

## ELIGIBILITY CRITERIA FOR GSPs 2.0

	<u>Organization Type</u>	<u>Pre-qualification criteria</u>	<u>Supporting documents</u>
1	A company registered in India under the Indian Companies Act 1956 or 2013 meeting the pre-qualification criteria given in next column.	<p>An IT / ITES / BFSI company having IT capability with the following parameters:</p> <p><b>1. Financial Strength:</b></p> <ol style="list-style-type: none"> <li>Paid up / Raised capital of at least Rs. 2 crores and</li> <li>Average turnover of at least 5 Crores during last 3 financial years (2014-15, 2015-16, 2016-17)</li> <li>For FY 2016-17, unaudited results, <b>duly authenticated by the Company Secretary only</b>, may be quoted, to be followed up by the audited and signed balance sheets. For earlier years copy of relevant page of audited balance sheet needs to be shared.</li> </ol> <p><b>2. Demonstration of capabilities:</b> As given in Table-1 below.</p> <p><b>3. Technical Eligibility Criteria:</b> As indicated in Table 2 below</p>	<ol style="list-style-type: none"> <li>Letter of Intent by CMD/MD expressing interest to become GSP.</li> <li>Letter of authority, authorizing the signatory to sign documents on behalf of the organization along with the attested specimen signatures (both initials and full)</li> <li>Extract of AOA and MOA mentioning area of operation pertaining to IT / ITES / BFSI</li> <li>Certificate of incorporation (In case of Partnership firms Registered Partnership deed)</li> <li>Copy of Service Tax Number / TIN / PAN</li> <li>Board Resolution for making GSP Application</li> <li>Certified copy of letter of commencement of business issued by Ministry of Corporate Affairs (MCA)/ (In case of Partnership Firms, Registration Certificate from Registrar of Firms)</li> </ol>
2	<p>An undertaking owned and managed by Central / State Government (PSU)</p> <p>OR</p> <p>An Authority constituted under the Central / State Act/Special Purpose Organization constituted by Central/State govt.</p>	As above	<ol style="list-style-type: none"> <li>Letter of Intent by Managing Director/Chief Managing Director of PSUs expressing interest to become a GSP</li> <li>Letter of authority, authorizing the signatory to sign documents on behalf of the organization along with the attested specimen signatures (both initials and full)</li> <li>Letter of establishment of PSU</li> </ol>
3	Partnership registered under the India Partnership Act 1932 or under the Limited Liability Partnership Act, 2008	As above	<ol style="list-style-type: none"> <li>Letter of Intent by the partners expressing interest to become GSP</li> <li>Letter of authority, authorizing the signatory to sign documents on behalf of the organization along with the attested specimen signatures (both initials and full)</li> <li>Registered Partnership deed.</li> <li>Copy of Service Tax Number / TIN / PAN</li> </ol>

**TABLE-1 : Demonstration of Technical Capability**

**Demonstrate, within 1 month of being offered the opportunity, a functioning model as a GSP with effective, efficient and useful tax payer oriented services to include at least (but not limited to):**

<u>Suggested Test Activity</u>	<u>Evaluation Weight</u>
Invoice upload by tax payers and GSTR1 Preparation	10

Reconciliation of downloaded GSTR2 with Purchase Register and preparation and filing of GSTR2	20
Multiple GSTIN Ids mapped to a single user account	5
Multiple roles mapped to single GSTIN	5
E-sign / DSC integration for signing of returns	5
UI / UX	5
Mobile interface	5
Alert generation to tax payers	5
Security design of GSP Application	10
Technical Capability of GSP (Handling Large Load, Experience in handling large application, Managing Sizable Application Infrastructure, Experience in developing complex application etc.)	30

**Note:** The demonstration by the applicant GSP shall be evaluated basis the marks stated above. **Minimum qualifying marks will 60 %.**

**TABLE-2: Technical Eligibility Criteria**

S.No.	Pre-Qualification Criteria	Supporting Documents
1	Backend infrastructure, such as servers, databases etc., required specifically for the purpose of GSP work shall be based in the territory of India, and	Declaration from the authorized signatory
2	IT Infrastructure owned or outsourced to carry out minimum of 1 Lakh GST transaction per month, and	Declaration from the authorized signatory, Submit IT Infrastructure details i.e. Server Details, Network Connectivity, Firewall Server, storage capacity, Disaster recovery plan etc.
3	Data Privacy policy to protect beneficiary privacy, and	Share the data privacy policy on organization's website
4	Data security measures as per the IT Act.	Certification / Declaration from the authorized signatory

**Important Note:**

1. The selected GSPs will be required to sign a contract between GSTN and the GSP and comply to the terms and conditions therein and also adhere to specifications given by GSTN from time to time.
2. The GSP will also give an affidavit (legal liability) undertaking that the data exchanged or sourced from GST System shall not be used for any financial product selling to tax payers directly or indirectly through subsidiaries/ parent companies. Violation of the same will not only lead to cancellation of license but other punitive action as per relevant laws.