

महाराष्ट्र राज्य सुरक्षा महामंडळ, मुंबई

वित्तीय वर्षे २०२५-२६ करिता जीएसटी
लेखापरिक्षकाची नेमणूक



Maharashtra State Security Corporation

(Statutory Corporation of Govt. of Maharashtra)

32nd Floor, /Centre 1, World Trade Centre, Cuffe Parade, Mumbai-400 005

Tel.No. (022) 69965528/29/30 Fax No. (022) 69965599

1) Introduction

Maharashtra State Security Corporation (MSSC) - is a Security Corporation established by Government of Maharashtra under Maharashtra State Security Corporation Act, 2010 with the purpose of raising a Security Force and for providing better protection and security to the State Government and Central Government offices, Undertakings, Institutions, including Private Sector establishments.

MSSC is headed by an officer of the rank of Director General of Police from Indian Police Service cadre as the Vice Chairman and Managing Director. Special Inspector General of Police and Deputy Inspector General of Police and Superintendent of Police are also working in this Corporation on deputation. MSSC came into existence to provide security to vital installations and important Govt./Pvt. establishment, so as to reduce the burden on police force, aftermath 26/11/2008 terrorist attack on Mumbai. MSSC commenced its operations in the year 2011-12 with 2 clients and at present Corporation is having 413 clients with the annual turnover as on 31.03.2026 as Rs.620 crores.

2. Email address for submission of Expression of Interest - empanelment.mssc@gmail.com

3. Important Dates -

1. Commencement of submission of Expression of Interests through email : 29 - 10 - 2026
2. Last date of submission of Expression of Interests through email : 12 - 11 - 2026

(Note – Expression of Interest received after last date of submission will not be considered in any circumstances)

4. Instructions -

Please read the following instructions carefully before mailing the Expression of Interest form:

- a) The Interested firms applying should ensure that they fulfill all eligibility criteria. Their admission to all the stages of the recruitment process will be purely provisional subject to satisfying the prescribed eligibility criteria mentioned in this advertisement.
- b) No equivalent qualification shall be acceptable for the post.
- c) Interested Chartered Accountant firms within MMRDA area will be preferred.
- d) Pre-requisites are minimum and mere qualification and possession of the same does not entitle the candidate to be called for selection process. Considering the experience, the Interested firms will be shortlisted for selection process.
- e) The Interested firms should have adequate Knowledge of “Marathi, Hindi and English”.
- f) If any false/incorrect information furnished by the candidate is detected at any stage of recruitment process, his/her candidature will not be considered.

- g) If the candidate knowingly or willfully furnishes incorrect or false particulars or suppresses material information, he/she will be disqualified and if appointed, shall be liable for dismissal from the Company's service without any notice or assigning any reasons whatsoever. This may also lead to prosecution.
- h) The decision of the Company in all matters relating to recruitment shall be final and no individual correspondence will be entertained. Applications received after due date will not be entertained.
- i) The selection in MSSC is done strictly as per merit in a systematic way. Canvassing in any form will disqualify a candidate.
- j) The Company reserves the right to cancel the Advertisement fully or partly on any grounds and such decision of the Company will not be notified or intimated to the Interested firms.
- k) Format of Expression of Interest (**Annexure-I**) with detailed terms and conditions is available on <https://www.maharashtra.gov.in> & <https://www.mahasecurity.gov.in> All items of the application must be filled in according to instructions given for filling the application form.
- l) No TA/DA will be admissible for Applicants for attending the selection process including Personal Interview in Registered Office of MSSC.
- m) MSSC reserves the right to modify /alter /restrict /enlarge /cancel the selection process, if need arises, without any reasons thereof. The decision of the Management will be final and no appeal will be entertained against this issue. **The right to accept/reject any or all application(s) received is reserved with MSSC without assigning any reason thereof.**
- n) Selected firm will be appointed as GST Auditor in MSSC for FY 2025-26.
- o) Selected Interested firm's services can be terminated by MSSC with **one-month notice**. If auditor wishes to leave the services of MSSC, he / she shall give prior **30 days' notice**.
- p) In case if MSSC is selected for any GST scrutiny of Audit or any notice received from the department you shall take this assignment no additional fees & duty comply & represent the same.

5. Inviting Applications for Appointment as GST Auditor

Maharashtra State Security Corporation invites applications from reputed Chartered Accountant (CA) Firm(s) for appointment as GST Auditor in the prescribed format as per the eligibility criteria mentioned below:

- The firm must have **minimum 5 years of experience** in carrying out GST Audit and expertise in Goods and Service Tax is must. Experience of working for a Government company, autonomous body, not for profit organization shall be given preference.

- The firm must have a minimum **annual turnover of 1 Crores or above** for last 3 Financial Years viz F.Y.2023-2024, 2024-2025 & 2025-2026.
- Firms empaneled with CAG shall be preferred.
- Period of engagement is only for the GST audit for F.Y 2025-2026.

6. Selection Process: -

1. The Interested firms will be shortlisted for selection process taking into consideration the previous experience in GST Audit, subject matter expertise in GST etc.
2. MSSC reserves the right to fix the standard and specifications for screening and calling the Interested firms for interview if required. Call Letters/intimation for Personal Interview to all eligible applicants/firms will be forwarded through e-mail ID mentioned in the Application Form.
3. Applicants will be required to produce following, at the time of attending the Personal Interview: -
 - i) Two Passport Size Color Photographs.
 - ii) Proof of Identification, such as Voter ID/ Aadhar Card/Passport/ PAN Card. In case of firm necessary registration / certification is needed.
 - iii) Registration certificate with ICAI.
 - iv) Original Certificates related to Qualifications (CA membership) along with one set of Self Attested Copy.
 - v) Testimonials and documents related to experience etc.
4. Merely fulfilling the eligibility criteria will not confer any right on a candidate to be considered for selection. Depending upon the Expression of Interests received and the requirement, MSSC reserves the right to shortlist the Interested firms considering the experience and performance.
5. Selected Interested firms will be given appointment letter with scope of work thereon.

7. Application Submission:

S.No	Information	Details
1.	Addressee and the address at which the application is to be submitted	To Managing Director (MSSC), Maharashtra State Security Corporation 32 nd floor, Centre 1, World Trade Centre, Cuffe Parade, Mumbai-400 005
2.	Date of issue of this Invitation	29.10.2026
3.	Last date and time for submission of Applications	12.11.2026 17:00 hrs
4.	Oral Interviews	Date will be informed through mail or call

8. Scope of Work and Guidelines:

The scope of services will broadly include the following:

- a. **Standard:** The audit shall be carried out in accordance with the guidelines issued under section 35(5) and section 44(2) of the CGST Act read with Rule 80(3) of the CGST Rules
- b. **Reporting and Timing:** The final return should be **filed prior to 10 days of due date.**
- c. **Audit Fees:** The interested firms shall quote consolidated audit fees giving a break-up of professional fees along with GST.

A) Verification of books of accounts

- To check the Input tax credit availed/utilized.
- Verification of the Output tax paid.
- Any Supplies attracting RCM along with relevant documents.
- To verify whether the GST on advance received is duly paid.
- Necessary verification whether the copies of all Agreements and other supporting documents are obtained and properly maintained.
- Review of Sales Security Services Invoices and Dr. notes/Cr. Notes if any.
- Verification of bill of supply for exempt sales of services.

B) Input Tax Credit:

- Whether the Input Tax Credit has been availed with proper documentary evidences?
- Whether the payment to supplier, is made within 180 days from the date of invoice, if not, then ITC availed, has been reversed properly along with payment of interest?
- Reversal of proportionate ITC in respect of exempted supplies, non-business purpose use.
- Review of TRAN-1, TRAN-2 filed.
- Whether the payment to MSME vendor is done within 45 day or not?

C) Returns:

- Review of GST Returns filed by the company such as GSTR1, GSTR3B, ITC-04, whether the returns are filed timely in compliance of GST laws.
- Whether Output tax liability, ITC availed/utilized and offsetting thereof has been done in an appropriate manner.
- Interest and other dues have been duly charged and paid.
- Reconciling returns such as
 - >GSTR- 1 with GSTR3B.
 - >GSTR- 3B with books.
 - >GSTR-1 with Books.
 - >GSTR-2B with GSTR3B and simultaneously with books.
- Input tax credit reconciliation as per GSTR-2B and as claimed in books
- Whether the tax payable has been duly paid by the Corporation within the due date and if not, proper interest has been paid or not on the said amount.

D) Reverse charge Provisions:

Review of GST paid under reverse charge on services and availing the credit for same.

E) Advances:

Review of advances received with respect to outward supply of services. Whether GST liability has been charged at time of receipt of advance itself? Review of Accounting and Documentation work of receipt vouchers and other relevant docs in respect of advances and adjustment thereof.

F) Filing of GSTR9 and GSTR 9C:

To finalizing and submit the GST Annual return and submission of GST Audited Report with all the necessities with respect to the compliance and filing of GSTR 9 and GSTR 9 C and filing of the same certifying the same after due verification and review of all the necessary sections and data for the year under consideration.

9) General Terms & Conditions -

- An interested Chartered Accountant firms shall accept the work assigned to him and complete the audit within stipulated time.
- An interested Chartered Accountant firms under these guidelines shall not be employee of MSSC for any purpose and therefore, shall not be eligible for any benefits available to MSSC's employees.
- An interested Chartered Accountant firms shall maintain absolute secrecy and confidentiality about internal matters of MSSC.
- Interested Chartered Accountant firms will have to register himself / herself as a vendor/party of MSSC at his / her own cost for the purpose of payment of their services.
- In case of concealment /misrepresentation of facts the application is liable for rejection.
- Incomplete application received of the late date or incomplete application shall not be considered.
- The firm should maintain the status of 2 FCA partner during the period of engagement of MSSC, failing which the contract is liable for termination.
- Timely completion of Audit will be the essence of appointment. In case of delay appropriate penal action may be taken.
- No subletting of the audit assignment will be allowed.
- The decision of the appointing authority with regard to appointment will be final.
- **Superscription:** The envelope containing the application must be sealed properly and must be super scribed as “**Application for Appointment of GST Auditor**”.
- **Authorized Signatory:** The application must be signed by the authorized signatory and their contact details must be mentioned on the cover page of the application.
- **Applications sent by post/courier:** The applications may be sent by post/courier to reach before the scheduled date and time as indicated above.

- **Rejection of Application:**

The application is liable to be rejected if:

- a) Not in prescribed forms and not containing all required details.
- b) Not properly sealed and signed as per requirements.
- c) Received after the expiry of due date and time.
- d) Missing of any supporting document(s) with the Proposal.
- e) The MSSC shall not be responsible for any late receipt of applications for any reasons whatsoever. The applications received late will not be considered and returned unopened to the applicant.

10) Mode of Communication for Empanelment –

1. Candidates are requested to visit the website – <https://www.maharashtra.gov.in> & <https://www.mahasecurity.gov.in> for updates for the process of empanelment.
2. Interested parties may send their applications and other details inside a sealed envelope super-scribing '**Application for Appointment of GST Auditor**' to The Managing Director, MSSC, Maharashtra State Security Corporation, 32nd Floor, /Centre 1, World Trade Centre, Cuffe Parade, Mumbai-400 005
3. Contact details for any difficulties / queries -
Director Admin
Maharashtra State Security Corporation.
32nd Floor, Center 1, World Trade Center,
Cuffe Parade, Mumbai.
Tel – (022) 69965555.
Email - empanelment.mssc@gmail.com

11. Doubt/ Difficulty -

If there arises any doubt / difficulty with respect to the appointment of any clause of the recruitment guidelines, the same shall be placed before Dy. Inspector General of Police & Dy. MD (Admin Dept & Finance dept) MSSC and his / her decision in this regard shall be final and binding.

MSSC reserves right to cancel the process of empanelment at any time or at any stage without assigning any reason.

Sd/-

**ADG/Jt. Managing Director (Add. Charge MD)
Maharashtra State Security Corporation**

Format for Expression of Interest (EOI):

Interested Auditor will be required to submit his / her Expression of Interest through Email in the prescribed format as given in Annexure-I & Self attested scanned copies as mentioned below –

Eligible CA firm(s) is required to submit its EOI in the below mentioned format:

**Annexure 1
Format for EOI**

Sr. No	Particulars	Supporting Documents required to be submitted along with this Form
1.	Name of the Firm	
2.	Address of the Firm	
3.	Contact Details: 1. Phone No: 2. Email Id:	
4.	Name & Contact details of the authorized representative	
5.	Date of Establishment of Firm	
6.	Firm's Registration No. with ICAI	
7.	Firm Income Tax PAN No	
8.	Firm GST Registration No.	
9.	Empanelment No. with C&AG	
10.	No. of Years of Firm Existence & Date of establishment of Firm	
11.	Turnover of the Firm in last three years (attach relevant documentary evidence)	
12.	Previous Experience in GST Audit. Number of Assignments in Commercial/ GST Audit in Charitable Institute, NGO etc. (attach relevant documentary evidence)	
13.	Details of all Partners <ul style="list-style-type: none"> • Name of Partner • ACA/FCA • Date of Joining the Firm • Membership Number • Whether the partner was engaged with other firm full time or part time with the firm. • If Yes details of another firm. • Contact Details 	
14.	Quote amount along with GST	

Signature of Applicant