SI.No.	Page	Topic	Raised by	Content	Clarification / Modification sought	Response of the Department
1		Evaluation Criteria	Sri Shubhadeep Sarkar, Principal Consultant, PricewaterhouseCoopers Private Limited	1. Evaluation Criteria – The consultancy projects undertaken by the bidder firm with any Commercial Taxes Departments in India in I.T. Business Intelligence or Data Warehousing or Data Analytics / validation or related Consultancy services of minimum consultancy fees value of Rs.25 Lakhs, in the previous three consecutive financial years ending on 31-03-2013.	For this criteria can you please allow us to provide Financial Services experiences as well.	Please see the amended version of Page No. 6 - Section 4 - Pre-Qualification Criteria - Table -Experience - Sl.No.3 (a)
2			Sri Shubhadeep Sarkar, Principal Consultant, PricewaterhouseCoopers Private Limited	2. Date of submission of Bid –	Can you please extent the last date by atleast 2 weeks?	The request is not accepted
3	Page 06	Prequalification Criteria – Section 4 Point 1.	Sri Sasi Kumar Sundararajan, Executive Director, Advisory Services, Ernst & Young LLP	The Consultancy provider should be a registered company under the Companies Act, 1956. The Consultant should be holder of Professions Tax and Service Tax registration numbers	Iclarice may be revised as follows —	Please see the amended version for Page No. 6 - Section 4 - Pre-Qualification Criteria -
4	Page 06	Section 4 – Prequalification Criteria – Table – Sl.No. 3 (b) Experience	• •	involving I.T.advisory services of a minimum consultancy fee value of Rs.25 Lakhs, for any Government Department	Kindly clarify whether "any Government Department in India" also includes PSUs and Public Sector Banks.	PSUs and Public Sector Banks are not Government Departments.

5	Page 06	Prequalification Criteria – Section 4 Table – Sl. No. 3 (a) Experience	Director, CISA, CEH, ISO 27001	Business Intelligence or Data Analytics or Data Warehousing solution design or consultancy services, of a minimum consultancy fee value of Rs 25 Lakhs, for	Commercial Taxes Department in India" as this is restrictive in nature and will narrow down the competition to only few firms. Experience in other departments like treasury and revenue, public sector banks and PSUs should also be considered. Restricting competition can lead to increase in the project cost. In addition to understanding working of the departments	Please see the amended version for Page No. 6 - Section 4 - Pre-Qualification Criteria - Table -Experience - Sl.No.3 (a)
6	Page 13	Section 5.17 – Section – Evaluation of Offers – Tabel – Sl.No. 1 (a) Relevant Project	Sri Anil Sahore, Associate Director, CISA, CEH, ISO 27001 (LI) BS 25999, BCCP, Infrastructure & Government Services (IGS), KPMG,	Intelligence or Data warehousing or Data analytics / validation or related Consultancy services of minimum consultancy fees value of Rs.25 Lakhs, in the previous three consecutive financial years ending on 31-03-2013. Relevant Projects to be guoted A maximum of 4	We request you to kindly remove this clause "with any of Commercial Taxes Department in India" as this is restrictive in nature and will narrow down the competition to only few firms. Experience in other departments like treasury and revenue, public sector banks and PSUs should also be considered. Restricting competition can lead to increase in the project cost as firm meeting all very specific requirements may charge premium by monetising huge lead in technical scores visa vis competitors.	Please see the amended version for Page No. 13 - Section 5.17 Evaluation of Offers - B. Technical bid evaluation - Table - Sl. No. 1 (a)

7	Page 13	Section 5.17	I Sr Manager M/CS IS-	Departments in IT advisory domain, of minimum consulting fees value of Rs 25 lakhs, in the previous three consecutive financial years ending on 31.3.2013. Relevant projects to be quoted. [Scoring as per below] 1.5 marks for each successfully completed project and 1.25 marks for each ongoing project; subject to a maximum of 15 marks. At least 3	b) We request you to alter the minimum consulting fees value to Rs. 10 Lakhs as the previous clause 1(a), already covers the consulting fees value of Rs. 25 Lakhs related	Out of the list furnished for in clause (a) of the application for clarification, Audit and Certification doesnot come under I.T. Advisory domain. Regarding (b) there is no change in the RFP regarding the minimum consulting fees. Regarding (c), since ongoing projects are also considered, there is no need to change the marks allotted.
8	Page 23	Section No. 6.4	Sr. Manager, WCS IS- Gov, Wipro Ltd, Sarjapur	convenience. The notice of termination	As there is no mention of the payment release to the bidder in this scenario, we request you to consider paying the bidder for all the deliverables submitted till the date of issuance of this notice of termination.	There is no change in the RFP regarding this

9	Page 25	Section 7	Sri Mohammed Hannan Sr. Manager, WCS IS- Gov, Wipro Ltd, Sarjapur Road, Bangalore 560035	Ithrough various sources by CTD for	There are systems like e-registration, e-sugam, e-returns and other stat systems uploaded by dealers. We request	The notes regarding the e-registration, e-
10	Page 25	Section 7	Road Rangalore	alert requirements for CTD and other	Please provide more details.	This is for the Consultant to identify the reports and suggest alerts for the department after the study of the existing system.
11	Page 25	Section 7	Gov, Wipro Ltd, Sarjapur	repository to allow collection of clean,	Please clarify, is CTD looking for Master Data management. Also what is the time frame of historical data that is to be taken up and how many years of future data to be covered.	However the Consultant is expected to
12	Page 25	Section 7	Gov, Wipro Ltd, Sarjapur	mining of CTD data and analyzing for addition of inputs from external sources of data like industry trends and other	Please specify, are there existing reports CTD takes as inputs from the external system OR an analysis needs to done if we then who will be doing the analysis for these	It is for the consultant to analyze and recommend after analysing the data present in other external sources which may be

13	Page 26		Sr. Manager, WCS IS-	lother CTDs prepare a comparative	Please provide details regarding desk based research.	The analysis of I.T. Initiatives taken up for the purpose of data analytics done by other Commercial Tax Departments needs to be done by the Consultants by themselves and the same needs to be reported.
14	Page 27	Section 7.2.1	Gov, Wipro Ltd, Sarjapur	Design of Data analysis and Report templates-Define the readers, data inputs, data outputs, modules for automation etc.	Please provide details on exact number of data	
15	Page 27	Section 7.2.2	Sr. Manager, WCS IS-	Idump and confirm the existence of such	Please specify broadly the parameters CTD is looking at.	The parameters has to be finalised with the CTD prior to undertaking of analysis and they will be finalised after discussion
16	Page 28		Sri Mohammed Hannan Sr. Manager, WCS IS- Gov, Wipro Ltd, Sarjapur Road, Bangalore 560035		Please clarify as what kind of training CTD is looking at. We are only doing Consulting and not development. Would there be training needed for CTD officers on the building up of the models or the usage of the same.	Clause 7.2.4 of RFP read with Clauses 7.1.3,

17	Page 28	Section No. 7.2.3.	Sri Mohammed Hannan Sr. Manager, WCS IS- Gov, Wipro Ltd, Sarjapur Road, Bangalore 560035	external applications and databases such as; MCA 21, CMIE Prowess, Central Excise & Customs, Income Tax, DGFT and GoK depts. such as BBMP, Agricultural Produce Marketing, Mines & Geology, Stamps & Registration, Motor Vehicles	Please let us know whether CTD would co-ordinate with all these departments and get the necessary technical and functional information and also the timelines within which this information would be made available. Also we feel that the list of projects / departments for conducting study is too many and this will require more duration. Hence we would like to know the minimum number of departments that need to be studied.	The CTD would co-ordinate with other
18	Page 31	Section 9 – Section Project Team Requirements – Table SI.No.1,- Project Experience	27001 (LI) BS 25999, BCCP, Infrastructure &	Experience in Government consulting of more than 5 years experience in more than 5 IT Advisory projects for Government sector — Experience of working with at least one Indian State CTD.	We request you to kindly remove this clause "Experience of working with at least one Indian State CTD" as this is restrictive in nature and will narrow down the competition to only few firms. Experience in other departments like treasury and revenue should also be considered. Restricting competition can lead to increase in the project cost.	Please see the amended version of Page 31 - Section 9 - Project Team Requirements - Table - St. No. 1 - Project Manager / Principal
19	Page 31	Section 9 – ProjectTeam Requirements – Table – Sl.No. 2 Project Experience	(LI) BS 25999, BCCP, Infrastructure &		We request you to kindly remove this clause "Experience of working on at least 2 Indian State CTDs Projects" as this is restrictive in nature and will narrow down the competition to only few firms. Experience in other departments like treasury and revenue should also be considered. Restricting competition can lead to increase in the project cost.	No change in the RFP as far as this clause in
20	Page 31	Section 9 Project Team Requirements – Table – Sl.No.4 – Project Experience		Experience in Technology Sector for more than 3 years – Experience of working on at least 1 commercial tax project.	We request you to kindly remove this clause "Experience of working on at least 1 Commercial Tax Project" as this is restrictive in nature and will narrow down the competition to only few firms. Experience in other departments like treasury and revenue should also be considered. Restricting competition can lead to increase in the project cost.	Section 9 - Project Team Requirements - Table - Sl. No. 4 - Technical Consultant

21	Page 31	Sr. Manager, WCS IS- Gov, Wipro Ltd, Sarjapur	For all "Roles" the Min. years of experience stated in this table conflicts with the "Scoring table for CVs" mentioned under Sec. No. 5.17; Page No. 14 of the RFP.  1. Project Manager — Under Sec. no. 9 the min. years of experience is stated as 10 years, whereas under Sec. no. 5.17 the Scoring table for Project Manager states that marks would be given for "5 — 7 years", "8 — 9 years" and "10 years or higher". This ideally means, the Min. years of experience for Project Manager is 5 years and above.  Note: This conflict is for all the roles.	We request to redefine the "Min. years of experience" in Sec. No. 9 to be as per the Minimum score assigned for each Role.	Total Experience for the Project Manager / Principal Consultant has to be 10 years out of which experience in Government Consultancy must be more than 5 years. Regarding the Scoring table for the CVs proposed in Page 14 and 15, the amendments to the RFP may please be referred.
22	Page 31	Sr. Manager, WCS IS-		We request you to modify the Educational Qualification required to "BE / B.Tech or MBA" which will enable to position more experienced Project Managers.	There is no change in the RFP regarding this issue.
23	Page 31	Sr. Manager, WCS IS-	Project Team Requirements: For the role of "Technology Consultant" the Educational Qualification required is "BE / B.Tech".	Masters degree in Science / M.Tech / MCA. This would bring more technically experienced resources in the team	Please see the amended version of Page 31 - Section 9 - Project Team Requirements -

24	Page 31	Section No. 9	Sr. Manager, WCS IS- Gov, Wipro Ltd, Sarjapur	Project Team Requirements: For the role of "Technology Consultant" the clause mentioned in the RFP states "Experience of working on at least 1 commercial tax project".		Please see the amended version of Page 31 - Section 9 - Project Team Requirements - Table - Sl. No. 4 - Technical Consultant
25		Limitation of Liability Clause	Sri Sasi Kumar Sundararajan, Executive Director, Advisory Services, Ernst & Young LLP	Addition of Limitation of Liability Clause	We request you to consider addition of clause on limitation of liability for contract terms and conditions – The aggregate liability of the Consultant under this Agreement, or otherwise in connection with the services to be performed hereunder, shall in no event exceed the total fees payable to the Consultant hereunder. The preceding limitation shall not apply to liability arising as a result of the Consultant's fraud or wilful misconduct in performance of the services hereunder.	Agreed. Please see the amendment to the
26		Limitation of Liability Clause	, , , , , , , , , , , , , , , , , , , ,	Addition of Limitation of Liability Clause to the RFP terms and conditions	"The aggregate liability of the Consultant under this agreement, or otherwise in connection with the services to be performed hereunder, shall in no event exceed the total fees payable to the Consultant hereunder. The preceding limitation shall not apply to liability arising as a result of the Consultant's fraud or wilful misconduct in performance of the services hereunder."	Dareed Please see the amendment to the I

Addl. Commissioner of Commercial Taxes (GST)
Office of the Commissioner of Commercial Taxes
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# <u>A Note on e-Initiatives implemented by the Commercial Taxes</u> <u>Department, Karnataka.</u>

Department of Commercial Taxes has embarked upon massive computerization and use of Information and Communication Technology (ICT) Tools for the last three years in order to infuse more accountability, transparency and efficiency in day-to- day administration. Further, a taxpayer had to visit the commercial tax office several times a month. This often meant spending long waiting hours in the Commercial Tax Offices. The entire mode of delivery of services was changed and now the services are being delivered at the door step of the dealers. The interface between the Tax Payer (dealer) and the Department was made through the web based computer systems. The specific services provided under this are described below.

(i) Issue of Statutory Forms - e-CST Forms: Under the Central Sales Tax Act, interstate sales between two registered dealers attract a concessional rate of tax or exemption from tax. However, this concession/exemption is granted only when the buying/receiving dealer furnishes a declaration/certificate obtained from the VAT authorities and gives an undertaking that he/she would account this transaction in his/her books of accounts. Since all the dealers had been given a unique user name and password, they have to apply for CST Forms online after filling in all the details of transactions (earlier blank 'CST' forms were being issued). The concerned officer would scrutinize the application online and give clearance immediately. After the officer had given clearance, a CST form along with all the details as well as a unique number would get generated at the dealers end. The dealer would take a print out and dispatch the form to the selling dealer in the other State

Under the new system, the paper based forms were dispensed with. The dealer need not visit the office and the possibility of unscrupulous dealers filling in different figures in the three copies of the forms issued manually and evade huge amount of tax has been avoided.

### (ii) e-SUGAM: (Simple Uploading of Goods Arrival and Movement)

This is a system which provides for electronic capture of details of transportation relating to movement of goods through check posts before the goods vehicle commences its journey. A unique number is generated by the system after entering the details electronically. Cross verification of such details of transportation with reference to the dealer's accounts is carried out online by the system. Thus, evasion of tax by unscrupulous dealers is prevented and in-so-far as the dealers and transporters are concerned delay at check posts is mitigated.

### (iii)e-VARADI: (VAT Return and Data Through Internet)

This is a facility provided to the dealers to submit tax returns electronically right from their place of business. This enables CTD to capture true, complete and accurate data. The dealers on the other hand need not visit the CTD office every month for submission of returns.

### (iv) Comprehensive e-PAYMENT and Reconciliation:

Dealers can now make payment of tax from their place of business. Tax gets realized and credited to the exchequer quicker and on the part of the dealer, he need not visit the CTD offices every month for payment of tax. From June 01, 2012 onwards dealers who are liable to pay taxes or any other amount exceeding Rs.25,000/- per month, are required to pay the said taxes or any other amount, through electronic mode only. Reconciliation among, CTD, Agency banks, RBI, and Treasury is being carried out electronically. This system is developed in association with the RBI, agency banks and the State Treasury. For the half year ending on 31st October, 2012, almost 95 % of the total revenue collected was through the e- payment mode.

### (v) e-VARDAN:

(Vat Registration and Documentation Access through Net) This provides for registration of dealers through internet. The dealers can now upload their application for registration and they need not come to office of LVO.

#### (vi)*m-SUGAM*:

Dealers who do not have computers and internet facility may submit transportation details through SMS of mobile phones.

### (vii) E-PRERANA:

Any person can electronically enroll/register under the provisions of Professions Tax Act. Further, returns can be filed online and tax paid through e-Payment.

(viii) E-SUVEGA: (Simply Upload about Vehicle and Go Across). e-Suvega was conceived to reduce the hardship of transporters on the one hand and on the other to prevent dumping of goods from other states with a view to avoid tax. In order to obtain a Transit Pass the transporter uploads all details and obtains a unique number. At check post, this unique number is converted into Transit Pass.

#### (ix)Comprehensive Audit System(CAS):

All the registered dealers' returns are allotted to the Audit Officers of CTD. The returns filed by such dealers are scrutinized by the Audit Officers with reference to the e-Sugam downloaded, 'CST" forms, 'CST' forms filed for claiming concessional rate of tax etc. Fit cases are electronically assigned for audit and re-assessment orders also are uploaded on to the system. Ensuring an audit trail from the point of scrutiny of returns to re-assessments and appeals right up to the Supreme Court so as to bring in more efficiency, accountability and transparency in tax administration.

(x) e-GRAHAK – Citizens are now empowered to exercise their rights and discharge their responsibilities through the e-GRAHAK module. If sales invoices are not issued by any dealer to any citizen, such citizen may complain through SMS. Thereafter, the entire responsibility of taking the matter forward is with the Department.

**e-Grievance Redressal System**: This is a simple facility wherein a registered dealer can submit his/her grievance to the department through internet. The dealer has an option to select the addressee officer. The addressee officer has to update his response on the system. At any given point of time the complainant can log on to the system and view the status of his/her grievance. The supervisory officers can also monitor the pendency status of various grievances.

### (xii) Suo-moto revisions:

Re-assessment/Appeal orders for taking up in revision are also being reviewed electronically and suo-moto revision orders are being uploaded on to the system.

- (xiii) Inclusion of most of the services under the purview of "SAKAL": Most of the services provided by the CTD were brought under the purview of the Karnataka Guarantee of Services to Citizens Act, 2011. These services are:
  - Issue of No Due Certificate under the KVAT Act, 2003
  - Issue of registration under Karnataka Tax on Luxuries Act, 1979.
  - Issue of C Form declarations under the CST Act. 1956.
  - Issue of form E1 and E2 Certificates.
  - ► Issue of form F Declaration.
  - Issue of form H Certificates.
  - ➤ Issue of permit under the Karnataka Entertainments Tax Act, 1958.
  - Issue of registration under the KVAT Act, 2003.
  - Issue of registration under the Karnataka Tax on Professions, Trade, Callings and Employment Act 1976.
  - ► Issue of registration under CST Act 1956.

Under this Act, any delay in delivery of service entails a monetary penalty on the officer responsible and that amount is paid to the dealers.

Addl. Commissioner of Commercial Taxes(GST)