



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2025/B/6087879
Dated/दिनांक : 09-04-2025

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	24-04-2025 13:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	24-04-2025 13:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	90 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Ministry Of Civil Aviation
Department Name/विभाग का नाम	Airports Authority Of India (aai)
Organisation Name/संगठन का नाम	Airports Authority Of India
Office Name/कार्यालय का नाम	Airports Authority Of India, Patna
क्रेता ईमेल/Buyer Email	buycon109.aai.as@gembuyer.in
Item Category/मद केटेगरी	Financial Advisory Services - Onsite; Tax Advisory
Contract Period/अनुबंध अवधि	2 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	8 Lakh (s)
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Additional Doc 1 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
Do you want to show documents uploaded by bidders to all bidders participated in bid?/	Yes
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Two Packet Bid

Bid Details/बिड विवरण

Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Estimated Bid Value/अनुमानित बिड मूल्य	604160
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Arbitration Clause	No
Mediation Clause	No

EMD Detail/ईएमडी विवरण

Advisory Bank/एडवाइजरी बैंक	State Bank of India
EMD Amount/ईएमडी राशि	12083

ePBG Detail/ईपीबीजी विवरण

Required/आवश्यकता	No
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(a). EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy./जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज़ प्रस्तुत करने हैं। एमएसई केटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।

(b). EMD & Performance security should be in favour of Beneficiary, wherever it is applicable./ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए।

Beneficiary/लाभार्थी :

APD, Patna, JPNi Airport
Airports Authority Of India, Patna, Airports Authority of India (AAI), Airports Authority of India, Ministry of Civil Aviation
(Airport Director)

MII Compliance/एमआईआई अनुपालन

MII Compliance/एमआईआई अनुपालन	Yes
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MSE Purchase Preference/एमएसई खरीद वरीयता

MSE Purchase Preference/एमएसई खरीद वरीयता	Yes
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1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in

the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.

2. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to the [OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if the credentials of the service provider are validated on-line in GeM profile as well as validated and approved by the Buyer after evaluation of submitted documents.

3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Scope of work to be uploaded by buyer:[1744181845.pdf](#)

Financial Advisory Services - Onsite; Tax Advisory (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Deployment Location	Onsite
Category of financial advisory service	Tax Advisory
Sub-category of Financial Advisory Services	Filing GST , Filing TDS
Financial Advisory Reports	Yes
Frequency of Progress Report	Monthly
Type of Professional/Resources required	Tax expert , GST expert
Qualification of Professional/Resources required	CA , ICWA
Certification of Professional/Resources required	Certified management accountant , Certified public accountant
Total Experience of Professionals / Resources (In years)	0 - 3 Years
Addon(s)/एडऑन	
Post Financial Advisory Support	NA

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Abhay Kumar	800014,Airports Authority of India, Jay Prakash Naryan International Airport,Patna	1	N/A

Buyer Added Bid Specific Terms and Conditions/क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें**1. Generic**

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

2. Buyer Added Bid Specific ATC

Buyer uploaded ATC document [Click here to view the file.](#)

Disclaimer/अस्वीकरण

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.

13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.

This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws./जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।

---Thank You/धन्यवाद---

COMPREHENSIVE CONSULTANCY SERVICES
FOR
GST AND INCOME TAX COMPLIANCE FOR 2025-26 to 2026-27
AND RELATED SERVICES



जय प्रकाश नारायण अंतरराष्ट्रीय हवाईअड्डा , पटना- 800014
J.P.N.I Airport, Patna - 800014

Additional Terms and Conditions
For Bidding on GeM portal

Bid Manager: Din Bandhu Sharma

Designation: Senior Manager (Finance)

Email: fin_patna@aai.aero

Mobile: 7408293555/9304290968

विमानपत्तन निदेशक कार्यालय /Office of The Airport Director

ज० प्र० नारायण अन्तर्राष्ट्रीय हवाईअड्डा / JPNI Airport

पटना -८०००१४/Patna -800014

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Introduction

ORGANISATION

Airports Authority of India (AAI) has been constituted as a statutory authority under the Airports Authority of India Act 1994 to manage airports across India.

Services

AAI provides services of: -

- Control and management of Indian air space extending beyond the territorial limits of the country accepted by ICAO.
- Communication, Navigational and Surveillance aids
- Expansion and strengthening of operational areas
- Design, development, operation and maintenance of passenger terminals
- Development and Management of Cargo Terminals at airports
- Passenger Facilities and Information systems in the passenger terminal

Sources of Revenue/Income

AAI's revenue is broadly categorized as Traffic and Non-Traffic Revenue

- I. **Traffic revenues** are generated from: -
 - Route Navigation and Facilitation Charges collected for providing CNS & ATC services to aircraft over the Indian air space.
 - Landing/Parking fees for providing landing and parking facilities to aircraft at Airports
 - Passenger Service fees collected for providing passenger facilities in the terminal building
- II. **Non-Traffic Revenues** are generated from: -
 - Rents paid by shops, restaurants etc. inside and outside the Terminal Building
 - Parking and Airport Access
 - Advertising
 - Royalty
- III. Apart from the above AAI also earns revenues from leasing out Airports to private operators.

BILLING AND REALISATION PROCESS OF REVENUE

- **Billing of Revenue**

While the bills for the above services provided for domestic flights are raised by the concerned Airports, the bills for the services provided to international flights are raised by IATA (International Air Transport Association) centrally.

- **Realization of Revenue**

Realization of the bills so raised for domestic flights are received through e-receipts by the concerned airports as well as at Corporate Head Quarter, New Delhi. The realization in respect of foreign airlines are made by IATA.

- **Accounting**

Accounting of the above billing and realization are made in ERP-SAP module at the airports and CHQ for the respective billing and realization made by them.

Major Areas of Expenditure

1. Construction of Airports, Terminal Buildings, Runways, Taxi Track etc.
2. Procurement of Plant & Machinery, Equipment, Furniture, Vehicles, Spares, Software, Computers etc.
3. Works Contract including AMC & Capital Expenditure
4. Security Services provided by Government Agencies like CISF, State Police etc.
5. Hiring of Manpower on Job Contract
6. Hiring of Vehicles
7. Legal Services
8. Transportation of Goods by Road/Air
9. Professional Services
10. Telecommunications Services
11. Expenditure on CSR activities
12. Import of Foreign Services
13. Services provided by Government Agencies like Meteorological Department.

Please visit AAI website at <https://aai.aero> for more information about AAI.

Bird's Eye View of the Work:

GST

- i. **Total Number of Line Items (for Customer & Vendor) per Month as per ERP-SAP Bihar**
- 2100 Line Items approx.
 - **Outward Supply :1500-line items per month**
 - **Inward supply : 600-line items per month**
 - **GST TDS :150-line items per month**

- ii. **Stations Covered:** Self Accounting Units (SAUs) at Patna, Gaya & other Non-SAU Airports /ACS Stations of the state of Bihar. **(Copy of REG-06 is enclosed).**

Income Tax

- i. **Form 26Q : 300-line items per quarter**
- ii. **Form 24Q :800-line items per quarter**
- iii. **Form 27 EQ : 5-line items per quarter**

SECTION-A

SCOPE OF WORK

A. Good and Service Tax (GST)/ Service Tax:

Coverage: -

This scope of work covers stations of Airports Authority of India under registration number 10AAACA6412D2ZM. AAI, Bihar registration has additional place of Business(s) viz Gaya, Darbhanga, Katihar, Bihta or any other additional place of business falling under GSTIN 10AAACA6412D2ZM in future.

Scope of work is broadly classified as

1. Consultancy Service
2. Return Filing
3. Refund
4. Review of SAP Accounts
5. Scrutiny/Assessment of Returns

1. Consultancy Service: -

- a) Assistance in responding to the related issues raised during the course of audit conducted by the various Statutory/internal authorities.
- b) Drafting appropriate reply along with requisite details in the prescribed format/portal.
- c) Assistance in responding to the notices received from various authorities including drafting suitable reply for the same, responding to the notices including representing AAI in case of appearance before statutory authorities, by being physically present in the office of the authority(s).
- d) Opinion on issues/matters as referred from time to time in relation to GST including import and export of goods/services, dealing with related parties like subsidiaries, associates etc

- e) Opinions/comments/clarifications on various GST issues raised by other place of business places falling under the GSTIN of Bihar.
- f) Opinion on availing of Input Tax credit of various input services utilized or goods purchased by AAI.
- g) Opinion on matters relating to Accounting of GST (including but not limited to output and input services)
- h) Advice & opinion in preparation of E-way bills.
- i) Update the AAI officials about various amendments taking place in GST laws/ rules, regulations, circulars, directions etc. from time to time, educate about the effect it may have on the operations of AAI, Bihar and assist in making policy for the same.
- j) Assisting in data compilation and drafting of circulars to be issued to the airports/units in respect of GST and related matters.
- k) Advice on records to be maintained under GST Act and submission of report about compliance/non-compliance to AAI on quarterly basis.
- l) Any other advice to AAI on any other GST related issues as and when required.

2. **Filing of GST Returns:**

a. **Scope of Work**

The GST Consultant would be responsible for the preparation and filing of GST returns. For e.g:

- **GSTR-7** (TDS Return under GST)
- **GSTR-1** (Monthly outward supplies return)
- **GSTR-3B** (Monthly summary return)
- **Annual Return** (GSTR-9 and GSTR-9C)
- **Any other return** as may be notified by the GST Department from time to time

Additionally, the consultant shall assist **GST Cell, AAI, Bihar** in extracting and processing the required data from SAP for the preparation and filing of the above returns.

b. Process for Return Filing

The return filing process shall be carried out in the following structured steps:

1. **Collection of Data:** Gather relevant data from SAP and other sources necessary for return preparation.
2. **Data Analysis & Query Resolution:** Analyze the extracted data and address any discrepancies or queries. It will convey to the GST cell any discrepancy arising during the time of filing the return with respect to SAP and GST portal. The same would be conveyed in prescribed excel format.
3. **Preparation of Draft Report:** Compile the necessary reports in the prescribed GST format.
4. **Approval from GST Cell, AAI, Bihar:** Submit the draft report for verification and approval.
5. **Uploading on GST Portal:** Input the approved data onto the GST portal in accordance with compliance requirements.
6. **Final Filing of Returns:** Submit the return upon confirmation from the **GST Cell, AAI, Bihar**.

c. Challan Generation & Payment

- The generation of challans and payment of GST liabilities shall be the responsibility of **GST Cell, AAI, Bihar**.
- The consultant shall coordinate closely with the GST Cell to ensure accurate tax computation and timely payments.

d. Record Maintenance & Reconciliation

The GST Consultant shall:

- Maintain a proper record of workings of monthly GSTR 1 and GSTR 3B, for the filing of the **Annual Return**.
- Reconcile **GSTR-1 with GSTR-3B and Annual Return** to ensure data accuracy.
- Match **GSTR-2B with open items of ITC GL (Input Tax Credit General Ledger) every month**.
- Conduct monthly reconciliation of **GSTR-2B and internal ledgers** to identify and reverse **ineligible ITC appearing in GSTR-2B**.

e. **Compliance & Due Date Adherence**

The GST Consultant shall ensure that all GST returns are:

- Filed **accurately and within the due dates** to avoid penalties and interest.
- Compliant with the latest **GST laws and notifications** issued from time to time.

3. **Review of SAP Accounts**

- a. Review of Accounting in SAP environment as per applicable GST Law and recommending/ advising of any subsequent changes to be incorporated in SAP as amended in the GST Act from time to time.
- b. Submission of report on review conducted on GST accounting in SAP and also to provide guidance for resolving the areas of concern.

4. **Scrutiny/assessment of Return**

To represent AAI before GST Authorities or commissioner(s) of Central Board of Indirect Tax and Customs and to perform all the necessary work (including drafting & submission of replies, rectification, etc. to questionnaire/notices received from GST Department & GST Intelligence) for successful completion of scrutiny, assessments including re- assessments, since 2017.

B. Income tax:

Coverage

Income Tax Return of AAI is filed at Corporate Headquarter (CHQ). However, TDS and TCS returns viz Form 24Q, 26Q and 26EQ are filed at Patna iro TAN no PTNA00240C. The aforesaid TAN covers operations of Patna and Darbhanga.

Following works are required to be done with respect to Income Tax.

1 TDS and TCS return

Following data will be provided for quarterly TDS and TCS returns:

Details of TDS deducted and deposited along with challans

Consultant has to process the data with due consideration of the following:

- i. Review of TDS deducted to ensure that TDS % charged is appropriate.
- ii. Generation and providing of TDS and TCS certificate
- iii. Filling of Income Tax TDS and TCS returns i.e. Form 24Q, Form 26Q, 27EQ and 27Q quarterly or annually within time limit as required as per Income Tax Act for the time being in force.
- iv. Revision of returns as and when required.

2 Assisting in preparation of data related to Tax Audit

The consultant shall provide **Tax Audit-related data in specified format**, for submission to Corporate/Regional headquarter

SECTION-B

Volume - I Technical Bid

1. Eligibility /Evaluation criteria :-

Financial bid shall be opened only for the bidders satisfying all the parameters of eligibility/Evaluation criteria.

Sl. No	Eligibility /Evaluation Criteria	Documents to be submitted
1	<u>LEGAL STATUS OF THE BIDDER</u> The Bidder should be a Firm/LLP of Chartered Accountants/ Cost & Management Accountants registered in India having experience of more than 3 (Three) years .	Certified copy of Registration of firm/Certificate of Practice issued by Institute of Chartered Accountants/ Cost Accountants of India.
2	<u>FINANCIAL CAPACITY</u> The bidder should have average annual gross receipts / turnover of minimum Rs. 8 (Eight) Lakhs in the last 3 (Three) completed financial years i.e., 2021-22, 2022-23, 2023-24.	Turnover certificate with proper UDIN.
3	<u>EXPERIENCE</u> The name of Partner who will be associated with AAI should be mentioned.	Resumé giving the brief details of relevant experience and the membership no in format IV.
4	<u>SERVICE PROVIDER RESOURCES</u> The Bidder should have minimum 3 employees / partners working in Patna office.	Resumé of employees/partners in format V.
5	<u>ASSIGNMENT UNDERTAKEN</u> The Bidder should have undertaken similar taxation related assignment of at least one PSU/Govt bodies in last 5 financial years.	Satisfactory work completion certificate. If any work is ongoing, satisfactory performance certificate of the competent authority of the said company may be attached.

6	The Bidder should have an office in Patna, Bihar	Proof of address in support of registered address like electricity bill, rent agreement etc
7	The bidder should not have been debarred/ black listed/ disqualified by any regulators/ statutory body in India.	Self-declaration as per format VI
8	Valid GST registration certificate & PAN	Self-attested copy.

Note: -

1. The Technical bid prepared by the bidder shall be submitted in the format of cover letter specified in Format I. The bids not submitted in format I are liable to be rejected.
2. Documentary evidence needs to be submitted, duly self-attested by the bidder for each of the Evaluation criteria.
3. Self-declaration needs to be signed by authorized signatory(s).
4. During evaluation of the bids, AAI may, at its discretion ask the Bidders for clarification of their bids, if required.
5. Decision of the AAI in all matters regarding Engagement, eligibility, the stages at which such scrutiny of eligibility is to be undertaken, the documents to be produced, award of assignment and any other matter relating to this notification will be final and binding on the applicants. No correspondence or personal enquiries shall be entertained by AAI in this regard.

SECTION-C
Volume - II Financial Bid Evaluation

Price Bids shall be opened only for technically qualified bidders.

1. The Rate quoted shall be inclusive of all applicable taxes & duties except GST as applicable.
2. The Rate/Charges for the services to be rendered needs to be quoted in Lumpsum excluding GST. L1 will be identified on the grand total of the Price Bid Summary excluding GST.
3. While quoting the price, the bidder shall consider all expenses *including* travelling, boarding, conveyance & other miscellaneous and out of pocket expenditure. No claim for expenditure other than the price quoted will be entertained by AAI on account of Scope of Work provided in tender
4. The Rates quoted shall remain firm during the tenure of the contract and until filing of Annual Return for the respective Financial Year in the prescribed format as per GST Provisions from time to time and nothing extra, on any account shall be paid by AAI.
5. Rate quoted shall be firm & shall not be quoted with price variation / discount clause.

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SECTION-D

SPECIAL TERMS AND CONDITIONS

1. **PERIOD OF CONTRACT:** The Period of Contract shall initially be for 02 (Two) years commencing from the date of acceptance of Award of Contract. If AAI feels satisfied with services provided during the period of Contract, the contract may be extended for another one year with the approval of Competent Authority on the same terms & conditions upon satisfactory performance and mutual agreement.
2. **PAYMENT TERMS:** The payment shall be released at the end of each quarter
3. **SECURITY DEPOSIT:** Security deposit will be deducted @ 10% pa from gross bill subject to a total of 5% of the award value (including GST) and shall be paid after filing of annual return of corresponding year. All payment shall be subject to recoveries towards statutory deductions. The payment will be made by electronic transfer.
4. **TENDER COST & EARNEST MONEY DEPOSIT (EMD):** The Bidder shall submit Earnest Money Deposit (EMD) for Rs.12083/- (Twelve Thousand Eighty-Three only) in the form of a RTGS/NEFT only. The scanned copy of the transaction is to be attached to the Technical Bid or MSME certificate of relevant services, in case of exemption from EMD. EMD in the form of Demand Draft/Bankers' Cheque/Draft or any other form shall not be accepted. The EMD of the bidders shall be returned as soon as the Contract is awarded. No interest shall be paid on EMD deposited by the party. Details of AAI Bank Accounts is given as below: -

Particular	Detail
Bank Account No.	37361475346
Name of Bank	STATE BANK OF INDIA
NAME OF BENEFICIARY	AIRPORTS AUTHORITY OF INDIA
Bank Address	BIHAR VET. COLLEGE CAMPUS BRANCH
IFSC Code	SBIN0009006
PAN No.	AAACA6412D
GST No.	19AAACA6412D2ZM

5. SUBMISSION OF TENDER:

Bids shall be submitted online only at GeM Portal

Price should be quoted in the Financial Bid of GeM Portal only.

For evaluation purpose the uploaded offer documents will be treated as authentic and final. The price bid submitted through online mode only will be taken up for the purpose for evaluation. No hard copy shall be submitted for reference purpose.

6. EVALUATION PROCESS:

1) A proposal shall be considered responsive if -

- a) It is received by the proposed Due Date and Time.
- b) It contains the information and documents as required in the Tender Document.
- c) It contains Tender Cost & EMD.
- d) It contains information in formats specified in the Tender Document.
- e) It mentions the validity period as set out in the document
- f) It provides the information in reasonable detail. The AAI reserves the right to determine whether the information has been provided in reasonable detail.
- g) There are no significant inconsistencies between the proposal and the supporting documents.
- h) The Technical qualification conforms to as specified in the eligibility criteria in the tender.
- i) A Tender that is substantially responsive is one that conforms to the preceding requirements without deviation or condition.
- j) The AAI reserves the right to reject any tender which in its opinion is non-responsive and no request for alteration, modification, substitution or withdrawal shall be entertained by the AAI in respect of such Tenders.
- k) The AAI would have the right to review the Technical Qualification and seek clarifications wherever necessary.

- 2) Since the tender involves selection based on pre-qualification criteria, the TIA (Tender Inviting Authority) will examine and seek clarification, if any and list out the firms, which are found technically suitable and **Price Bid of such tenders only will be opened and EMD will be returned to the unsuccessful Bidders.**
 - a) The date and time will be intimated to tenderers whose offers are found suitable and Cover-II of such tenderers will be opened on the specified date and time.
 - b) The Fax/E-Mail offers will be treated as defective, invalid and rejected. Only detailed complete offers received online prior to closing time and date of the tenders will be taken as valid.
- 3) The decision of AAI in all matters regarding the Engagement will be final and binding on the applicants. No correspondence or personal enquiries shall be entertained by the AAI in this regard.

7. **OPENING OF TENDER**

- a) The Technical Bid shall be opened as per the date & time specified on the GEM portal.
- b) The Financial bid of those bidders who are technically qualified shall be opened as per the date.
- c) AAI reserves the right to extend the date of receiving/opening the bids.
- d) AAI reserves the right to call for any other details or information from any of the bidder(s).

8. **SELECTION CRITERIA**

The final selection of the successful bidder from the technically qualified bidders will be done by considering L1 price quoted by the qualified bidder.

9. REJECTION OF OFFER/CANCELLATION OF CONTRACT

If the firm/ gives wrong information in its offer, AAI reserves the right to reject such offer at any stage or to cancel the contract and **the EMD and SD would be forfeited.**

10. In case bidder withdraws from the tender process before opening of technical bid date and time, 10% of EMD amount shall be forfeited.
11. After last date of submission of bid, at any stage if an agency withdraws from tender process, entire EMD amount shall be forfeited.
12. After opening of the technical bid and before opening of financial bid, if any agency withdraws from tender process, the EMD of the party shall be forfeited and the party shall be liable to be debarred for participation in any tender of AAI for one year from the date of debarment. However, after opening of financial bid, being L1 in the tender if the party withdraws its bid or after issuance of award letter, the party does not complete the requisite formalities, EMD shall be forfeited and the said bidder will be liable to be debarred from participating in any tender of AAI for two years.
13. In case a party has deposited EMD but did not participate in the Tender process i.e., the party has not submitted his bid on GeM portal and his name is not appearing in the bids submitted list, then, on request of such party, amount paid towards EMD deposited by the party may be refunded after deduction of 10% of EMD amount.
14. On acceptance of the tender, the name of the authorized representative(s) of the tenderer who would be responsible for taking instructions from authorized official of the AAI has to be intimated.

SECTION-E

GENERAL TERMS AND CONDITIONS

1. CLARIFICATIONS ON TENDER DOCUMENTS

A prospective Tenderer requiring any clarification on the Tender Document may notify through queries, only within the specified period through the GeM portal. No other means of clarification//query shall be entertained.

In case of any clarification on the terms/clauses mentioned in the tender, decision of the Tender Issuing Authority shall be final.

2. AMENDMENT OF TENDER DOCUMENT

Before the deadline for submission of tender, the Tender Document may be modified by AAI by the issue of addenda /corrigendum. Addendum/corrigendum, if any, will be posted on GeM Portal and shall become a part of the tender document. All Tenderers are advised to see the GeM Portal for addendum/ corrigendum to the tender document which may be uploaded as per GeM conditions.

3. REJECTION OF BID

AAI reserves the right to reject the conditional or incomplete offer.

AAI also reserves the right to accept or reject all Bids and to annul the bidding process and reject all Bids, at any time prior to award of Agreement, without thereby incurring any liability to the affected bidder, or bidders or any obligation to inform the affected bidder or bidders for the grounds for AAI's action.

4. WORK NOT TO BE LET OUT

Sub-contracting in part or full of the assignment awarded to the successful Bidder is not permitted.

5. CONFIDENTIALITY CLAUSE

Any and all information in written, electronic media or oral form and disclosed to the Consultant shall at all times remain the legal and absolute property of AAI and the Consultant shall have no rights to use the information for any purpose other than that expressly authorized by AAI.

6. TERMINATION OF SERVICES

The engagement of consultant can be terminated by the Management of Airports Authority of India without assigning any reason, whatsoever, at any time during the contract period by giving 30 days' notice.

7. SETTLEMENT OF DISPUTES

Except as otherwise specifically provided in the contract, all disputes concerning questions of fact arising under the contract shall be decided by the AAI management subject to a written appeal by the Consultant to the management whose decision shall be final to the parties hereto.

Any disputes or differences including those considered as such by only one of the parties arising out of or in

connection with the contract shall be to the extent possible settled amicably between the parties within 30 days.

If amicable settlement cannot be reached, then all disputed issues shall be settled by Arbitration. APD, JPNI Airport will be the Competent Authority to appoint the Arbitrator. Arbitration proceedings shall be governed by the provisions of Arbitration and Conciliation Act, 1996 (as amended time to time). Fees of the Arbitration shall be as per the Arbitration and Conciliation Act, 1996 (as amended time to time). Venue of Arbitration proceedings shall be Patna.

8. Canvassing in any form by the bidder or by any other agency on their behalf may lead to disqualification of their bid.

9. In case any bidder is found to be involved in cartel formation, his bid will not be considered for evaluation / placement of order. Such Bidder will be debarred from bidding in future.

10. Bidder shall have proper infrastructure including laptop/computer, internet connection, stationery, etc. to carry out the work when they are required to work in AAI premises. Authority shall be providing only necessary basic facilities such as furniture and electric connection to the Consultant when they are required to work in AAI's premises.

11. The soft copies of the data/information as well as the printouts of the data/information provided during the contract period shall be the property of AAI and the Consultants shall not have any right to claim possession on use of data/information for any purpose other than for and on behalf of AAI at any stage.

12. AAI shall be authorized to make statutory deductions as applicable from the amount payable to the Consultant.

13. The successful bidder shall intimate the names of the persons employed by him or going to employ, who are relatives (wife, husband and dependent parents, grand-parents, children, grandchildren, brothers, sisters, uncle, aunts, cousins and their corresponding in laws) of AAI employees.

All the above terms & conditions, scope of work and guidelines as mentioned in **SECTION A TO SECTION F** shall form part & parcel of NIT and would be treated as terms and conditions of the contract.

SECTION-F

Format-I

LETTER OF SUBMISSION - COVERING LETTER

(ON THE LETTER HEAD OF THE BIDDER)

(To be uploaded online)

Date:

To,

The Airport Director,
Airports Authority of India
JPNI Airport
Patna - 800014

Sir,

Sub.: COMPREHENSIVE CONSULTANCY SERVICES FOR GST AND INCOME TAX COMPLIANCE FOR 2025-26 to 2026-27 AND RELATED SERVICES

Being duly authorized to represent and act on behalf of

(Hereinafter referred to as “the Bidder”) and having reviewed and fully understood all of the requirements of the bid document and information provided, the undersigned hereby apply for the project referred above.

We are submitting our Bid enclosing the following, with the details as per the requirements of the Bid Document, for your evaluation.

Sl. No.	Particulars	Page no. of scanned documents
(i)	The Bank Acknowledgment/ Online Confirmation on the remittance details of NEFT/RTGS transfer towards EMD. The scanned copy of the transaction is to be attached to the Technical Bid or MSME certificate of relevant services, in case of exemption from EMD.	
(ii)	Scanned copy of the Certified copy of Registration/ CoP issued by Institute of Chartered Accountants / Cost Accountants of India as per Evaluation Criteria no. 1	
(iii)	Scanned copy of Turnover certificate containing UDIN for FY 2021-22, 2022-23, 2023-24 as per Evaluation Criteria no. 2	
(iv)	Scanned copy of the Resume of the partner who will deal with AAI in Format IV as per Evaluation Criteria no. 3	

Sl. No.	Particulars	Page no. of scanned documents
(v)	Scanned copy of list of paid account assistants along with the Segment handled in Format V. Same should be certified by Managing partner /senior partner as per Evaluation Criteria no.4.	
(vi)	Scanned copy of Satisfactory completion/performance of service certificate as per Evaluation Criteria no. 5	
(vii)	Scanned Copy of Proof of Address as per Evaluation Criteria no. 6	
(viii)	Scanned copy of the Self declaration as mentioned in Format VI. The bidder should not have been debarred/ black listed/ disqualified by any regulators/ statutory body in India as per Evaluation Criteria no.7	
(ix)	Scanned copy of PAN, GST No. of the Firm/LLP	
(x)	Scanned copy of duly filled Format II - Unconditional acceptance letter	
(xi)	Scanned copy of duly filled Format III -Profile of firm	
(xiii)	Scanned copy of duly filled Format V -Profile of employees/patners of firm working in Patna office	

We hereby agree to fully comply with, abide by and accept without variation, deviation or reservation all technical, commercial and other conditions whatsoever of the Bidding Documents and Amendment/ Addendum to the Bidding Documents, if any, for subject Tender.

We understand that any deviation/exception in any form may result in rejection of Bid. We, therefore, certify that we have not taken any exceptions/deviations anywhere in the Bid and we agree that if any deviation/exception is mentioned or noticed, our Bid may be rejected.

We hereby further confirm that any deviation/exception with reference to instructions and terms and conditions if mentioned in our Bid, shall not be recognized and shall be treated as null and void.

Signature of the Tenderer or Authorized Signatory: _____

Name of the Tenderer : _____

Office Seal : _____

(To be uploaded online)

SECTION-F

Format-II

UNCONDITIONAL ACCEPTANCE LETTER

(To be given on Letter head along with Technical Bid)

To,

The Airport Director,
Airports Authority of India
JPNI Airport
Patna - 800014

Sub: - Acceptance of AAI NIT conditions

Ref- E -TENDER COMPREHENSIVE CONSULTANCY SERVICES FOR GST AND INCOME TAX COMPLIANCE FOR 2025-26 to 2026-27 AND RELATED SERVICES

Sir,

I/We have read all the clauses, terms and conditions of E-Tender by AAI for “COMPREHENSIVE CONSULTANCY SERVICES FOR GST AND INCOME TAX COMPLIANCE FOR 2025-26 to 2026-27 AND RELATED SERVICES.” and accept them unconditionally. I/We understand that in case of conditional offer my/our tender shall be summarily rejected.

I/We declare that I/We have not paid and shall not pay any bribe to any officer of AAI for awarding this contract at any stage during its execution or at the time of payment of bills and further if any officer of AAI asks for bribe/gratification, I/We shall immediately report it to the appropriate authority in AAI.

Date:

Yours Sincerely,

Place:

(Signature of the Tenderer/Authorized
Signatory with Office Seal)

(To be uploaded online)

SECTION-F

Format-III

PROFILE OF FIRM

1	Name of the Firm / LLP	
2	Complete Postal Address:	
3	Pin code / Zip code	
4	Contact Information	
	Office Phone Number:	
	Mobile Number:	
	E-Mail:	
	Name & Designation of Contact Persons	
5	Year of Establishment: (enclose the copy of the Registration Certificate)	
6	Nature of Business	
7	Details of Partners with professional qualifications: (if required may please attach information in different sheets)	
8	Registration Details (<i>attach proof</i>)	
	Firm/LLP Registration Number & Date:	
	PAN	
	GST Registration No.:	
	Others, if any:	

9	Details of experience (should be supported with copy of work order/agreement: *Satisfactory Completion certificate to be enclosed.	Sl. No	Year for which appointed	Name of the PSU/Unit and contact details of nodal officer	Gross turnover of the PSU/Unit	Nature of Assignment	Date of completion of assignment*
10	Turnover of Chartered Accountant Firm/ Cost Accountant Firm (Year-wise)	Sl. No	F.Y. 2021-22	F.Y. 2022-23	F.Y. 2023-24		
11	Debarred/black listed by CBI/CVC/any other Government agencies	YES OR NO					
12	Bank Account Particulars:						
	Name of the A/c holder						
	Bank Account Number						
	Account type (SB/ CA)						
	Name of the Bank						
	Branch & Address						
	IFS code						

I / we hereby confirm that the particulars given above are correct and complete and also undertake to inform any future changes to the above details.

Name, Seal & signature of the Authorized signatory

FORMAT IV

Résumé of partner who will be dealing with AAI

Name	
Membership no	
Year of qualification	
Work Handled	Year

FORMAT V

Profile of employees/partners of firm working in Patna office

Sl	Name	Designation	Work Profile	Experience(in years)	No. of yrs with firm
1					
2					
3					

FORMAT VI

UNDERTAKING REGARDING DEBARMENT/BLACKLISTING/RESTRAINTMENT

(To be uploaded with Bid)

Ref No.:

Date:

To,
The Airport Director,
Airports Authority of India
JPNI Airport
Patna - 800014

Sub: Bidder Statement of Undertaking for not blacklisted.

Name of the work: "COMPREHENSIVE CONSULTANCY SERVICES FOR GST AND INCOME TAX COMPLIANCE FOR 2025-26 to 2026-27 AND RELATED SERVICES".

(Tender ID No./ GeM Bid No.....)

I/We (name and post of authorized signatory) on behalf of (Name of firm) do here by solemnly affirm and declare as follows:

- (i) Our firm is not restrained/ debarred/ blacklisted by Airports Authority of India (AAI)/ Ministry of Civil Aviation (MoCA)/ Dept. of Expenditure (DoE), Ministry of Finance and the debarment/ blacklisting/ restraintment is not in force as on last date of opening of tender.*
- (ii) None of Proprietor /Partners /Board Members /Directors of M/s..... (Name of firm) has remained Proprietor /Partner /Board Member /Director in any firm which stands debarred /blacklisted/restrained by AAI/ MoCA/ DoE and the debarment/ blacklisting/ restraintment is not in force as on last date of opening of tender.*
- (iii) Our firm understands that if our firm either debarred before the date of opening of tender (first bid, normally called as technical bid, in case of two packet/two stage bidding) or debarred before the date of contract by AAI/ MoCA/ DoE (Debarment applicable for all Ministries/ Departments), our bid is liable to be rejected at that stage.*
- (iv) Our firm understands that at any stage, if above statements are found to be false, our firm shall be liable for debarment from bidding in AAI, apart from any other appropriate contractual legal action including debarment/ blacklisting/ restraintment, termination of the contract etc. as deemed fit.*

Date:

[Signature and name of the authorized signatory of the firm]

Place:

Note: Above undertaking is to be given on company's letter head.




Government of India
Form GST REG-06

[See Rule 10(1)]

Registration Certificate

Registration Number : 10AAACA6412D2ZM

1.	Legal Name	AIRPORTS AUTHORITY OF INDIA			
2.	Trade Name, if any	AIRPORTS AUTHORITY OF INDIA			
3.	Additional trade names, if any				
4.	Constitution of Business	Others			
5.	Address of Principal Place of Business	Building No./Flat No.: JPNI INTERNATIONAL AIRPORT Road/Street: Sheikhpura More Locality/Sub Locality: Sheikhpura More City/Town/Village: Patna District: Patna State: Bihar PIN Code: 800014			
6.	Date of Liability	01/07/2017			
7.	Date of Validity	From	01/07/2017	To	Not Applicable
8.	Type of Registration	Regular			
9.	Particulars of Approving	Bihar Goods and Services Tax Act, 2017			
Signature					
<p>Signature Not Verified</p> <p>Digitally signed by DS GOODS AND SERVICES TAX NETWORK 07 Date: 2024.06.12 17:00:25 IST</p>					
Name		Asdullah Ghalib Ansari			
Designation		Joint Commissioner of State Tax			
Jurisdictional Office		Patna Special			
Date of issue of Certificate		12/06/2024			



Goods and Services Tax Identification Number: 10AAACA6412D2ZM

Details of Additional Place of Business(s)

Legal Name : AIRPORTS AUTHORITY OF INDIA

Trade Name, if any : AIRPORTS AUTHORITY OF INDIA

Additional trade names, if any

Total Number of Additional Places of Business(s) in the State: 5

- 1 Gaya International Airport, Sherghati Cherki Gaya ROad, Charowa, Gaya, Bihar, 823004
- 2 Airport Authority of India, Katihar Airport, Katihar Airport, Mojheli, Katihar, Bihar, 854109
- 3 Airport Authority of India, Muzaffarpur Airport, Muzaffarpur Airport, Pakahi Khas, Muzaffarpur, Bihar, 843005
- 4 Airport Authority of India, Forbesganj Airport, Lee Academy Road, Araria, Araria, Bihar, 854318
- 5 KHASRA NO. 2810/8951, KHATA NO. 2344, THANA NO. 449, J.P.N.I AIRPORT, MOUZA-VASUDEVPUR, PTC DARBHANGA, Darbhanga, Darbhanga, Bihar, 846001