

BHARAT ELECTRONICS LIMITED
(A GOVERNMENT OF INDIA ENTERPRISE, MINISTRY OF DEFENCE)

REQUEST FOR QUOTATION (RFQ)
FOR
APPOINTMENT AS GST AUDITOR FOR THE FINANCIAL YEAR 2019-20



BHARAT ELECTRONICS LTD
JALAHALLI POST, BENGALURU – 560 013, INDIA
CIN: L32309KA1954GOI000787, www.bel-india.com
PHONE NO: +91-80-22195752

Tender No: FIN /GST_AUDIT/2019-20/1

Date: 08.01.2021

REQUEST FOR QUOTATION (RFQ)

Preamble

Tenders under TWO – Bid System (Techno-commercial & Price Bid) are invited on behalf of Bharat Electronics Limited (BEL) for appointment of GST Auditor for conducting “GST Audit” as per the provisions as per section 35(5) on or before date specified by Sec 44(1) of CGST Act, 2017, as per the attached tender documents.

Introduction about Bharat Electronics Ltd.

The company is a Public Sector Undertaking, set up at Bengaluru in the year 1954 under the Ministry of Defence and has been conferred “Navaratna Status”. Bharat Electronics Limited (BEL) has grown into India’s foremost Defence Electronics Company. BEL is a multi-product, multi-technology, multi-unit conglomerate with over 350 products in the areas of Military Communications, Radars, Naval Systems, C4I Systems, Weapon Systems, Homeland Security, Telecom and Broadcast Systems, Electronic Warfare, Tank Electronics, Electro-Optic, Professional Electronic Components and Solar Photovoltaic Systems. BEL also provides turnkey system solutions. Civilian products from BEL include Electronic Voting Machines, Ventilators, Tablet PC, Solar Traffic Signals and Access Control Systems.

BEL’s customers include the Army, Navy, Air Force, Paramilitary, Coast Guard, Police, Doordarshan, All India Radio, Department of Telecommunication and customers of professional electronic Components.

The Turnover of the company for the Financial Year 2018-19 was ₹ 11,789 Crore and for 2019-20 was ₹ 12,607 Crore.

Tender details are given below:

Tender No	FIN /GST_AUDIT/2019-20/1
Description of Work	Appointment as GST Auditor for conducting GST Audit as per CGST Act 2017.
Scope of Work	Described under section " Scope of Work " enclosed at Annexure-A
Category	Limited-Tender Services (Tender will be floated through Bengaluru Chapters of ICAI / ICAI (Cost Accountant))
Period of Audit	Initially the period of appointment will be for the financial year 2019-20, which may further be extended to next three years at the same rate and same terms and conditions on the basis of satisfactory performance after review at each year with the approval of competent authority.
Tender opening location	Bengaluru
Date of issue of Tender	8 th January 2021 13:30 hours
Closing of Tender	18 th January 2021 18:00 hours
Mode of submission of Tender and clarifications	<p>Quote to be submitted only through e-mail, separately as mentioned below citing Subject as :</p> <ol style="list-style-type: none"> 1. "TENDER NO: FIN/GST_AUDIT/2019-20/1/Techno-commercial" (only Techno-commercial bid to be submitted) Price bid should not be attached along with Techno-commercial bid mail. If attached, the bid will be rejected. 2. "TENDER NO: FIN/GST_AUDIT/2019-20/1/Price bid (Only Price bid to be submitted) <ol style="list-style-type: none"> 1) Submission of Quotes – qtnpurcmm@bel.co.in 2) For any Clarification - purcmm@bel.co.in
Date & Time of opening of Tender	<p>Techno-Commercial Bid: 19th January 2021 at 11:00 hours</p> <p>Price Bid: 23rd January 2021 at 11:00 hours</p>
Place of Opening tender	BEL BG Complex, Jalahalli, Bengaluru – 560013

Bid Validity	60 days from the last date of submission of Price Bid.
Criteria	<p>1) Techno-Commercial Bid: Refer Pre-Qualification criteria ANNEXURE – B Qualitative Criteria – ANNEXURE C</p> <p>2) Price Bid: Refer ANNEXURE – D</p>
Declarations to be submitted	Declaration as per ANNEXURE – C (1) shall be submitted as a Techno-commercial bid, failing which bid will be rejected.
Evaluation of bids	<ol style="list-style-type: none"> 1) Bids of firms which do not satisfy pre-qualification criteria will be rejected. 2) Techno-commercial bid of firms meeting Pre-Qualification criteria will only be evaluated. 3) Price Bid of firms which are technically qualified as per the Techno-commercial will only be opened. 4) The firm whose Total quoted price is lowest will qualify as L1 bidder. 5) In case of tie as per point 4 above, the firm with the highest technical qualification marks will be selected. In case a tie still persists then, the firm having more number of Audit assignments as per Sl.No.4 of Techno-Commercial Pre-qualification criteria will be selected.
Appointment of GST Auditor's	The appointment of L1 firm as "GST Auditor" is Subject to approval of the competent authority each year
GST Audit Fee	<p>The GST Audit Fee payable is subject to following: -</p> <ol style="list-style-type: none"> 1) Downward revision of Fee, if there is substantial reduction in Scope of Work under CGST ACT 2017 2) Initially the period of appointment will be for the financial year 2019-20, <u>which may further be extended to next three years at the same rate and same terms and conditions</u> on the basis of satisfactory performance after review at the end of each year, with the approval of competent authority.
Payment Terms	<ol style="list-style-type: none"> 1) Payment will be released within 30 days after completion of all the following: - <ol style="list-style-type: none"> a) Conducting GST Audit for 2019-20 of the company in accordance with section 35(5) and 44 (2) of the CGST Act 2017 (including any enactments or amendments made as

	<p>may be applicable from time to time).</p> <p>b) Submission/e-filing of GST Audit Report, preparation of Form 9 and 9C, reconciliation of Form 9 and 9C with financial statements as per CGST Act 2017 in E-Form within the scheduled date.</p> <p>c) The report may be finalized and uploaded in the Govt portal one week before notified due date in the manner specified / prescribed by CBIC.</p> <p>2) No out of pocket expenditure will be paid. No facilities would be provided by BEL for accommodation or travel. BEL will pay only professional fees and GST thereon, if any.</p>
List of GST Registrations & Place of Audit	<p>List of GST Registrations are given at ANNEXURE – E for which GST Audit needs to be conducted.</p> <p>Audit will be conducted at BEL Bangalore Complex for all the registrations.</p>
Turnover Details	<p>Turnover Details of GST Registrations are enclosed at ANNEXURE – F.</p>
Disclaimer	<p>BEL reserves its right to accept/reject any/all the Bids or cancel the RFQ at its sole discretion without assigning any reason whatsoever.</p> <p>In case any information furnished by the Bidder is found to be incorrect/false later on after opening of bids then their Bid will be rejected and the Bidder may be debarred for next three years.</p>

For Bharat Electronics Limited

Sd.
(HARISANKAR K)
Deputy General Manager-Finance (Central GST)

Enclosures:

- 1) ANNEXURE – A: Scope of Work and General Terms & Conditions
- 2) ANNEXURE – B: Pre-Qualification Criteria
- 3) ANNEXURE – C: Techno-Commercial Bid
- 4) ANNEXURE – C (1): Declarations to be submitted
- 5) ANNEXURE – D: Price Bid (Price Bid Format)
- 6) ANNEXURE – E: List of GST Registrations
- 7) ANNEXURE – F : Turnover Details of GST Registrations

ANNEXURE – A

Scope of Work and General Terms & Conditions

1. Scope of Work

The Scope of work shall be as per section 35(5) and 44 (2) of the CGST Act 2017.

Conduct the GST Audit for the Financial year 2019-20 for 24 GST Registrations of the company and issue GST Audit Report in respect of the respective registrations and Submission / e-filing of GST Audit Report, preparation of Form 9 and 9C, reconciliation of Form 9 and 9C with financial statements as per CGST Act 2017 in E-Form within the scheduled date, in accordance with the relevant provisions of the CGST Act 2017 and relevant orders/clarification/rules as issued from time to time by CBIC.

2. General Terms & Conditions

- i) The Audit Firm Shall not assign or sub-let the whole or any portion or portions of the GST Audit or allow any person to become interested therein in any manner whatsoever without the prior written approval of the Company.
- ii) **Secrecy Clause:** The Tenderer shall at all times use it's reasonable endeavors' to keep the BEL's confidential information confidential and accordingly not disclose any such confidential information to any other person other than performance of it's obligations under the agreement. The Tenderer shall indemnify and / or undertake that confidential information, applied by it during operation and/or implementation of the contract, shall not be divulged to any other firm and shall continue to apply even after expiry and/or termination of appointment.

In this connection, the appointed firm shall be required to sign a Non-Disclosure Agreement with the BEL.

- iii) Submission of tender by the Tenderer implies that he has read the instructions and all other contract documents and has made himself aware of the scope of the contract.
- iv) All the pages of the tender documents submitted are to be signed and seal of the firm affixed.

- v) Arbitration:** Any disputes, difference controversies/ difference of opinions, breach and violation arising from or related to this agreement/contract/work order etc. between the parties shall be resolved by mutual discussion/reconciliation in good faith. If disputes, difference controversies/difference of opinions, breach and violation arising from or related to this agreement/contract/work order etc. cannot be resolved within 30 days of commencement of reconciliations/discussions then the matter shall be referred to the Sole arbitrator, nominated by CMD, BEL for this purpose and his decision shall be final and binding on both the parties. There will be no objection to any such appointment on the grounds that the Arbitrator is an employee of BEL and no appeal on any order passed by the Arbitrator for this purpose shall be filed in any Court of Law on such ground.

ANNEXURE - B**Pre – Qualification Criteria:**

SL. No.	Pre – Qualification Eligibility Criteria	Supporting documents required
1.	The firm should be in existence as on date of application for a minimum period of 10 years and should hold Valid Certificate of Practice for at least 10 years.	a) Certified copy of registration certificate issued by appropriate authority. b) Valid Certificate of Practice issued by ICAI / ICMAI of India should also be attached.
2.	The Audit firm should have Head office in Bengaluru.	The details/Address of office should be submitted along with the quote. [GST Registration Certificate should be enclosed as proof]
3.	The audit firm should have conducted GST Audit for the year 2017-18 or 2018-19 for a Listed company / PSU, with a turnover of more than Rs. 1000 crore.	Appointment letter as GST Auditor along with Audited Financial Statements of the relevant years to be enclosed.

ANNEXURE – C**Techno-Commercial Bid****A. Qualitative Criteria****Qualitative Criteria for selection of GST Auditor**

Sl No	Criteria	Minimum Criteria/Supporting Documents to be submitted	Evaluation Criteria	Max. Marks
1	Number of Chartered / Cost Accountants associated with the Firm for not less than 5 (Five) years as on the date of application.	02 Chartered / Cost Accountants/ List of qualified CA / CMA with Membership No. to be submitted	Five marks each for each member, who is associated with the firm for more than five years as on the date of application 1 Member = 5 marks 2 Members = 10 marks 3 Members = 15 marks 4 and above = 20 marks	20
2	Existence of the Firm as on the date of application.	10 years/ Certificate of Registration of the firm to be submitted	10 to 11 = 8 marks 12 to 14 = 10 marks 15 to 17 = 12 marks 18 to 20 = 15 marks Above 20 = 20 marks	20
3	Turnover of the Firm (average annual of the last three preceding years)	The average annual turnover of the firm during last three years must be at least 50 lacs/. The firm shall submit its Audited Annual Accounts of last three years (2017-18 to 2019-20)	50 to 55 lacs = 8 marks 56 to 65 lacs = 10 marks 66 to 85 lacs = 12 marks 86 to 1 Cr = 15 marks Above 1 Cr = 20 marks	20

4	Number of GST Audit assignment of organization during the financial year 2017-18 to 2018-19.	10 Assignment/ Copy of client letters for conducting GST Audit to be submitted	10 to 11 = 8 marks 12 to 14 = 10 marks 15 to 17 = 12 marks 18 to 20 = 15 marks Above 20 = 20 marks	20
5	Number of Semi qualified assistant (I.e. passed intermediate exam conducted by ICAI / ICMAI) in Chartered / Cost Accountant firm, as on the date of application.	04 Assistant / List of semi-qualified CA / CMA along with Student Membership No. to be provided.	2 marks for each semi qualified assistant.	20
			Total	100

B. Qualification parameters under Qualitative Criteria

- 1) A firm should meet the minimum criteria specified in each of the sub clause specified in Qualitative Criteria.
- 2) In addition to meeting the condition specified above, at serial no 1, the firm should obtain minimum 50 marks out of 100 marks in Qualitative criteria.
- 3) If a firm does not meet any of the above two criteria, it will be technically disqualified and its Price Bid will not be opened.

ANNEXURE – C (1)

Declarations to be submitted

(To be printed on your firm's letter head)

Declaration:-

We hereby certify that:

- a. We are an independent firm of the Chartered / Cost Accountants and are at arm's length relationship with the company.
- b. The partners of the firm are holding valid Certificate of Practice issued by the Institute of Chartered Accountants of India / Institute of Cost and Management Accountants of India and are in whole time practice.
- c. There is no order or proceedings which are pending against our firm or any of our partner(s) relating to professional matters of conduct before the Institute of Chartered Accountants of India / Institute of Cost and Management Accountants of India or any competent authority or any court.
- d. We are aware that any false information provided herein will make our appointment as GST Auditor (if appointed) liable for termination.

I/We, _____ Partner of the Firm _____, hereby declare that the above information furnished is true & correct with the best of my knowledge and belief

On behalf of Audit firm

Signature with seal of the firm

Date:

Place:

ANNEXURE – D**Price Bid****Price Bid Format**

Services/Activity	Audit Fees per registration	No. of registrations	Total Audit Fee	
			In figure	In words
Karnataka (KA01)		01		
Other registrations with Turnover		16		
Other registrations with NIL Turnover		07		
Total Audit Fee				

Conditions related to the price format:

1. The price quoted above shall be for complete scope of work inclusive of out of pocket expenses. **The Price quoted should be exclusive of GST and other applicable taxes, if any.**
2. The prices must be quoted as per price format in Indian Rupees. All payments will be made against invoice in Indian rupees only.
3. BEL reserves the right to continue or discontinue the work at any stage and payment will be restricted up to the last activity satisfactorily completed. The decision of BEL with regard to assessment for completion of activities/stages shall be final.
4. Bidders shall quote their prices/rates in firm figures and without any qualifications. Each figure stated shall also be repeated in words in the event of discrepancy between the amount stated in figures and words, the rates quoted in words shall be deemed to be the correct amount. **Tenders containing qualifying expressions such as "free" etc. will not be considered.**

Offer's shall be rejected if,

- a) Offers which do not confirm unconditional validity of the bid for 60 days from the date of opening of Price Bid; or
- b) Offers where prices are not firm during the entire duration of the contract and/or with any qualifications; or
- c) Offers do not conform to BEL price bid format.

ANNEXURE – D**List of GSTIN Registrations**

SL No	State	BP	GSTIN
1	A&N	AN01	35AAACB5985C1ZS
2	ARUNACHAL PRADESH	AR01	12AAACB5985C1Z0
3	ASSAM	AS01	18AAACB5985C1Z0
4	BIHAR	BH01	10AAACB5985C1Z4
5	CHANDIGARH	CH01	04AAACB5985C1ZX
6	DAMAN & DIU	DD01	25AAACB5985C1ZT
7	GOA	GA01	30AAACB5985C1Z2
8	GUJARAT	GJ01	24AAACB5985C1ZV
9	HP	HP01	02AAACB5985C1Z1
10	JAMMU	JK01	01AAACB5985C1Z3
11	JHARKHAND	JH01	20AAACB5985C1Z3
12	KARNATAKA	KA01	29AAACB5985C1ZL
13	KERALA	KL01	32AAACB5985C1ZY
14	LAKSHADWEEP	LK01	31AAACB5985C1Z0
15	MANIPUR	MN01	14AAACB5985C1ZW
16	MEGHALAYA	MG01	17AAACB5985C1ZQ
17	MP	MP01	23AAACB5985C2ZW
18	NAGALAND	NA01	13AAACB5985C1ZY
19	ODISHA	OR01	21AAACB5985C1Z1
20	PONDICHERRY	PY01	34AAACB5985C1ZU
21	PUNJAB	PU01	03AAACB5985C1ZZ
22	RAJASTHAN	RJ01	08AAACB5985C1ZP
23	SIKKIM	SK01	11AAACB5985C1Z2
24	TRIPURA	TR01	16AAACB5985C1ZS

ANNEXURE – E**Turnover details of GST Registrations**

Sl. No.	Unit	No of Registrations	Average Turnover for FY 2018-19 & FY 2019-20 (Rs. in crores)
1	BEL, KARNATAKA	01	5,852.68
2	Other registrations with approximate Average Turnover	16	500.00
3	Other registrations with NIL Turnover	07	0.00
	Total	24	6,352.68