महाराष्ट्र शासन

महाराष्ट्र इन्स्टिटयूशन फॉर ट्रान्सफॉर्मेशन-मित्र

(Maharashtra Institution for Transformation-MITRA)

निर्मल, ५ वा मजला, नरिमन पॉईन्ट, मुंबई ४०० ०२१.

जा. क्र. मित्र/प्रशासन/प्र.क्र. २०४/२०२५ दिनांक : ०८ सप्टेंबर, २०२६

प्रति,

विषय :- मित्र कार्यालयातील अधिकारी / कर्मचारी यांचे सन २०२६-२७ या कालावधीचे TDS Return file करणे व GST Return file करणे हे कामकाज करण्याकरिता सनदी लेखापालांकडून दरपत्रके मागविणेबाबत.....

मित्र कार्यालयात नियुक्त करण्यात आलेल्या शासकीय अधिकारी/ कर्मचाऱ्यांच्या वेतनातून कपात होणारा आयकर, सेवानिवृत्त अधिकारी / कर्मचारी, बाह्यस्त्रोताद्वारे करण्यात आलेले विविध संवर्गातील अधिकारी/कर्मचारी यांच्या मानधनातून कपात होणारा आयकर, खरेदी व अन्य देयकांवर कपात केलंला जाणारा TDS यांचा त्रैमासिक अहवाल Return file करणे त्याचप्रमाणे खरेदीच्या कामांच्या (Works) देयकांच्या अनुषंगाने कपात केलेल्या GST अ Return file हे कामकाज **जुलै, २०२६ ते मार्च, २०२७ (सन २०२६-२७)** या आर्थिक वर्षात करण्याकरिता सनदी लेखापालांची नियुक्ती करावयाची आहे. सदर कामकाजाचे Scope of Work खालीलप्रमाणे आहे :-

SCOPE OF WORK

GST Compliance

- Provide guidance on GST compliance requirements, including invoice series, HSN codes, ITC eligibility, reconciliation, and filing timelines.
- Verify invoice and billing controls, including serial numbering, GST rates, and completeness of invoice details.
- Ensure proper collection, recording, and maintenance of all purchase invoices for ITC purposes.
- Monitor vendor compliance by tracking GSTR-1 filings and following up for missing invoices.
- Review and validate Input Tax Credit (ITC) to ensure it is claimed only on eligible invoices appearing in GSTR-2B.
- Identify revenue leakage such as unclaimed ITC, duplicate tax payments, or losses due to missing documentation.

- Ensure compliance with GST-TDS provisions, including deduction at applicable rates on qualifying payments.
- Monitor compliance timelines, including due dates for GST returns and GST-TDS filings.
- Maintain proper documentation and record-keeping for all invoices, challans, and returns (hard/soft copy).
- Identify errors such as incorrect ITC claims, missing invoices, and wrong deductions, and recommend corrective actions.
- Highlight risks related to interest, penalties, and disallowances due to non-compliance.
- Provide updates on changes in GST laws and their operational impact.
- Offer ongoing support for query resolution and act as a compliance partner for continuous improvement.
- Any time to time guidance to office related to GST / Income Tax etc. quries.

TDS Compliance:

- Provide guidance on TDS compliance requirements, including classification of payments under appropriate TDS sections.
- Review TDS deductions to ensure correct rates are applied before making payments to vendors/contractors.
- Verify that TDS payments are deposited under correct challan sections and heads.
- Monitor compliance timelines, including due dates for TDS deposits and quarterly returns.
- **Form 24Q (Salary TDS):**

    a. Preparation and filing of quarterly returns for salary payments.

    b. Verification of PAN details, salary breakup, and deductions under Chapter VI-A.

    c. Generation and issuance of Form 16 to employees.

Form 26Q (Non-Salary TDS):

a. Preparation and filing of quarterly returns for contractor, professional, rent, and other payments.
b. Ensuring correct section mapping (194C, 194J, 194I, etc.).
c. Issuance of Form 16A to vendors/contractors.

- Ensure timely issuance of TDS certificates (Form 16/16A) to vendors, contractors and employees.
- Maintain proper documentation and record-keeping for all challans and returns (hard/soft copy).
- Identify errors such as wrong deductions or challan mismatches and recommend corrective actions.
- Highlight risks related to interest, penalties, and disallowances due to non-compliance.
- Provide updates on changes in Income Tax laws and their operational impact.
- Offer ongoing support for query resolution and act as a compliance partner for continuous improvement.

Deliverables

- Monthly/ Quarterly compliance review reports.
- Filing confirmations and challan copies.
- Audit support documentation

- Periodic updates on statutory changes.
- Query resolution and advisory support.

उपरोक्त **SCOPE OF WORK** नुसार इच्छुक सनदी लेखापालांनी आपली दरपत्रके कार्यालयीन वेळेमध्ये दिनांक १८ सप्टेंबर, २०२६ पूर्वी बंद लिफाफ्यामध्ये सादर करावीत.

दरपत्रके सादर करणाऱ्या सनदी लेखापालांनी खालील बाबींची पूर्तता करणे बंधनकारक आहे.

- **सीए फर्म शासन नोंदणीकृत असावी.**
- **जीएसटी रजिस्ट्रेशन असणे.**
- **पॅन क्रमांक**
- **मागील तीन वर्षाचे फॉर्म १६**
- **शासकीय यंत्रणेमध्ये संबंधित कामाचा अनुभव**

खालील नमुन्यामध्ये दरपत्रके सादर करण्यात यावी :-

अ.क्र.	कामाचे स्वरुप (As per above mentioned Scope of Work)	दर प्रति त्रैमासिक (Quarterly)

(अस्मिता जावडेकर)
कक्ष अधिकारी
महाराष्ट्र इन्स्टिटयूशन फॉर ट्रान्सफॉर्मेशन-मित्र