

**State Lotteries Department**  
**Govt. of Kerala, Vikasbhavan**  
**Thiruvananthapuram**

**Request for Cost Demanded Expression of Interest (EOIs) for Empanelment of Chartered Accountants/ Chartered Accountant firms/ Cost Accountants/ Cost Accountant firms for various Tax related works for a period of one year which will be further extendable on performance basis.**

Director, Lottery Department, Government of Kerala, invites online Cost demanded Expression of Interest (EOI) for empanelment of interested Chartered Accountants/Chartered Accountant firms/Cost Accountants and Cost Accountant firms for various tax related works for a period of one year which will be further extendable on performance basis.

For overview of the existing system, pre-qualification criteria, bidding terms and condition and suggested responds formats please visit our website “[www.statelottery.kerala.gov.in](http://www.statelottery.kerala.gov.in)”.

The entire process of selection shall be as per the provisions contained in the Kerala Store Purchase Manual. Interested service providers including firms and individuals who meet the pre-qualification criteria may furnish their cost quoted Expression of Interest (EOI) with all necessary documents and declaration to be submitted to the official E-mail id of the Directorate of State Lottery Department "[cru.dir.lotteries@kerala.gov.in](mailto:cru.dir.lotteries@kerala.gov.in)". The last date of submission of EOI is **15.11.2023 (Time 04.00 PM)**.

**DIRECTOR OF STATE LOTTERIES**

**State Lotteries Department,**  
**Govt.of Kerala vikasbhavan,**  
**Thiruvananthapuram**

**Request for Cost Demanded Expression of Interest (EOIs)**  
**for Empanelment of Chartered Accountants/ Chartered**  
**Accountant firms/ Cost Accountants/ Cost Accountant firms**  
**for various Tax related works for a period of one year**  
**which will be further extendable on performance basis.**

Cost Demanded Expressions of Interest (EOI) is here by invited for empanelment of Chartered Accountants, Chartered Accountant firms, Cost Accountants and Cost Accountant firms for various tax related works for a period of one year which will be further extendable on performance basis .

For overview of the existing system, pre-qualification criteria,bidding terms and condition and suggested responds formats please visit our website “[www.statelottery.kerala.gov.in](http://www.statelottery.kerala.gov.in)”.**The entire process of selection shall be as per the provisions contained in the Kerala Store Purchase Manual.**

The duly filled up application in Annexure(I) along with the supporting documents, information and declaration as prescribed in Annexures (II) to (V) are to be submitted to the official E- mail ID of the Directorate of State Lotteries, Kerala “[cru.dir.lotteries@kerala.gov.in](mailto:cru.dir.lotteries@kerala.gov.in) ”. The last date of submission of EOI is **15.11.2023 (Time 04.00 PM)**.

**Tentative calender events:-**

| Sl.No. | Description of Activities   | Date       | Time     |
|--------|---|------------|----------|
| 1.     | EOI Document available for download and EOI Submission Start Date | 16-10-2023 | 10.00 AM |
| 2.     | EOI Submission End Date   | 15-11-2023 | 04.00 PM |
| 3.     | EOI verification Date   | 20-11-2023 | 10.00 AM |

**Note: If any due date happens to be a holiday then the next working day will be the due date at the same time.**

## **NOTICE FOR EXPRESSION OF INTEREST**

**Sub: Appointment of Chartered Accountants/ Chartered Accountant firms/ Cost Accountant/ Cost Accountant firms for various Tax related works for a period of one year which will be further extendable on performance basis.**

Attention of practicing Chartered Accountants, Chartered Accountant firms, Cost Accountants and Cost Accountant firms is invited by the Lottery Department for preparing panel of Chartered Accountants for conducting various tax related works for a period of one year which will be further extendable on performance basis.

**The reasons for creating a panel of chartered accountants :-**

Apart from contributing considerable sum to the state exchequer, The kerala State Lottery Department has been recorded significant achievements in providing means of livelihood to differently abled and socially-economically deprived sections of the society. The existing system of filing, uploading and addressing Income Tax related works needs professional support, especially to address the various issues raised by the Tax departments from time to time.

The department, through the TAN of Joint Director(Admin) in Directorate of State Lotteries and through the TANs of 14 district and 21 sub officers file both Prize Claims and Agent Commission TDS for approximately 70,000 PAN numbers in each quarter.

For the purpose of TDS filing, the department shall provide the soft copies of the data filed in excel format from the LOTIS software used in the Lottery Department.

**1. Eligibility:-** In order to eligible for to be empaneled for the panel of

Chartered Accountants should fulfill the following conditions:-

**The applicant firm/ person should–**

- i. Be a member of the Institute of Chartered Accountants of India/Institute of Cost Accountants of India and should have valid full time Certificate of practice issued by the respective institutes;
- ii. Possess experience of at least five years of practice as Chartered Accountant/ Cost Accountant;
- iii. That the applicant or any partner/proprietor of the applicant firm having experience and practice as stated above should not have indulged in any unethical professional practice or professional misconduct including moral turpitude;
- iv. Not have been held guilty of any professional misconduct under the Cost and Works Accountant Act, 1956(as amended) or Chartered Accountants Act, 1949(as amended) during past five years or penalized under Chapter V of the Finance Act 1994 or Customs Act 1962 or Central Excise Act 1944 or KVAT Act, 2003 or the Central/ IGST/ Kerala State Goods and Service Tax Act, 2017 or the Income Tax Act;
- v. Not be facing any investigation or enquiry for any violations under the Service Tax Law or the Customs Act, 1962 or the Central Excise Act, 1944, KVAT Act, 2003 or the Central/ IGST/ Kerala State Goods and Services Tax Act, 2017 or the Income Tax Act;
- vi. Location of office: - That the location of the office of the applicant / partner/ proprietor having experience as stated above who is in charge of such office should be in Kerala.

**2. Selection Procedure:-** The selection will be as follows-

- i. All the applications received up to the last date for filing of application shall be scrutinized in terms of criteria/guidelines issued

in this regard. The basic criteria for selecting the applicant would be the experience in audit/ consultancy/ representation in the Income Tax, Central Excise, Service Tax, VAT and GST matters, turnover, audit experience etc. The detailed evaluation criteria would be as follows:-

a) Applicant's existence in years after its registration

(Provide copy of certificate of registration with Institute of Chartered Accountants of India/Institute of Cost Accountants of India):-

More than 5 years but less than 10 years: 60%

10 years or more but less than 15 years :75%

15 years or more : 100%

**(The above criterion carries 50 Marks.)**

b) That the applicant(s) has/ have been empaneled as

auditor with any one of the following departments during the last 7 years ( Provide copy of order / letter of empanelment with the Department(s)):-

i. Department of Income Tax

ii. Department of Customs and Central Excise/CGST

iii. State GST Departments

(The above criterion carries **8 Marks** in case of one (01) department **12 Marks** for two (02) departments, **16 Marks** for three (03) departments and maximum **20 Marks** for four (04) or more departments.)

c) That the applicant(s) has/ have average annual turnover in last three financial years (Provide copies of full Income tax returns & Financial Accounts for the last three financial years):-

10 lakhs–50 lakhs : 60%

50 lakhs–1 crore : 70%  
 1 crore–2 crore : 80%  
 More than 2 crore : 100 %

**(The above criterion carries 30 Marks.)**

- ii. The minimum qualifying marks will be **50** based on the above evaluation criteria. The department intends to empanel **10 to 15** auditors for the period of one year which will be further extendable based on performance.
- iii. Out of empaneled candidates, Tax related works would be allotted to the firms/ person as and when required by the department at the sole discretion of the Director of State Lotteries. Their performance would be monitored by examining the quality and findings of Tax related reports submitted by them.
- iv. The empanelment of the Auditor will stand cancelled, without any prejudice to all available legal/ other remedy/ re course in the event of any of the followings:-
  - a. If the empanelment has been obtained on the basis of false information/ mis- statement.
  - b. If the Chartered Accountant does not take up the works in terms of the appointment/ allotment letter.
  - c. If the Chartered Accountant fails to maintain/ honour confidentiality& secrecy in all respect.
  - a. If the Chartered Accountant fails to comply with any of the eligibility criteria/ other terms & conditions.

### **3. Scope of Work :-**

#### **1. TDS filing and Related works**

- a. uploading and filing TDS of prize claimants on quarterly basis.(**Approximately for 70,000 PAN**

**numbers)**

- b. Data Conversion.
- c. Issuing TDS certificate to prize winners.
- d. Correction filing

**2. Addressing issues related with notices from IT Department such as:**

- a. Regarding non / short deduction of payment
- b. Outstanding demand of payment
- c. Non deduction of income tax from winning claims submitted by both agents and public.
- d. Tax related issues raised by both AG's & IT dept .
- e. Audit queries related to tax issues.
- f. Reply to notices received from NFAC and courts.

**3. Filing applications**

- a. Filing appeal before NFAC and courts.
- b. Filing stay application before appellate authority.
- c. Hand hold support to department staff for rectifying and clarifying tax issues.

**4. Court cases**

- a. Filing petitions and submissions before Apex and Sub Courts.
- b. Addressing tax related issues before judicial authority.

c. Preparing OA/OS/Statement of Facts(SF) /Counter

Affidavit related with IT.

d. Followup of court cases.

**4. Duties and obligations:-** The person/ Firm so nominated to act

as Chartered Accountants shall have the following duties and obligations:-

- i) All Tax related works shall be conducted as per the Terms and Reference & within the prescribed time limit.
- ii) The Chartered accountants may be required to visit 14 District, 21 Sub offices, Regional Joint Directorate, Ernakulam, Internal Audit Wing, Kozhikkode and Directorate of State Lotteries whenever their service is needed and also for examine the required documents.
- iii) The tax related works shall be conducted in coordination with the departmental officers.
- iv) Duly authenticated copies of sample documents prepared by the Chartered accountant shall be produced in headquarters from time to time for taking further action by the department.
- v) Maintain confidentiality in all respect related with documents handled by the Chartered accountants and should not disclose/ share any sensitive/ confidential information/ documents etc. to the registered person/ any outsider.

**5. EOI issuing authority**

The cost demanded expression of interest is issued by the Lotteries Department intended short list potential bidders . Department's decision with regards to the shortlisting of bidders through this cost demanded EOI shall be final and the department reserves the right to reject any or all the bids without assigning any reason.



## **6. Schedule of Fees:**

The Chartered Accountants/ Chartered Accountant firms/ Cost Accountants/ Cost Accountant firms should submit a proposal quoting the details of fee depending upon the size of the units of works on quantifiable data and based on the work load on qualitative works as from the table as shortlisted as Annexure III.

## **7. Submission of EOI**

1. The EOI document can be downloaded from the official website of LotteriesDepartment,Kerala “[www.statelottery.kerala.gov.in](http://www.statelottery.kerala.gov.in)”.
2. The duly filled up application in Annexure I along with the supporting documents, information and declaration as prescribed in Annexures II to V except Annexure IV are to be submitted to the official E-mail ID of the Lottery Department, Kerala “[cru.dir.lotteries@kerala.gov.in](mailto:cru.dir.lotteries@kerala.gov.in)”.
3. The originals of the documents mentioned in the Application and Annexures shall be submitted for verification as and when required by the Director, Lottery Department.
4. The applicant has to follow the Instructions as available at EOI document available in the departmental website mentioned above.
5. The intending Applicants are advised to visit the official website of the State Lottery Department "[www.statelottery.kerala.gov.in](http://www.statelottery.kerala.gov.in)"regularly till last date of submission of EOI for any corrigendum/ addendum/ amendments.

6. There is no cost of the EOI document.
7. EOI submission start date/time, EOI submission end date/ time and the EOI verification date/ time will be as per as critical date-sheet. List of the empaneled applicants will be uploaded on the official website of the Kerala State Lottery Department.

### **8. ASSISTANCE TO APPLICANTS**

For any queries relating to the process of submission of EOI the applicants may contact at Telephone: **0471-2305193** (Monday-Friday, 10:15 AM to 05.15 PM)

**DIRECTOR OF STATE LOTTERIES**

### **ANNEXURE-I**

**PROFORMA FOR APPLICATION FOR EMPANELMENT**  
**AS CHARTERED ACCOUNTANTS IN KERALA STATE LOTTERY**  
**DEPARTMENT**

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

| SL.No. | Information/ Details sought   |  |
|--------|---|--|
| 1.     | Name and address of the person/ firm. In case of firm please also provide total number of partners and names of partners who will be engaged in this assignment                     |  |
| 2.     | PAN–Permanent Account Number  |  |
| 3.     | Date of Birth(in case of individual) and date of incorporation (in case of firm)  |  |
| 4.     | Address for correspondence including contact No. / Mobile No. and E-mail ID   |  |
| 5.     | Membership No. of Institute of Chartered Accountants of India/Institute of Cost Accountants of India along with date of becoming member of the institute                            |  |
| 6.     | Whether empaneled (during last seven years) with Department of Income Tax, Department of Customs & Central Excise/CGST, State GST Departments                                       |  |
| 7.     | Average annual turnover in last three financial years   |  |
| 8.     | No. of Audit Assignments of internal/Statutory/Forensic Audit of Corporate/ PSU's entities, except Bank Branch Audit, for which the audit has been done in the last 5 years.        |  |
| 9.     | Whether any investigation/ inquiry/ disciplinary proceeding is pending in the records of relevant institute like Institute of Chartered Accountants of India, the Institute of Cost |  |

|   |  |
|---|--|
| Accountants of India, the Southern India Regional Council of Chartered Accountants of India and the Southern India Regional Council of Institute of Cost Accountants of India /CBDT/CBIC/Govt. of Kerala against any applicant/ proprietor/ partner/ employee of the firm<br><br>(Give details) |  |
|---|--|

**Annexure –II**

**CHECKLIST OF DOCUMENTS TO BE SCANNED & ATTACHED  
ALONG WITH “EOI”**

| SL.No. | Item Description | Yes/No | Remarks |
|--------|------------------|--------|---------|
|--------|------------------|--------|---------|

|    |   |  |  |
|----|---|--|--|
|    |   |  |  |
| 1. | Copy of PAN   |  |  |
| 2. | Copy of Aadhar Card/ Voter ID/ Passport etc. mentioning address   |  |  |
| 3. | Copy of certificate of registration with Institute of Chartered Accountants of India/ Institute of Cost Accountants of India  |  |  |
| 4. | Certificate of Practice issued by the Institute of Chartered Accountants of India/ Institute of Cost Accountants of India showing experience of at least five years of practice   |  |  |
| 5. | <p>Copy of order/ letter of empanelment with the Department (s)</p> <ol style="list-style-type: none"> <li>1. Department of Income Tax</li> <li>2. Department of Customs and Central Excise/CGST</li> <li>3. State GST Departments</li> </ol> |  |  |
| 6. | Copies of full income tax returns and financial Accounts for the last   |  |  |

|    |   |  |  |
|----|---|--|--|
|    | three financial years.  |  |  |
| 7. | Copy of order of Audit Assignments of internal /statutory / forensic Audit of Corporate/ PSUs entities, except Bank Branch Audit. |  |  |
| 8. | Declaration as in <b>Annexure-V</b>   |  |  |

**Note:-In case, any of the above documents is not available, then applicant may specify the same in the remarks column.**

### **Annexure –III**

#### **Description of works and Rate of fees**

| Sl. No | Description of works  | Fee rate for one filing /one piece of work. |
|--------|---|---|
| 1.     | TDS filing and Related works  |   |
|        | a) uploading and filing TDS of prize claimants on quarterly basis.<br>b) Data Conversion.<br>c) Issuing TDS certificate to prize winners.<br>d) Correction filing   |   |
| 2.     | Addressing issues related with demand notice from IT Department   |   |
|        | a) Regarding non / short deduction Outstanding demand of payment.<br>c) Non deduction of income tax from winning claims up to Rs10000 submitted by both agents and public.<br>d) Tax related issues raised by both AG's & IT offices.<br>e) Audit queries related to tax issues.<br>f) Reply to notices received from NFAC. |   |
| 3.     | Filing applications   |   |
|        | a) Filing appeal before NFAC.<br>b) Filing stay application before  |   |

|    |   |  |
|----|---|--|
|    | <p>appellate authority.</p> <p>c) Hand hold support to department staff for rectifying and clarifying tax issues.</p>   |  |
| 4. | Court cases   |  |
|    | <p>a) Filing petitions and submissions before Apex and Sub Courts.</p> <p>b) Addressing tax related issues before judicial authority.</p> <p>c) Preparing OA, OS, Statement of Facts(SF), Counter Affidavit related with IT.</p> <p>d) Followup of court cases.</p> |  |



**Annexure –IV**  
**List of Offices Under Kerala State Lottery**  
**Department**

|   |   |
|---|---|
| 1 | Directorate of State Lotteries,<br>Vikasbhavan,Thiruvananthapuram |
| 2 | Regional Joint Directorate,Ernakulam                              |
| 3 | Internal Audit Wing Office,Kozhikkode                             |

**List of District Lottery Offices**

| SL.NO. | NAME  |
|--------|---|
| 1.     | District Lottery Office, Thiruvananthapuram |
| 2.     | District Lottery Office, Kollam             |
| 3.     | District Lottery Office, Pathanamthitta     |
| 4.     | District Lottery Office, Alappuzha          |
| 5.     | District Lottery Office, Kottayam           |
| 6.     | District Lottery Office, Idukki             |
| 7.     | District Lottery Office, Ernakulam          |
| 8.     | District Lottery Office, Thrissur           |
| 9.     | District Lottery Office,Palakkad            |
| 10.    | District Lottery Office Malappuram          |
| 11.    | District Lottery Office Kozhikkode          |
| 12.    | District Lottery Office,Wayanad             |
| 13.    | District Lottery Office Kannur              |

|     |                                   |
|-----|-----------------------------------|
| 14. | District Lottery Offic, Kasaragod |
|-----|-----------------------------------|

**List of Lottery Sub Offices**

|     |                                   |
|-----|-----------------------------------|
| 1.  | Lottery Sub Office, Neyyattinkara |
| 2.  | Lottery Sub Office, Attingal      |
| 3.  | Lottery Sub Office, Punalur       |
| 4.  | Lottery Sub Office, Karunagapally |
| 5.  | Lottery Sub Office, Adoor         |
| 6.  | Lottery Sub Office, Kayamkulam    |
| 7.  | Lottery Sub Office, Cherthala     |
| 8.  | Lottery Sub Office, Vaikom        |
| 9.  | Lottery Sub Office, Adimali       |
| 10. | Lottery Sub Office, Kattappana    |
| 11. | Lottery Sub Office, Muvattupuzha  |
| 12. | Lottery Sub Office, Guruvayoor    |
| 13. | Lottery Sub Office, Irinjalakkuda |
| 14. | Lottery Sub Office, Chittoor      |
| 15. | Lottery Sub Office, Pattambi      |
| 16. | Lottery Sub Office, Thirur        |

|     |                                  |
|-----|----------------------------------|
|     | Lottery Sub Office, Thamarassery |
| 17. | Lottery Sub Office, Thamarassery |
| 18. | Lottery Sub Office, Vadakara     |
| 19. | Lottery Sub Office, Mananthavady |
| 20. | Lottery Sub Office, Payyannur    |
| 21. | Lottery Sub Office, Kanjangad    |

**ANNEXURE-V****DECLARATION**

I.....

Proprietor/Partner of M/s.....do here by  
declare that the information/ details etc. submitted in / along with the  
Expression of Interest application are true and correct to the best of my  
knowledge and belief.

Place:

Date

Signature