



INDIAN RAILWAY CATERING AND TOURISM CORPORATION LTD.

(A Government of India Enterprise)

E-Open Tender for appointment of GST consultant for Indian Railways.

CORRIGENDUM-2

E-Open Tender No-2024/IRCTC/CO/Finance/GST.

- 1. The date & time for submission of bid and opening of bid for E-open tender has been revised as per below table:**

S. No.	Original Clause	Modified Clause
1	Last date and time of online submission: 27.06.2024 up to 15:00 Hrs. Date and time of online opening of offers: 27.06.2024 at 15:30 Hrs.	Last date and time of online submission: 25.07.2024 up to 15:00 Hrs. Date and time of online opening of offers: 25.07.2024 at 15:30 Hrs.

Please visit :- www.irctc.com/Tenders or www.tenderwizard.com/IRCTC or www.eprocure.gov.in



CIN -U74899DL1999GOI101707
website www.irctc.com; e-mail info@irctc.com

Indian Railway Catering and Tourism Corporation Limited

Tender No. 2024/IRCTC/CO/Finance/GST

**E-Tender for the appointment of GST consultant for Railway Board (Ministry of Railways),
New Delhi**

Last date and time of online submission	:	27.06.2024 up to 15:00 Hrs.
Date and time of online opening of offers	:	27.06.2024 at 15:30 Hrs.
Pre bid meeting	:	13.06.2024 at 11:00 Hrs.
Place for Pre-bid meeting	:	Indian Railway Catering and Tourism Corporation Limited, Corporate Office 11th Floor, A wing, Statesman House B-148, Barakhamba Road New Delhi – 110001
Place of Communication	:	Group General Manager – Finance IRCTC, Corporate Office 11th Floor, A wing, Statesman House B-148, Barakhamba Road New Delhi – 110001
Earnest Money Deposit	:	Rs.-5 Lakhs (Rupees Five Lakhs Only) to be paid online on the E-Tendering Website www.tenderwizard.com/IRCTC through the link provided therein prior to the submission of bid.
Budgeted Cost	:	Rs. 1,98,04,000/- for 5 years (Excluding GST) (i.e. Rs. 39,60,800/- per annum excluding GST)

Note: In case 27.06.2024 is declared a holiday, the tender will be opened at the same time on the next working date.

DISCLAIMER

1. The information contained in this Tender is being provided by IRCTC for the limited purposes of enabling the Bidders to participate and submit a Bid in response to this Tender for undertaking the Project for acting as a Consultant for ensuring due compliance of the provisions of GST Act for Indian Railways and strictly adhere to the schedules, formats, requirements as per the requirement of the Act. In no circumstances shall IRCTC, or its respective advisors, consultants, contractors, servants and/or agents incur any liability arising out of or in respect of the issue of this Tender, or the Bidding Process.
2. The objective of the Bid document is to provide the prospective Bidder(s) with all relevant information to assist the formulation of proposals or bids.
3. This Tender may not be appropriate for all persons, and it is not possible for the IRCTC, its employees or advisors to consider the investment objectives, financial situation and particular needs of each party who reads or uses this Tender. The assumptions, assessments, statements and information contained in this Tender may not be complete, accurate, adequate or correct. Each Bidder should therefore, conduct its own due-diligence, investigations and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments, statements and information contained in this Tender and obtain independent advice from appropriate sources.
4. Nothing in this Tender shall be construed as legal, financial or tax advice. IRCTC will not be liable for any costs, expenses, however so incurred by the Bidders in connection with the preparation or submission of their Bid. IRCTC reserves the right to amend this Tender or its terms and any information contained herein or to cancel the Bidding Process or altogether abandon the Project at any time by notice, in writing, to the Bidders. Further, it may in no event be assumed that there shall be no deviation or change in any of the herein-mentioned information.
5. IRCTC may, in its absolute discretion but without being under any obligation to do so, update, amend or supplement the information, assessment or assumptions contained in this Tender.
6. Laws of the Republic of India are applicable to this Tender.
7. Each Bidder's acceptance of delivery of this Tender constitutes its agreement to, and acceptance of the terms set forth in this Disclaimer. By acceptance of this Tender, the recipient agrees that this Tender and any information herewith supersedes document(s) or earlier information, if any, in relation to the subject matter hereof.

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1. Notice Inviting Tender

Tender No. 2024/IRCTC/CO/Finance/GST

Date: 03.06.2024

Sub: - E-Tender for the appointment of GST consultant for Railway Board (Ministry of Railway), New Delhi

Indian Railway Catering and Tourism Corporation Limited (IRCTC), invites tenders through online mode for the engagement of GST consultant for Railway Board (Ministry of Railway), New Delhi for period of Five years.

The complete Tender document can be viewed and downloaded only from the website (www.tenderwizard.com/IRCTC, www.eprocure.gov.in, www.irctc.com.) till the last date of Closing of tender i.e. **27.06.2024 up to 15:00 hrs**, and the same will be opened through online mode in the presence of the representatives of tenderers who choose to witness the opening on the **same day at 15:30 hrs** at the communication address. Tender through any other mode except online i.e. only on www.tenderwizard.com/IRCTC, hard copies/Fax/Telex/Telegraphic shall not be acceptable.

Tenders should be filled with neat, legible and correct entries, indistinct figures should be avoided. The amount/rates should be filled through online mode only in figures as well as in words at the space provided in the Financial Bid. In case of difference between words and figures, the amount written in words shall be taken as the price bid.

The tender should be digitally signed and/or duly Stamped & Signed at all places provided therein. Also, each page of the tender document is required to be signed along with the seal by the authorized person submitting the tender in token of his having acquainted himself with the invitation to tenderers; Notice Inviting Tender, Introduction, General instructions to tenderers, Terms and conditions, Scope of work, Covering Letter, Price Bid form, List of Documents to be submitted along with the Bid, Agreement Format of the tender document. Any tender document not so signed is likely to be rejected.

The successful bidder shall be intimated about the award of work and the successful firm on issue of work order shall submit security deposit equivalent to 5% of the total contract value. IRCTC reserves the right to reject any/all tenders without assigning any reason and shall not be bound to accept lowest offer.

The Notice Inviting tender is enclosed with Introduction, Scope of work, General instructions to bidders, Terms and conditions, Covering Letter, Price Bid form, List of Documents to be submitted online along with the Bid, Annexure 'T' - Draft Agreement Format of the tender document shall form part of the tender document. This document consists of 58 Pages.

For Indian Railway Catering and Tourism Corporation Ltd.

Group General Manager (Finance)

2. Information to the Bidders

IRCTC proposes to obtain offers through e-tendering mode for the appointment of GST consultant for Railway Board (Ministry of Railways) as per scope of work in accordance with the instructions following hereafter.

1. General:

Last date and time of online submission	:	15:00 hrs on 27.06.2024.
Date and time of online opening of offers	:	15:30 hrs on 27.06.2024
Pre-Bid meeting will be held on	:	11.00 hrs on 13.06.2024
Pre –Bid Location	:	IRCTC, Corporate Office, 11th Floor, Statesman House, B-148, Barakhamba Road, New Delhi – 110001

- 2.** This Tender is based on Two Bid system. The Tenderer shall submit the bids by online mode only through the website www.tenderwizard.com/IRCTC in **two bids**. The first Bid “Bid-A” i.e. Technical Bid and the Second Bid “Bid-B” i.e. Financial Bid shall be as follows:

2.1 Technical bid – Bid A: This shall form the basis of ascertaining the Technical and Financial Credentials of the tenderer. The technical bid will be evaluated in terms of **clause 14** of the General Conditions of Contract and all other relevant clauses of this Tender document.

2.2 Financial bid - Bid B: This shall consist of Offer Form for Financial bid duly filled in the format specified herein, in accordance with the instructions and other relevant provisions mentioned in this tender document. **(Annexure ‘B’)**.

2.3 Documents to be submitted by Tenderers:

I. With the Technical bid – Bid A:

1. All the details/relevant documentary evidences as per Technical Criteria **(Annexure ‘R’)**.
2. Earnest Money Deposit of Rs.5.00 lakh (Rupees five lakh only) to be paid online on the E-Tendering Website “www.tenderwizard.com/IRCTC” through the link provided therein prior to the submission of bid.
3. The offer form (marked as Technical Bid – Bid A) **(Annexure ‘A’)** stamped, dated, and signed.
4. The entire tender document in original stamped dated and signed on each page.

Note:

- a. All the tender papers should be serially numbered. The Page No.1 (One) of the tender document should be kept as page no. 1 (One).
- b. All the documents, in support of Technical Bid – Bid A should be self-attested by authorised signatory.

II. With Financial bid – Bid B:

The Financial Bid has to be filled through online mode only as per **Annexure – ‘B’**.

- 2.4** Both the bids should be submitted through online mode only. The Technical bid containing all the required annexures/documents/details shall be **opened on 27.06.2024 at 15:30 HRS**". The Financial bid containing the financial offer as per the format in **Annexure – ‘B’** **will not be opened with the Technical Bid.**
- 3.** Each Bidder shall be deemed to have acquainted him of the scope of work before quoting his price bid. No claim on any grounds for want of such knowledge shall be entertained at any stage.
- 4.** To participate in the E- Tender, it is mandatory for the bidders to register themselves on www.tenderwizard.com/IRCTC without any payment and obtain User ID & password which is required for submitting the tender. It may please be noted for submission of bid; Class-III digital signature is required.
- 5.** All pages of the tender document should be digitally signed and/or duly Stamped & Signed by the authorised signatory of the applicant. The tender document should be **submitted through the website www.tenderwizard.com/IRCTC along with requisite amount of Earnest Money before the closing date and time of the tender i.e. 27.06.2024 at 15:00 Hrs. The Earnest Money of Rs-5 Lakhs/- (Rupees Five Lakhs Only) is to be paid online on the E-Tendering Website “www.tenderwizard.com/IRCTC” through the link provided therein prior to the submission of bid.** Offer without Earnest Money shall summarily be rejected.
- 6.** Tender document not submitted online, and failure to sign and stamp in all pages may lead to disqualification of bidder. No correspondence in this regard shall be made.
- 7.** Tender is not transferable. Incomplete tenders are liable to be rejected.
- 8.** The offer shall be kept valid for acceptance for a minimum period of 120 days from the date of opening of tenders.
- 9.** Corrigendum/Addendum to this Tender, if any, will be published on website www.irctc.com, www.tenderwizard.com/IRCTC, www.eprocure.gov.in only. The bidders are advised to study tender conditions of this assignment and make themselves conversant with their contents as these shall govern the assignment and shall form an integral part thereof.
- 10.** IRCTC reserves the right to reject the bidders without assigning any reason.
- 11.** For any difficulty in downloading/filing & submission of tender document, please contact **-at 080-45811365, 45982100 or cell no. 8800107755 or 9560095958**

<h3><u>3. Objective and Scope of Work</u></h3>

1. About Indian Railways

Railways first introduced to India in 1853 from Bombay to Thane. In 1951 the systems were nationalized as one unit, the Indian Railways, becoming one of the largest networks in the world. Indian Railways is a state-owned railway company, responsible for rail transport in India. It is owned and operated by the Government of India through the Ministry of Railways and there are 17 Railway Zones.

2. Operations of Indian Railways

The operational area covers the following:

- a) Manufacturing i.e. Rail Coach, Loco, Wagon, Wheels etc.
- b) Service like Goods Transportation, Passenger Transportation, Land Leasing, Wagon maintenance, Track/S&T Maintenance, Renting of immovable property, Renting of space for advertisement etc.
- c) Sales i.e. Rail Coach, Loco, Wagon, Wheels, workshops etc.

3. Objective of the assignment

Objective is to solicit proposal from consultant for consultancy Service to help Indian Railways to comply GST and other taxation matters across all Zonal Railways and Production units and such other units, make the Organization GST compliant.

4. Scope of Consultancy Services on GST

A. Tax Advisory Services

The tax advisory services shall be limited to the following:

- Time to time legal opinion / advice on queries raised by IR (through Railway Board) related to the transactions and activities carried out by IR from GST perspective in order to ensure appropriate compliances under the GST regime;
 - Highlight changes to be undertaken under GST in documentation and corresponding records maintenance from a tax perspective;
 - Review of procurement and supply agreements to evaluate the tax impact;
 - Conceptualization of alternate business models to optimize impact of all indirect taxes;
 - Assistance with classification issues, exemption and valuation matters;
 - Assistance in relation to credit issues, refunds and assessments etc.
 - To assist and advice to the officials of IR for preparing proper response to the queries raised by the Tax Administration from time to time under the GST law in connection with any of the above activities **or any other related matter.**
-
- To review the letters/notes/replies prepared by IR on the issues concerning IR operations and interest. In this regard, the consultant has to suggest areas of concern in each line of business where advocacy is required. However, the items on which advocacy is required will be decided by IR and informed to the consultant.
 - To provide suitable guidance and advice on queries raised by IR related to the business activities of IR from Customs and Foreign Trade Policy law, rules and procedures.
 - Advising IR on proper course of action to be adopted in respect of above mentioned laws to avoid any future adverse implications.
 - Monitor and follow up issues pending in connection with Service Tax related matters.

- To send periodic updates on various amendments in the GST and other statutes referred above including tariffs, classification, board circulars, judgments, etc. which may affect IR's operations from time to time.
- Any other incidental work related to above.

B. GST Compliance Assistance:

Assistance in relation to computation of tax liability and guidance in relation to discharge of liabilities under the following legislations:

1. Goods and Services Tax
2. **Accounting issues related to GST involving both accrual and cash based accounting as applicable.**
3. Any other Indirect Taxes

Assistance on issues raised during filing of GST Returns, as detailed below: -

- a. GSTR-A
- b. GSTR-2
- c. Review of GSTR 2A and communicating with suppliers of inward supplies in order to get input credit as per accounts of IR.
- d. Review of GSTR-1A and communicating with the receivers of outward supplies of Port.
- e. ITC-1 for input credits under GST, SGST and IGST.
- f. GSTR 7 for TDS under GST.
- g. GSTR 9 for annual filing under CGST, SGT and IGST.
- h. Any other Returns/Documents, if any, as notified by Government of India with respect to GST.

C. Audit Compliance

Assistance during audit process initiated under GST law by the Tax Administration, C&AG or any other authority.

D. GST Compliance Review (Internal Audit)

Here IR may identify different locations from where supply of goods/services are being provided to its customers. The following are some of the chosen locations for consideration by IR:

1. Zonal Railways
2. Production Units
3. **CRIS, Chanakyapuri (for checking the data accuracy and ensuring GST compliance)**
4. Other specified locations like RDSO, Training Institutes, Workshops, Stores, etc.,
 - GST compliance in logics in various applications of CRIS/Zonal Railways/Production Units.
 - Consultant must undertake a compliance review exercise by making on-site visit to the identified chosen locations in order to check and examine the status of GST implementation by these locations. For this purpose, Consultant must have detailed discussions with the officials in different departments in the said chosen locations and identify issues which result in the form of opportunities and exposures for IR.
 - Consultant must also provide a Compliance Review report highlighting the issues discussed and also provide an executive summary covering all major issues identified during visit.

- This will be a one-time exercise and an exception based report which will be used by Railway Board for monitoring the compliance status.
- Adequacy of record management in Railway Offices to satisfy GST compliance and Audit.

E. Litigation Support Services:

Litigation support services shall include the following:

- **Analyse the notices, orders and other enquiries received concerning GST and preparation of appropriate submissions/replies to be made against the same taking into consideration the jurisprudence available and getting such submissions/replies submission before the GST authorities.**
- **Attend the hearing(s) related to GST matters with the GST authorities.**
- **Appearance before the GST authorities up to Commissioner level as may be required.**
- Assistance in guiding IR to decide whether to file an application before the Advance Ruling Authorities on issues faced by IR for which there is no clarity or when there is a scope for interpretation as per the provision of GST Act and Rules, made there under.
- Review of Show Cause Notices orders issued by Commissioner, Commissioner (Appeals) and Tribunal to guide way forward, in respect of GST and erstwhile Service Tax.
- Review of the orders, if any issued by the Revenue authorities in order to advise IR about the need to challenge such orders in appeal.
- Review of the original or appellate orders issued by Adjudicating authorities/Appellate authorities/Courts in order to advise IR about the need to challenge such orders in appeal.
- Any other incidental work related to above.

F. Besides above, advice on Merger, De-merger and Acquisition proposals or similar transactions of IR, if any, which shall include legal advice on Direct and Indirect Tax, Accounting and Company Law

5. Manpower Requirement

Based on estimated volume of work and the time taken (as per experience so far) for each item of work, the manpower requirement will be as follows: -

- For Tax Consultancy 1 Senior Associate (full time) and 1 Partner (Backend in their Office) would be required;
- For Accounting 2 Senior Associates (full time) and 1 Partner (Backend in their Office) would be required.
- **The Consultant shall form a multi-disciplinary team for undertaking this assignment. The Consultancy Team shall consist of experts (CAs/CWAs/CS/LLBs) who have the requisite experience in delivering the scope of services. The Consultancy Team shall be deployed at the office premises of the Authority, Railway Board or at a place as directed by Railway Board from time to time.**

Note:- In case sufficient Manpower is not attending Office as per above, then the consultancy charges shall be deducted on pro-rata basis.

4. Eligibility Criteria

A bidder participating in the tender process should possess the following minimum pre-qualification/eligibility criteria: -

- (i) The Bidder must be either a registered partnership firm or LLP or a company and registered in India and should have been in business of Legal Consulting/Auditing/Accounts/ taxation services in India at least for the last fifteen years and should have either Head Office at Delhi or NCR and Branch Offices available in Mumbai, Chennai, Bengaluru, and Kolkata. **(Copy of registration/Incorporation in India, details of offices and certificate from Chartered Accountant for receipt of Professional Fees for last 15 years to be attached).**
- (ii) The Bidder should have an average annual turnover (audited) of **INR 500 Crore (Rupees Five hundred crore only) or more in last three financial years i.e. 2020-21, 2021-22 and 2022-23 and net worth of INR 5 Crore** as per latest audited financial statement. Turnover & Net Worth of the firm should be supported by audited balance sheet or certified annual report or a certificate to this effect by a practicing Chartered Accountant or the Firm's Auditor.
- (iii) The bidder should have an experience of providing indirect taxation services to **at least 3 clients having combined turnover of more than Rs.100 Crore** to any Ministry/Department of Central Government, CPSUs, Companies registered under Indian Companies Act etc. **(Copy of Client certificate to be provided).**
- (iv) The two(2) key team members deployed on the project must be employed by the bidder or/and its group firm/company should have a professional degree i.e.CA/CWA/CS/LLB with specialization in Corporate/Taxation Law and should have minimum experience of 5 years in the indirect taxation. Similarly, one(1) key member out of the deployed team should have IT operations/indirect taxation background (Self declaration is required to be submitted by bidder with full details). Expertise of the one(1) Key team member having more than 5 years in the field of IT operations viz., Billing/Accounting system ERP or similar RDBMS is an essential criterion. The team combination/constitution to be deployed for this project should be commensurate with the scope of work and timelines attached for deliverables. **(Self-declaration to be given).**
- (v) The bidder or/and its group firm/company should have at least 20 Technically Qualified Professionals on their rolls in the area of Consultancy/ Taxation/ Finance Accounting in which least 10 qualified and experienced persons shall be in finance and taxation with relevant qualifications viz. CS/CWA/CA/MBA/LLB/ B.Tech (IT)/Computers etc.(**Self declaration**).
- (vi) Bidder should have experience in litigations and consultancy experience in the field of Indirect Taxation such as VAT, Excise Duty, Customs Duty and Service Tax, GST. **(Self-Declaration).**
- (vii) Bidder should not have been convicted by a Court of Law or **indicted by a regulatory authority** for any offence against it and should not have been blacklisted due to default in performance of

contract for any purposes. Should not have any investigation pending against it or against the Principal Officers/Partners. **(Self-declaration).**

- (viii) Any entity which has been barred by the Central Government, any State Government, a statutory authority or a public sector undertaking, from participating in any project, and the bar subsists as on the date of Proposal, would not be eligible to submit a Proposal either by itself or through its Associate.

***Non submission of any of the document listed above will lead to summarily rejection of the offer and no correspondence in this regard shall be made/entertained.**

***Only those who are qualifying all the eligibility criteria above to participate in the bid.**

***Participation in the bidding process suo-moto implies that the bidder has accepted all the terms & Conditions of the Tender (Annexure 'L').**

5. SUBMISSION OF BIDS

1.	Documents to be submitted online.	:	<p>Bid A (Technical Bid) and Bid B (Financial Bid) shall be submitted.</p> <p>a. Documents to be submitted online in Bid ‘A’</p> <ul style="list-style-type: none"> - Technical bid – Annexure ‘A’ along with supporting document (as mentioned in eligibility criteria). - Tender document digitally signed/ signed and stamped on each page <p>b. Documents to be submitted online in Bid ‘B’</p> <p>Financial bid in the prescribed format (Annexure ‘B’).</p>
2.	IRCTC reserves the right to terminate the bidding process	:	IRCTC reserves the right to terminate the bidding process at any stage and will not be responsible for any loss or damages that the bidder may incur in the process. The Bids can be rejected without assigning any reason. The bidding process is completed with the issue of letter of award to the successful bidder by IRCTC.
3.	Bids not to be entertained	:	Tender through any other mode except online i.e. hard copies/Fax/Telex/Telegraphic shall not be acceptable. Conditional Bids shall not be entertained. Photocopy/reproduction on party’s letterhead is not permissible.
4.	Signing and stamping of bid document	:	All the pages of the Tender document must be digitally signed / signed and stamped by the authorized signatory of the bidder. In case of Proprietorship/Partnership firms/LLP authorized signatory may be Proprietor/Partner of the firm and in case of company, Copy of the Board resolution along with attested signature of the signing authority will be required, failing which the Bid shall be treated as invalid.
5.	Date of Submission	:	In case the date of opening of the Bids is a holiday or declared as holiday, the Bids will be opened on the next working day at the same time.
6.	Debarment	:	If Bidder or any of its partner/s or any subsidiary, who have been debarred by IRCTC/Railways/CPSU dept/ Govt of India, shall also be debarred from participating in the future projects of IRCTC/Railway and shall not be eligible to participate in this tender, during the period of such debarment.

7.	Corrupt or Fraudulent Practices	:	<p>IRCTC reserves the right to verify the authenticity of the documents submitted by the bidder. If such a bidder is awarded the contract and on a later date if it is found that the firm has engaged in any corrupt or fraudulent practices, in competing for or in executing the contract, the contractor may, after giving 15 days' notice to the firm, terminate the Contract. For the purpose of this Sub-Clause:</p> <p><i>“Corrupt practices”</i> means the offering, giving, receiving or soliciting anything of value to influence the action of a public official in the procurement process or in Contract execution;</p> <p><i>“Fraudulent practice”</i> means a misrepresentation of facts or submission of forged documents in order to influence a procurement process or the execution of a Contract to the detriment of the contractor, and includes collusive practice among bidders (prior to or after bid submission) designed to establish bid prices at artificial non-competitive levels and to deprive the administration of the benefits of free and open competition.</p>
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6. AWARD OF CONTRACT

a.	Opening of Bid 'A'	:	a) Tender will opened on the scheduled Date and Time as prescribed in the tender document. b) Scrutiny of Bid –“A” (Technical Bid) will be done by Tender Committee as per laid down criterion
b.	Opening of Bid 'B'	:	Following scrutiny of Bid – 'A' by IRCTC, Bid – 'B' of only those parties will be opened who are found eligible as per laid down criterion.
c.	Award of Work	:	At the time of allotment of contract, the Security deposit shall be payable by the successful bidder along with acceptance of award of contract. Detail of security deposit is enumerated.
d.	Execution of agreement	:	The successful Bidder shall be required to execute an agreement on non-judicial stamp paper of Rs.100/- at his cost. Till then the terms and conditions as per this tender document and letter of award of work and conditions as mentioned in the draft agreement shall form the binding agreement.
e.	Validity of bids	:	The financial bids submitted by the bidders will remain valid for One hundred and Twenty (120) days from the date of opening of financial bid.

7. General conditions of Contract

1. If a bid is not substantially responsive, it will be rejected by IRCTC and may not subsequently be made responsive by the bidder by correction of the nonconformity. IRCTC's determination of bid responsiveness will be based on the contents of bid itself and any written clarifications sought by IRCTC in writing the response to which shall also be in writing and no change in rates shall be permitted in response.
2. Offers shall be deemed to be under consideration immediately after they are opened and until such time the official intimation of award of contracts is made by IRCTC to the bidder. While the offers are under such consideration, bidder and or their representatives/other interested parties are advised to refrain from contacting IRCTC by any means. If necessary, IRCTC will obtain clarifications on the offers by requesting for such information from any or all the bidder, in writing, as may be considered necessary. Bidder will not be permitted to change the substance of their offers after the offers have been opened.
3. IRCTC is however not bound to accept any tender or to assign any reason for non-acceptance. IRCTC reserves its right to accept the bid either in full or in part. Conditional, erroneous and incomplete Bids will be rejected out rightly.
4. IRCTC may waive any minor nonconformity, or irregularity in a bid that does not constitute a material deviation, provided such waiver does not prejudice or affect the relative ranking of any bidder.
5. Prior to the detailed evaluation, IRCTC will determine whether each bid is complete, and is substantially responsive to the bidding documents. For purposes of this determination, a substantially responsive bid is one that conforms to all the terms, conditions and specifications of the Tender Documents without material deviations, exceptions, objections, conditionality's, or reservations. A material deviation, exception, objection, conditionality, or reservation is:
 - a. One that limits in any substantial way the scope, quality, or performance of the product/material/stores.
 - b. One that limits, in any substantial way that is inconsistent with the tender documents, the IRCTC rights or the successful bidders' obligations under the contract; and
 - c. One that the acceptance of which would unfairly affect the competitive position of other bidders who have submitted substantially responsive bids.
6. Bids are not transferrable. The decision for rejection of bid in this regard by IRCTC shall be final and will not be liable to assign any reasons for such decision.
7. During evaluation, IRCTC may, at its discretion, ask the bidder for clarification(s) of its bid. The request for clarification and response shall be in writing, and no change in the price or substance of the tender shall be permitted in response.
8. The completed documents including the financial offer must be submitted online not later than **27.06.2024 at 15.00 Hrs.** Proposal received after the closing time for submission of proposals shall not be considered.

9. Wrong information by Bidder: If the Bidder/s deliberately give/s wrong information in their tender, create/s circumstances for the acceptance of their tender, IRCTC reserves the right to reject such tender at any stage and in the eventuality Security Deposit lying with IRCTC shall stand forfeited and the bidder shall be debarred from taking part in future project for a period of three years.

10. This contract shall become effective upon signing and shall be continued in full force for period of **Five years**.

11. Notification of Award by Issuance of “Letter of Award”:

After determining the successful bidder, IRCTC shall issue a Letter of Award (LoA). The successful bidder shall submit letter of acceptance along with requisite Security Deposit amount within a period of 10 days from the date of issue of letter of award [LoA] and shall sign the agreements within 15 days from the date of issue of letter of award.

12. In case of acceptance of offer, IRCTC and Firm shall be required to execute the Contract Agreement on Non-Judicial stamp paper of Rs. 100 /- within 15 days from the date of issue of letter of award

13. Confidentiality of bid evaluation:

13.0 Any information regarding examination and evaluation of bid, clarifications sought thereof and recommendation of the short-listed bidder shall not in any case be disclosed to any person or employee not officially concerned with the process of bidding.

13.1 IRCTC will treat all information submitted as part of all bids in confidence and will insist that all who have access to such material treat it in confidence

13.2 IRCTC will not divulge any such information unless it is ordered to do so by any government authority that has the power under law to require its disclosure or due to statutory compliances.

14. Tender Evaluation: The entire process of evaluation of the offers shall be in two stages:

Stage I: The Technical bid of all the offers that are submitted within the date and time mentioned herein shall be opened online in the presence of those tenderers or their authorized representatives who choose to be present at the time of opening of the tender. The Financial bid shall not be opened on the mentioned date and time. The technical suitability of the tenderers shall be evaluated based on the verification of the document submitted by tenderer with the technical bid. The financial bid of only those tenderers shall be opened who are shortlisted in stage I.

Stage II: The date and time of opening of the Financial Bid – Bid B shall be intimated to the qualified Tenderers and shall be opened through online mode at such appointed date and time in the presence of those tenderers or their representatives who choose to be present. The contract will be awarded to the bidder who has quoted lowest price at Annexure “B” in the price bid. In case two or more bidders quoted same price(L1) then the contract will be awarded to the bidder firm older in terms of years, i.e. incorporation, Registration of Partnership deed/ Registration of LLP/ Registration of partnership etc.

15. The cost of preparing the bid document including visits to the office of IRCTC will not be reimbursable.
16. IRCTC reserves the right to reject or accept any tender in whole or in part on account of credentials, technical capability, past performance or any other evaluation criteria to ensure uninterrupted services. The decision of IRCTC in this regard will be final and IRCTC shall not be liable to assign any reasons for the decision.
17. The Bidder must ensure that the conditions laid down for submission of offers as detailed is completely and correctly fulfilled. Tenders, which are not complete in all respects may summarily be rejected.
18. The Bidders are expected not to propose any alteration/s to any of the conditions in the tender. The stipulated conditions embodied in the Tender shall be binding on the bidders.
19. Any conditional tender shall be summarily rejected.
20. The submission of any offer and documents shall constitute an undertaking that the bidder shall have no cause/right for any claim against IRCTC for rejection of the offer. IRCTC shall always be at liberty to reject or accept any offer at its sole discretion and any such action will not be called into question and the bidder shall have no claim in that regard against IRCTC.
21. Submission of tender implies that he/they has/have made himself/themselves aware of scope of work to be done, and generally all necessary information as to the risks/contingencies and other circumstances which may influence their costs and no extra charges consequent on any misunderstanding/misconception shall be allowed.
22. The Bidder/s shall submit an analysis of rates if called upon to do so to ascertain the reasonableness of the rates.
23. Canvassing in connection with tender is strictly prohibited and the tenders submitted by the bidders who resort to canvassing will be liable to rejection.
24. In case of any doubt/ambiguity, the decision of IRCTC will be final and binding on the bidders.
25. **Corrections:** All the corrections made anywhere in the tender form, whenever called, will have to be authenticated. The corrections without authentication are liable to be rejected. This is an important condition as the correction may have a bearing on the rate/amount/% Charge quoted resulting in altering L1 or L2 position in the commercial bids. Decision of IRCTC will be binding in this case. The bidder/Vendor/ Agency merely by filling in this tender form, agrees to this delegation of power to IRCTC to decide in this matter.
26. **Blacklisting/Debarring:** The firm merely by filling the forms confirms that it has not been blacklisted / debarred by any government department / agency, Reserve Bank of India, nationalized bank, or any Public-Sector Undertaking /Unit or body. The firm is advised not to fill in the Tender form if they have been disqualified by any of the government agency/ies otherwise their proposal will be summarily rejected. More over the supporting Self-Declaration letter as per **Annexure 'K'** should be submitted.

- 27. False Information:** In case if it is found that the firms has not given the correct information and flouted any condition or the firm does not have all the appropriate Contracts and all the statutory permissions, whatsoever required, to carry out the activity as required in these assignments and allied works then IRCTC reserves the rights to cancel the work order issued to him/her at any stage. In such eventuality IRCTC shall forfeit the security deposit and debar the bidder from participating in any contract for a period of three years. IRCTC also reserves the right to award his/her quantum of work to some other agency in the manner as deemed fit.
- 28. Indemnity:** Further, by submitting the documents for Tender forms, the firm agree to indemnify IRCTC for any of the consequences arising out of non-availability of any of the requisite permissions/ licenses / insurances / any other statutory permission whatsoever required for carrying out this work. Also by submitting this bid, the firm indemnifies IRCTC for any of the consequences arising out of non- compliance of any of the conditions laid by the statute for agency or their representatives/ officials in carrying out this work.

8. Special Conditions of Contract

The contract will be governed by the Indian Railways Standard General Conditions of the contract (www.indianrailways.gov.in) as well as Special Conditions of Contract for General part as mentioned herein. In case of conflict between the two i.e. Standard General Conditions of the contract and Special Conditions of Contract, the provisions of Special Conditions of Contract shall prevail.

1. Definitions and Interpretations: In the tender document, unless the context otherwise requires:

- 1.1 “Applicable Law”** shall mean the Indian Law both substantive and procedural.
- 1.2 “Bidder”** means the person(s), firm, company or organization who is under the process of being contracted by Owner for delivery of service. The word is considered synonymous to Consultant.
- 1.3 “Consultant”** means the successful Bidder that may provide or provides the Services to the Owner under the Contract.
- 1.4 “Contract Value”** means the price in Indian rupees for the performance of the Services for the complete Scope of Work as per Tender document.
- 1.5 “Implementation of GST in India”** means implementation of GST in all the States and Union Territories of India.
- 1.6 “Services”** means the work to be performed by the successful bidders pursuant to this Contract, as described in the detailed “Scope of Work”
- 1.7 “Acceptance of Bid”** means the letter/telex/telegram/fax or any memorandum communicating to the bidder as the acceptance of his bid.
- 1.8 “Contract”** means the written agreement entered into between the IRCTC and the bidder, as recorded in the contract form signed by the parties, including all attachments and appendices thereto and all documents incorporated by reference therein.
- 1.9 “Transaction”** means sale/purchase invoice to GSTN.
- 1.10 “Corrupt Practices”** means the offering, giving, receiving or soliciting of anything of value to influence the decision making process.

The terms “Contract” and “Tender” have been used interchangeably.
- 1.11 “Closing Time”** means the date and hour specified in the bidding documents for the submission of bids.
- 1.12 “Day”** means calendar day.
- 1.13 “Fraudulent practice”** means a misrepresentation of facts in order to influence a procurement process or the execution of a contract to the detriment of any bidder, and includes collusive practice among bidders (prior to or after bid submission) designed to establish bid prices at artificial non-competitive levels and to deprive the bidder of the benefits of free and open competition.
- 1.14 “IRCTC”** would mean the Indian Railways Catering and Tourism Corporation Ltd acting through its Group General Manager or any other representative authorized by him.
- 1.15 “IRCTC Project Manager”** means designated representative of IRCTC authorized as head of concerned project and is authorized to take decisions on behalf of IRCTC in respect of project implementation.
- 1.16 “Republic”** means the Republic of India.
- 1.17 “SCC”** means the Special Condition of Contract.

- 1.18“Tenderer/Bidder”** Shall mean a company/firm in its individual right.
- 1.19“Written” or “in writing”** means handwritten in ink or any form of electronic or mechanical writing.
- 1.20“Work”** means **Tender for the appointment of GST consultant for Railway Board (Ministry of Railway), New Delhi** “Project” and “Work” has been used interchangeably
- 2. Patent Rights:** The GST Consultant shall indemnify the IRCTC against all third-party claims of infringement of patent, trademark, or industrial design rights arising from use of the goods or any part thereof by the IRCTC.
- 3. Tenure: Contract shall be for a period of 5 (Five) years from the date of commencement of the assignment.**
- 4. Validity:** The offer shall be kept valid for acceptance for a minimum period of 120 (One Hundred & Twenty days) calendar days from the date set for opening of tenders. If any tenderer withdraws before the said period or makes any modifications in the terms & conditions of the Tender, then IRCTC shall be at liberty to debar such bidder for future projects of IRCTC for a period of three years.
- 5. Time and Extension for delay:** The time allowed for execution of the work as specified in the tender or the extended time in accordance with the conditions lay down in this tender, shall be the essence of the contract. The work shall commence from the date of issue of letter of award for Work.
- 6.** If the firm commits default in commencing the work or complete the respective task as aforesaid, IRCTC shall without prejudice to any other right (s) or remedy is at liberty to withdraw the award and forfeit the Earnest Money/Security Deposit absolutely.
- 7. Custody of reports and confidentiality: The successful bidder should sign a NDA (Non-Disclosure Agreement) with IRCTC for Indian Railways.** During the execution of consultancy work, the firm shall observe strict confidentiality regarding the documents handed over to them for reference and shall not retain any copy nor part with any information to any other party or persons The reports/ documents generated by the firm on the subject shall be the property of Indian Railways and any misuse of the information so generated shall attract penal provision as outlined but not limited to **clause 9.**
- 8.** Under Section 194-J of the Income Tax Act, 1961, a deduction for income tax along with surcharge as applicable will be made from sums paid for carrying out the work under this tender.
- 9. Penalty:** The work throughout the stipulated period of contract shall be carried out with due diligence. If the firm fails to complete the work to the satisfaction of IR/ IRCTC within the time prescribed or within the extended time under the contract, the firm shall, without prejudice to any other rights to remedy of IRCTC on account of such breach, pay-a penalty amount of 0.5 percent of total fee per week or part thereof subject to a maximum of 10% of the Total Fee. IRCTC, without prejudice to any other method of recovery, at the advice of Railway Board, shall be at liberty to deduct the amount of such damages from any money due or which become due to the firm. The recovery or deduction of such damages shall not relieve the firm from any obligations and liabilities under the contract. IRCTC reserves the right to forfeit the Security Deposit and terminate the contract in case of failure in completion of work as per the terms and conditions of the contract. The

maximum penalty provision (i.e. forfeiting of Security Deposit and termination of Contract) shall be evoked under following circumstances as well:

- Breach of confidentiality as laid down.
- Fraudulent or corrupt practice.
- Conflict of Interest as stipulated

10. IRCTC reserves the right to terminate the contract by serving ten (10) days' notice on the firm if the lapses mentioned above are found to be of serious nature. In the event of termination, in addition to the Security Deposit other sums that are due or are likely to be due to the firm shall also be forfeited.

11. Earnest Money:

11.1 Bidders are required to submit **Rs 5 Lakhs (Rupees Five Lakhs-only)** online on the E-Tendering Website "www.tenderwizard.com/IRCTC" through the link provided therein prior to the submission of bid towards Earnest Money to be eligible for participation in this tender. In case, the offer is not accompanied by Earnest Money, the same will be summarily rejected.

11.2 The Earnest Money shall remain deposited with the IRCTC for a period of 120 days from the date of opening of the tenders. If validity of the offer is extended, the Earnest Money duly extended shall also be furnished, failing which the offer after the expiry of the aforesaid period shall not be considered by the IRCTC.

11.3 No interest shall be payable by the IRCTC on the Earnest Money.

11.4 The Earnest Money deposited is liable to be forfeited if the tenderer withdraws or amends impairs or derogates from the tender in any respect within the period of validity of his offer.

11.5 The Earnest Money of the successful tenderer will be returned after the Security Deposit as required is furnished.

12. Tenders are not transferable. The IRCTC reserves the right to reject any or all of the tenders in part or full at his sole discretion without assigning any reasons.

13. Security Deposit:

a) The Firm, whose tender is accepted, shall have to deposit the Security Deposit (refundable without interest) amount equal to 5% (five percent) of the Total contract value for the GST consultancy Work in the form of Demand draft in favour "IRCTC Ltd" on any scheduled commercial bank payable at 'New Delhi'. No interest shall be admissible on Security Deposit. The Security Deposit which will be refunded after successful completion of the work awarded as per the terms and conditions without any interest.

b) The Security Deposit amount shall be forfeited in the following cases:

- i. If the Bidder withdraws or modifies its proposal in the interval between the contract period.
- ii. If the Bidder fails to provide the satisfactory services within the stipulated time or any extension thereof provided by IRCTC. The decision as to what constitutes "satisfactory services" shall be solely with IRCTC, whose decision in this regard shall be final and binding.
- iii. If at any point of time it is found that the bidder has submitted any incorrect or forged information / document.

- iv. In case the bidder does not make the payment of taxes within prescribed time under GST Act, any interest, penalty or any other amount charged by the Govt. / Tax authority in this regard shall be recovered from the amount payable to the bidder.

14. This contract shall become effective upon signing and shall be continued in full force and effect till the completion of assignment.

15. PAYMENT TERMS

- 15.1 No Advance shall be paid by IRCTC.

- 15.2 GST Consultant will raise the Invoice on IRCTC as per the awarded rate at the end of Quarter. After verification of work by Railways, payment shall be made by Cheque/Draft/NEFT within a month of verification of Bill. No interest shall be payable /admissible for delay in payment.

- 15.3 IRCTC shall raise Invoice against Railways for the payment made to GST Consultant.

16. **Standard of Performance:** The firm shall perform the Services and carry out their obligations hereunder with all due diligence, efficiency and economy, in accordance with generally accepted professional standards and practices, and shall observe sound management practices, and employ appropriate technology and safe and effective equipment, machinery, materials and methods. The firm shall always act, in respect of any matter relating to this Contract or to the Services, as faithful adviser to IR, and shall at all times support and safeguard IR's legitimate interests in any dealings with Third Parties.

17. No additional amount shall be paid by IRCTC on account of any escalation in costs during the contract period or any further period duly extended by IRCTC.

18. **Compliance of Instructions:** The GST consultant shall comply with any other instructions issued by IR/IRCTC from time to time within a reasonable time, as may be necessary to ensure better services. As per the mutual agreement with the bidder, IRCTC may amend any of the clauses of the agreement and also to add fresh clauses from time to time. The rider agreement in this regard shall be executed between the parties within 15 days of amendment / changes.

19. **Labour Law and other regulations (EPFO & ESIC etc.):** It is distinctly understood by the bidder that the employees engaged by it will be deemed to be its employees and the bidder will be entirely responsible for compliance of all laws and rules governing employment of such employees. It shall also be responsibility of the bidder to comply with all laws, ordinances, rules, bye-laws, regulations, notifications, guidelines, policies, directions, directives and order of any governmental authority including municipal authorities

20. Any notice to be served on Bidder shall be deemed to be sufficiently served if delivered at or sent by registered post addressed to the bidder at their registered office or last known place of business. Any notice to be served by the bidder on the contract shall be deemed to be sufficiently served if, left at the office / sent by registered post / courier addressed to Group General Manager – Finance, IRCTC, Corporate Office, 11th Floor, Statesman House, B-148, Barakhamba Road, New Delhi – 110001.

21. All notices to be given on behalf of IRCTC and all other actions to be taken by IRCTC may be given or taken on behalf of IRCTC by Group General Manager – Finance, IRCTC, Corporate Office or any other officer(s) for the time being entrusted with such functions, duties and powers by IRCTC.

22. Dispute Redressal Mechanism:

- a. In case of Any dispute, differences or controversy of whatsoever nature between the parties however arising under or in relation to this contract, the dispute shall in the first instance be attempted to be resolved amicably through discussions / negotiations/ between the authorized officers of the parties.
- b. If the parties fail to resolve the dispute in amicable manner from the point of contention communicated by either party, the unresolved dispute or difference shall be referred to a Sole Arbitrator to be appointed with consent of both the parties from IRCTC's list of empaneled Arbitrators. In case the parties fail to appoint a sole Arbitrator within 30 days, the dispute shall be referred to an Arbitral Tribunal comprising of three Arbitrators wherein each party shall appoint one Arbitrator and the two appointed Arbitrators shall appoint the third arbitrator who shall act as the pressing Arbitrator. Arbitration proceedings shall be conducted under the aegis of Arbitration and Conciliation Act 1996 Venue of the arbitration proceeding shall be at a place mutually decided by the parties.
- c. The Courts at New Delhi shall have exclusive jurisdiction to adjudicate the dispute arising out of or in relation to this contract between the parties.
- d. This contract shall be interpreted & construed in accordance with Indian laws.
- e. The parties hereto further agree to waive off the applicability of sub-section 12(5) of Arbitration and Conciliation (Amendment) Act 2015 and will submit demand in writing that the dispute/differences be referred to arbitration along with format annexed hereto as Annexure- 'V'. The demand for arbitration shall specified the matters which are in question, or subject of dispute or differences as also the amount of claim item wise.
- f. Only such dispute or differences, in respect of which the demand has been made, together with counter claims of setoff given by IRCTC shall be referred to arbitration and other matters shall not include in the reference.

23. Exclusion of liability: - IRCTC shall not be liable to the firm for any loss or liability arising out of or in connection with the performance of the above services for loss, revenues, business, anticipatory savings or profits or any indirect or consequential loss howsoever arising.

24. Force Majeure: - Neither party shall be held liable for failure to perform its obligations under this contract if such failure to perform its obligations is prevented, hindered or delayed by a Force Majeure, event or circumstance (whether of the kind described herein or otherwise). Force Majeure shall include, but not limited to war, insurrection, restraint imposed by the government, act of legislature or other authority, explosion, strike, accident, riot, lockout, act of public enemy, act of God, sabotage, pandemic etc which is beyond the reasonable control, of a party and which make a party's performance of its obligations under the contract impossible or so impractical as to be considered impossible or so impractical as to be considered impossible under the circumstances.

If either party becomes aware of any circumstances of force majeure which give rise to any such failure or delay, or which appear likely to do so, that party shall promptly give notice of those circumstances as soon as practicable after becoming aware of them and shall inform the other party of the period for which it estimates that the failure or delay will continue.

Neither party shall be held liable in respect of any breach of the terms and conditions due to any event or circumstances beyond its reasonable control.

25. Liability and Indemnity:- The firm agrees to defend, indemnify and hold harmless IRCTC and their respective officers, directors, employees and agents (collectively the “Indemnified persons”) and its associated companies from and against any and all claims, actions, damages, expenses, costs (including legal costs) and other liabilities actually incurred by the indemnified parties arising as a result of any negligence, breach of contract or warranty, or any other wrongful act or default on the part of the consultant, its employees, agents, representatives or contractors, including prosecution under any legislation.

26. Termination of Contract:

- (i) Either party may terminate the contract by giving three-month notice. However, the agency shall continue to operate till the operationalisation of new GST Consultant for smooth transition. The contract will be deemed to be terminated at the end of the contract period provided that the extension or renewal is approved by the Competent Authority on or before the last date and communicated to the successful bidder in writing and duly accepted.
- (ii) In the event of defaults mentioned hereunder, IRCTC/IR may issue a notice of 15 days to the bidder to remedy or make good such breach and in spite of such notice in writing, the bidder fails to remedy the breach, it shall be lawful for the IRCTC to terminate the contract. In that eventuality, the security deposit will be forfeited. The decision of IRCTC/IR shall be final and binding on the bidder.
 - a. Breach of any of the terms or conditions or obligation of Contract on part of bidder/ his employees/ agents.
 - b. The IRCTC at their discretion may call for any record to satisfy themselves regarding service provided to the IRCTC. Bidder shall provide every help/document related to the IRCTC/IR, failing which it may amount to breach of condition of the contract.
 - c. The bidder being adjudged bankrupt/insolvent.
 - d. Repudiation of agreement by bidder or otherwise evidence of intention not to be bound by the agreement.
 - e. Persistent closure of business by bidder /Sub- bidder for consecutive 45 days or more in any business year.
 - f. Failure to adhere to any of the due dates for service specified by in the contract.
- (iii) The IRCTC shall be entitled to terminate the contract forthwith without any notice in case of serious and repeated defaults by bidder.

27. Successful parties would be given maximum fifteen (15) days’ time or less time, as the case may be, from the date of issue of the letter of award of contract, for payment of the Security Deposit (if any) and to convey his acceptance of award of contract. In case Bidder fails to accept the offer of award of contract, his EMD shall be forfeited by IRCTC. The bidder shall be debarred from participating in the future tender of IRCTC for a period of three year or more as will be decided by the IRCTC.

28. Miscellaneous

- a. Except to the extent expressly stated otherwise in this agreement, neither party will acquire any right, title or interest in any intellectual property rights belonging to the other party or the other party’s licensors.

- b. Compliance with Laws. Each party will comply with applicable laws rules, and regulations in fulfilling its obligation under this agreement besides instruction/rules issued by Ministry of Railways.
- c. Intellectual Property: Except to the extent expressly stated otherwise, neither party will acquire any right, title or interest in any Intellectual Property Rights belonging to the other party, or to the other party's licensors. "Intellectual Property Rights" means all copyrights, moral rights, patent rights, trademarks, rights in or relating to Confidential Information and any other intellectual property or similar rights (registered or unregistered) throughout the world.
- d. Confidentiality: The recipient of any confidential information will not disclose the confidential Information except to employees, agents who need to know and who had agreed in writing to keep it confidential. The recipient will ensure that those people and entities use Confidential Information only to exercise rights and fulfill obligations under this agreement, while using reasonable care to keep the confidential information confidential. The recipient may also disclose Confidential Information when required by law after giving reasonable notice to the discloser, if permitted by law.
- e. Assignment. Other than in the context of an internal restructuring or reorganization of parties, neither party may assign any part of this Agreement without the written consent of the other, Any other attempt to transfer or assign is void.
- f. No Agency: This Agreement does not create an agency, partnership, or joint venture between the parties.
- g. Till the formal agreement is signed between Bidder and the IRCTC, this tender document will form a binding agreement with IRCTC. The terms & conditions of the tender document will be binding on both the parties.

29. Usage of data / documents / information: After appointment/placement of work order, the selected Agency shall ensure that the documents, data, information etc if imparted by IR/IRCTC or if come to the knowledge of the agency, are / is not used or permitted to be used in any manner (directly or indirectly) incompatible or inconsistent with that authorized by IR/IRCTC in writing. The confidential information will be safeguarded and the Agency shall take all necessary actions to protect IR/IRCTC's, its customers, employees and Government of India's interest against misuse, loss, destruction, alterations or deletions thereof. **Any violation of the same will be liable for action under the law which shall entitle IR/ IRCTC to claim damages from the agency apart from taking action under the appropriate Law. This is an irrevocable condition and it will continue to be in force even if the agreement is terminated. The Bidder shall be governed by the NDA signed and Govt. of India IT Act.**

30. Inspection: IR/ IRCTC reserves the right to depute its Officers, Auditors, other officials as it may decide etc. to visit the office / commercial site of the selected agency for checking their infrastructure, man power and other related resources, documents mentioned and for checking records, quality controls, work processes etc.

31. Jurisdiction: The courts of New Delhi shall alone have jurisdiction to decide any dispute arising out of or in respect of this assignment.

Covering Letter

(To be printed on company's letterhead)

**The Group General Manager –Finance,
IRCTC Corporate Office,
11th Floor, Statesman House
B-148, Barakhamba Road
New Delhi – 110001**

Ref: Tender No. 2024/IRCTC/CO/Finance/GST

Sir,

- Being duly authorized to represent and act for and on behalf of _____ (herein the applicant), and having studied and fully understood all the information provided in the invitation to tenderers, Notice Inviting tender, Introduction, Scope of work, Special conditions of contract, Price Bid form, List of Documents to be submitted along with the Bid, the undersigned hereby offer our Bid for the engagement of GST Consultant for Indian Railways.
- The Earnest money Deposit amounting to Rs.5,00,000/- (Rs. Five lakh only) has been submitted online through the link provided on the e-tendering website.
- This offer is made with full understanding that:
 1. IRCTC reserves the right to reject or accept any offer, cancel the GST consultant Work, and / or reject all offers and I/we shall have no claim in that regard against IRCTC.
 2. I/We hereby confirm that I/we have read, understood and accepted all the detailed terms and conditions of this offer as required for the GST consultant Work.
 3. I/We agree to keep our offer valid for one hundred twenty (120) Days from the date of submission of Offer thereof and not to make any modifications in its terms and conditions, which are not acceptable to IRCTC. Should this Bid be accepted, I/we hereby agree to abide by and fulfill all the terms, conditions of the aforesaid Offer and bind ourselves to complete all formalities from time to time as required.

Authorized Signatory

Date:

Name and seal of Firm

Place:

Encl:

Digitally signed and/or duly stamped & signed Invitation to tenderers, Notice Inviting tender, Introduction, Scope of work, Special conditions of contract, Price Bid form, List of Documents have been submitted online along with the Bid.

PRICE BID FORM

S.No.	Assignment	Unit of measurement	Amount Exclusive of GST (Rs)	Amount in words (Rs.)
1.	Appointment of GST Consultant as per Scope of Work refer in Clause No 4 & 5 of Objective and Scope of Work (Page No-7 to 9)	Lump sum	<i>To Be</i>	

Note:

1. The bidder shall quote Lump sum (Monthly) amount (excluding taxes).
2. L1 bidder shall be decided on the basis of minimum amount quoted above.
3. Bid should be submitted through online mode only.
4. GST Charges as levied shall be applicable be paid at prevailing rates at the time of payment subject to submission of necessary document.
5. Please read the Terms and Conditions carefully before filling the Price Bid Form.
6. In case two or more bidders selected as L-1, having the same quote, the bidder firm older in terms of years, i.e. incorporation, Registration of Partnership deed/ Registration of LLP/ Registration of partnership etc. will be awarded the contract.
7. In case discrepancy between the amount and the total amount or between word and figures, the former will prevail.

Date :

Place :

Signature

(Authorized Representative of Firm)

For and on behalf of M/s _____

Official Seal:

Signing Authority Letter

Date: -

To,

GGM (Finance),
IRCTC,
New Delhi.

Subject: Signing Authority Letter

Dear Sir,

This is with reference to the tender named as **Tender for the appointment of GST consultant for Railway Board (Ministry of Railways), New Delhi.** Dated..... We hereby authorize (Name of the bidder's official with designation) to sign the said bid on the behalf of (Name of the Bidder Company).

For (Name of the Bidder Company)

Authorized Signatory (Seal & Stamp)

Annexure 'D'

**Subject: E-Tender for the appointment of GST consultant for Railway Board
(Ministry of Railways), New Delhi**

Ref: Tender No. 2024/IRCTC/CO/Finance/GST

NEFT Format

Beneficiary Name	
Beneficiary Bank Name	
Beneficiary Bank address	
Beneficiary Account Number	
IFSC CODE of the bank	
GST Number	
PAN	
Email ID	

Enclosed: A photocopy/cancelled copy of one leaf from cheque book for the codes required above.

I hereby confirm that the above mentioned particulars are in order. To facilitate NEFT credits, I will inform IRCTC in case of any changes in the Bank Particulars at a future date.

Thanking you,

Yours sincerely,

Signature:

Name:

Designation:

Company Name:

Date:

Company Seal:

Subject: E-Tender for “The appointment of GST consultant for Railway Board (Ministry of Railways), New Delhi

Ref: Tender No. 2024/IRCTC/CO/Finance/GST

FIRM DETAILS

Name of the Firm	
Address	
Name of the Authorized Partner / Proprietor / Associate / Others	
Telephone Nos.	
Fax No.	
Mobile No.	
Email Address	
Date of Establishment	
Web Site Address (if any)	
Name and phone no of Contact Person	
PAN	
GST Registration Number.	

Signature of Authorized Signatory of Bidder

Name:

Designation:

Date:

Place:

Seal of Organization:

Subject: E-Tender for “The appointment of GST consultant for Railway Board (Ministry of Railways), New Delhi

Ref: Tender No. 2024/IRCTC/CO/Finance/GST

DETAIL OF OFFICE ADDRESSES OF THE BIDDER

S.No.	Name of State	Name of City	Status of the Office (Owned / Leased)	Complete Address	Telephone No. (if any)
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

Signature of Authorized Signatory of Bidder

Name:

Designation:

Date:

Place:

Seal of Organization

Certificate of break-up of Professional income duly certified by Chartered Accountant

Letter Head of Chartered Accountant

This is to certify that the break-up of professional Income of _____ having its _____ office at _____ for the last 15 years

Sl.No	Years	Nature of Receipt	Amount (In Rs.)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			

Note:- Tenders not accompanied with the above certificate may be rejected.

Signature of the Chartered Accountant

Name of the Chartered Accountant

Name of the Firm

Seal

Membership No.

Letter of Undertaking (On Firm/Company Letter Head)

Date: -

To,

GGM (Finance),
IRCTC,
New Delhi.

Subject: Letter of Undertaking for professional degree and relevant experience in Indirect Taxation.

Ref: **Tender No. 2024/IRCTC/CO/Finance/GST**

Dear Sir,

This is with reference to the tender named as “**Tender for the appointment of GST consultant for Railway Board (Ministry of Railways), New Delhi.**” We <Name of the Bidder> hereby confirm that 2 key member of our firm/company having Professional degree i.e. CA/CS/CMA/LLB and have relevant experience of 5-10 years in the field of Indirect Taxation. Further it is also confirm that 01 Key member having experience more than 5 years of IT operations viz ., Billing/Accounting system ERP..

List of key members along with qualification and area and year of experience is enclosed.

For (Name of the Bidder Company)

Authorized Signatory (Seal & Stamp)

Letter of Undertaking

Date: -

To,

GGM (Finance),
IRCTC,
New Delhi.

Subject: Letter of Undertaking for professionals.

Ref: Tender No. 2024/IRCTC/CO/Finance/GST

Dear Sir,

This is with reference to the tender named as “**Tender for the appointment of GST consultant for Railway Board (Ministry of Railways), New Delhi.**” We <Name of the Bidder> hereby confirm that we have more than 20 technically qualified professional on our rolls in the area of Consultancy /Taxation/Finance Accounting out of which more than 10 qualified persons having experience in field of finance and taxation with relevant qualification viz CS/CA/MBA/CMA/LLB/B.tech (IT)/ Computers etc.

List of qualified professional along with qualification and year of experience is enclosed.

For (Name of the Bidder Company)

Authorized Signatory (Seal & Stamp)

Letter of Undertaking (On Firm/Company Letter Head)

Date: -

To,

GGM (Finance),
IRCTC,
New Delhi.

Subject: Letter of Undertaking for Experience in Litigations/Consultancy.

Ref: Tender No. 2024/IRCTC/CO/Finance/GST

Dear Sir,

This is with reference to the tender named as “**Tender for the appointment of GST consultant for Railway Board (Ministry of Railways), New Delhi.**” We <Name of the Bidder> hereby confirm that we have experience in litigations/ consultancy in the field of Indirect Taxation such as VAT, Excise Duty, Customs Duty, Service Tax and GST etc.

List of major litigation attended by our firm/company is enclosed

For (Name of the Bidder Company)

Authorized Signatory (Seal & Stamp)

Annexure 'K'

Letter of Undertaking (On Firm/Company Letter Head)

Date: -

To,

GGM (Finance),
IRCTC,
New Delhi.

Subject: Letter of Undertaking for not been convicted by a Court of Law.

Ref: **Tender No. 2024/IRCTC/CO/Finance/GST**

Dear Sir,

This is with reference to the tender named as “**Tender for the appointment of GST consultant for Railway Board (Ministry of Railways), New Delhi.**” We <Name of the Bidder> hereby confirm that we have not been convicted by a Court of Law or indicted by a regulatory authority for a grave offence against it. It is further confirm that we have not been blacklisted due to default in performance of contract for any purposes and there is no investigation pending against it or the Principal Officers/Partners.

For (Name of the Bidder Company)

Authorized Signatory (Seal & Stamp)

Letter of Acceptance of Terms & Conditions

To,

GGM (Finance),
IRCTC,
New Delhi.

Subject: Letter of Acceptance of Terms & Conditions.

Dear Sir,

This is with reference to the tender named as “Tender for the appointment of GST consultant for Railway Board (Ministry of Railways), New Delhi” dated. We agree to all the terms and conditions mentioned in the tender.

Signature of the Bidder

For (Name of the Bidder Company)

Authorized Signatory (Seal & Stamp)

Subject: E-Tender for “The appointment of GST consultant for Railway Board (Ministry of Railways), New Delhi

Ref: Tender No. 2024/IRCTC/CO/Finance/GST

NO DEVIATION CERTIFICATE

Notwithstanding anything mentioned in our bid, we hereby accept all the terms and conditions of this tender without any reservations whatsoever. We hereby undertake and confirm that we have understood all the specifications, stipulations, terms and conditions as mentioned in this tender enquiry. Deviations, if any mentioned elsewhere in our bid (whether techno-commercial bid or price bid) will be treated as null and void by IRCTC.

Signature of Authorized Signatory of Bidder

Name:

Designation:

Date:

Place:

Seal of Organization:

**Subject: E-Tender for the appointment of GST consultant for Railway Board
(Ministry of Railways), New Delhi**

Ref: Tender No. 2024/IRCTC/CO/Finance/GST

GENERAL DECLARATION CERTIFICATE

I, _____ hereby certify
that all the information and data furnished with regard to this tender No.....

are true and complete to the best of my knowledge. I have gone through the specification, conditions
and stipulations in detail and agree to comply with the requirements and intent of specification.

I/We do hereby also declare that during the tenure of GST consultancy to Indian Railways, any
amendment in GST Law/guidelines issued by Central/State Government from time to time shall be
automatically applicable to the contract to the extent they improve upon the stipulation of this tender
from IRCTC/IR view.

I/We also undertake to maintain confidentiality of documents & information which shall be used during
the execution of the Contract and the documents & information shall not be revealed to or shared with
third party which shall not be in the business interest of IRCTC/IR.

I, further certify that I am the duly authorized representative of my company i.e. under mentioned
tenderer for signing and submission of bids and all other documents.

(Signature & seal of authorized signatory)

(This is to be given on the letter head of the bidder)

**Subject: E-Tender for the appointment of GST consultant for Railway Board
(Ministry of Railways), New Delhi**

Ref: Tender No. 2024/IRCTC/CO/Finance/GST

DECLARATION ON NON DISCLOSURE

M/s..... willing to provide service to Indian Railway
for

GST consultancy work, hereby undertake to comply with the following in line with information
security of IRCTC/IR:

- 1.0 To maintain confidentiality of documents & information used during the execution of the
contract.
- 2.0 The documents & information shall not be revealed to or shared with third party in a manner
which is detrimental to the business interest of IRCTC/IR.

Signature of Authorized Signatory of Bidder

Name:

Designation:

Date:

Place:

Seal of Organization:

Bid Securing Declaration Form

(To be submitted on the letterhead of the Applicant/Bidder)

Tender No. 2024/IRCTC/CO/Finance/GST

To,

GGM (Finance),
IRCTC,
New Delhi.

I/We the undersigned, declare that:

“I/We hereby understand and accept that if I/we withdraw or modify my/our bids during the period of validity, or if I/we are awarded the contract and on being called upon to submit the performance security/Security Deposit, fail to submit the performance security/ Security Deposit, before the deadline defined in the request for bid document/Notice Inviting tender, I/we shall be ready to face action as per terms & conditions of the tender document.

Signed:

(insert signature of person whose name and capacity are shown)

in the capacity of

(insert legal capacity of person signing the Bid Securing Declaration)

Name:

(insert complete name of person signing the Bid Securing Declaration)

Duly authorized to sign the bid for an on behalf of (insert complete name of Bidder) Dated on _____ day of _____ (insert date of signing)

Name and Seal of the Bidder

INTEGRITY PACT

This pre-bid pre-contract Agreement (hereinafter called the integrity pact) is made on ____ day of ____, 2023 between Indian Railway Catering & Tourism Corporation Limited (hereinafter referred as “IRCTC”), which expression shall mean and include, unless the context otherwise requires, his successors in office and assigns.

And

..... hereinafter referred to as “The Bidder/Contractor” which expression shall mean and include, unless the context otherwise requires, his successors in office and assigns

Preamble

The IRCTC intends to award, under laid down organizational procedures. Contract/s for The IRCTC values full compliance with all relevant laws of the land, rules, regulations. Economic use of resources and of fairness/transparency in its relations with its bidder(s) and / or contractor(s).

In order to achieve these goals, the IRCTC has appointed Independent External Monitors (IEMs) who will monitor the tender process and the execution of the contract for compliance with the principles mentioned above.

Section 1- Commitments of the IRCTC

- (i) The IRCTC commits itself to take all measures necessary to prevent corruption and to observe the following principles:
 - (a) No employee of the IRCTC, personally or through family members, will in connection with the tender for, or the execution of a contract, demand, take a promise for or accept, for self or third person, any material or immaterial benefit which the person is not legally entitled to.
 - (b) The IRCTC will during the tender process treat all bidder(s) with equity and reason. The IRCTC will in particular, before and during the tender process, provide to any bidder(s) confidential/additional information through which the Bidder(s) could obtain an advantage in relation to the tender process or the contract execution.
 - (c) The IRCTC will exclude from the process all known prejudiced persons.
- (ii) If the IRCTC obtains information on the conduct of any of its employees which is a criminal offence under the IPC/PC Act, or if there be a substantive suspicion in this regard, the IRCTC will inform the Chief Vigilance Officer and in addition can initiate disciplinary actions.

Section 2- Commitments of the Bidder(s)/Contractor(s)

- 1) The Bidder(s)/Contractor(s) commit themselves to take all measure to prevent corruption. _(s)/ Contractor(s) commit themselves to observe the following principles during participation in the tender process and during the contract execution.
 - (a) The Bidder(s)/Contractor(s) will not, directly or through any other person or firm, offer, promise or give to any of the IRCTC’s employees involved in the tender process or the execution of the contract or to any third person any material or other benefit which he/she is not legally entitled to, in order to obtain in exchange any advantage of any kind whatsoever during the tender process or during the execution of the contract.
 - (b) The Bidder(s) Contractor(s) will not enter with other Bidders into any undisclosed agreement or understanding, whether formal or informal. This applies in particular to

prices, specification, certifications, subsidiary contracts, submission or non-submission of bids or any other actions to restrict competitiveness or to introduce cartelisation in the bidding process.

- (c) The Bidder(s) Contractor(s) will not commit any offence under the relevant IPC/PC Act, further the Bidder(s) Contractor(s) will not use improperly, for purpose of competition or personal gain or pass on to others, any information or document provided by the IRCTC as part of the business relationship, regarding plans, technical proposals and business details including information contained or transmitted electronically.
 - (d) The Bidder(s) Contractor(s) of foreign origin shall disclose the name and address of the Agents/representatives in India, if any. Similarly, the Bidder(s) Contractor(s) of Indian Nationality shall furnish the name and address of the foreign IRCTCs, if any. Further details as mentioned in the “Guidelines on Indian Agents of Foreign Suppliers” shall be disclosed by the Bidder(s) Contractor(s). Further, as mentioned in the Guidelines all the payments made to the Indian agent/representative have to be in Indian Rupees only.
 - (e) The Bidder(s) Contractor(s) will, when presenting their bid, disclose any and all payments made, is committed to or intends to make to agents, brokers or any other intermediaries in connection with the award of the contract.
 - (f) Bidder(s) Contractor(s) who have signed the Integrity Pact shall not approach the courts while representing the matter to IEMs and shall wait for their decision in the matter.
- 2) The Bidder(s) Contractor(s) will not instigate third persons to commit offences outlined above or be an accessory to such offences.

Section 3 - Disqualifications from tender process and exclusion from future contracts

If Bidder(s) Contractor(s) before award or during execution has committed a transgression through a violation of Section 2, above or in any other form such as to put their reliability or credibility in question, the IRCTC is entitled to disqualify the Bidder(s) Contractor(s) from the tender process or take action as per the procedure mentioned in the “Guidelines on Banning of business dealings”.

Section 4 - Compensation for Damages

- 1) If the IRCTC has disqualified the Bidder(s) from the tender process prior to the award according to Section 3, the IRCTC is entitled to demand and recover the damages equivalent to Earnest Money Deposit/ Bid Security.
- 2) IRCTC is entitled to terminate the contract according to section 3, the IRCTC shall be entitled to demand and recover from the contractor liquidated damages of the contract value or the amount equivalent to Performance Bank Guarantee.

Section 5- Previous Transgression

- (1) The Bidder declares that no previous transgressions occurred in the last three years with any other company in any country conforming to the anti-corruption approach or with any public sector enterprises in India that could justify his exclusion from the tender process.
- (2) If the bidder makes incorrect statement on this subject, he can be disqualified from the tender process or action can be taken as per the procedure mentioned in “Guidelines on Banning of Business dealings”.

Section 6- Equal Treatment of all Bidders/Contractors/ Subcontractors

- (1) In case of sub-coordinating, the IRCTC contractor shall take the responsibility of the adoption of Integrity Pact by the sub-contractor.

- (2) The IRCTC will enter in to agreements with identical conditions as this one with all Bidders and Contractors.
- (3) The IRCTC will disqualify from the tender process all bidders who do not sign this pact or violate its provisions.

Section 7- Criminal charges against violating Bidder(s) /Contractor(s) / Subcontractor(s)

If the IRCTC obtains knowledge of conduct of a Bidder, Contractor or subcontractor, or of an employee or a representative or an associate of a bidder, contractor or subcontractor which constitutes corruption, or if the IRCTC has substantive suspicion in this regard, the IRCTC will inform the same to the Chief Vigilance Officer.

Section 8- Independent External Monitor

- (1) The IRCTC appoints competent and credible Independent external monitor for this pact after approval by Central Vigilance Commission. The task of the monitor is to review independently and objectively, whether and to what extent the parties comply with the obligations under this agreement.
- (2) The IRCTC has appointed Independent Monitors (hereinafter referred to as Monitors) for this Pact in consultation with the Central Vigilance Commission.
 - a) Dr. Pravez Hayat, IPS (Retd.), E-mail. - phayatips@gmail.com
- (3) The Monitor is not subject to instructions by the representatives of the parties and performs his/her functions neutrally and independently. The Monitor would have access to all contract documents, whenever required. It will be obligatory for him/ her to treat the information and documents of the Bidders/Contractors as confidential. He/ She reports to the CMD IRCTC.
- (4) The Bidder(s)/Contractor(s) accepts that the Monitor has the right to access without restriction to all project documentation of the IRCTC including that provided by the Contractor. The Contractor will also grant the Monitor upon his/her request and demonstration of a valid interest, unrestricted the unconditional access to their project documentation. The same is applicable to sub-contractors.
- (5) The Monitor is under contractual obligation to treat the information and documents of the bidder(s)/ contractor(s)/ Sub contractor(s) with confidentiality. The Monitor has also signed declaration on 'Non-Disclosure of confidential Information' and of 'Absence of conflict of interest'. In case of any conflict of interest arising at a later date, the IEM shall inform CMD, IRCTC and rescue himself/herself from that case.
- (6) The IRCTC will provide to the Monitor sufficient information about all meetings among the parties related to the project provided such meetings could have an impact on the contractual relations between the IRCTC and the contractor. The parties offer to the Monitor the option to participate in such meetings.
- (7) As soon as the monitor notices, or believes to notice, a violation of this agreement, he/she will so inform the management of the IRCTC and request the management to discontinue or take corrective action, or to take other relevant action. The monitor can in this regard submit non-binding recommendations. Beyond this, the monitor has no right to demand from the parties that they act in a specific manner, refrain from action or tolerate action.
- (8) The Monitor will submit a written report to the CMD, IRCTC within 8 to 10 weeks from the date of reference or intimation to him by the IRCTC and should the occasion arise, submit proposals for correcting problematic situations.

- (9) If the monitor has reported to the CMD IRCTC, a substantiated suspicion of an offence under relevant IPC/PC ACT, and the CMD IRCTC has not, within the reasonable time taken visible action to proceed against such offence or reported it to the Chief Vigilance Officer, the monitor may also transmit this information directly to the Central Vigilance Commissioner.
- (10) The Word ‘Monitor’ would include both singular and plural.

Section 9- Pact Duration

This pact begins when both parties have legally signed it, it expires for the contractor 12 months after the last payment under the contract, and for all other Bidders 6 months after the contract has been awarded. Any violation of the same would entail disqualification of the bidders and exclusion from future business dealings.

If any claim made/ lodged during this time, the same shall be binding and continue to be valid despite the lapse of this pact as specified above, unless it is discharged/determined by the CMD of IRCTC.

Section 10- Other Provisions

- (1) This agreement is subject to Indian Law. Place of performance and Jurisdiction is the Registered Office of the IRCTC, i.e. New Delhi.
- (2) Changes and supplements as well as termination notices need to be made in writing. Side agreements have not been made.
- (3) If the contractor is a partnership or a consortium, this agreement must be signed by all partners or consortium members.
- (4) Should one or several provisions of this agreement turn out be invalid, the remainder of this agreement remains valid. In this case, the parties will strive to come to an agreement to their original intentions.
- (5) Issues like Warranty/Guarantee etc. shall be outside the purview of IEMs.
- (6) In the event of any contradiction between the Integrity Pact and its Annexure, the clause in the Integrity Pact will prevail.

(For & On behalf of the IRCTC)

(Office Seal)

Place

Date

(For & On behalf of Bidder/Contractor)

(Office Seal)

Witness 1:

(Name & Address)

Witness 2:

(Name & Address)

Checklist**Forms for Submitting Bids**

1. Complete Tender Document digitally signed and/or duly Stamped & Signed on all pages.
2. GST Registration Certificate.
3. Copy of PAN Card.
4. Certificate of Incorporation / LLP Registration /Registered partnership deed.
5. Covering Letter. ([Annexure 'A'](#))
6. EMD of Rs. 5 Lakhs/- to be submitted online.
7. Price Bid Form. ([Annexure 'B'](#))
8. Signing Authority Letter. ([Annexure 'C'](#))
9. NEFT Format. ([Annexure 'D'](#))
10. Firm/Company Details. ([Annexure 'E'](#))
11. Details of office Address. ([Annexure 'F'](#))
12. Chartered Accountant Certificate for Professional Fees of last 15 years. ([Annexure 'G'](#))
13. Copy of audited balance sheet or certified annual report or a certificate by a practicing Chartered Accountant or the Firm's Auditor for Turnover of last three financial years i.e. **2020-21, 2021-22 and 2022-23.**
14. Net Worth certificate as per latest audited financial statements amounting to Rs 5 Crore or more by a practicing Chartered Accountant or the Firm's Auditor.
15. Client Certificate from atleast 3 clients having turnover more than 100 Crore.
16. Self declaration regarding 02+01 key member experience. ([Annexure 'H'](#))
17. Self declaration for having more than 20 technically professional. ([Annexure 'I'](#))
18. Self declaration for having experience in litigations/Consultancy in the field of Indirect Taxation. ([Annexure 'J'](#))
19. Self declaration for not convicted by a Court of Law or indicted by a Regulatory Authority. ([Annexure 'K'](#))
20. Letter of Acceptance of Terms and Conditions. ([Annexure 'L'](#))
21. No Deviation Certificate. ([Annexure 'M'](#))
22. General Declaration Certificate. ([Annexure 'N'](#))
23. Declaration on Non Disclosure. ([Annexure 'O'](#))
24. Bid Securing Declaration. ([Annexure 'P'](#))
25. Integrity Pact. ([Annexure 'Q'](#))

Note: The data submitted by the successful bidder shall be subject to verifications by IRCTC itself or through an agency (expert in forensic audit) appointed by IRCTC, for which all necessary documents shall have to be essentially provided by the bidder, if so required. If the successful bidder is found to be ineligible on such verification, the letter of award will be terminated along with forfeiture of Security Deposit. In such eventuality the successful bidder will also be debarred for 3 years from participating in the future projects of IRCTC.

E-Tender for the appointment of GST consultant for Railway Board (Ministry of Railways), New Delhi**PROFORMA FOR CHANGES/MODIFICATIONS SOUGHT BY BIDDERS TO THE BIDDING CONDITIONS**

IRCTC expects the bidders to fully accept the terms and conditions of the bidding documents. However, the following proforma can be used to inform about the proposed changes/ modification in advance to the pre-bid conference date.

Clause No. of Bidding Document	Full compliance / not agreed	Changes/modifications proposed by the bidders	Remarks

Signature of the Bidder

Name:_____

Seal of the Organisation:

(Draft Agreement Format)

AGREEMENT FOR ENGAGEMENT OF GST CONSULTANT FOR INDIAN RAILWAYS.

An agreement made on thisday ofat New Delhi, between the Indian Railway Catering and Tourism Corporation Ltd., a company incorporated under the provisions of the Companies Act, 1956 and working under the Ministry of Railway, Government of India (herein after called as "IRCTC"), having its Registered Office at 11th Floor, Statesman House, B-148 Barakhamba Road, New Delhi-110001, acting through GGM/Finance which expression shall where the context so admits include its successor and assigns of the ONE PART.

AND

M/s _____ Acting through Shri _____
Director/General Manager, (herein after called "GST Consultant") which expression shall where the context so admits include its successor and assigns of the other part.

Whereas

(a) IRCTC has appointed M/s....., a GST Consultant, vide letter no..... dated: for the "Engagement of GST Consultant for Indian Railways".

(b)The GST Consultant has accepted the letter of award and terms and conditions contained in the bid document, vide letter no. dated:

Now this agreement witnessed as follows:

1. This agreement comes into force from

2. Scope of Consultancy Services on GST

A. Tax Advisory Services

The tax advisory services shall be limited to the following:

- Time to time legal opinion / advice on queries raised by IR (through Railway Board) related to the transactions and activities carried out by IR from GST perspective in order to ensure appropriate compliances under the GST regime;
- Highlight changes to be under taken under GST in documentation and corresponding records maintenance from a tax perspective;
- Review of procurement and supply agreements to evaluate the tax impact;
- Conceptualization of alternate business models to optimize impact of all indirect taxes;
- Assistance with classification issues, exemption and valuation matters;

- Assistance in relation to credit issues, refunds and assessments etc.
- To assist and advice to the officials of IR for preparing proper response to the queries raised by the Tax Administration from time to time under the GST law in connection with any of the above activities **or any other related matter.**

- To review the letters/notes/replies prepared by IR on the issues concerning IR operations and interest. In this regard, the consultant has to suggest areas of concern in each line of business where advocacy is required. However, the items on which advocacy is required will be decided by IR and informed to the consultant.
- To provide suitable guidance and advice on queries raised by IR related to the business activities of IR from Customs and Foreign Trade Policy law, rules and procedures.
- Advising IR on proper course of action to be adopted in respect of above mentioned laws to avoid any future adverse implications.
- Monitor and follow up issues pending in connection with Service Tax related matters
- To send periodic updates on various amendments in the GST and other statutes referred above including tariffs, classification, board circulars, judgments, etc. which may affect IR's operations from time to time.
- Any other incidental work related to above.

B. GST Compliance Assistance:

Assistance in relation to computation of tax liability and guidance in relation to discharge of liabilities under the following legislations :

1. Goods and Services Tax
2. **Accounting issues related to GST involving both accrual and cash based accounting as applicable**
3. Any other Indirect Taxes

Assistance on issues raised during filing of GST Returns, as detailed below: -

- a. GSTR-A
- b. GSTR-2
- c. Review of GSTR 2A and communicating with suppliers of inward supplies in order to get input credit as per accounts of IR.
- d. Review of GSTR-1A and communicating with the receivers of outward supplies of Port.
- e. ITC-1 for input credits under GST, SGST and IGST.
- f. GSTR 7 for TDS under GST.
- g. GSTR 9 for annual filing under CGST, SGT and IGST.
- h. Any other Returns/Documents, if any, as notified by Government of India with respect to GST.

C. Audit Compliance

Assistance during audit process initiated under GST law by the Tax Administration, C&AG or any other authority.

D. GST Compliance Review (Internal Audit)

Here IR may identify different locations from where supply of goods/services are being provided to its customers. The following are some of the chosen locations for consideration by IR:

1. Zonal Railways

2. Production Units
3. **CRIS, Chanakyapuri (for checking the data accuracy and ensuring GST compliance)**
4. Other specified locations like RDSO, Training Institutes, Workshops, Stores, etc.,
 - GST compliance in logistics in various applications of CRIS/Zonal Railways/Production Units.
 - Consultant must undertake a compliance review exercise by making on-site visit to the identified chosen locations in order to check and examine the status of GST implementation by these locations. For this purpose, Consultant must have detailed discussions with the officials in different departments in the said chosen locations and identify issues which result in the form of opportunities and exposures for IR.
 - Consultant must also provide a Compliance Review report highlighting the issues discussed and also provide an executive summary covering all major issues identified during visit.
 - This will be a one-time exercise and an exception based report which will be used by Railway Board for monitoring the compliance status.
 - Adequacy of record management in Railway Offices to satisfy GST compliance and Audit.

E. Litigation Support Services:

Litigation support services shall include the following:

- **Analyse the notices, orders and other enquiries received concerning GST and preparation of appropriate submissions/replies to be made against the same taking into consideration the jurisprudence available and getting such submissions/replies submission before the GST authorities.**
- **Attend the hearing(s) related to GST matters with the GST authorities.**
- **Appearance before the GST authorities up to Commissioner level as may be required.**
- Assistance in guiding IR to decide whether to file an application before the Advance Ruling Authorities on issues faced by IR for which there is no clarity or when there is a scope for interpretation as per the provision of GST Act and Rules, made there under.
- Review of Show Cause Notices orders issued by Commissioner, Commissioner (Appeals) and Tribunal to guide way forward, in respect of GST and erstwhile Service Tax.
- Review of the orders, if any issued by the Revenue authorities in order to advise IR about the need to challenge such orders in appeal.
- Review of the original or appellate orders issued by Adjudicating authorities/Appellate authorities/Courts in order to advise IR about the need to challenge such orders in appeal.
- Any other incidental work related to above

F. Besides above, advice on Merger, De-merger and Acquisition proposals or similar transactions of IR , if any, which shall include legal advice on Direct and Indirect Tax, Accounting and Company Law.

3. Manpower Requirement

Based on estimated volume of work and the time taken (as per experience so far) for each item of work, the manpower requirement will be as follows: -

- For Legal Consultancy 1 Senior Associate (full time) and 1 Partner (Backend in their Office) would be required;

- For Accounting 2 Senior Associates (full time) and 1 Partner (Backend in their Office) would be required.
- **The Consultant shall form a multi-disciplinary team for undertaking this assignment. The Consultancy Team shall consist of experts (CAs/CWAs/CS/LLBs) who have the requisite experience in delivering the scope of services. The Consultancy Team shall be deployed at the office premises of the Authority, Railway Board or at a place as directed by Railway Board from time to time.**

Note:- In case sufficient Manpower is not attending Office as per above, then the consultancy charges shall be deducted on pro-rata basis.

4. TERMS OF CONTRACT

Contract shall be for a period of 5 (Five) years from the date of issue of letter of award.

5. FINANCIAL TERMS AND CONDITIONS

- M/s..... will prefer the claim against IRCTC Ltd. for the work in tax invoice as per the awarded rate at the end of quarter. After verification of work completed by Railways, payment shall be made by cheques/drafts/NEFT, within a month of verification of Bill. No interest shall be payable / admissible for delay in payment.
- IRCTC shall raise Invoice against Railways for the payment made to the M/s.....

6. CUSTODY OF REPORTS AND CONFIDENTIALITY

The successful bidder should sign a NDA (Non-Disclosure Agreement) with IRCTC for Indian Railways. During the execution of consultancy work, the firm shall observe strict confidentiality regarding the documents handed over to them for reference and shall not retain any copy nor part with any information to any other party or persons. The reports/ documents generated by the firm on the subject shall be the property of Indian Railways and any misuse of the information so generated shall attract penal provision as outlined but not limited to in **clause 7.**

7. PENALTY

The work throughout the stipulated period of contract shall be carried out with due diligence. If the firm fails to complete the work to the satisfaction of IR/ IRCTC within the time prescribed or within the extended time under the contract, the firm shall, without prejudice to any other rights to remedy of IRCTC on account of such breach, pay-a penalty amount of 0.5 percent of total fee per week or part thereof subject to a maximum of 10% of the Total Fee. IRCTC, without prejudice to any other method of recovery, at the advice of Railway Board, shall be at liberty to deduct the amount of such damages from any money due or which become due to the firm. The recovery or deduction of such damages shall not relieve the firm from any obligations and liabilities under the contract. IRCTC reserves the right to forfeit the Security Deposit and terminate the contract in case of failure in completion of work as per the terms and conditions of the contract. The maximum penalty provision (i.e. forfeiting of Security Deposit and termination of Contract) shall be evoked under following circumstances as well:

- Breach of confidentiality as laid down.

- Fraudulent or corrupt practice.
- Conflict of Interest as stipulated.

8. DEPOSIT

Security Deposit:

- a) The Firm, whose tender is accepted, shall have to deposit the Security Deposit (refundable without interest) amount equal to 5% (five percent) of the Total contract value for the GST consultancy Work in the form of Demand draft in favour “IRCTC Ltd” on any scheduled commercial bank payable at ‘New Delhi’. No interest shall be admissible on Security Deposit. The Security Deposit which will be refunded after successful completion of the work awarded as per the terms and conditions without any interest.
- b) The Security Deposit amount shall be forfeited in the following cases:
 - i. If the Bidder withdraws or modifies its proposal in the interval between the contract period.
 - ii. If the Bidder fails to provide the satisfactory services within the stipulated time or any extension thereof provided by IRCTC. The decision as to what constitutes “satisfactory services” shall be solely with IRCTC, whose decision in this regard shall be final and binding.
 - iii. If at any point of time it is found that the bidder has submitted any incorrect or forged information / document.
 - iv. In case the bidder does not make the payment of taxes within prescribed time under GST Act, any interest, penalty or any other amount charged by the Govt. / Tax authority in this regard shall be recovered from the amount payable to the bidder.

9. Dispute Redressal Mechanism:

- a. In case of Any dispute, differences or controversy of whatsoever nature between the parties however arising under or in relation to this contract, the dispute shall in the first instance be attempted to be resolved amicably through discussions / negotiations/ between the authorized officers of the parties.
- b. If the parties fails to resolve the dispute in amicable manner from the point of contention communicated by either party, the unresolved dispute or difference shall be referred to a Sole Arbitrator to be appointed with consent of both the parties from IRCTC’s list of empanelled Arbitrators.. In case the parties fail to appoint a sole Arbitrator within 30 days, the dispute shall be referred to an Arbitral Tribunal comprising of three Arbitrators wherein each party shall appoint one Arbitrator and the two appointed Arbitrators shall appoint the third arbitrator who shall act as the pressing Arbitrator. Arbitration proceedings shall be conducted under the aegis of Arbitration and Conciliation Act 1996 Venue of the arbitration proceeding shall be at a place mutually decided by the parties.
- c. The Courts at New Delhi shall have exclusive jurisdiction to adjudicate the dispute arising out of or in relation to this contract between the parties.
- d. This contract shall be interpreted & construed in accordance with Indian laws.
- e. The parties hereto further agree to waive off the applicability of sub-section 12 (5) of Arbitration and Conciliation (Amendment) Act 2015 and will submit demand in writing that the

dispute/differences be referred to arbitration along with format annexed hereto as Annexure- V. The demand for arbitration shall specified the matters which are in question, or subject of dispute or differences as also the amount of claim item wise.

- f. Only such dispute or differences, in respect of which the demand has been made, together with counter claims of setoff given by IRCTC shall be referred to arbitration and other matters shall not included in the reference.

10. Termination of Contract:

- Either party may terminate the contract by giving three-month notice to the bidder. However, the agency shall continue to operate till the operationalisation of new GST Consultant for smooth transition. The contract will be deemed to be terminated at the end of the contract period provided that the extension or renewal is approved by the Competent Authority on or before the last date and communicated to the successful bidder in writing and duly accepted.
- In the event of defaults mentioned hereunder, IRCTC may issue a notice of 15 days to the bidder to remedy or make good such breach and in spite of such notice in writing, the bidder fails to remedy the breach, it shall be lawful for the IRCTC to terminate the contract. In that eventuality, the security deposit will be forfeited. The decision of IRCTC shall be final and binding on the bidder.
- Breach of any of the terms or conditions or obligation of Contract on part of bidder / his employees / agents.
 1. The IRCTC at their discretion may call for any record to satisfy themselves regarding service provided to the IRCTC. The shall provide every help/document related to the IRCTC, failing which it may amount to breach of condition of the contract.
 2. The bidder being adjudged bankrupt/insolvent.
 3. Repudiation of agreement by bidder or otherwise evidence of intention not to be bound by the agreement.
 4. Persistent closure of business by bidder /Sub- bidder for consecutive 45 days or more in any business year.
 5. Failure to adhere to any of the due dates for service specified by in the contract.

11. CONSEQUENCES OF DEFAULT

If the bidder shall omit to perform and observe any of the terms, conditions, obligations herein contained which by this bid document are to be observed and performed by the Bidder, then it shall be lawful for the IRCTC any time thereafter to terminate the Contract agreement and forfeit the Security Deposit subject to the IRCTC having given to the Bidder prior notice in writing to remedy or make good such breach and in spite of such notice the Bidder having failed to remedy the breach. Upon termination of this Contract agreement as aforesaid, the Bidder shall take away its entire belongings if any lying at the IRCTC premises within a given time frame.

12. EXCLUSION OF LIABILITY

IRCTC shall not be liable to the firm for any loss or liability arising out of or in connection with the performance of the above services for loss, revenues, business, anticipatory savings or profits or any indirect or consequential loss howsoever arising.

13. FORCE MAJEURE

Neither party shall be held liable for failure to perform its obligations under this contract if such failure to perform its obligations is prevented, hindered or delayed by a Force Majeure , event or circumstance (whether of the kind described herein or otherwise)., Force Majeure shall include but not limited to war, insurrection, restraint imposed by the government, act of legislature or other authority, explosion, strike, accident, riot, lockout, act of public enemy, act of God, sabotage, pandemic etc which is beyond the reasonable control, of a party and which make a party's performance of its obligations under the contract impossible or so impractical as to be considered impossible or so impractical as to be considered impossible under the circumstances.

If either party becomes aware of any circumstances of force majeure which give rise to any such failure or delay, or which appear likely to do so, that party shall promptly give notice of those circumstances as soon as practicable after becoming aware of them and shall inform the other party of the period for which it estimates that the failure or delay will continue.

Neither party shall be held liable in respect of any breach of the terms and conditions due to any event or circumstances beyond its reasonable control.

14. JURISDICTION

The court in New Delhi only shall have jurisdiction.

All other Clauses in Tender shall be part of the agreement.

In witness whereby the said parties have hereunto set their hands this day and the year first above written.

GST Consultant

Shri _____

(Designation)

for and on behalf of
GST Consultant

The GST Consultant in the presence of
(1)

(2)

IRCTC

Shri_____

GGM/Fin

for and on behalf of Indian Railway Catering
and Tourism Corporation Ltd.

The IRCTC in the presence of
(1)

(2)

Draft Non-Disclosure Agreement Format

**Standard Non-Disclosure/ Confidentiality Agreement with Persons to whom Unpublished Price Sensitive Information (UPSI) is disclosed for Legitimate Purpose*

THIS NON DISCLOSURE AGREEMENT (“Agreement”) is executed at _____ (name of the city) on this _____ (day) of _____ (month) of _____ (year).

BY AND BETWEEN:

INDIAN RAILWAY CATERING AND TOURISM CORPORATION LIMITED, a company incorporated with CIN L74899DL1999GOI101707 acting through AGM/Finance and having its registered and corporate office at B-148, 11th Floor, Stateman House, Barakhamba Road, New Delhi-110001 (hereinafter referred to as the “Disclosing Party”), which expression shall unless it be repugnant to the context or meaning thereof be deemed to mean and include its successors and assigns);

AND

Mr./Mrs. _____, aged about _____ years, having permanent account number _____ acting through Sh _____ at _____ (hereinafter referred to as the “Recipient”) (which expression shall unless it be repugnant to the context or meaning thereof shall deem to mean and include his or her legal heirs, assigns and authorised representatives.)

The Disclosing Party and the Recipient shall individually be referred to as “Party” and collectively be referred to as the “Parties”.

RECITALS

A. The Disclosing Party is a limited company whose securities are listed.

B. The Recipient is _____ (indicate the relationship of the Recipient with the Disclosing Party)

C. In connection with _____ (indicate the legitimate purpose for which the UPSI is being provided).

D. Pursuant to the legitimate Purpose, the Parties are entering into this Agreement in order to record the terms and conditions on the basis of which the Disclosing Party will provide the Confidential Information to the Recipient to ensure confidentiality.

NOW THEREFORE, IN CONSIDERATION OF THE BELOW MENTIONED CONDITIONS AND COVENANTS, THE ADEQUACY OF WHICH THE PARTIES ACKNOWLEDGE, IT IS AGREED AS FOLLOWS:

1. “Confidential Information” shall mean all confidential and proprietary, technical, financial, business information, and processes or methodologies of the Disclosing Party or of _____ [If information is being shared in respect of a party other than the Disclosing Party, please specify the name of such entity.], disclosed by the Disclosing Party to the Recipient on or after the date of this Agreement in connection

with the legitimate Purpose in whether verbal, written, graphics, visual or electronic mode, which is or may be related in any way to the business or any material or non-material fact not publicly released, whether marked as confidential or not.

2. The Recipient:

(i) shall hold in strict confidence and shall not disclose any Confidential Information to any person whatsoever. The Recipient shall use such Confidential Information only for the evaluation and/or the legitimate purpose and shall not use or exploit such Confidential Information solely for its own benefit or the benefit of another without the prior written consent of the Disclosing Party.

(ii) at any time upon the Disclosing Party's written request, shall promptly destroy all documents (or copies thereof) containing Confidential Information provided to it or created by it during the term of this Agreement without retaining any copies thereof.

(iii) agree not to (without obtaining the Disclosing Party's prior written consent) disclose the Disclosing Party's interest, participation or involvement in the evaluation of, discussions or negotiations undertaken in connection with the legitimate purpose in any manner whatsoever.

(iv) agrees not to disclose any Confidential Information.

3. Limitation

The Recipient shall have no further obligations, if such Confidential Information:

(a) is already in the public domain at the time of the Disclosing Party's communication thereof to the Recipient; or

(b) has entered the public domain through no fault of or breach by the Recipient, of any contractual obligation, subsequent to the time of the Disclosing Party's communication thereof to the Recipient; or

(c) is required to be disclosed by the Recipient to comply with applicable laws or government regulations, order of a court or judicial/regulatory authority; provided that the Recipient seeks the consent of the Disclosing Party for such disclosure and takes reasonable and lawful actions to avoid and/or minimize the extent of such disclosure.

4. The Recipient agrees that the Disclosing Party shall remain the exclusive owner of the Confidential Information.

5. The Recipient acknowledge that monetary damages may not be a sufficient remedy for unauthorized use or disclosure of the Confidential Information and the Disclosing Party shall be entitled, without waiving any other rights or remedies, to seek such injunctive or equitable relief as may be deemed proper by a court of competent jurisdiction.

6. The Recipient acknowledges that some or all of the Confidential Information disclosed under this Agreement may constitute "unpublished price sensitive information" under applicable law. Consequently, each of the Recipient and its representatives that have had access to the Confidential Information may be deemed to be an "Insider" under applicable law. The Recipient agrees and acknowledges that it is obligated to and shall ensure that its Representatives are compliant with

applicable law in respect of the Confidential Information disclosed by the Disclosing Party to the Recipient.

7. The Recipient shall indemnify and hold harmless the Disclosing Party for and against any and all claims, actions, demands, proceedings, damages, losses, fees, penalties, expenses, costs (including attorneys' and advisor's costs) and liabilities arising out of or in connection with any breach of this Agreement by the Recipient.

8. The obligations under this Agreement shall survive in perpetuity.

9. Miscellaneous.

(a) This Agreement supersedes all prior non-disclosure agreements, (if any) written or oral, executed between the Disclosing Party and the Recipient relating to the Legitimate Purpose.

(b) No change, modification, or termination of any of the terms, provisions, or conditions of this Agreement shall be effective unless made in writing and signed or initialled by all the signatories to this Agreement.

(c) If any clause of this Agreement or the application of such clause is held invalid by a court of competent jurisdiction, the remainder of this Agreement shall not be affected.

(d) This Agreement shall be construed and interpreted in accordance with the laws of India and courts in New Delhi _____ shall have exclusive jurisdiction to resolve or adjudicate in respect of any differences/ disputes that may arise from or under this Agreement.

IN WITNESS WHEREOF, the signatories have executed this Agreement as on the day and the year first hereinbefore written.

Signed Sealed and Delivered
For and on behalf of IRCTC Limited
Name: Authorised Signatory

Signed Sealed and Delivered
For and on behalf of _____
Name: Authorised Signatory

In presence of
By _____
Name:

In presence of
By _____
Name:

Agreement towards Waiver under Section 12(5) and Section 31-A (5) of Arbitration and Conciliation (Amendment) Act

I/we.....(Name of agency/contractor) with reference to agreement dated.....raise disputes as to the construction and operation of this contract, and demand arbitration in respect of following claims:

Brief of claim:

Claim 1- Detailed at Annexure-

Claim 2- Detailed at Annexure-

Claim 3- Detailed at Annexure-

I/we..... do agree to waive of applicability of Section 12(5) of Arbitration and Conciliation (Amendment) Act.

Signature of Claimant..... Signature of Respondent.....

I/we.....(Name of Claimant) with reference to agreement dated..... hereby waive of applicability of subsection 31A (2) to 31A (4) of Arbitration and Conciliation (Amendment) Act. We further agree that cost of arbitration will be shared by the parties in terms of Arbitration clause of the agreement.

Signature of Claimant..... Signature of Respondent.....