

**AIRPORTS AUTHORITY OF INDIA
Corporate Tax Cell, Block-A
Rajiv Gandhi Bhawan
Safdarjung Airport
New Delhi-110003**

Additional Terms and conditions (ATC)

For Tender on GeM Portal

**E –TENDER FOR ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR INTERNATIONAL
TAXATION AND RELATED SERVICES**

Name of Work: E –TENDER FOR E –TENDER FOR ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR INTERNATIONAL TAXATION AND RELATED SERVICES

Contents

S.No.	Description	Page No.
1.	Cover Page	1
2.	Contents	2
3.	Disclaimer	3-4
4.	Important Points to Note	5-6
5.	Guidelines to bidders	7-8
6.	Introduction to AAI	9-10
7.	SECTION-I :	-
	Scope of work	11-12
8.	SECTION-II :	-
	Volume-I : Technical Bid	13-16
	Volume-II : Financial Bid	17
9.	SECTION-III :	-
	Special Terms and Conditions	18-19
10.	SECTION-IV :	-
	General Terms and Conditions	20-23
11.	SECTION-V :	-
	Formats	-
	Letter of Submission – Covering Letter (Format-I)	24-25
	Undertaking regarding Debarment/Blacklisting [Format-II]	26
	Unconditional Acceptance Letter (Format-III)	27
	Financial Bid (Format-IV)	28-29
	Power of Attorney (Format-V)	30

Disclaimer

The information contained in this Additional Terms and Conditions (ATC) document ("Document") or subsequently provided to Applicants, whether verbally or in documentary or any other form by or on behalf of the Airports Authority of India (the " Authority") or any of its employees or advisers, is provided to Applicants on the terms and conditions set out in this document and such other terms and conditions subject to which such information is provided.

This document is not an agreement or an offer by the Authority to the prospective Applicants or any other person. The purpose of this document is to provide interested parties with information that may be useful to them in the formulation of their Proposals pursuant to this document. This document includes statements, which reflect various assumptions and assessments arrived at by the Authority in relation to the Consultancy. Such assumptions, assessments and statements do not purport to contain all the information that each Applicant may require. This document may not be appropriate for all persons, and it is not possible for the Authority, its employees or advisers to consider the objectives, technical expertise and particular needs of each party who reads or uses this document. The assumptions, assessments, statements and information contained in this document, may not be complete, accurate, adequate or correct. Each Applicant should, therefore, conduct its own investigations and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments and information contained in this document and obtain independent advice from appropriate sources.

Information provided in this document to the Applicants may be on a wide range of matters, some of which may depend upon interpretation of law. The information given is not intended to be an exhaustive account of statutory requirements and should not be regarded as a complete or authoritative statement of law. The Authority accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on the law expressed herein.

The Authority, its employees and advisers make no representation or warranty and shall have no liability to any person including any Applicant under any law, statute, rules or regulations or tort, principles of restitution or unjust enrichment or otherwise for any loss, damages, cost or expense which may arise from or be incurred or suffered on account of anything contained in this document or otherwise, including the accuracy, adequacy, correctness, reliability or completeness of the document and any assessment, assumption, statement or information contained therein or deemed to form part of this document or arising in any way in this Selection Process.

The Authority also accepts no liability of any nature whether resulting from negligence or otherwise, howsoever caused, arising from reliance of any Applicant upon the statements contained in this document.

The Authority may in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information, assessment or assumption contained in this document.

The issue of this document does not imply that the Authority is bound to select an Applicant or to appoint the Selected Applicant, as the case may be, for the Consultancy and the Authority reserves the right to reject all or any of the Proposals without assigning any reasons whatsoever.

The Applicant shall bear all its costs associated with or relating to the preparation and submission of its Proposal including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which may be required

by the Authority or any other costs incurred in connection with or relating to its Proposal. All such costs and expenses will remain with the Applicant and the Authority shall not be liable in any manner whatsoever for the same or for any other costs or other expenses incurred by an Applicant in preparation or submission of the Proposal, regardless of the conduct or outcome of the Selection Process.

IMPORTANT POINTS TO NOTE

1	GeM TENDER REFERENCE NO.	AAI/TAXCELL/International Taxation/2024-25
2	TENDER INVITED FOR	E –TENDER FOR ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR INTERNATIONAL TAXATION AND RELATED SERVICES. (Bidder shall be a firm/LLP having CA)
3	BID SECURITY / EMD	Rs 1,70,000/- (One Lakh Seventy Thousand Only)
4	MODE OF PAYMENT FOR TENDER FEE/EMD	Through RTGS/NEFT in the current account of AAI as per bank details given below
5	AAI BANK DETAILS FOR REMITTING THE TENDER FEE/EMD	Name of the Bank: State Bank of India Branch: Rajiv Gandhi Bhawan, Safdarjung Airport, New Delhi-110003 IFSC Code of Branch: SBIN0017180 Current (CC/OD)A/c No. : 33404514673 Beneficiary Name : Airports Authority of India
6	PERIOD OF THE CONTRACT	24 Months
7	PUBLISHING OF TENDER DOCUMENTS ON GEM	05.04.2024.
8	START DATE ON GeM Portal	05.04.2024
9	END DATE & TIME FOR SUBMISSION OF BID ON GeM PORTAL	26.04.2024 AT 15:00 Hrs.
10	TIME PERIOD FOR RAISING QUERY BY THE TENDERER	06.04.2024 to 12.04.2024
11	TIME PERIOD FOR FURNISHING OF REPLY BY AAI	UPTO 18.04.2024
12	TENTATIVE TIME & DATE OF OPENING OF TECHNICAL BID	26.04.2024 AT 15.30 Hrs.
13	TIME ALLOWED to BIDDER for TECHNICAL CLARIFICATIONS DURING TECHNICAL EVALUATION	2 days
14	BID OFFER VALIDITY	90 days

15	TENTATIVE TIME & DATE OF OPENING OF PRICE BID	As per guidelines
16	CORRESPONDENCE DETAILS	<p>Geeta Pandey, DGM(F) AIRPORTS AUTHORITY OF INDIA, CORPORATE TAX CELL, DEPTT OF FINANCE & ACCOUNTS, ROOM NO 218, 2nd FLOOR, A – BLOCK RAJIV GANDHI BHAWAN, SAFDARJUNG AIRPORT, NEW DELHI-110003. 011-24632950 EXTN: 2159, 2162</p> <p>geetha01@aai.aero taxchqaai@aai.aero</p>
17	WEBSITE ADDRESS OF AAI	https://www.aai.aero/

Guidelines to Bidders

GeM Tender- Guidelines to Bidders: -

1. The bidders shall go through the Additional Terms and Conditions (ATC) document and shall comply with each clause of all the sections of the ATC document.
2. Online bids through GeM portal are invited by Airports Authority of India (AAI) for Engagement of Professional Consultant for International Taxation and Related Services by a Partnership firm/LLP having Chartered Accountants (CA).
3. Not more than one Bid shall be submitted by a bidder or by a firm of bidders. Not more than one concerns in which an individual is interested, as Partner shall bid for the execution of the same works. If they do so, all such Bids shall be liable to be rejected.
4. The tender document consists of two volumes –Volume-I Technical Bid (all Technical documents including unconditional acceptance of the offer) and Volume-II – Financial (Price) Bid
5. The EMD **Rs. 1,70,000/-**(i.e. One Lakh Seventy Thousand Only) is to be remitted to the CC/OD account of Airports Authority of India as per bank details mentioned at Sl. No. 5 on page 5. Copy for the RTGS/NEFT details along with UTR number is to be uploaded on the GeM portal by the tenderer/bidder.
6. Bidding is open to all eligible bidders meeting the eligibility criteria as defined in Section-II Volume I-Technical Bid.
7. AAI, at its sole discretion, may ask for submission of shortfall of the required documents and clarifications, if required as per the terms and conditions of the contract.
8. If the offer is not received according to the terms and conditions of the Tender, the offer is liable for rejection.
9. AAI reserves the right to cancel the Bidding process at any stage without assigning any reasons. AAI also reserves the right at its discretion not to award against the tender called. AAI shall not pay any cost incurred by the bidder in the preparation and submission of any tender or any cost incidental to it. The EMD shall be refunded back without any Interest.
10. Bidder are required to take into account any corrigendum published on GeM Portal with respect to the Additional Terms and Conditions(ATC) before submitting their bids.
11. The bidder shall be allowed 7 (Seven) days time from the date of publishing tender for raising queries, if any. No queries will be entertained after the aforementioned period is over.
12. Bidders are requested to note that they must submit their technical and financial bids in the format provided in the ATC and no other format is acceptable. The break-up of the price bid has been given as a format. The same is to be downloaded and to be filled by all the bidders. If the Price bid format is found to be modified by the bidder, the bid will be rejected.
13. The Technical bids and Financial bids (price bids) will be opened as per the time line and date specified. All the statement, documents, certificates etc. uploaded by the bidders shall be downloaded and verified for technical evaluation.
14. The bidder by submitting the bid pursuant to this ATC document shall be deemed to have acknowledged that the bidder shall be bound to compensate AAI for the time, cost and effort involved in the processing of bid in the happening of the following events/conditions post uploading of the bid on the GeM portal.
 - a. If bidder engages in any of the Prohibited Practices specified in this tender.

- b. If bidder withdraws his bid during the period of its validity as specified in this bid and as extended by AAI from time to time;
- c. If the bidder withdraws the bid (offer) during the interval between the Bid Due Date and expiry of the Bid Validity Period;
- d. If there is concealment of facts by the bidder or the successful bidder fails to accept the Letter of Acceptance in writing within the time specified in this document or any extension thereof granted by AAI.
- e. If the bidder imposes any condition after the bid due date affecting the original Tender.
- f. If any information furnished by the bidder is found to be false, fabricated or forged.

INTRODUCTION TO AAI

1. Background

- 1.1. Airports Authority of India (AAI) was constituted by an Act of Parliament and came into existence on 1st April 1995 by merging erstwhile National Airports Authority and International Airports Authority of India. The merger brought into existence a single organization entrusted with the responsibility of creating, upgrading, maintaining and managing civil aviation infrastructure both on the ground and air space in the country
- 1.2. Airports Authority of India ("Authority"), constituted as statutory body under Airports Authority of India Act, 1994 ("Act") and is a Category-I Mini-Ratna Public Sector Enterprise.

2. Functions of AAI

- 2.1. Design, Development, operation and Maintenance of international and Domestic airports and civil enclaves in India
- 2.2. Expansion and strengthening of operational areas, viz. Runways, Aprons, Taxiways etc.
- 2.3. Construction, Modification and Management of passenger terminals and other airports Facilities.
- 2.4. Development and Management of cargo terminals at international and domestic airports. (through its subsidiary- AAICLAS)
- 2.5. Provisions of passenger facilities and information system at the passengers terminals at airports.
- 2.6. Control and management of the Indian airspace extending beyond the territorial limits of the country as accepted by ICAO
- 2.7. Ensure Safety and efficiency of flights
- 2.8. Provision of visual aids.
- 2.9. Provision of Communication and Navigation aids, viz. ILS, DVOR, DME, Radar etc.

3. Source of Income and expenditure of AAI

3.1. Revenue

- 3.1.1. AAI's revenues are categorized into distinct segments namely Aeronautical, Non-aeronautical, Airport lease revenues, and other sources related to Allied services including Consultancy projects.
- 3.1.2. Aeronautical revenues primarily stem from Airport Navigation Service (ANS) charges, encompassing route navigation facilities charges and terminal navigational landing charges, Landing, Parking & Housing (LPH), User development fees (UDF) etc.
- 3.1.3. In contrast, Non-aeronautical revenues result from the commercial activities conducted at airports, such as retail, food and beverage services, car parking, other concessions and terminal and city-side premise rentals.
- 3.1.4. Furthermore, the lease revenues accrue from Delhi and Mumbai Airports. Additionally, AAI receives upfront fees and concession fees from Public-Private Partnership (PPP) airports, which make a substantial contribution to AAI's overall revenue stream.
- 3.1.5. Other Income such Interest, Dividend Received from JVC and subsidiaries etc. are also accrued to AAI

3.2. Expenditure

3.2.1. Major Expenditure listed below: -

- Manpower cost
- Construction of Airports, Terminal Buildings, Runways, Taxi Track etc.
- Procurement of Plant & Machinery, Equipment, Furniture, Vehicles, Spares, Software, Computers etc.
- Works Contract including AMC & Capital Expenditure
- Hiring of Vehicles
- Legal Services
- Money Exchange
- Professional Services
- Telecommunications Services
- Expenditure on CSR activities
- Import of Foreign Services
- Services provided by Government Agencies like Meteorological Department.

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

SCOPE OF WORK

AAI is seeking Professional Consultant for dealing with issues/ activities/compliance pertaining to International Taxation and Related Services. The above services are required to ensure all compliance required under Income Tax Act, FEMA, RBI guidelines etc in case of AAI. In this regard, detailed scope shall be as below: -

- 1) To give opinion on priority basis on issues/matters as referred from time to time in relation to international taxation matters (Max. Response time 3 working days from the day of query raised and if any clarification is required from AAI, same is to be intimated within 2 working days from day of raising that query)
- 2) To issue/ vet the Form 15CB. (Max. Response time 2 working days)
- 3) To vet the terms & conditions of NIT/ RFP/contracts to be entered into with foreign Parties by AAI from preview of International tax provisions (Max. Response time 3 working days)
- 4) To advise, prepare replies/ submission to the all notices received by AAI from any authority i.r.t international taxation. (At least 2 working days prior to due date of filing of response of the notice/ submission etc.)
- 5) To advise and prepare replies for the questionnaires/ suggestion/ input sought by Government Department such as MoCA, SCOPE, ASSOCHAM, CAG etc. (Max. Response time 1 working day)
- 6) To represent AAI before any assessing officers for International taxation related matter. Further to contest against any demand raised / any order issued by Income Tax Department on the behalf of AAI and Liaisoning with Department as and when required.
- 7) To provide assistance to appointed consultant/ advocate w.r.t assessment proceeding handled in case AAI opts to contest the same before Higher authorities.
- 8) To advise, preparation and submission of application with the Department and obtain order (such as order u/s section 239A) required as per Income Tax Act.
- 9) Advising, guiding, updating on any other issues related to compliance with all relevant Rules and provisions / amendments including guidance on implementation of same. Also, provide training to officers/staff of the AAI w.r.t provisions / amendments in Act at Corporate Head Quarter, Delhi (Minimum two in a year which can be extended upto 3).
- 10) Filing/Revision/Rectification etc. of TDS Returns i.e. Form 27Q w.r.t. (two) 2 no of TAN of AAI. This includes analysis of tax data and replying of queries/ demand notices raised by Department. (At least 3 working days prior to due date of filing the TDS return/ Notices etc.). Hard and soft copies of quarterly Form 16A as per Income Tax Act, 1961 will also be provided within 4 working days of filing TDS returns. (TDS return for 4th Quarter of 2nd year of Contract will be filed by selected bidder)

- 11) To follow ups from Income Tax Department regularly for refund pending w.r.t TDS u/s 195 or DTAA
- 12) To apply and obtain the Tax Withholding Certificate from Income Tax Department as and when required by AAI.
- 13) To file application, preparation of replies and represent AAI in cases before Authority of Advance Rulings as and when required by AAI. Advance Ruling filed/initiated during contractual period will be handled by appointed tax consultant even after the expiry of contracted tenure.

Notes: –

- A. The above mentioned “Scope of work” is indicative and not exhaustive. Scope of work shall include providing professional assistance for all the activities /matters related to International Taxation and related matters.
- B. One senior qualified CA to be associated with work will be required to visit the Head office (along with Laptop) at least once in a fortnight to carry out the above referred scope of work.
- C. AAI reserves the right to assign all or any of the scope of work to any of the technically qualified bidders

Volume-I Technical Bid**Eligibility Criteria:**

Sr. No.	Eligibility Criteria	Maximum Marks	Documents to be submitted
1)	<p><u>Legal Status of the Bidder</u></p> <p>The Bidder shall be a Firm/LLP of Chartered Accountants registered in India having minimum experience of 12 (Twelve) years in Income Tax as on 31.03.2024.</p> <p>Minimum marks for 15 years' experience of Income tax will be 10. For each additional complete year experience of Income tax, 1(one) additional mark will be awarded subject to maximum of total marks of 15.</p>	15	<p>I) Copy of Constitution Certificate issued by Institute of Chartered Accountants of India to Partnership Firm /LLP as on 31.03.2024.</p> <p>II) A Summary list containing following information w.r.t total experience in Income tax must be submitted: -</p> <ul style="list-style-type: none"> • Name of client • Constitution of client • Date of Award Letter • Period of assignment/Execution • Nature of assignment executed. <p>III) Following documents must also be submitted in support of experience mentioned in above list</p> <ul style="list-style-type: none"> • Copy of award letter, and • Copy of Experience/Completion certificate issued by client, and • Copy of Form 16A issued by clients in support of bidder's each year experience (except Government organization/ Departments including State PSU or Central PSU)
2)	<p><u>Financial Parameters:</u></p> <p>The bidder must have minimum Gross receipt/turnover of Rs.2 crore or more during any one of the last five preceding financial years from FY 2018-19 to FY 2022-23.</p> <p>Minimum marks for the criteria will be 10. For each additional Rs.1 (one) crore turnover, one (01) additional mark will be awarded subject to maximum of total marks of 15</p>	15	<p>Following documents for financial year in which Gross receipt/ turnover is Rs. 2 crore or more out of last five preceding financial years from FY 2018-19 to FY 2022-23.</p> <p>I) Audited Balance Sheet & Statement of Profit and Loss (along with schedules/ notes) in which criteria for Gross receipt/ turnover of Rs.2 crore or more is met.</p> <p>II) Income Tax Return Acknowledgement and its-computation for the above referred year in point (I)</p>
3)	<p><u>Experience in International Taxation and related services:</u></p> <p>The bidder must have experience of International Taxation and related services (i.e. issuance of Form 15CB, tax withholding certificate, Tax opinion etc.) for minimum 5 (five) years in any of following organization</p>	15	<p>I) A Summary list containing following information w.r.t total experience in International taxation must be submitted: -</p> <ul style="list-style-type: none"> • Name of client • Date of Award Letter • Period of assignment/Execution • Nature of assignment executed

	<p>having turnover of Rs.500 crores or more in every year of assignment.</p> <ol style="list-style-type: none"> Government organization, or Government Departments State PSU or Central PSU <p>Above requisite experience must be gained by bidder in last 10 years (i.e. From 01.04.2014 to 31.03.2024)</p> <p>Minimum marks for above mentioned experience of 05 (five) years will be 10.</p> <p>For each additional years' experience of International taxation and related services for Government Organization / Government Department / State PSU / Central PSU having total turnover of Rs.500 crores or more , 1(one) additional mark will be awarded subject to maximum of total marks of 15</p>		<ul style="list-style-type: none"> Classification of Client i.e. Government Organization/ Government Department/State PSE/Central PSE, Classification of nature of tax handled (International or Domestic Income tax) <p>II) Following documents must also be submitted in support of experience mentioned above :-</p> <ol style="list-style-type: none"> Copy of award letter, and Copy of Experience/ completion certificate issued by Client, on its letterhead clearly mentioning the following: <ul style="list-style-type: none"> period of engagement (i.e. from start date of engagement to last date of engagement) and nature of services provided Complete Audited Balance Sheet & statement of P&L (along with schedules/ notes) clearly indicating the turnover for the year of assignment of client mentioned at point-I above. <p>Note:- In case, experience pertains to the ongoing financial year i.e. 01.04.2023 to 31.03.2024, Audited Balance sheet and statement of Profit and Loss for the financial year 2022-23 shall be submitted.</p>
4)	<p><u>Full time qualified CA's Experience</u></p> <p>The Bidder must have minimum 10 (Ten) full time qualified CA 's (out of which minimum 03 (Three) shall be working as partner).</p> <p>Out of above, minimum 01 (one) partner shall have at least 10 years' post qualification experience of Income Tax, and minimum 02 (two) Qualified CA shall have at least 05 years' post qualification experience of Income Tax.</p> <p>Minimum marks for the criteria will be 10</p> <p>For each additional Qualified CA/ partner having experience of 5 years or more in Income tax, 1 (one) additional mark will be awarded</p>	15	<p>List of the full time qualified CA along with the resume giving following information: -</p> <ol style="list-style-type: none"> Membership number Classification in Partner or Paid assistant No. of post Qualification experience Brief experience detail related to Income tax with Client's name and Period served duly certified by authorized signatory <p>Experience of full time qualified CA other than the present firm shall be indicated separately.</p> <p>(Post Qualification experience of both past and present firm will be considered while calculating the experience of full time qualified CA).</p>

	subject to maximum of total marks of 15		
5)	<p><u>Experience of Appeal/ Advance Ruling w.r.t International Taxation</u></p> <p>The bidder must have obtained at least one Final favorable advance ruling order/ favorable appeal order in regard to International taxation (income tax) during preceding financial year starting from F.Y 2017-18 till 31.03.2024) for any organization having total turnover of Rs. 500 crores or more in the year of order.</p> <p>Minimum marks for the criteria will be 15. For each additional favorable advance ruling/ appeal order, 1 additional mark will be awarded subject to maximum of total marks of 20</p> <p>Note;- (a) Appeal order passed by CIT(A) or above appellate authority will be acceptable. (b) Where single appeal order is passed on multiple grounds, same will be considered as "favorable" order where at least one disallowance related to international taxation is allowed to client.</p>	20	<p>1. Copy of award letter issued by the concerned organization.</p> <p>2. Copy of relevant Final Favorable Advance Ruling/ / favorable appeal order (In case, if same is not allowed to be shared by client due to confidentiality clause, a certificate from the respective organization on their letterhead confirming the service of bidder in connection with receipt of Final Favorable Advance Ruling/ / favorable appeal order in connection with International taxation.</p> <p>3. Complete Audited Balance Sheet & statement of P&L (along with schedules/ notes) clearly indicating the turnover for Rs.500 crores or more.</p> <p>Note:- In case, experience pertains to the ongoing financial year i.e. 01.04.2023 to 31.03.2024, Audited Balance sheet and statement of Profit and Loss for the financial year 2022-23 shall be submitted.</p>
6)	<p><u>Experience of Issuance of Form 15CB w.r.t foreign remittance</u></p> <p>The bidder must have issued at least 20 (Twenty) no. of Form 15CB during 01.04.2021 to 31.03.2024 for any Government Organization/ Government Department /State PSU/Central PSU</p> <p>Minimum marks for the criteria will be 15. For issuance of each additional 5 (five) no. of Form 15CB, 1 (one) additional mark will be awarded subject to maximum of total marks of 20</p>	20	<p>1. List extracted from Income Tax portal in respect of Form 15CB generated duly certified by authorized signatory</p> <p>2. Corresponding Name of client for above list (Against PAN no. mentioned in above list) duly certified by authorized signatory</p> <p>3. Copy of above referred form 15CB. (In case, if same is not allowed to be shared by client due to confidentiality clause, a certificate from the respective organization on their letterhead confirming the total count of Form 15CB issued during 01.04.2021 to 31.03.2024)</p>
	Total marks	100	

	Other criteria's		
1)	The Bidder shall have registered office or Branch office in Delhi/NCR.		Proper documentary evidence
2)	The bidder shall submit self-declaration in the covering letter stating that the bidder has not been blacklisted/debarred by any Government department/agency / Reserve Bank of India, Nationalized banks, or any Public Sector Unit or any other body recognized by Government of India.		Self-declaration in the Format –II
3)	Letter of Unconditional acceptance of the offer as per Format-III.		As per Format-III
5)	Copy of power of attorney authorizing the officer to sign the bid documents.		As per Format-V

Note: -

- 1) The eligibility based on which the Firm/LLP initially qualifies is required to be maintained by the firm throughout the contract period, failing which the contract shall be terminated.
- 2) For qualifying Technical Evaluation, a bidder has to meet minimum specified eligibility criteria in all parameters mentioned in Section II – Volume –I- Technical Bid.
- 3) During evaluation of the bids, AAI may at its discretion ask the bidders for clarification of their bids, if required.
- 4) Documentary evidence to be submitted by the bidder against each of eligibility criteria shall be duly self-attested.
- 5) The Scanned copy of PAN and GSTIN of the Firm is also required to be submitted along with the technical bid document. However, the same will be treated as supporting documents and will not be considered in the evaluation process.
- 6) All formats need to be signed by authorized signatory(s).
- 7) Copy of power of attorney authorizing the officer to sign the bid documents and also accept the Letter of Award (LOA) may also be provided.

Volume-II-Financial Bid Evaluation

Price Bids shall be opened only for technically qualified bidders

1. Financial bid of bidders who qualify the technical bid shall only be opened.
2. Price shall be quoted in the given Format (i.e. Format-IV) available in GEM Portal only and shall be submitted as per GeM provisions.
3. While quoting the price, the bidder shall consider all expenses including travelling, boarding, conveyance & other miscellaneous and out of pocket expenditure and not to be claimed separately. No claim for expenditure other than the quoted price will be entertained by AAI on account of Scope of Work provided in tender. Rate quoted shall be firm & shall not be quoted with any price variation clause.
4. L1 will be decided on the basis of the rate quoted for the contract as a whole.
5. The bidder shall quote the price in Indian rupees as per Price Bid format (Format-IV).
6. Not more than one Bid shall be submitted by a bidder or by a firm of bidders. Not more than one concerns in which an individual is interested, as Partner shall bid for the execution of the same works. If they do so, all such Bids shall be liable to be rejected.
7. The price shall be firm and inclusive of all applicable taxes & duties **except** GST. GST is required to be quoted separately in the price bid. In case of Non quoting of GST separately in the price bid, GST will be deemed to have been included in the price quoted. Thus, additional claim on account of GST shall not be entertained at any cost.
8. Financial bid is required to be quoted in three parts mentioned below as per Format IV:-
 - a) Lump sum charges per annum for Retainer ship fees (all the services mentioned in the scope of work from point no. 1 to 11)
 - b) Lump sum charges per Tax Withholding Certificate (services mentioned in the scope of work at point no. 12)
 - c) Lump sum charges per Final Advance Ruling order (services mentioned in the scope of work at point no.13)

SPECIAL TERMS AND CONDITIONS

1. PERIOD OF CONTRACT

The Period of engagement of Consultant shall be for a period of 24 months from date of acceptance of contract.

However, the performance shall be reviewed after completion of 12(twelve) months of contract. It is important to note that the contract shall be continued beyond 12 months' subject to satisfactory performance.

Extension of contract beyond 24 months can be done as per GEM terms & condition on approval of Competent Authority.

2. PAYMENT TERMS

i. No Advance Fee shall be paid by AAI.

ii. Payment shall be made as below: -

A. Retainer ship Basis: -

No Advance shall be paid by AAI. The payment shall be released at the end of each quarter as under: -

- 1st Quarter - Upto 10% of total amount p.a.
- 2nd Quarter- Upto 20% of total amount p.a.
- 3rd Quarter- Upto 30% of total amount p.a.
- 4th Quarter- Upto 70% of total amount p.a.

Balance 30% payment will be released after 3 months of the expiry of 4th quarter.

Penalty for Non-Compliance of Response Time:

a) If there is any default in compliance of the response time for any of the work mentioned in the Scope of Work, Section-I, penalty of 0.1% of the annual awarded value for retainership will be levied for every default in compliance of the max. response time.

b) However, the total penalty (in a year) for the default in compliance of response time will not exceed 5% of the annual awarded value for retainer ship.

c)The penalty will be deducted from the bill of the respective quarter.

d) The aforesaid default may be condoned with the approval of the competent Authority in case of reasonable reason for delay.

B. Tax Withholding Order Fees:-

The payment related to Tax Withholding Order shall be released after the receipt of order.

C. Advance Ruling Fees: -

The payment related to Advance Ruling shall be released after the receipt of Final order.

- D. All payment shall be subject to recoveries towards statutory deductions.
- E. The payment will be made by electronic transfer.
- F. Payment shall be made within 45 working days from receipt of Invoice subject to completion of all documents submitted as per payment terms.
- G. Bidder shall ensure all compliances before submission of Invoices.

3.SECURITY DEPOSIT

The Successful bidder shall pay the 5% of the contract value towards security deposit. The SD amount is to be deposited within 15 days of Issuance of award Letter else it will be recovered against first bill. The AAI bank account details are provided at Sl. No. 5 on page 5 of the ATC.

The SD amount so recovered or deposited will be released after 30 days from the successful completion of the contract. No interest will be paid by AAI on the SD amount.

4. EARNEST MONEY DEPOSIT

The Bidder shall submit the Earnest Money Deposit (EMD) amounting to Rs.1,70,000/- (One Lakh Seventy Thousand Only) in the form of a RTGS/NEFT in favour of "Airports Authority of India". The AAI bank account details are provided at Sl. No. 5 on page 5 of the ATC.

Firms exempted to pay EMD as per GOI Rule, are required to submit the certificate issued by the concerned department (like -MSME, NSIC etc.)

EMD of the all the bidders shall be returned within 15 days of award of Contract to successful Bidder.

Airports Authority of India shall not be liable to pay any bank charges, commission or Interest on the amount of EMD furnished.

5.STANDARD OF PERFORMANCE

The bidder 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. The bidder shall always act, in respect of any matter relating to this Contract or to the services, as faithful adviser to AAI, and shall at all times support and safeguard AAI's legitimate interest in any dealings with Government departments, third parties etc.

6.Micro and Small Enterprises (MSEs)

Following categories of service provider shall however, be exempted from furnishing EMD:

Micro and Small Enterprises (MSEs) who are holding valid Udyam Registration and are provider of the service and give specific confirmation to this effect at the time of bid submission and claim EMD exemption and whose credentials are validated online through Udyam Registration website of Ministry of MSME and also through supporting documents uploaded during bidding process and validated by the bidder. However, for award of work it is intimated that the splitting of the scope of work is not permitted.

Section-IV

GENERAL TERMS AND CONDITIONS

1. Submission of Tender

- (i) The following shall be **submitted in original by the successful bidder** and must reach Airports Authority of India in corresponding address on or **before the award letter issued to the successful bidder.**

Deputy General Manager (F&A)
Corporate Taxation Cell
Airports Authority of India
Room No.218, A Block,
Rajiv Gandhi Bhawan,
Safdarjung Airport
New Delhi-110003

Power of Attorney executed on stamp paper in the name of the person signing on behalf of the Bidder as per Format V and Unconditional Acceptance Letter as per Format III shall be furnished.

(ii) **All bidders shall submit the following along with details of EMD on GeM portal:**

- a. Covering Letter as specified in Format I along with all supporting documents
- b. Undertaking that the bidder is not debarred or blacklisted in Format II
- c. Unconditional Acceptance Letter as specified in Format III
- d. Power of Attorney executed on stamp paper in the name of the person signing on behalf of the Bidder shall be furnished along with the offer as per Format V.

The price bid submitted through GEM only will be taken up for the purpose for evaluation. No hard copy shall be submitted for reference purpose.

It shall be deemed that the bidders submitting price bid have read and understood all the conditions/clauses and scope of work and shall abide by them

2. OPENING OF TENDER

- a) The technical bid shall be opened on 26.04.2024 at 15.30 hours as per GEM provisions.
- b) The Financial bid shall be opened after completion of Technical Evaluation.
- c) AAI reserves the right to extend the date of receiving/opening of the bids.
- d) AAI reserves the right to call for any other details or information from any of the bidder(s).

3. CLARIFICATIONS ON BID DOCUMENTS

- a) 7 (Seven) days' time from the date of publishing of Tender shall be given to bidders for raising of queries. No queries shall be entertained after the aforementioned period is over.
- b) Clarifications and other documents, if and when issued by AAI shall be in relation to the tender and hence shall be treated as their extension.

- c) The reply of the query raised by bidders shall be provided within 3 working days of the query raised.
- d) AAI makes no representation or warranty as to the completeness or accuracy of any response, nor does AAI undertake to answer all the queries that have been posted by the Bidders.
- e) In order to provide reasonable time to bidders to take the amendments into account for preparing their bids, AAI may in its discretion extend the deadline for the submission of bids suitably.
- f) Document w.r.t. shortfall/clarification if called by AAI needs to be submitted within 2 working days.

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

4. AMENDMENT OF BID DOCUMENT

At any time prior to scheduled date of submission of bids, AAI if it deems appropriate to revise any part of this ATC or to issue additional data to clarify and interpretation of provisions of this ATC. It may issue addendum /corrigendum to the bidder. Any such addendum/corrigendum shall be deemed to be incorporated by this reference into this tender and binding on the bidders. Addendum/corrigendum will be notified through GeM Portal.

5. SELECTION CRITERIA

Bidder will be selected through Open bid by adopting QCBS (Quality cum Cost Based Selection) methodology. Proposals of bidders will be evaluated as per eligibility criteria.

Evaluation of technical proposals will be as follow:

Bid Evaluation and QCBS Selection Criteria (Methodology):

The final selection of the successful bidder from the technically qualified bidders will be done by considering combined score of the bidders from technical as well as financial bid in the following manner:

Criteria	Maximum Marks (weightage)	Method of allotting marks for Combined Score
Technical	70	Actual marks scored by the bidder on the basis of extent of fulfilling eligibility criteria.
Financial	30	The bidder with the lowest quote(L1) will be awarded 30 marks and other bidders will be awarded proportionately less marks. For example, if the lowest quote is Rs.60/-, the bidder quoting this price will get 30 marks. A bidder quoting Rs.100/- will get $(60/100) \times 30 = 18$ marks.
Total	100	

On the basis of combined score, rank will be assigned to the bidders i.e. Rank I to the bidder with highest score, Rank II to the bidder with the second highest score and so on.

Note:-

1. In case of a tie, preference will be given to the bidder with higher financial score i.e. having quoted the lower fee. In case of a tie in financial as well as technical score, the AAI can award the assignment to any one of the bidders at its sole discretion.
2. AAI reserves all rights to accept or reject any or all bids without assigning any reason thereof

6. REJECTION OF BID

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

7. WORK NOT TO BE SUB-LET

Sub-contracting in part or full of the assignment awarded to the successful Bidder is not permitted, except as specifically approved by AAI.

8. CONFIDENTIALITY CLAUSE

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

9. CONFLICT OF INTEREST

The bidder shall not receive any remuneration in connection with the assignment except as provided in the contract. The Consultant and its affiliates shall not engage in consulting activities that conflict with the interest of AAI under the contract. The consultant shall provide professional, objective and impartial advice and at all times hold AAI's interest paramount.

10. INDEMNITY

The bidder shall be responsible for paying damages/compensation to AAI for any loss suffered by AAI on account of negligence, incompetence, carelessness or any other cause on the part of the consultant, his employees, associates, sub-consultants, implementing agencies etc while undertaking any assignment as per the scope of work.

11. TERMINATION OF SERVICES

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

12. SETTLEMENT OF DISPUTES

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

Any disputes or differences including those considered as such by only one of the parties arising out of or in connection with the contract shall be to the extent possible settled amicably between the parties.

If amicable settlement cannot be reached, then all disputed issues shall be settled by arbitration in accordance with the provisions of the Arbitration and Conciliation Act, 1996, as amended from time to time. Further, fee payable to the Arbitrator shall be as per Schedule-IV of the Arbitration and Conciliation Act, 1996, and shall be borne equally by both the parties.

13. Canvassing in any form by the bidder or by any other agency on their behalf may lead to disqualification of their bid.
14. In case any bidder is found to be involved in cartel formation, his bid will not be considered for evaluation / placement of order. Such Bidder will be debarred from bidding in future
15. AAI is authorized to make statutory deductions as applicable from the amount(s) payable to the Bidder as per the Letter of Award.
16. All the above terms & conditions, scope of work and guidelines as mentioned in **Section-I to Section-IV** of the ATC shall form part & parcel of bid and would be treated as terms and conditions of the contract.

17. PENALTY CLAUSE

A. Before opening of Financial Bid :-

If any bidder withdraws its bid before opening of Financial Bid, EMD of the bidder shall be forfeited.

B. After opening of Financial Bid:

If any bidder withdraws its bid after Financial bid, EMD amount shall be forfeited and the bidder will be debarred for further participation in AAI tender.

C. After award of work:

If the qualified bidder withdraws its bid after award of Tender, EMD shall be forfeited by AAI and the bidder shall be debarred for further participation in AAI tender.

D. In case of fake documents submission/Concealment of facts by bidder:

Same shall be rejected immediately and he shall be debarred for further participation in AAI tender.

SECTION V

Format-I **(To be uploaded online)**

LETTER OF SUBMISSION – COVERING LETTER (ON THE LETTER HEAD OF THE BIDDER)

Date:

To

Deputy General Manger(F&A)
Airports Authority of India
Room no 218, 2nd floor,
A Block, Rajiv Gandhi Bhawan
New Delhi-11003

Sir

Sub: E -Tender for Engagement of Professional Consultant For International Taxation And Related Services

E-TENDER NO. AAI/TAX CELL/International Taxation/2024-25 (Tender no.....)

Being duly authorized to represent and act on behalf of
(Hereinafter referred to as “the Bidder”) and having reviewed and fully understood all of
the requirements of the bid document and information provided, the undersigned hereby
apply for the project referred above

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

S.R. No.	Particulars	Page no. of documents
(i)	Scanned copy of Requisite documents duly signed by authorized signatory as per criteria No.1	
(ii)	Scanned copy of Requisite documents duly signed by authorized signatory as per criteria No.2	
(iii)	Scanned copy of Requisite documents duly signed by authorized signatory as per criteria No.3	
(iv)	Scanned copy of Requisite documents duly signed by authorized signatory as per criteria No.4	
(v)	Scanned copy of Requisite documents duly signed by authorized signatory as per criteria No.5	
(vi)	Scanned copy of Requisite documents duly signed by authorized signatory as per criteria No.6	
(vii)	Scanned copy of a Proper documentary evidence of having have registered office or Branch office in Delhi/NCR duly signed by authorized signatory	
(viii)	Scanned copy of following filed formats duly signed by authorized signatory	

	a) 'Undertaking' regarding Blacklisting / Debarment on Bidder Letter Head. (Format-II) b) Unconditional Acceptance of AAI's tender conditions (Format-III). c) Power of Attorney (Format-V)	
(ix)	Scanned copy PAN and GSTIN of the Firm/LLP.	
(x)	Scanned copy of entire set of tender documents including blank format of Price bid , duly signed and sealed by the authorized signatory in all pages, as a token of acceptance	
(xi)	Scanned copy of documentary proof of payment towards Earnest Money deposit (EMD) (in case exemption from payment of EMD is claimed, certificate of MSME & NSIC Certificate shall be submitted)	

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

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

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

Signature of the Authorized Signatory:

Designation of the Authorized Signatory: _____

Name of the bidder :

Address of Place of Business: _____

Company Seal :

Format-II

(To be uploaded online)

UNDERTAKING REGARDING DEBARMENT/BLACKLISTING

(ON THE LETTER HEAD OF THE BIDDER)

Name of Work:
(Tender ID No./ Bid No.....)

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

- i. Our firm is not restrained/debarred/blacklisted by AAI or MoCA/DOE/MoF/ Central/State Govt. Depts./PSUs/World Bank/ADB/DGFTetc. and the debarment/blacklisting/restraintment is not in force as on date of submission of bid.
- ii. None of Partners of M/s (Name of firm) has remained Partner/Board Member/Managing Director in any firm which stands debarred/blacklisted by AAI or MoCA/DOE/MoF/ Central/State Govt. Depts./PSUs/World Bank/ADB/DGFT etc. and the debarment/ blacklisting/ restraintment is not in force as on date of submission of bid
- iii. Our firm understands that if our firm either debarred before the date of opening of tender (first bid, normally called as technical bid, in case of two packet/two stage bidding) or debarred before the date of contract by AAI/ MoCA/ DoE (Debarment applicable for all Ministries/ Departments), our bid is liable to be rejected at that stage.
- iv. Our firm understands that at any stage, if above statements are found to be false, our firm shall be liable for debarment from bidding in AAI, apart from any other appropriate contractual legal action including debarment/blacklisting, termination of the contract etc. as deemed fit.
- v. Our firm or its partners have not been Debarred/blacklisted by CBI or AAI or Undertakings/Departments like Railway, Defence, or any other Department of Govt, of India, State Govt. Deptt. or any case is pending or any complaint regarding irregularities is pending, in India or abroad, by any global international body like World Bank/International Monetary Fund etc as on date of submission of bid

Date:

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

Place:

Format-III
(To be uploaded online)

UNCONDITIONAL ACCEPTANCE LETTER
(ON THE LETTER HEAD OF THE BIDDER)

To

The Deputy General Manager (Finance)
Airports Authority of India,
Room no 218, 2nd Floor,
A-Block, Rajiv Gandhi Bhawan,
New Delhi-110003

Sir,

ACCEPTANCE OF AAI'S ADDITIONAL TERMS & CONDITIONS

1. The bid documents Additional terms and conditions (ATC) uploaded on GeM Portal for the work “ E –Tender For Engagement Of Professional Consultant For International Taxation And Related Services/2024-25 have been issued to me/us by Airports Authority of India and I/we hereby certify that I/we have read the entire terms and conditions of the bid/ATC documents which shall form part of the contract agreement and I/We shall abide by the conditions/clauses contained therein.
2. I/We hereby unconditionally accept ATC conditions of AAI's bid documents in its entirety for the above work.
3. The contents of the Bid/ATC Documents have been noted wherein it is clarified and it is accepted that after unconditionally accepting the tender conditions in its entirety, it is not permissible to upload any additional file or put any remark(s)/conditions(s) (except unconditional rebate on quoted rates if any) in/ along with the Bid Document and the same has been followed in the present case. In case, this provision of the bid is found violated after opening of bid, I/We agree that the bid shall be rejected and AAI shall without prejudice to any other right or remedy be at liberty to suspend the agency for one year and shall not be eligible to bid AAI tenders from date of issue of suspension order.
4. **'That, I/We declare that I/We have not paid and will not pay any bribe to any officer of AAI for awarding this contract at any stage during its execution or at the time of payment of bills, and further if any officer of AAI asks for bribe/gratification, I will immediately report it to the Appropriate Authority in AAI'**

Yours Sincerely,

Date:

(Signature of the bidder)

Format-IV

FINANCIAL BID

(To be submitted online in GeM Portal)

ITEM RATE FORMAT

(To be uploaded on GeM)

Amount in INR (in figure as well as in words)

	Scope of Work		Professional Fee (Without GST) (in Figure)	GST on same (in Figure)	Total Professional Fee with GST (in Figure)
1.	For all the services mentioned in the scope of work from point no. 1 to 11 To give opinion, issue certificates in Form 15CB, vet contracts to be entered into by AAI with International Parties or contracts, , Filing of TDS returns, providing training to officers/staff, update AAI about various amendments etc.- Price to be quoted on retainer ship basis.	Lumpsum charges per annum			
	Amount (In words)				
2.	For the services mentioned in the scope of work at point no.12 – To apply and obtain Tax Withholding Certificate from Income Tax Department as and when required by AAI	Lumpsum charges per Tax Withholding Certificate			
	Amount (In words)				
3.	For the services mentioned in the scope of work at point no.13 To file application, preparation of replies and represent AAI in cases before Authority of Advance Rulings (as and when required by AAI).	Lumpsum charges per Final Advance Ruling order			
	Amount (In words)				
	Total (In INR)				
	Total (in words)				

Instruction to fill Financial bid

- (a) Price shall be quoted in INR only in GeM Portal.
- (b) Price shall be as per the guidelines of GeM.
- (c) Prices are to be mentioned strictly as per the format.
- (d) Price bid should not be overwritten
- (e) Prices shall be inclusive of all taxes & duties but excluding GST.

(f) GST shall be paid to the bidder for any taxable supply of services against a valid GST tax invoice. In case of non-compliance of GST provisions and blockage of any input tax credit, the bidder shall be responsible for the same and shall indemnify AAI for the loss, if any, suffered by AAI.

(g) If there is a discrepancy between words and figures, the figures written in words shall prevail.

FORMAT-V

FORMAT FOR POWER OF ATTORNEY

{Bidder shall submit irrevocable power of attorney on a non-judicial stamp paper of Rs.100/- signed by authorized signatory authorizing the persons, who are signing this bid on behalf of the Partnership firm/ LLP

Only Successful bidder must send same in original to Airports Authority of India at Corresponding address given at Sl. No 16 of page 5 after award of contract}

FORMAT OF POWER OF ATTORNEY

In favour of signatory/s to the Tender, duly authenticated by Notary Public

BY THIS POWER OF ATTORNEY executed on we -----
a Partnership firm/ LLP incorporated onhaving its Registered Office at
_____ (hereinafter referred to as the "firm") do hereby severally
appoint, constitute and nominate , official(s) of the Firm, so long as they are in the employment of
the firm (hereinafter referred to as the "Attorneys") to sign agreement and documents with regard
Bid No. _____ due on..... invited by Airports Authority of
India, Rajiv Gandhi Bhawan, Safdarjung Airport, New Delhi – 110 003 for "**E -TENDER FOR
ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR INTERNATIONAL TAX AND
RELATED SERVICES**" and to do all other acts, deeds and things the said Attorneys may consider
expedient to enforce and secure fulfilment of any such agreement in the name and on behalf of the
Firm.

AND THE Firm hereby agrees to ratify and confirm all acts, deeds and things the said Attorneys
shall lawfully do by virtue of these authorities hereby conferred.

IN WITNESS WHEREOF, this deed has been signed and delivered on the day, month and year
first above written by Mr. Authorized Signatory, duly authorized by all the Partners of Firm in this
regard.

For _____
(_____)

Authorized Signatory

Name: _____

Designation: _____

Witness:

1.

2.

Attorney Signature of Mr. _____

Attorney Signature of Mr. _____