Description	Target	Liquidated damages								
1.	Helpdesk ticket/Incident Response time	Average Time taken to acknowledge and respond once a ticket/incident is logged through one of the agreed channels. This is calculated for all tickets/incidents reported within the reporting quarter	100% within 15 minutes	<p>Liquidated damages will be levied as per the following table:</p> <table border="1"> <thead> <tr> <th>% transaction with more response time as mentioned in SLA table</th> <th>Liquidated damages as % of Quarterly payments during Operations & Maintenance Phase</th> </tr> </thead> <tbody> <tr> <td><100% &gt;=98%</td> <td>1%</td> </tr> <tr> <td>< 98% &gt;= 96%</td> <td>2.5%</td> </tr> <tr> <td>< 96% &gt;= 94%</td> <td>5%</td> </tr> </tbody> </table> <p>For each additional drop of 1% in performance below 94%, 1% of Quarterly payment of Operations & Maintenance cost will be levied as additional liquidated damages.</p>	% transaction with more response time as mentioned in SLA table	Liquidated damages as % of Quarterly payments during Operations & Maintenance Phase	<100% >=98%	1%	< 98% >= 96%	2.5%	< 96% >= 94%	5%
% transaction with more response time as mentioned in SLA table	Liquidated damages as % of Quarterly payments during Operations & Maintenance Phase											
<100% >=98%	1%											
< 98% >= 96%	2.5%											
< 96% >= 94%	5%											
2.	Time to Resolve – Severity 1	Time taken to resolve the reported problem.	For Severity 1, 100% of the incidents should be resolved within 30 minutes of problem reporting	<p>Liquidated damages will be levied as per the following table:</p> <table border="1"> <thead> <tr> <th>% of incidents with more response time as mentioned in SLA table</th> <th>Liquidated damages as % of the Quarterly payments during Operations & Maintenance Phase</th> </tr> </thead> <tbody> <tr> <td><100% &gt;=99%</td> <td>5%</td> </tr> </tbody> </table>	% of incidents with more response time as mentioned in SLA table	Liquidated damages as % of the Quarterly payments during Operations & Maintenance Phase	<100% >=99%	5%				
% of incidents with more response time as mentioned in SLA table	Liquidated damages as % of the Quarterly payments during Operations & Maintenance Phase											
<100% >=99%	5%											

				<table border="1"> <tr> <td>< 99% &gt;= 98%</td> <td>7.5%</td> </tr> <tr> <td>< 98% &gt;= 97%</td> <td>10%</td> </tr> </table> <p>For each additional drop of 1% in performance below 97%, 3% of Quarterly payment of Operations & Maintenance cost will be levied as additional liquidated damages.</p>	< 99% >= 98%	7.5%	< 98% >= 97%	10%				
< 99% >= 98%	7.5%											
< 98% >= 97%	10%											
3.	Time to resolve – Severity 2 & 3	Time taken to resolve the reported problem.	<p>100% of</p> <ul style="list-style-type: none"> Severity 2 within 4 hours of problem reporting Severity 3 within 16 hours of problem reporting 	<p>Liquidated damages will be levied as per the following table:</p> <table border="1"> <thead> <tr> <th>% of incidents with more response time as mentioned in SLA table (Severity wise)</th> <th>Liquidated damages as % of the Quarterly payments during Operations & Maintenance Phase</th> </tr> </thead> <tbody> <tr> <td><100% &gt;=99%</td> <td>1%</td> </tr> <tr> <td>< 99% &gt;= 98%</td> <td>2.5%</td> </tr> <tr> <td>< 98% &gt;= 97%</td> <td>5%</td> </tr> </tbody> </table> <p>For each additional drop of 1% in performance below 97%, 1% of Quarterly payment of Operations & Maintenance cost will be levied as additional liquidated damages.</p>	% of incidents with more response time as mentioned in SLA table (Severity wise)	Liquidated damages as % of the Quarterly payments during Operations & Maintenance Phase	<100% >=99%	1%	< 99% >= 98%	2.5%	< 98% >= 97%	5%
% of incidents with more response time as mentioned in SLA table (Severity wise)	Liquidated damages as % of the Quarterly payments during Operations & Maintenance Phase											
<100% >=99%	1%											
< 99% >= 98%	2.5%											
< 98% >= 97%	5%											
4.	Submission of Root Cause Analysis (RCA) reports	For all Severity 1 & Severity 2 incidents resolved during the quarter, TSP to submit RCA reports	Average within 5 Working days	For delay of every 2 working days in submitting Root Cause Analysis (RCA) report above defined timelines, 2.5% of Operations & Maintenance cost for that Quarter will be levied as liquidated damages.								

5.6 Categories of SLAs

Development and Implementation

Sr. No.	SLA Parameter	Description	Target	Liquidated damages								
1.	Delay in any of the project milestones	As per Project Timelines	< 7 days	<p>Liquidated damages will be levied as per the following table:</p> <table border="1" data-bbox="993 253 1980 618"> <thead> <tr> <th data-bbox="1003 261 1350 399">Delay in Project milestones</th> <th data-bbox="1360 261 1969 399">Liquidated damages as % of the value of the track / Phase/ milestone to which the deliverable pertains</th> </tr> </thead> <tbody> <tr> <td data-bbox="1003 407 1350 472">> 7 day &≤ 10 days</td> <td data-bbox="1360 407 1969 472">0.5%</td> </tr> <tr> <td data-bbox="1003 480 1350 545">> 10 days &≤ 15 days</td> <td data-bbox="1360 480 1969 545">1%</td> </tr> <tr> <td data-bbox="1003 553 1350 618">> 15 days &≤ 17 days</td> <td data-bbox="1360 553 1969 618">2%</td> </tr> </tbody> </table> <p>For each additional day after 17 days, liquidated damages of 1% will be levied as additional liquidated damages</p>	Delay in Project milestones	Liquidated damages as % of the value of the track / Phase/ milestone to which the deliverable pertains	> 7 day &≤ 10 days	0.5%	> 10 days &≤ 15 days	1%	> 15 days &≤ 17 days	2%
Delay in Project milestones	Liquidated damages as % of the value of the track / Phase/ milestone to which the deliverable pertains											
> 7 day &≤ 10 days	0.5%											
> 10 days &≤ 15 days	1%											
> 15 days &≤ 17 days	2%											
2.	Delay in overall Go-Live date	Measured as the difference between the planned date for the Go-Live and the actual date of Go-Live	< 10 days	<p>Liquidated damages will be levied as per the following table:</p> <table border="1" data-bbox="993 735 1980 1065"> <thead> <tr> <th data-bbox="1003 743 1350 849">Delay in Go-Live</th> <th data-bbox="1360 743 1969 849">Liquidated damages as % of the Total Contract value</th> </tr> </thead> <tbody> <tr> <td data-bbox="1003 857 1350 922">> 10 days &≤ 15 days</td> <td data-bbox="1360 857 1969 922">0.1%</td> </tr> <tr> <td data-bbox="1003 930 1350 995">> 15 days &≤ 20 days</td> <td data-bbox="1360 930 1969 995">0.25%</td> </tr> <tr> <td data-bbox="1003 1003 1350 1068">> 20 days &≤ 25 days</td> <td data-bbox="1360 1003 1969 1068">0.4%</td> </tr> </tbody> </table> <p>For each additional day after 25 days, liquidated damages of 0.2% will be levied as additional liquidated damages</p>	Delay in Go-Live	Liquidated damages as % of the Total Contract value	> 10 days &≤ 15 days	0.1%	> 15 days &≤ 20 days	0.25%	> 20 days &≤ 25 days	0.4%
Delay in Go-Live	Liquidated damages as % of the Total Contract value											
> 10 days &≤ 15 days	0.1%											
> 15 days &≤ 20 days	0.25%											
> 20 days &≤ 25 days	0.4%											
3.	Training and Capacity Building	Feedback to be taken from all attendees	>75% of training audience to give a satisfactory or above rating (per training)	<p>In case session is rated Satisfactory or Excellent by more than 50 percent but less than 75 percent attendees, then the TSP has to take the training session again and will be paid only 50 percent of the per training cost.</p> <p>In case session is rated Satisfactory or Excellent by less than 50 percent attendees, then the TSP has to take the training session again and will be paid only twenty five percent of the per training cost.</p> <p>No payment would be due for re-training session.</p>								

4.	Data Migration	Providing data for GST to GoI / GSTN / NSDL as per required formats	Error rate < .25%	<p>Liquidated damages will be levied as per the following table:</p> <table border="1" data-bbox="991 203 1921 532"> <thead> <tr> <th data-bbox="991 203 1360 316">Error rate in Data Migration</th> <th data-bbox="1360 203 1921 316">Liquidated damages as % of the Total Contract value</th> </tr> </thead> <tbody> <tr> <td data-bbox="991 316 1360 386">> 0.25% &lt;= 0.30%</td> <td data-bbox="1360 316 1921 386">0.05%</td> </tr> <tr> <td data-bbox="991 386 1360 456">> 0.30% &lt;= 0.35%</td> <td data-bbox="1360 386 1921 456">0.1%</td> </tr> <tr> <td data-bbox="991 456 1360 532">> 0.35% &lt;= 0.40%</td> <td data-bbox="1360 456 1921 532">0.2%</td> </tr> </tbody> </table> <p data-bbox="991 553 2011 743">For each additional drop of 0.05% in Error rate after 0.40%, 0.2% of Total Contract value will be levied as additional liquidated damages up to maximum of 1% Error Rate Exceeding the maximum error rate, the TSP has to carry out entire Data Migration activities again without any additional cost. The SLA will remain same for each cycle.</p>	Error rate in Data Migration	Liquidated damages as % of the Total Contract value	> 0.25% <= 0.30%	0.05%	> 0.30% <= 0.35%	0.1%	> 0.35% <= 0.40%	0.2%
Error rate in Data Migration	Liquidated damages as % of the Total Contract value											
> 0.25% <= 0.30%	0.05%											
> 0.30% <= 0.35%	0.1%											
> 0.35% <= 0.40%	0.2%											

Operations & Maintenance phase

Availability

Sr. No.	SLA Parameter	Description	Target	Liquidated damages						
5.	Availability of all functionalities of the GST system	Availability of all functionalities for at least 99.6% of time measured on monthly basis Note: This SLA will apply for non-availability of one or more modules	≥99.6%	<p>Liquidated damages will be levied as per the following table:</p> <table border="1" data-bbox="972 1092 1963 1417"> <thead> <tr> <th data-bbox="972 1092 1304 1263">% Availability</th> <th data-bbox="1304 1092 1963 1263">Liquidated damages as % of the Quarterly payments during Operations & Maintenance Phase</th> </tr> </thead> <tbody> <tr> <td data-bbox="972 1263 1304 1339"><99.6% &gt;=99%</td> <td data-bbox="1304 1263 1963 1339">1% *{(99.6 –Achieved SLA)/99.6}*100</td> </tr> <tr> <td data-bbox="972 1339 1304 1417">< 99% &gt;= 98%</td> <td data-bbox="1304 1339 1963 1417">2% *{(99 –Achieved SLA)/99}*100</td> </tr> </tbody> </table>	% Availability	Liquidated damages as % of the Quarterly payments during Operations & Maintenance Phase	<99.6% >=99%	1% *{(99.6 –Achieved SLA)/99.6}*100	< 99% >= 98%	2% *{(99 –Achieved SLA)/99}*100
% Availability	Liquidated damages as % of the Quarterly payments during Operations & Maintenance Phase									
<99.6% >=99%	1% *{(99.6 –Achieved SLA)/99.6}*100									
< 99% >= 98%	2% *{(99 –Achieved SLA)/99}*100									

		e.g. if two modules/ functionalities are not available at the same time, they would be considered as one for the availability SLA calculation.		<table border="1"> <tr> <td>< 98% & >= 97%</td> <td>4% *{(98 –Achieved SLA)/98}*100</td> </tr> </table> <p>For each additional drop of 1% in performance below 97%, 3% of Quarterly payment of Operations & Maintenance will be levied as additional liquidated damages.</p>	< 98% & >= 97%	4% *{(98 –Achieved SLA)/98}*100						
< 98% & >= 97%	4% *{(98 –Achieved SLA)/98}*100											
6.	Availability of identified Resources	Availability of required resources at CTD site, etc. Attendance record to be maintained by TSP	>= 95%	<p>Liquidated damages will be levied as per the following table:</p> <table border="1"> <thead> <tr> <th>% Availability</th> <th>Liquidated damages as % of the Quarterly payments during Operations & Maintenance Phase</th> </tr> </thead> <tbody> <tr> <td><95% & >=92%</td> <td>0.5%</td> </tr> <tr> <td>< 92% & >= 90%</td> <td>1%</td> </tr> <tr> <td>< 90% & >= 87%</td> <td>2%</td> </tr> </tbody> </table> <p>For each additional 1% non-availability of resources 2% of Quarterly payment of Operations & Maintenance will be levied as additional liquidated damages. The attendance will be maintained by the TSP at CTD site and monthly attendance details will be shared with CTD.</p>	% Availability	Liquidated damages as % of the Quarterly payments during Operations & Maintenance Phase	<95% & >=92%	0.5%	< 92% & >= 90%	1%	< 90% & >= 87%	2%
% Availability	Liquidated damages as % of the Quarterly payments during Operations & Maintenance Phase											
<95% & >=92%	0.5%											
< 92% & >= 90%	1%											
< 90% & >= 87%	2%											

Performance

Sr. No.	SLA Parameter	Description	Target	Liquidated damages								
7.	Outcome of User Satisfaction survey	<p>Four ratings possible – Excellent, Satisfactory, Requires Improvement and Unsatisfactory.</p> <p>Survey to be conducted every quarter with selected tax officials and tax payers. CTD to decide on the mechanism of survey</p>	<p>>=75% Excellent or Satisfactory</p>	<p>Liquidated damages will be levied as per the following table:</p> <table border="1" data-bbox="932 358 1980 721"> <thead> <tr> <th data-bbox="932 358 1346 505">% of surveyed audience giving a feedback rating of "Excellent" or "Satisfactory"</th> <th data-bbox="1346 358 1980 505">Liquidated damages as % of the Quarterly payments during Operations & Maintenance Phase</th> </tr> </thead> <tbody> <tr> <td data-bbox="932 505 1346 578">< 75% & >=70%</td> <td data-bbox="1346 505 1980 578">0.5%</td> </tr> <tr> <td data-bbox="932 578 1346 651">< 70% & >= 65%</td> <td data-bbox="1346 578 1980 651">1%</td> </tr> <tr> <td data-bbox="932 651 1346 721">< 65% & >= 60%</td> <td data-bbox="1346 651 1980 721">2%</td> </tr> </tbody> </table> <p>For each additional drop of 1% in performance below 60%, 1% of Quarterly payment will be levied as additional liquidated damages.</p>	% of surveyed audience giving a feedback rating of "Excellent" or "Satisfactory"	Liquidated damages as % of the Quarterly payments during Operations & Maintenance Phase	< 75% & >=70%	0.5%	< 70% & >= 65%	1%	< 65% & >= 60%	2%
% of surveyed audience giving a feedback rating of "Excellent" or "Satisfactory"	Liquidated damages as % of the Quarterly payments during Operations & Maintenance Phase											
< 75% & >=70%	0.5%											
< 70% & >= 65%	1%											
< 65% & >= 60%	2%											
8.	MIS Reports	<p>100% adherence to timelines of MIS Reporting as per agreed format with CTD</p>	<p>100% on time</p>	<p>Liquidated damages will be levied as per the following table:</p> <table border="1" data-bbox="932 1057 1980 1421"> <thead> <tr> <th data-bbox="932 1057 1325 1203">Delay in submission of MIS reports</th> <th data-bbox="1325 1057 1980 1203">Liquidated damages as % of the Quarterly payments during Operations & Maintenance Phase</th> </tr> </thead> <tbody> <tr> <td data-bbox="932 1203 1325 1276">> 1 day & <= 3 days</td> <td data-bbox="1325 1203 1980 1276">0.5%</td> </tr> <tr> <td data-bbox="932 1276 1325 1349">> 3 days & <= 5 days</td> <td data-bbox="1325 1276 1980 1349">1%</td> </tr> <tr> <td data-bbox="932 1349 1325 1421">> 5 days & <= 7 days</td> <td data-bbox="1325 1349 1980 1421">2%</td> </tr> </tbody> </table>	Delay in submission of MIS reports	Liquidated damages as % of the Quarterly payments during Operations & Maintenance Phase	> 1 day & <= 3 days	0.5%	> 3 days & <= 5 days	1%	> 5 days & <= 7 days	2%
Delay in submission of MIS reports	Liquidated damages as % of the Quarterly payments during Operations & Maintenance Phase											
> 1 day & <= 3 days	0.5%											
> 3 days & <= 5 days	1%											
> 5 days & <= 7 days	2%											

For each additional day after 7 days, 1% of Quarterly payment will be levied as additional liquidated damages

Sr. No.	SLA Parameter	Description	Target	Liquidated damages						
9.	Outcome of Security audit	Satisfactory	<p>The third party auditor shall rate the performance of TSP on security implementation as per pre-agreed parameters.</p> <ul style="list-style-type: none"> • Satisfactory • Requires Improvement • Unsatisfactory 	<p>Liquidated damages will be levied as per the following table:</p> <table border="1" data-bbox="932 467 1982 724"> <thead> <tr> <th data-bbox="932 467 1266 581">Outcome of Security audit</th> <th data-bbox="1266 467 1982 581">Liquidated damages as % of the Quarterly payments during Operations & Maintenance Phase</th> </tr> </thead> <tbody> <tr> <td data-bbox="932 581 1266 651">Requires Improvement</td> <td data-bbox="1266 581 1982 651">0.5%</td> </tr> <tr> <td data-bbox="932 651 1266 724">Unsatisfactory</td> <td data-bbox="1266 651 1982 724">3%</td> </tr> </tbody> </table>	Outcome of Security audit	Liquidated damages as % of the Quarterly payments during Operations & Maintenance Phase	Requires Improvement	0.5%	Unsatisfactory	3%
Outcome of Security audit	Liquidated damages as % of the Quarterly payments during Operations & Maintenance Phase									
Requires Improvement	0.5%									
Unsatisfactory	3%									

5.7 SLA review process:

- Either CTD/GIL or SP may raise an issue by documenting the business or technical problem, which presents a reasonably objective summary of both points of view and identifies specific points of disagreement with possible solutions.
- A meeting or conference call will be conducted to resolve the issue in a timely manner. The documented issues will be distributed to the participants at least 24 hours prior to the discussion if the issue is not an emergency requiring immediate attention.
- The SP shall develop an interim solution, if required, and subsequently the permanent solution for the problem at hand. The SP will then communicate the resolution to all the stakeholders.

6. SPECIFICATION

6.1. Acceptance Criteria

The primary goal of Testing and Acceptance would be to ensure that the project meets requirements, standards, specifications and performance prescribed in the RFP document, by ensuring that the following are associated with clear, quantifiable metrics for accountability:

- Performance
- Availability
- Security
- Manageability
- Standards and protocols

The project would be designed to meet all functional, non-functional and management requirements as mentioned in the RFP document.

For each of the project requirements, there are operational requirements, deliverables and a set of standards, wherever applicable as per the following:

6.1.1 Performance Criteria

Performance would be that aspect of service, which would be measured in terms of throughput and latency. Higher throughput and lower latency values would represent good performance of a service. Throughput would represent the number of service requests served. Latency would be the round-trip time between sending a request and receiving the response.

6.1.2 Availability Criteria

High Availability would be a key requirement. The application must provide citizens and department officials with timely, continuous access to information 24X7. The log files of the application must also be able to rebound or recover from any planned or unplanned system downtime, ensuring a minimal impact on the operations. Availability would be the quality aspect of whether the service is present or ready for immediate use. Availability represents the probability that a service is available. Larger values represent that the service would always be ready to use while smaller values indicate unpredictability of whether the service will be available at a particular time. Also associated with availability is time-to-repair (TTR). TTR would represent the time it takes to repair a service that has failed.

6.1.3 Security Criteria

Security would be the aspect of the service of providing confidentiality and non-repudiation by authenticating the parties involved, encrypting messages, and providing access control. The applications can have different approaches and levels of providing security, depending on the service requester. Security requirements such as single sign on, encryption of passwords, logs etc. is a must.

CTD application security will be an utmost priority. Databases should be secured via username/password protection and potentially sensitive information should be secured using industry-standard encryption algorithms.

6.1.4 Manageability

Manageability needs to be a crucial aspect of CTD's application. The Implementation Partner - TSP has to ensure that the solution deployed has adequate monitoring and tracking features for measuring the utilization and availability of resources. This includes:

- Remote Monitoring of Status and Statistics of all high-level components
- Management capability to start/ stop/ restart services and systems
- Auto discovery of all components manageable
- Auto discovery of all other system components
- Ability to track changes in configuration of the system components to help track service
- System disruptions

6.1.5 Standards & Protocols

- The project should be completed as per the standards and protocols applied for design, development, hosting and maintenance of an automated system.
- The software supplied under this Contract shall conform to the standards and when no applicable standard is mentioned; to the authoritative standard appropriate to the country of origin and such standards shall be the latest issued by the concerned institution.
- The web application development standards shall be in line with the Government of India guidelines given at www.web.guidelines.gov.in

6.1.3. Development Control

The bidder must use all reasonable care to protect the integrity of the software application during development. Use of a version and library control tool is desired. The bidder must describe the development environment to be used.

6.1.4. Project Management & Project Plan

The bidder must provide an experienced Engagement Manager to oversee the development of the Software Application and serve as primary point of contact for the CTD. The bidder must follow an established Project Management methodology conforming to the best practices of the Project Management Institute. The bidder must describe the methodology to be used.

On the day of award of contract, the bidder must provide CTD a detailed Project Plan for the development of the CTD application. This Project Plan must include at minimum the Project Charter, a work breakdown structure showing all proposed milestones and deliverables, and a listing of all project issues and risks.

6.1.5. Status Reports

The bidder must provide weekly status reports to CTD during the development effort. These reports must be submitted by close of business each Monday and reflect status against the Project Plan as of close of business the previous Friday. Any falsification of these status reports or failure to inform CTD of issues impacting the deliverables or timeframe of the project may result in cancellation of the contract.

6.1.6. Version Control & Bug Fixing

The bidder must make any modifications necessary for the duration of the contract (up to 5 years) to ensure that the system is compatible with current and supported versions and releases of the relevant operating system and other system software.

6.1.7. Future Changes

From time to time, changes in work process, legislations, policies, etc. may necessitate changes in the application. The bidder must make any and all such changes for the duration of the contract (up to 5 years)

6.2. Hosting Criteria

The bidder must work with CTD to provide a detailed implementation plan, including but not limited to, orderly process to inventory, version control, and load all application materials, assignment of user rights and security, and verification of correct functionality. The bidder must present an implementation plan to CTD for their approval by the beginning of the test period.

It is proposed that the application would be hosted in State Data Center, as per provisions provided by Department of Science & Technology however the final decision regarding the primary site for hosting would rest entirely with CTD.

6.3.1 Availability

The application must be made available on a 24/7 basis (excluding Scheduled Maintenance time). The Scheduled Maintenance time should not be more than three hours per month. The TSP shall maintain a test environment of the application for conducting its day-to-day maintenance activities. All maintenance related application changes (such as bugs fixes, performance tunings etc.) shall be tested by the TSP on the test environment before migrating the changes to the live production environment.

6.2.2. Accessibility

The application must meet the standards for software application accessibility. The bidder must test the application with a commercially available accessibility monitor, and with a leading accessibility tool, if necessary. The bidder has to change application standards, technology, forms when Center Govt. has decided to change standards and technology etc.

6.2.3. Traffic Statistics

The bidder must show the ability and report application traffic statistics to CTD on a weekly / monthly basis, as required.

6.2.4. Security

The bidder must take rigorous provisions to prevent unauthorized alteration or damage to the CTD application and all related modules and databases. The bidder must describe in detail all measures to be taken, including the use of firewalls, monitoring for intrusion detection, etc. The bidder must also specify the dependencies, if any, in achieving the desired level of security.

6.2.5. Confidentiality & Security Aspects:

CTD application security will be an utmost priority. The system involves critical financial information of large taxpayers & other important information. Keeping in view of the sensitivity of information, database should be secured via username/password protection and potentially sensitive information should be secured using industry standard encryption algorithms.

Looking to the sensitivity of the information of the selected bidder has to sign the Non-disclosure Agreements (NDA) for the Confidentiality of the information.

The broad points to be covered for NDA are as under:

- Obligations and Duties of the selected bidders to Disclose confidential information
- Unauthorized use of the Tax payer's Information
- Tampering of Tax Payer's Information

Such bidder's deployed staff is found to be involved in any security breach or involved in fraudulent practise such as tempering of data, unauthorized access to system and database, misuse of userid/password or other corrupt practise. In this scenario the CTD will penalize the bidder as deemed fit. CTD will also deem to Government to blacklist the company & initiate legal action in such events.

6.2.6. Scalability:

The proposed solution under the RFP for implementation of GST of Gujarat State should be flexible and scalable to big-data and hadoop framework for any future requirement.

6.2.7. Backup & Recovery

The bidder must provide and successfully test backup and recovery capabilities for the CTD application and related databases. The bidder must describe this functionality, and the frequency of backup. In all cases, the state infrastructure must be used. The backup and retention policy will be decided by CTD at the time of system study.

6.2.8. Uptime & Performance

The bidder must provide sufficient provisions to ensure that all application functionality, including data access, file downloads, and online transactions, is performed within commercially acceptable response times. The bidder must state the capacity that will be available for the application, and what tools and techniques will be used to continuously monitor application performance.

7. ROLES & RESPONSIBILITIES OF STAKEHOLDERS

7.1 Commercial Tax Department (CTD)

1. To form Project Management Group (PMG) for monitoring the implementation program at State
2. Ensure that the TSP conducts a detailed BPR exercise while developing and implementing the automated system.
3. Assist in Organizational capacity building.
4. Monitoring implementation, consolidation and approvals of AS-IS, BPR, Products, Project Reports, Case studies etc.
5. Arrangement from existing service provider of required Hardware/Database server/Network Systems as per the Bill of Material provided by Total Solution Provider (TSP)
6. Work as driver for policy, regulatory and other relevant changes.
7. Providing Financial Support as per the project requirements.
8. Assist in providing IT Infrastructure and other support to the Total Solution Provider (TSP) and smooth co-ordination between TSP and existing service provider.

7.1 Total Solution Provider

1. Provide close tie-ups with all the stakeholders in the Project at all levels, including field level.
2. Provide commitment and support to bring-in the process changes.
3. Study of business process flows, GSTN System (front end) and technical infrastructure.
4. Work closely with the different CTD/department officials, field staff, support agencies etc. to undertake the field work, comprehend the requirements, document the observations and redesign the processes by doing BPR.
5. Help build capacity for the staff and executive resources at all levels, by providing necessary training and undertaking awareness campaigns. The CTD would also work closely with the Total Solution Provider for developing and customizing the software, implement the technical solutions.
6. To manage, supervise and implement backend modules of CTD.
7. To provide services, IT resources, and capacity building for creation of ecosystem for high adaptability of backend computerization and e-Governance initiatives as per CTD/departments vision.
8. Suggest hardware, networking, business continuity, disaster recovery, security and system software requirements for the smooth working of the proposed System.
9. As an empanelled TSP for providing implementation support to the CTD, they would be responsible for:
 - a. Preparation of Project Framework, including aspects like scalability, security, manageability and integration features.
 - b. Defining of the service levels.
 - c. Business Process Reengineering (BPR)
 - d. Carry out the field study in order to understand the requirements of the employees, Existing delivery mechanism, levels of interfaces with the Governments, the impediments and difficulties in the accessing the services and information
 - e. Design of an efficient and effective end to end service delivery process
 - f. Understand the capacity building requirements and help create a facility for development of capacity

8. GENERAL TERMS & CONDITIONS

8.1 Application

These general conditions shall apply to the extent that provisions in other parts Contract do not supersede them. For interpretation of any clause in the RFP or Contract Agreement, the interpretation of the CTD/GIL shall be final and binding on the Total Service Provider.

8.2 Relationship between parties

Nothing mentioned herein shall be constructed as relationship of master and servant or of principal and agent as between the 'CTD' and 'the Total Service Provider'. The Total Service Provider subject to this contract for selection has complete charge of personnel and sub-Total Service Provider, if any, performing the services under the Project executed by CTD from time to time. The Total Service Provider shall be fully responsible for the services performed by them or on their behalf hereunder. The CTD will allocate work/assignment to the Total Service Provider.

8.3 Standards of Performance

The Total Service Provider shall give the services and carry out their obligations under the Contract with due diligence, efficiency and economy in accordance with generally accepted professional standards and practices. The Total Service Provider shall always act in respect of any matter relating to this contract as faithful to CTD. The Total Service Provider shall abide by all the provisions/Acts/Rules etc of information Technology prevalent in the country. The Total Service Provider shall conform to the standards laid down in RFP in totality.

8.4 Delivery and Documents

As per the time schedule agreed between parties for specific projects given to the Total Service Provider from time to time, the Total Service Provider shall submit all the deliverables on due date as per the delivery schedule. No party shall, without the other party's prior written consent, disclose contract, drawings, specifications, plan, pattern, samples or other documents to any person other than an entity employed by the affected party for the performance of the contract. In case of the termination of the contact, all the documents prepared by the Total Service Provider under this contract shall become joint property of CTD& the Total Service Provider. The Total Service Provider may retain a copy of such documents, but shall not use anywhere, without taking permission, in writing, from CTD and CTD reserves right to grant or deny any such request.

8.5 Total Service Provider Personnel

The Total Service Provider shall employ and provide such qualified and experienced personnel as may be required to perform the services under the specified project as assigned by CTD. This is a specialized domain of 'e Governance' and it is desirable from the Total Service Provider to deploy the personnel, who have adequate knowledge and experience in the domain related with this project. It is desirable that the Total Service Provider shall hire the services of domain Specialists, if required, to work on the Project effectively.

8.6 Applicable Law

Applicable Law means the laws and any other instruments having the force of law in India as they may be issued and in force from time to time. The contracts shall be interpreted in accordance with the laws of the Union of India and that of State of Gujarat

8.7 Use of Contract Documents and Information

- 1 The service provider shall not, without CTD's prior written consent, disclose the Contract, or any provision thereof, or any specification, plan, drawing, pattern, sample or information furnished by or on behalf of the in connection therewith, to any person other than a person employed by the service provider in performance of the Contract. Disclosure to any such employed person shall be made in confidence and shall extend only so far as may be necessary for purposes of such performance.
- 2 The service provider shall not, without CTD's prior written consent, make use of any document or information except for purposes of performing the Contract.
- 3 Any document, other than the Contract itself, shall remain the property of CTD and shall be returned (in all copies) to CTD on completion of the service provider's performance under the Contract if so required by CTD.
- 4 The service provider shall permit CTD to inspect the service provider's accounts and records relating to the performance of the service provider and to have them audited by auditors appointed by CTD, if so required by CTD.

8.8 Intellectual Property Rights

1. All the deliverables submitted by Total Service Provider under the contract will be the joint property of CTD/GIL & Total Service Provider.
2. The service provider shall indemnify CTD/GIL against all third-party claims of infringement of copyright, patent, trademark or industrial design rights arising from use of the Goods or any part thereof in India.
3. All the Deliverable and Application Software developed by TSP for CTD/GIL, then the copyright/IPR of that software/deliverable will be with the CTD/GIL. The bidder shall not sell or use (fully / partly) that software for service of other customers without written consent from Government of Gujarat.
4. While passing on the rights (license) of using any software/software tool, the service provider shall ensure that such rights are inclusive of the use of that software for development in addition to deployment.
5. The software licenses supplied by TSP shall be genuine, full use and should provide patches, fixes, security updates directly from the OEM at no additional cost to the CTD for the entire period of contract. All the licenses and support should be in the name of Gujarat Informatics Limited from the date of procurement
6. In the event of any claim asserted by a third party of infringement of copyright, patent, trademark or industrial design rights arising from the use of the Goods or any part thereof in India the service provider shall act expeditiously to extinguish such claim. If the service provider fails to comply and CTD/GIL is required to pay compensation to a third party resulting from such infringement, the service provider shall be responsible for the compensation including all expenses, court costs and lawyer fees. CTD/GIL will give notice to the service provider of such claim, if it is made, without delay

8.9 Inspections and Tests

1. CTD/GIL or its representative shall have the right to inspect and/or to test the software or work of the service provider to confirm their conformity to the Contract specifications at no extra cost to CTD.

2. As per Govt. Of Gujarat circular dated 10th March 2006, the CTD applications must be tested at EQDC, GIDC, Gandhinagar or at the location specified by CTD at the cost of TSP. The different types of below mentioned tests that has to be performed through EQDC.

Functional testing	Volume testing
Stress/Load testing	Usability testing
Performance testing	Security testing
Facility testing	Configuration testing
Recovery testing	Documentation testing
Procedure testing	Install ability testing
Storage testing	Serviceability testing

Application Security Audit:

In addition to inspection & testing, TSP shall also be responsible to get application security audited by CERT-In Empanelled application security Auditors at the cost of Service provider and submit the Security Audit Clearance Certificate issued by CERT-In Empanelled Security Auditors.

3. The Service Provider must submit the test results to CTD/GIL.
4. Should any inspected or tested software fail to conform to the specifications, CTD may reject the software and the service provider shall either replace/redevelop the rejected software or make alterations necessary to meet specification requirements free of cost to CTD/GIL.
5. GIL/CTD's right to inspect test and, where necessary, reject the software / deliverable after the software deployment at Project Site shall in no way be limited or waived by reason of the software previously been inspected, tested and passed by CTD/GIL for its representative prior to the software deployment.
6. No clause in the RFP document release the service provider from any warranty or other obligations under this Contract.
7. The inspection of the working of the developed software shall be carried out to check whether the software is in conformity with the requirements described in the contract. The tests will be performed after completion of installation and commissioning of all the software at the site of installation. During the test run of software no malfunction, partial or complete failure of any module of software or bugs in the software is expected to occur. All the software should be complete and no missing modules/sections will be allowed. The service provider shall maintain necessary logs in respect of the result of the test to establish to the entire satisfaction of CTD/GIL, the successful completion of the test specified. On successful completion of acceptability test and after CTD is satisfied with the working of the software on the, the acceptance certificate of CTD will be issued. The date on which such certificate is signed shall be deemed to be the date of successful commissioning of the software.
8. Before the Application modules are taken over by CTD, the service provider shall supply operation manuals and Technical design and development documents. These shall be in such details as will enable CTD to use the software as stated in the specifications. The documentation shall be in the English/Gujarati language and in such form and numbers as stated in the contract document. Unless and otherwise agreed, the software shall not be considered to be complete for the purpose of taking over until such documentation has supplied to GIL/CTD.

8.10 Sub Contracts

No Sub Contracting shall be allowed for this project.

8.11 Operation & Maintenance period

1. The O & M period will be for five years including the change request from the date of 'Go-live'.
2. During the Operation & Maintenance period, the TSP shall be responsible to design & develop change request by the given resources.

8.12 Assignments

The Total Service Provider shall not assign the project to any other agency, in whole or in part, to perform its obligation under the Contract, without the CTD's prior written consent.

8.13 Suspension

CTD may, by in written notice to Total Service Provider, suspend all payments to the Total Service Provider hereunder if the Total Service Provider fails to perform any of its obligations under this contract including the carrying out of the services, provided that such notice of suspension.

1. Shall specify the nature of failure.
2. Shall request the Total Service Provider for remedy of such failure within a period not exceeding thirty (30) days after receipt by the Total Service Provider of such notice of failure.

8.14 Termination

Under this Contract, CTD may, by written notice terminate the Total Service Provider in the following ways:

1. Termination by Default for failing to perform obligations under the Contract of if the quality is not up to the specification or in the event of non-adherence to time schedule.
2. Termination for Convenience: CTD by written notice sent to the service provider, may terminate the Contract, in whole or in part, at any time for its convenience. The notice of termination shall specify that termination is for CTD's convenience, the extent to which performance of the service provider under the Contract is terminated, and the date upon which such termination becomes effective.
 - a. The software that is complete and ready for rendering / deployment within 30 days after the service provider's receipt of notice of termination shall be accepted by CTD at the Contract terms and prices. For the remaining services, CTD may elect:
 - i. To have any portion completed and delivered at the Contract terms and prices; and/or
 - ii. To cancel the remainder and pay to the service provider an agreed amount for partially completed software and for software previously procured by the service provider.
3. Termination for Insolvency: CTD may at any time terminate the Contract by giving written notice to the service provider, if the service provider becomes bankrupt or otherwise insolvent. In this event, termination will be without compensation to the Supplier / service provider, provided that such termination will not prejudice or affect any right of action or remedy which has accrued or will accrue thereafter to CTD.

In all the three cases termination shall be executed by giving written notice to the Total Service Provider. Upon termination of the contract, payment shall be made to the Total Service Provider for:

1. Services satisfactorily performed and reimbursable expenditures prior to the effective date of termination

2. Any expenditure actually and reasonably incurred prior to the effective date of termination

No consequential damages shall be payable to the Total Service Provider in the event of such termination.

8.15 Force Majeure

Notwithstanding anything contained in the RFP, the Total Service Provider shall not be liable for liquidated damages or termination for default, if and to the extent that, it's delay in performance or other failures to perform its obligations under the agreement is the result of an event of Force Majeure.

For purposes of this clause "Force Majeure" means an event beyond the control of the Total Service Provider and not involving the Total Service Provider's fault or negligence and which was not foreseeable. Such events may include wars or revolutions, fires, floods, epidemics, quarantine restrictions and freight embargos. The decision of the CTD regarding Force Majeure shall be final and binding on the Total Service Provider.

If a Force Majeure situation arises, the Total Service Provider shall promptly notify to the CTD in writing, of such conditions and the cause thereof. Unless otherwise directed by the CTD in writing, the Total Service Provider shall continue to perform its obligations under the agreement as far as reasonably practical, and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event.

8.16 Resolution of Disputes

If any dispute arises between parties, then there would be two ways for resolution of the dispute under the Contract.

8.16.1 Amicable Settlement

Performance of the Contract is governed by the terms the conditions of the Contract, however at times dispute may arise about any interpretation of any term or condition of Contract including the scope of work, the clauses of payments etc. In such a situation either party of the contract may send a written notice of dispute to the other party. The party receiving the notice of dispute will consider the notice and respond to it in writing within 30 days after receipt. If that party fails to respond within 30 days, or the dispute cannot be amicably settled within 60 days following the response of that party, then Clause 8.16.2 shall become applicable.

8.16.2 Resolution of Disputes

In the case dispute arising between the CTD and the Total Service Provider, which has not been settled amicably, any party can refer the dispute for Arbitration under (Indian) Arbitration and Conciliation Act, 1996. Such disputes shall be referred to Arbitral Tribunal as prescribed by Ministry of Law, Government of India. The Indian Arbitration and Conciliation Act, 1996 and any statutory modification or re-enactment thereof, shall apply to these arbitration proceedings.

Arbitration proceedings will be held in India at Ahmedabad and the language of the arbitration proceeding and that of all documents and communications between the parties shall be in English. The decision of the majority of arbitrators shall be final and binding upon both the parties. All arbitration awards shall be in writing and shall state the reasons for the award. The expenses of the arbitration as determined by the

arbitrators shall be shared equally by the CTD and the Total Service Provider. However, the expenses incurred by each party in connection with the preparation, presentation shall be borne by the party itself.

8.17 Limitation of Liability

In no event shall either party be liable for any indirect, incidental, consequential, special or punitive loss or damage including but not limited to loss of profits or revenue, loss of data, even if the party shall have been advised of the possibility thereof. In any case, the aggregate liability of the bidder, whatsoever and howsoever arising, whether under the contract, tort or other legal theory, shall not exceed the total charges received as per the Contract, as of the date such liability arose, from the Purchaser, with respect to the goods or services supplied under this Agreement, which gives rise to the liability.

8.18 Taxes and Duties

The Total Service Provider shall fully familiarize themselves about the applicable Domestic taxes (such as VAT, Sales Tax, Service Tax, Income Tax, duties, fees, levies, etc.) on amount payable by CTD under the contract. The Total Service Provider, sub Total Service Provider and personnel shall pay such domestic tax, duties, fees and other impositions (wherever applicable) levied under the applicable law.

8.19 Legal Jurisdiction

All legal disputes between the parties shall be subject to the jurisdiction of the courts situated in State of Gujarat only.

8.20 Binding Clause

All decisions taken by CTD/GIL regarding the processing of this tender and award of contract shall be final and binding on all parties concerned.

9. Pre-Qualification Templates

The bidders are expected to respond to the RFP using the forms given in this section and all documents supporting Pre-Qualification.

Pre-Qualification Bid shall comprise of following Forms:

Forms to be used in Pre-Qualification Proposal

9.1 Form 1: Compliance Sheet for Pre-qualification Proposal

Sr. No	Particulars	Required	Provided (Yes/No)	Reference & Page Number
1	Tender Fee (Bid Processing Fee)	Demand Draft (Form 4)		

2	Earnest Money Deposit (EMD)	Demand Draft / Bank Guarantee (Form 4, Form 13)		
3	Bid Proposal Form	As per Form 2		
4	Particulars of the Bidder's organization	As per Form 3		
5	Sales Turnover in Software Development	As per Form 5		
6	Bidder should have valid CMMi level 5 Certificate at the time of submission of bid. The bidder must have been assessed and must possess a valid ISO 9001: 2008, ISO 27001:2005, and ISO 20000 or later certificate as on the date of submission of the bid.	Copy of Certificate		
7	Details of Successfully completed Software Development, implementation and Maintenance of projects with value of more than Rs. 20 Cr in the last 5 years as on 31/03/2016. It excludes the cost of procurement, deployment and maintenance of infrastructure.	As per Form 6	-	
8	Details of Tax/Banking/Financial Services or Insurance domain (BFSI) projects of contract value of more than Rs. 5 Crore in the last 5 years as on 31/03/2016.	As per Form 7		
9	Bidder should not have been blacklisted by Govt. of India/State Government/Central PSU at the time of bid submission date.	Self-certificate letter		

9.2 Form 2: BID PROPOSAL FORM

Date:

Tender No:

To

Dear Sir,

Having examined the Bidding Documents including Addenda Nos. _____ (insert numbers, if any), the receipt of which is hereby duly acknowledged, we, the undersigned, offer to render Selection of **“Total Solution Provider for Design, Development and Integration of Application Software for Implementation of Goods& Service Tax (GST) System for Commercial Tax Department (CTD), Govt. of Gujarat.”**

in conformity with the said bidding documents for the same as per the technical and financial bid and such other sums as may be ascertained in accordance with the Financial Bid attached herewith (Section 9.10 Form IX) and made part of this bid. We have not placed any condition for the bid on our part and agree to bind ourselves to the terms and conditions of this tender unconditionally. Any conditions placed by us elsewhere in the present bid are hereby withdrawn unconditionally.

We undertake, if our bid is accepted, to render the services in accordance with the delivery schedule which will be specified in the contract document that we will sign if the work order given to us.

If our bid is accepted, we will obtain the guarantee of a bank for the sum indicated as per tender document for the due performance of the Contract, in the form prescribed by CTD.

We agree to abide by this bid for a period of 180 (One hundred and eighty only) days after the date fixed for bid opening of the Instruction to Bidders and it shall remain binding upon us and may be accepted at any time before the expiration of that period.

Until a formal contract is prepared and executed, this bid, together with your written acceptance thereof and your notification of award shall constitute a binding Contract between us.

Name: _____

Address: _____

We understand that you are not bound to accept the lowest or any bid you may receive.

Dated this _____ day of _____ 2015

Signature

(in the capacity of)

Duly authorized to sign Bid for and on behalf of _____

9.3 Form 3: Particulars of the Bidder's organization

Sr. No	Particulars	Details to be furnished		
1.	Details of responding company			
a)	Name			
b)	Address			
c)	Telephone		Fax	
d)	Website			
2.	Details of Contact Person			
a)	Name			
b)	Designation			
c)	Address			
d)	Telephone no.			
e)	Mobile no.			
f)	Fax no.			
g)	E-mail			
3.	Details of Authorized Signatory (please attach proof)			
a)	Name			
b)	Designation			
c)	Address			
d)	Telephone no.			
e)	Mobile no.			
f)	Fax no.			
g)	E-mail			
4.	Information about responding company (please attach proof)			

a)	Status of company (Public Ltd. / Pvt. Ltd etc)		
b)	No. of years of operation in India		
c)	Details of Registration	Date	
d)	Details of Quality Certifications for Documentation & processing		
e)	Locations and addresses of offices (In Gujarat & India)		

(Note: Power of Attorney and Board resolution will serve as proof for authorized signatory)

9.4 Form 4: Bid Processing Fees & Earnest Money Deposit Details

Sr. No.	Item	Amount (In Rs.)	Name of the Bank & Branch	Demand Draft No.
1	Bid Processing Fees			
2	Earnest Money Deposit(E.M.D.)			

9.5 Form 5: Financial strength of the bidder

Financial Year	Turnover(Rs. In Cr)	Audited Accounts uploaded (Yes/No)
2014-15		
2013-14		
2012-13		

9.6 Form 6: Details of Successfully completed Software Development, implementation and Maintenance of projects with value of more than Rs. 20 Crore in the last 5 years as on 31/03/2016. It excludes the cost of procurement, deployment and maintenance of infrastructure.

Name of department (with address contact persons and numbers)	Brief Description of projects	Responsibility or role of the Bidder in the Project	Order value (Rs)	Completion Date (approx.)

(Please attach relevant client certificates/Work Order/PO/Contract Document highlighting the No. of Documents)

9.7 Form 7: Details of Tax/Banking/Financial Services or Insurance domain (BFSI) projects of contract value of more than Rs. 5 Crore in the last 5 years as on 31/03/2016.

Name of department (with address contact persons and numbers)	Brief Description of projects	Responsibility or role of the Bidder in the Project	Order value (Rs)	Completion Date (approx.)

(Please attach relevant client certificates/Work Order/PO/Contract Document highlighting the No. of Documents)

9.8 Form 8: FINANCIAL BID

Financial Bid Format

Sr. No	Particular	Total Amount without taxes (Rs.)
1	Cost of Application Software for CTD & its offices/units including Design, Development, Implementation, integration, Data Migration, Training & Testing & Go-Live - Annexure A.	
2	Cost of Operations & Maintenance support with change request including manpower support for Five years after Go-Live Annexure B.	
	Grand Total	

Note : L1 will be selected based on the Grand Total (Annexure A + Annexure B)

Annexure A: (Line Item 1)

Sr. No.	Item Description	Total Man-month Efforts	Rate per Man-month	Total Amount (Rs.)
		A	B	C=A*B
1	Data Migration			
2	Business Requirement Analysis			
4	Design, Development, Coding			
5	Testing & UAT			
6	Commissioning & Go-Live and Training			
	Grand Total (Rs.)			

Note:

- Taxes are extra as applicable at the time of invoicing.

Annexure B: (Line item 2)

Sr. No.	Item	Man-month rate in Rs.					Total Cost for Five years (AMC) in Rs.
		1 st year	2 nd year	3 rd year	4 th year	5 th year	
		A	B	C	D	E	
1	Project Manager (1)						12* (A+B+C+D+E)
2	Database Administrator (1)						12 * (A+B+C+D+E)
3	Business Analysts (1)						12 * (A+B+C+D+E)
4	Software Developer (6)						12 * 6 * (A+B+C+D+E)
5	Support Executives (3)						12 * 3 * (A+B+C+D+E)
6	Helpdesk Executive (1)						12 * (A+B+C+D+E)
Grand Total (Rs.)							

Number of Total Resources Required at onsite CTD main office during O & M period of 5 years = 13

Note: Manpower Resources would be changed in the future as per the requirement of the Project.

9.9 Form 9: Performance Bank Guarantee

(To be stamped in accordance with Stamp Act)

Ref: Bank Guarantee No.

Date:

To

Name & Address of the Purchaser/Indenter

CTD Department

Dear Sir,

In consideration of Name & Address of the Purchaser/Indenter, Government of Gujarat, Gandhinagar (hereinafter referred to as the OWNER/PURCHASER which expression shall unless repugnant to the context or meaning thereof include successors, administrators and assigns) having awarded to M/s. having Principal Office at (hereinafter referred to as the "SELLER" which expression shall unless repugnant to the context or meaning thereof include their respective successors, administrators, executors and assigns) the supply of _____ by issue of Purchase Order No..... Dated issued by Gujarat Informatics Ltd. ,Gandhinagar for and on behalf of the OWNER/PURCHASER and the same having been accepted by the SELLER resulting into CONTRACT for supplies of materials/equipments as mentioned in the said purchase order and the SELLER having agreed to provide a Contract Performance and Warranty Guarantee for faithful performance of the aforementioned contract and warranty quality to the OWNER/PURCHASER, _____ having Head Office at (hereinafter referred to as the 'Bank' which expressly shall, unless repugnant to the context or meaning thereof include successors, administrators, executors and assigns) do hereby guarantee to undertake to pay the sum of Rs. _____ (Rupees _____) to the OWNER/PURCHASER on demand at any time up to _____ without a reference to the SELLER. Any such demand made by the OWNER/PURCHASER on the Bank shall be conclusive and binding notwithstanding any difference between Tribunals, Arbitrator or any other authority.

The Bank undertakes not to revoke this guarantee during its currency without previous consent of the OWNER/PURCHASER and further agrees that the guarantee herein contained shall continue to be enforceable till the OWNER/PURCHASER discharges this guarantee. OWNER/PURCHASER shall have the fullest liberty without affecting in any way the liability of the Bank under this guarantee from time to time to extend the time for performance by the SELLER of the aforementioned CONTRACT. The OWNER/PURCHASER shall have the fullest liberty, without affecting this guarantee, to postpone from time to time the exercise of any powers vested in them or of any right which they might have against the SELLER, and to exercise the same at any time in any manner, and either to enforce to forebear to enforce any covenants contained or implied, in the aforementioned CONTRACT between the OWNER/PURCHASER and the SELLER or any other course of or remedy or security available to the OWNER/PURCHASER.

The Bank shall not be released of its obligations under these presents by any exercise by the OWNER/PURCHAER of its liability with reference to the matters aforesaid or any of them or by reason or any other acts of omission or commission on the part of the OWNER/PURCHASER or any other indulgence shown by the OWNER/PURCHASER or by any other matter or things.

The Bank also agree that the OWNER/PUCHASER at its option shall be entitled to enforce this Guarantee against the Bank as a Principal Debtor, in the first instance without proceeding against the SELLER and not withstanding any security or other guarantee that the OWNER/PURCHASER may have in relation to the SELLER's liabilities.

Notwithstanding anything contained herein above our liability under this Guarantee is restricted to Rs. _____ (Rupees _____) and it shall remain in force up to and including _____ and shall be extended from time to time for such period as may be desired by the SELLER on whose behalf this guarantee has been given.

Dated at _____ on this _____ day of _____ 2015

Signed and delivered by

For & on Behalf of

Name of the Bank & Branch &

Its official Address

List of approved Banks:

Any Nationalized Bank including the public sector bank or Private Sector Banks authorized by RBI or Commercial Bank or Regional Rural Banks of Gujarat or Co-Operative Bank of Gujarat (operating in India having branch at Ahmedabad/Gandhinagar) as per the G.R. no. EMD/10/2015/508/DMO dated 27.04.2016 issued by Finance Department or further instruction issued by Finance department time to time.

9.10 Form 10: Bidder Authorization Form

No. _____ dated _____

To

Ref: Tender No. _____

Dear Sir,

We _____ who are established and reputed developers / manufacturers of _____ having development center / factories at _____ (*address of development center / factory*).

We hereby confirm that,

1. The application developed by us under the contract will be the exclusive property of GIL/CTD/GoG.
2. The IPR/Source code of all the software code, data, algorithms, documentations, manuals, any other documents etc. generated as part of development of this project shall solely rest with CTD, Govt. of Gujarat. This should exclude the right of CTD, GoG for those source codes, data, algorithms and documents, manuals existing with the bidder or partner before the start of this project.
3. The copyright/IPR of application software and all deliverable developed and submitted by us to GIL/CTD/GoG under this project will be with the GIL/CTD/GoG. We will not sell or use (fully/partly) that software for service of other customers without written consent from Government of Gujarat.
4. While passing on the rights (license/registration) of using any software/software tool, the Service Provider shall ensure that such rights are inclusive of the use of that software for development in addition to deployment.
5. We will supply genuine, perpetual, full use license/registrations and should provide patches, fixes, security updates at no additional cost to the CTD/GIL for the entire period of contract.
6. We will indemnify CTD/GIL against all third-party claims of infringement of copyright, patent, trademark or industrial design rights arising from use of the Goods or any part thereof in India.
7. In the event of any claim asserted by a third party of infringement of copyright, patent, trademark or industrial design rights arising from the use of the Goods or any part thereof in India the Service Provider shall act expeditiously to extinguish such claim. If we fail to comply and CTD/GIL is required to pay compensation to a third party resulting from such infringement, we will be responsible for the compensation including all expenses, court costs and lawyer fees. CTD/GIL will give notice to the Service Provider of such claim, if it is made, without delay.

Yours faithfully,

(Name)

(Name of Bidder)

Note: This letter of authority should be on the Rs. 100 stamp paper should be signed by a person competent and having the power of attorney to bind the Bidder. The Bidder in its bid should include it.

9.11 Form 11: Format of Earnest Money Deposit in the form of Bank Guarantee

Ref:

Bank Guarantee No.

Date:

To,

Director (e-governance)
Gujarat Informatics Limited
8th Floor, Block -1, Udyog Bhavan,
Sector - 11, Gandhinagar - 382017
Gujarat, India

Whereas ----- (here in after called "the Bidder") has submitted its bid dated ----- in response to the Tender no: XXXX **for Selection of Total Solution Provider for Implementation of Goods& Service Tax (GST) System for Commercial Tax Department (CTD)**, KNOW ALL MEN by these presents that WE -----
----- having our registered office at ----- (hereinafter called "the Bank") are bound unto the _____, Gujarat Informatics Limited in the sum of -----
----- for which payment well and truly to be made to Gujarat Informatics Limited , the Bank binds itself, its successors and assigns by these presents. Sealed with the Common Seal of the said Bank this -----
day of -----2015.

THE CONDITIONS of this obligation are:

1. The E.M.D. may be forfeited:
 - a. if a Bidder withdraws its bid during the period of bid validity
 - b. Does not accept the correction of errors made in the tender document;
 - c. In case of a successful Bidder, if the Bidder fails:
 - (i) To sign the Contract as mentioned above within the time limit stipulated by purchaser or
 - (ii) To furnish performance bank guarantee as mentioned above or
 - (iii) If the bidder is found to be involved in fraudulent practices.
 - (iv) If the bidder fails to submit the copy of purchase order & acceptance thereof.

We undertake to pay to the GIL/Purchaser up to the above amount upon receipt of its first written demand, without GIL/ Purchaser having to substantiate its demand, provided that in its demand GIL/ Purchaser will specify that the amount claimed by it is due to it owing to the occurrence of any of the abovementioned conditions, specifying the occurred condition or conditions.

This guarantee will remain valid up to 9 months from the last date of bid submission. The Bank undertakes not to revoke this guarantee during its currency without previous consent of the OWNER/PURCHASER and

further agrees that the guarantee herein contained shall continue to be enforceable till the OWNER/PURCHASER discharges this guarantee

The Bank shall not be released of its obligations under these presents by any exercise by the OWNER/PURCHASER of its liability with reference to the matters aforesaid or any of them or by reason or any other acts of omission or commission on the part of the OWNER/PURCHASER or any other indulgence shown by the OWNER/PURCHASER or by any other matter or things.

The Bank also agree that the OWNER/PURCHASER at its option shall be entitled to enforce this Guarantee against the Bank as a Principal Debtor, in the first instance without proceeding against the SELLER and not withstanding any security or other guarantee that the OWNER/PURCHASER may have in relation to the SELLER's liabilities.

Dated at _____ on this _____ day of _____ 2015.

Signed and delivered by

For & on Behalf of

Name of the Bank & Branch &

Its official Address

Approved Bank:

Any Nationalized Bank including the public sector bank or Private Sector Banks authorized by RBI or Commercial Bank or Regional Rural Banks of Gujarat or Co-Operative Bank of Gujarat (operating in India having branch at Ahmedabad/Gandhinagar) as per the G.R. no. EMD/10/2015/508/DMO dated 27.04.2016 issued by Finance Department or further instruction issued by Finance department time to time.

9.12 Form 12: Existing IT Infrastructure available at CTD (Primary Data Centre, Near DR site, Far DR site)

Part A: Centralized IT Infrastructure

Bill of Quantity for Central Hardware (Primary site (CTD), Near DR Site (SDC) and Far DR Site

Sr. No.	Item	Quantity (Primary Site - CTD)	Quantity (NR DR Site - SDC)	Quantity (Far DR Site /Other)	Make & Model
A. System Hardware (Sr. no. 1 to 19)					
1(a)	Blade Server Chassis/Enclosure	3	3	2	HP BL c7000 Blade Chassis Enclosure
1	Database Servers	4	4	2	HP DL980 G7 Rack Server
2	BI DB (DATA Warehousing) or reporting server	0	1	1	HP DL980 G7 Rack Server
3	Application Servers	12	12	6	HP BL460c Gen8 Blade Server
4	Web Servers	8	8	4	HP BL460c Gen8 Blade Server
5	BI Deployment Server or reporting server	0	1	1	HP BL460c Gen8 Blade Server
6	UAT and Maintenance Servers	4	0	0	HP BL460c Gen8 Blade Server
7	Backup Server	1	1	1	HP DL380 Gen8 Rack Server
8	SMTP Server and SMS Gateway Sever at primary site	2	1	1	HP BL460c Gen8 Blade Server
9	Proxy / AV Updates	1	1	1	HP BL460c Gen8 Blade Server
10	NTP Server	1	1	1	HP BL460c Gen8 Blade Server
11	LDAP Servers	2	2	1	HP BL460c Gen8 Blade Server
12	Antivirus Server	1	1	1	HP BL460c Gen8 Blade Server
13	Help Desk Server	1	1	0	HP BL460c Gen8 Blade Server
14	EMS Servers	4	4	0	HP DL380 Gen8 Rack Server
15	Log collector	1	1	1	HP DL380 Gen8 Rack Server
16	IVR Server	1	0	0	HP BL460c Gen8 Blade Server

17	Internal DNS Servers	2	2	1	HP BL460c Gen8 Blade Server
18	External DNS Servers	2	2	1	HP BL460c Gen8 Blade Server
19	Quorum server	2	0	0	HP DL380 Gen8 Rack Server
A2. Storage and Backup Device (Sr. no. 20 to 26)					
20	SAN Switches	2	2	2	HP 8/80 Brocade SAN Switch
21	TAPE Library	1	1	1	HP MSL8096 Tape Library
22	Backup Software	1	1	1	HP DataProtector Backup Software
23	SAN Storage	1	1	1	HP-3PAR 10400 on Primary Site and Near-DR Site AND HP-3PAR 7400 on Far-DR Site
24	Backup Media	60 + 2 cleaning cartridge	60 + 2 cleaning cartridge	20 + 2 cleaning cartridge	HP Backup Media
25	Geographical cluster	1	1	0	HP Metro Cluster
26	Fire Proof Enclosure for Media Storage	1	1	1	Godrej
A3. Network and Security Component (Sr. no. 27 to 41)					
27	SSL VPN	2*	2*	1*	Array Networks AG1100 SSL VPN Appliance
28	Server Load Balancer with Web Accelerator	4*	4*	2*	Radware Alteon 4408 XL Server Load Balancer
29	Link Load Balancer	2*	2*	1*	Radware LinkProof 1008 Link Load Balancer
30	Internal Firewalls	2*	2*	1*	Fortinet FG-1000C Firewall Appliance
31	External Firewalls	2*	2*	1*	Fortinet FG-1000C Firewall Appliance
32	Internet Routers	2*	2*	1*	Cisco 3945E Integrated Service Router
33	Intranet Routers	2*	2*	1*	Cisco 3945E Integrated Service Router
34	Modular Switches	2*	2*	1*	Cisco 6509-E Chassis Switch

35	Application Switches	2*	2*	1*	Cisco 2960X Switch
36	IPS	2*	2*	1*	Radware DefensePro 1016
37	Server Racks with PDU	10*	10*	6*	Valrack –Moducab Serv
38	16 Port KVM Switch (KVM over IP) with compatible accessories	4*	4*	2*	Aten KH 1516Ai
39	17 "LCD with 1U key board drawer	4*	4*	2*	Aten CL 5800
40	Patch Cords (Cat 6) - (7 ft)	200*	200*	100*	Tyco 18592xx-7
41	I/O Box (Cat 6)	25*	25*	10*	Tyco 235001-1

Note: You have to take the confirmation of Commercial Tax Department before delivery and installation of the above mentioned quantity of * Items for Network and Security Component. Payment will be made for the actual delivered and installed quantity.

A4. Digital Signature and SSL (Sr. no. 42 to 45)

42	SSL Certificate	4	4	2	e-Mudhra SSL Certificate
43	Signing and Verification Tool	1	1	1	e-Mudhra eMAS License
44	Class-2 or 3 Digital Signature Certificate	1200	0	0	e-Mudhra Class 2 DSC for Signing
45	USB Token for Digital Signature Certificate	1200	0	0	e-Mudhra Crypto USB Token

A5. System Software (Sr. no. 46 to 58)

46	Server Management	48	41	24	HP OPEN VIEW Server Monitoring and Server Reporting Solution
47	Network Management	500	0	0	HP OPEN VIEW Network Management Solution
48	Service Desk	5	0	0	HP OPEN VIEW Service Management Solution
49	Desktop Monitoring tool	2000	-	-	HP OPEN VIEW Desktop Management Solution
50	Antivirus Software with 5 year updates for client end desktop	500	0	0	TREND MICRO Enterprise Security for End Point-Advance AV Software
51	MS SQL 2012 Standard Edition - 2 Core Lic.	1	1	0	Microsoft
52	Host base Intrusion Prevention System for Server	49	43	23	TREND MICRO TM- Deep Security

					8.x HIPS Software
53	IVR software with Voice recording	1	0	0	CISCO IVR Software
54	Log Correlation Engine	1	1	0	HP ARCSIGHT SIEM Tools
55	Log collector software	1	1	1	HP ARCSIGHT SIEM Tools
56	Windows 2012 OS std. 2012- 2 proc. Lic,	18	13	9	Microsoft
57	Windows 2012 Std OS CALs	15	0	0	Microsoft
58	Web Security and content filtering solution	1	0	0	Websense Triton
58(a)	SMS Gateway application	1	0	0	LUMATA-TATA

A6. Other Requirement (Sr. No. 59 to 60)

59	Desktops for Helpdesk and Central IT Infra Support staff			15	Wipro W68XXXW7
60	NW Laser Printer			3	Ricoh SP 300DN

A7. Video Conferencing Equipments: (Sr. No. 61 to 64)

61	HD Video Conferencing Unit- As per Specs			5	CISCO TelePresence SX20
62	HD LED TV (40" or higher) with Wall Mounting Kit- As per Specs			5	SAMSUNG MD40B
63	1 KVA Online UPS- As per Specs			5	Arrow 1 KVA
64	10 port HD MCU			1	CISCO TelePresence MCU 5310

A8. VoIP Communication solution (Sr. No. 65 to 67)

65	IP –PBX manager			1	CISCO UCSC-C220 w/CUCM License
66	IP Phone -Advance			396	CISCO Unified IP Phone 6945
67	IP Phone- Standard			1114	CISCO Unified IP Phone 8945

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Part B: Connectivity

Sr. No.	Description	BW required	Quantity / Locations	Make & Model
Intranet Connectivity				
1	MPLS VPN Charges at Tax Offices	2 Mbps dedicated	103	1. Reliance Communication Limited 2. Bharti Airtel Limited
2	MPLS VPN Charges at Tax Check posts	2 Mbps dedicated	11	
3	MPLS VPN charges at Hub Locations (Ahmedabad and Gandhinagar)	55 Mbps dedicated	2	
4	Point to point connectivity without intervention of any active device /DLC on OFC with <5 ms latency: Location A: Ahmedabad - ST Office, Location B: Gandhinagar SDC	45 Mbps dedicated	2	
5	Point to Point connectivity: Location A: Primary Site, Ahmedabad – ST Office; Location B: Far DR Site	8 Mbps dedicated	1	
6	Point to Point connectivity: Location A: Near DR Site, Gandhinagar SDC; Location B: Far DR Site	8 Mbps dedicated	1	
Internet Connectivity				
1	Internet Connectivity at Sales Tax Office, HQ, Ahmedabad (Dedicated)	64 Mbps (32 Mbps from 2 different ISPs)	1	1. Reliance Communication Limited 2. Bharti Airtel Limited
2	Internet Connectivity at SDC , Gandhinagar (Dedicated)	32 Mbps (16 Mbps from 3 different ISPs)	1	
3	Internet Connectivity at Far DR site (Dedicated)	8 Mbps **	1 **	
Note:	** At the time of implementation if National Knowledge Network (NKN) connection is available between Near DR Site (Gandhinagar SDC) and Far DR Site; then point to point connectivity between these two locations will not required. You will require to take confirmation of Commercial Tax Department before implementing said point to point connectivity.			
The SI/CP has to provide router and voice gateway and POE switches of following specification for implementing the VOIP solutions				

Sr. No.	Item	Quantity	Make & Model
1	Router and Voice gate way with 2 PRI and required DSP resources as per tech. spec. (for primary site)	2	Cisco 3945E Integrated Service Router (using intranet router)
2	Router and Voice gate way with no PRI and required DSP resources as per tech. spec.(for NDR)	1	Cisco 3945E Integrated Service Router (using intranet router)
3	Router and Voice gate way with 1 PRI and required DSP resources as per tech. spec.(3 no. of Range office + 7 no. of other offices)	10	Cisco 2951 Integrated Service Router
4	Router and Voice gate way with 2 FXO and required DSP resources as per tech. spec.(7 div. off + 11 check post))	18	Cisco 2921 Integrated Service Router
5	Router and Voice gate way with 6 FXO and required DSP resources as per tech. spec. (Ghatak office)	103	Cisco 2921 Integrated Service Router
6	Min. 2 port POE module for Router/external switch to provide 2 POE ports	11	Cisco EHWIC-4ESG-P
7	Min. 5 port POE module for Router/external switch to provide 5 POE ports	30	Cisco EHWIC-D-8ESG-P
8	24 Port POE 10/100/1000 Manageable Switch	122*	Cisco 3750X Switch
9	24 Port Patch Panel	122*	Tyco 193307-1
10	1 feet patch cords	3000*	Tyco1859252-1
11	9U Wall Mount rack	122*	Valrack Wall mount Modular
12	UPS with 30 min. Battery backup and accessories	122*	Arrow 1KVA

Note: You have to take the confirmation of Commercial Tax Department before delivery and installation of the above mentioned quantity of * Items. Payment will be made for the actual delivered and installed quantity.

Additional hardware items suggested to be supplied to fulfill the solution and to meet the SLA

Sr. No.	Item	Quantity	Make & Model
1	Cisco 29xx series routers	10	Cisco 29xx integrated series router
2	Cisco 37xx series switches	10	Cisco 37xx series switches
3	Cisco 29xx series switches	10	Cisco 29xx series switches

4	HP Intel Rack Servers	6	HP DL380 Gen8 Series
5	Routers with Voice Gateway for remaining 23 nos. Of Range Offices	20	Cisco 2951 Integrated Service Routers