



महानदीकोलफील्ड्सलिमिटेड
Mahanadi Coalfields Limited
(A Subsidiary of Coal India Ltd.)

Finance (Taxation) Deptt.
P.O.: Jagruti Vihar, Burla,
Dist: Sambalpur, Odisha-768020
e-mail: user5-fin-tax.mcl@nic.in

Ref No: SBP/MCL/TAX/2023-24/11

Dt. 04/04/2024

Expression of Interest

This EOI is in reference to the appointment of CA/CMA Firms for the job “Income Tax Consultant of MCL” for a period of one year and further renewable on annual basis for two more years, from the date of award of work on the basis of requirement & performance of the firm in the previous year.

1. EOI is invited on-line on the website <https://coalindiatenders.nic.in> from the eligible bidders having Digital Signature Certificate (DSC) issued from any agency authorized by Controller of Certifying Authority (CCA), Govt. of India and which can be traced up to the chain of trust to the Root Certificate of CCA, for the following work:

Subjectwork	Fee(inRs.)	Earnest Money (inRs)	Periodof Appointment
Appointment of CA/CMA Firms as “Income Tax consultant of MCL” for a period of one year and further renewable on annual basis for two more years, from the date of award of work on requirement & performance basis.	As mentioned in Terms of Reference. Annexure- A	NIL	For a period of one year and further renewable on annual basis for two more years, from the date of award of work on requirement & performance basis.

- (i) APPLICATION FEE: NIL
- (ii) The bid documents will be available on the e-Procurement Portal of CIL <https://coalindiatenders.nic.in> and can be downloaded by the bidder up to the bid submission end date. The details of the EOI will be mirrored in the central Public Procurement Portal <http://eprocure.gov.in> of Govt. of India & MCL Website: mahanadicoal.in
- (iii) Location:-All the Areas/HQ of MCL are located in the districts of Sundargarh, Jharsuguda, Khurda and Angul of Odisha and Regd. Office is located in the district of Sambalpur, Odisha.

e- Procurement Help desk, MCL, Burla – 0663 – 2542264, 2542695, mail: hlp-eproc@coalindia.in
For EOI related queries may contact details for clarification: Sri Samarendra Pani, DGM(Fin.)/Tax, Mobile No. 9438878789.

2. Time Schedule of Tender :

Sl. No.	Particulars	Date	Time
a.	Tender e-Publication date	10-04-2024	10:00 hours
b.	Document download start date	10-04-2024	10:00 hours
c.	Document download end date	24-04-2024	17:00 hours
d.	Bid Submission start date	10-04-2024	10:00 hours
e.	Bid submission end date	24-04-2024	17:00 hours
f.	Bid Opening date	26-04-2024	10:00 hours

3. **Deposit of EMD: Not Applicable (NA)**

4. **Eligible Firms:**

The invitation of offer is from practicing Chartered Accountant or Cost Accountant or a Firm/LLP of Chartered Accountants/Cost Accountants registered with the Institute of Chartered Accountants of India / Institute of Cost Accountants of India.

5. **Eligibility Criteria:-**

5.1 The firm/ bidder must be practicing Chartered Accountant or Cost Accountant or a Firm/LLP of Chartered Accountants/ Cost Accountants registered with the Institute of Chartered Accountants of India/Institute of Cost Accountants of India. The bidders are required to furnish/upload the following information/document on-line:

1. Copy of Firm Registration/ Constitution certificate issued by the Institute of Chartered Accountants of India / Institute of Cost Accountants of India to be downloaded not earlier than 31.12.2023.

5.2 **Permanent Account Number:**

The firm/bidders should possess a Permanent Account Number (PAN) issued by the Income Tax Department. The bidders are required to furnish the following information on-line:

1. Scanned copy of PAN card issued by the Income Tax Department, Govt. of India.

5.3 **Goods and Services Tax Status of Firms/Bidder:**

The Firms/bidder should be either GST Registered OR GST unregistered.

In respect of the above eligibility criteria the bidder is required to furnish the following information online:

(i) **Status: GST registered Bidder**

Document: GST Registration Certificate (i.e. GST identification Number) issued by appropriate authority of India.

(ii) **Status: GST unregistered bidder**

Document: A Certificate with UDIN no. from a practicing Chartered Accountant having membership number with Institute of Chartered Accountants of India certifying that the bidder is GST unregistered bidder in compliance with the relevant GST rules of India.

Note: If turnover of bidder exceeds exemption limit, the bidder must have GST Registration as per GST Act and Rules.

Scanned copy of documents to be uploaded by firm/bidder(s) in support of information/declaration furnished online against Eligibility Criteria as Confirmatory Document.

6. **CONFIRMATORY DOCUMENTS:** All the confirmatory documents as enlisted below / in the EOI in support of online information submitted by the bidder are to be uploaded in Cover-I by the firm/bidder while submitting their application.

Sl No	Submission of Documents related to Eligibility Criteria	Scanned copy of documents to be uploaded by bidder in support of information/ declaration furnished online by the bidder against Eligibility Criteria (CONFIRMATORY DOCUMENT) with due authentication of the leading Partner.
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1.	Documents for eligibility {Refclause 5.1}	Copy of Firm Registration/ Constitution certificate issued by the Institute of Chartered Accountants of India / Institute of Cost Accountants of India to be downloaded not earlier than 31.12.2023.
2.	Valid Permanent Account Number (PAN) {Refclause 5.2}	Scanned copy of PAN card issued by Income Tax department, Govt. of India.
3.	Legal Status of the firm/bidder	Scanned copy of any one of the following documents: 1. Affidavit or document to prove Proprietorship / Individual status of the firm/bidder, or 2. Partnership deed containing name of partners, or 3. Memorandum & Articles of Association with certificate of incorporation containing name of firm/bidder
4.	Authorization for Digital Signature Certificate.	a) If the bidder himself is the DSC holder Bidding online then self-declaration of the bidder to this effect. OR b) If the DSC holder is bidding online on behalf of the bidder then the Power of Attorney or any sort of legally acceptable document for authority to bid on behalf of the bidder.
5.	Undertaking	Scanned copy of an undertaking in the form of Affidavit on non-judicial stamp paper of minimum value of Rs. 10/- duly notarized as per the format attached as Annex-E with the EOI. (Affidavit is about the genuineness of information furnished online, authenticity of
6.	Letter of Bid / Service Provider's Bid and Acceptance of Bid Conditions	Scanned Copy of Letter of bid / Service Provider's Bid and Acceptance of Bid Conditions as per format attached as Annex-F with the EOI on firm/bidder's letter head.

7	Goods and Services Tax (GST) registration of the firm	<p>The following documents depending upon the status w.r.t GST</p> <p>(i) Status: GST registered Bidder Document: GST Registration Certificate (i.e. GST identification Number) issued by appropriate authority of India.</p> <p>(ii) Status: GST unregistered bidder Document: A Certificate with UDIN no. from a practicing Chartered Accountant having membership number with Institute of Chartered Accountants of India certifying that the bidder is GST unregistered bidder in compliance with the relevant GST rules of India.</p> <p>Note: If turnover of bidder exceeds exemption limit, the bidder must have GST Registration as per GST Act and Rules.</p>
8	Application (as per Format)	As per Annex- Cof EOI.
9	Name and Membership No. of partners having minimum five years' experience in practice in the firm/Limited Liability Partnership who should be a fellow/Associate Member of Institute of Chartered Accountants of India) and is working with the Firm as on 31.03.2023 and continuing thereafter. (Ref: Selection criteria i.e. Annex- D: Sl. No. 2)	<ol style="list-style-type: none"> 1) Certified information on the letter head of firm in respect of partners as per Annexure- Calong with 2) Self-attested copies of their Associate/Fellow ship certificates issued by the Institute of Chartered Accountants of India / Institute of Cost Accountants of India. 3) Attested Photocopies of Membership Certificates mentioning date of joining in the firm.
10	<p>Experience of the firm as</p> <p>(a) Income Tax Consultants of Corporates having turnover of Rs.1000 Cr or More.</p> <p>(b) Income Tax Consultants of Mining Company primarily engaged in Coal Mining under Ministry of Coal. (Ref: Selection criteria i.e. Annex- D: Sl. No.3).</p>	<p>(a)</p> <ol style="list-style-type: none"> 1. Copy of appointment letters issued by the Corporates having turnover of Rs.1000 Cr or More. 2. Balance sheet and P&L of the Corporate Specifying the turnover duly audited shall be enclosed. 3. Satisfactory work completion certificate issued by the Competent Authority of the Corporate. <p>(b)</p> <ol style="list-style-type: none"> 1. Copy of appointment letters issued by the Mining Company. 2. Satisfactory work completion certificate issued by the Competent Authority of the Mining Company. <p>Notes:</p> <ol style="list-style-type: none"> (1) All the requisite experience certificates must be in the name of bidder(CA/Cost Firm). (2) Period of service must be clearly mentioned in the work completion certificate.

11	Average Gross Receipts (Professional Fees excluding taxes) (Ref: Selection criteria i.e. Annex- D: Sl. No.4).	Copy of Balance Sheet and P&L. Account for the FY 2021-22 & 2022-23, specifying the Gross Receipts (Professional Fees excluding taxes) duly audited and with UDIN shall be enclosed.
12	Experience in Audits (Ref: Selection criteria i.e. Annex- D: Sl. No.5).	Appointment letters and Work completion certificate issued by the Competent Authority of the Organization where the Audit was conducted.
13	Audit firms having Registered Office/Branch Office within the state of Odisha as on 01.04.2023 and continuing thereafter. (Ref: Selection criteria i.e. Annex- D: Sl. No.6).	Proof of Registered Office/Branch Office within the state.
Note: Only one file in “*.pdf” format can be uploaded against each eligibility criteria. Any additional/other relevant documents to support the information/declaration furnished by bidder online against eligibility criteria may also be attached by the bidder in the same file to be uploaded against respective eligibility criteria.		

7. **Submission of Offer/Bid:**

All the offers/ bids are to be submitted online (duly attested/authenticated) and on the e-Procurement Portal of CIL <https://coalindiatenders.nic.in>. **Offers will be accepted online only.**

a. **The bidders should strictly comply with the following instructions:**

- (i) The bidders are requested to submit offer online giving reference to their tender ID number and date containing offers in one part in the links Cover-I.
- (ii) The parts of the bid should contain the details as follows:

- **Part-**

I: Letter of Bid, Information on Eligibility/qualifying criteria as detailed at Clause No.5 & 6 including necessary scanned documents as elaborated there.

- b. In order to submit the offer/Bid, the firms/bidders have to get themselves enrolled online on the e-Procurement portal of CIL/Subsidiary (<https://coalindiatenders.nic.in>) with valid Digital Signature Certificate (DSC) issued from any agency authorized by Controller of Certifying Authority (CCA), Govt. of India and which can be traced up to the chain of trust to the Root Certificate of CCA. The online Registration on the portal will be free of cost and one time activity only. The registration should be in the name of firm/bidder, whereas DSC holder may be either bidder himself or his duly authorized person. The bidder is one whose name will appear as bidder in the e-Procurement Portal.
- c. The bidders have to accept the on-line user portal agreement which contains the acceptance of all the Terms and Conditions of EO and Bid document, undertakings and the Tendering system through the Procurement Portal of CIL (<https://coalindiatenders.nic.in>) in order to become an eligible bidder. This will be a part of the agreement.
- d. The firms/bidders are informed not to quote any conditional offer on their own.
- e. **Confirmatory Documents:** All the confirmatory documents as enlisted in the EO (at clause 6) in support of online information furnished by the bidder are to be uploaded in Cover-I by the bidder while submitting the bid online.

8. It is the firm's/bidder's responsibility to comply with the system requirements i.e. hardware, software and internet connectivity at bidder's premises to access the e-

tenderportal. Under no circumstances, MCL shall be liable to them for any direct/indirect loss or damage incurred by them arising out of incorrect use of the e-tenders system or internet connectivity failures.

9. Opening of Bid:

If the number of bids received online is less than three on the end date of bid submission, then the Last date of submission of bid and Date of opening of tender will automatically be extended by the System, for a period of four days.

If the above extended Date falls on Holiday i.e. a non-working day then the same is to be rescheduled to the next working day. This extension will be also applicable in case of receipt of zero bid.

In these extended periods any new bidder can submit his/their tender online. However, the existing bidder(s) will be allowed to modify his/their submission as per provision of Clause 11 of EOI.

The auto extensions shall work on the basis of number of offers/bids received only. (It may so happen that any of these offers/bids may be eventually rejected during Tender Opening, Technical evaluation or further process of evaluation resulting the total number of valid bids becoming less than three.) After extension, the tender shall be opened irrespective of available number of bids on the extended date of opening of tender.

(i) Offer/Tender will be decrypted and opened online by the Bid Openers with their Digital Signature Certificate (DSC) on the pre-scheduled date & time of tender opening.

10. Evaluation of Offers:

- i. After opening of the bid, the documents submitted by firms will be downloaded and shall be put up to the evaluating Committee which will examine the uploaded documents against information/declarations furnished by the firms online. If it conforms to all of the information/declarations furnished by the firm online and do not change the eligibility status of the firm, then the firm will be considered eligible for next level.
- ii. Bids which have not been submitted with valid documents will not be considered for further evaluation.
- iii. After evaluation of the uploaded documents, shortfall documents, if required, shall be sought from the bidders by the evaluation Committee. For this purpose, maximum 1(one) chance shall be given. The time period for clarification will be considered for 7 days. The firm will get this information on their personalized dash board under "Upload confirmatory document" link. Additionally, information shall also be sent by system generated email and SMS, but it will be the firms responsibility to check the updated status/information on their personalized dash board regularly after opening of bid. No separate communication will be made in this regard. Non- receipt of email and SMS will not be accepted as a reason of non-submission of documents within prescribed time. The firm will upload the scanned copy of all those specified documents in support of the information/ declarations furnished by them online within the specified period.
- iv. On submission of requisite documents online as per tender document, the firm will be considered eligible for next level.
- v. In case the firm fails to submit requisite documents online as per tender document or if any of the information/declaration furnished by firm online is found to be wrong by Committee during evaluation of scanned documents uploaded by firm, which changes the eligibility status of the firm, then his bid shall be rejected.
- vi. In case none of the firms complies the technical requirement, then necessary action as deemed fit by management will be taken.

- vii. It is responsibility of firms to upload legible/clearly readable scanned copy of all the required documents as mentioned above.
- viii. Where a Chartered/Cost accountant is a partner/proprietor of more than one firm, in such case, only one firm shall be allowed to take part in the selection process of MCL. If it is found that more than one Firms having common partners makes application in the EOI, then the applicant with highest marks among the Firms (having common partners) shall only be considered and application of other firms (having common partner) shall stand cancelled.
- ix. The offers will be evaluated in accordance with the criteria mentioned in **Annexure-D** on the basis of documents uploaded by the firm online. The list of the firms will be prepared on the descending order of marks obtained out of 100, on their profile submitted online. The firms have to qualify by getting minimum 70 marks. 03 times the vacancy i.e. top 03 firms will be shortlisted. Top firm will be selected for appointment for the subject work. Remaining shortlisted firms will be in panel and appointment will be placed on them, in case the selected firm withdraws or is removed from the job. If the number of qualifying firms is less than three, then the qualifying firms will only be in the panel.

11. Modification and Withdrawal of Offer:

Modification of the submitted bid shall be allowed online only before the deadline of submission of tender and the bidders may modify and resubmit the bid online as many times as they may wish.

Bidders may withdraw their bid online within the end date of bid submission. However, if the bidder once withdraws his bid, he will not be able to resubmit the bid in that particular tender.

12. Refund of EMD: Not Applicable.

13. The Company reserves the right to postpone the date of opening of EOI or to cancel the EOI without assigning any reason whatsoever.

14. Security deposit: Not Applicable.

15. This EOI Notices shall be deemed to be part of the Terms & condition of Contract and binding.

16. The Company (MCL) reserves the right to ask clarifications from any applicants. The Company also does not bind itself to accept the offer and reserves the right to reject any or all the offers/bids without assigning any reasons whatsoever.

17. Location: All the Areas/Units/HQ of MCL are located in the districts of Sundargarh, Jharsuguda, Bhubaneswar and Angul of Odisha and Regd. Office is located in the districts of Sambalpur, Odisha.

18. Site Visit: Prospective bidders if they so desire, may visit Company HQ and understand the details of work for preparing the offer on any working day between 10.00 to 17.00 hrs, till one day before 'Bid submission end date'. The cost of visiting the Site shall be at the Bidder's own expense. Even if the eligible firms/bidders do not visit, it shall be deemed that they have got fully acquainted with the tendered work and has taken all the factors into account while submitting their offer.

19. Taxes and Duties:

Input Tax Credit is to be availed by CIL/Subsidiary as per rule.

20. Any addendum/corrigendum/date extension etc. in respect of this shall be issued on the Procurement Portal of CIL <https://coalindiatenders.nic.in> only. No separate notifications shall be issued in the press. Bidders are therefore requested to visit our website regularly to keep themselves updated. EOI
21. **Scope of Work and Terms of Reference:** The scope of work is attached as Annex-A and Terms of Reference as Annex-B.
22. **Integrity Pact:** Not Applicable.
23. **Jurisdiction:** The District Court, Sambalpur where the subject work is to be executed shall have exclusive jurisdiction in all matters arising under this contract.

(Tender Inviting Authority)

Samarendra Pani
MOB NO- 9438878789.
Dy.GM(Fin), MCL

Attached Annexures:

1. Scope of work: Annex-A
2. Terms of Reference : Annex-B
3. Application Format: Annex-C
4. Selection Criteria: Annex-D
5. Undertaking : Annex-E
6. Letter of Bid: Annex-F

ANNEXURES

ANNEX-A

A. SCOPE OF WORK AND FEES PAYABLE

SIN	Particulars	Rate (in Rs.)
1	Consultantservices including	
	<ol style="list-style-type: none"> 1. Consultation: Oral & Written; 2. Opinions: Oral & Written; 3. Assisting Taxation Wing of MCL in matters of Clarifications, Interpretations, Discussion; 4. Assisting the Taxation Wing of MCL in Drafting of Circulars relating to Income Tax Matters and assisting in streaming various activities relating to Income Tax matters; 5. To intimate and initiate discussion from time to time about the latest amendments, development and court decisions; 6. Drafting of replies to different Income Tax Authorities in respect of Compliance to provisions of Income Tax Act; 7. Annual Tax Planning and updating with reference to Annual Finance Act; 8. Regular Liaison with the Income Tax Department; 9. Meeting of MCL executives with Assessing Officer, AddCIT/JCIT /CIT/CCIT/ Members CBDT in the matter of queries related to MCL; 10. Regular updating to all the above officers in the matters of Advance Tax and queries regarding tax matters; 11. Complying with the Tax Officials in various tax matters; 12. After assessment managing the tax demands, payment , and refund thereof; 13. Matters relating to TDS ; 14. Filling of Stay Petitions and Rectification petitions, Processing /follow up for Refund, Reply to Penalty notices, etc ; 15. Preparation of reconciliation at all levels of assessment, 1st Appeal, 2nd Appeal & Assisting the Advocate for filling appeal/writ with the High Court etc.; 16. All the proceedings of current year as well as earlier years since beginning; 17. Providing information to MCL for onward submission to Audit Committee from time to time. 	
2	Expenses	
	The expenses covers local conveyance for visit to MCL HQ, Income Tax Office, Local Conveyance charges and others, Stationeries, Photocopies Charges, Clerkage and Misc. Expenses	
	Monthly Consultancy charges for point No 1 and 2 above.	25,000
3	Preparation and Filling of Return of Income- After detailed examination and verification of books and documents, including Revised Return, if required for Corporate Income Tax	30,000
4	Completion of Assessment Proceedings including scrutiny of Assessment Order and filling of Rectification Petitions for Income Tax including re-assessment including reply to Penalty notice if any	50,000

5	Filing Appeal with CIT (A) against 143(3)/147 order/Penalty/revision appeal U/s. 264 before the Pr. CIT, after scrutiny of assessment order	50000/ Appeal
6(i)	Completion of hearing before CIT (A) against 143(3)/147/Penalty order irrespective of No. of hearing (Including Remand Report, if any)	150000/ Appeal
(ii)	Completion of hearing before Pr.CIT for revision appeal irrespective of No. of hearing (Including Remand Report, if any)	150000/ Appeal
(iii)	Appeal filed/hearing completed before CIT(A) against any other orders.	50% of above fee
7	Getting Appeal Effect order U/s. 251/263/264/254 with providing of required submissions irrespective of No. of submissions and appearance before IT dept.	30000/ Order
8	Filing Appeal with ITAT after scrutiny of CIT (A)'s Order (Appeal filed against 143(3) order)	50000/ Appeal
9(i)	Completion of hearing before ITAT for both appeals i.e.; assessee's and departmental Including Remand Report, if any including multiple hearings. (Appeal filed against 143(3) order)	150000/ Both appeals
(iii)	Appeal filed/hearing completed before ITAT against any other orders including Misc. Appeals	50% of above fee
10	Outstation visits on the Request/Permission of MCL which does not cover the above scope of work.(Written Approval/Request from GM(F)/HOD(Tax) is required)	35000
11	Completion of Hearing on Bulk matters Every 5 appeals will be considered as one block	Full fees for 1st Appeal/case and ½ fees for rest of the cases/appeals
12	Any other specific work entrusted in connection with IT matters will be dealt separately	

Other terms and conditions

1. The fees is exclusive of GST but inclusive of all travelling, incidental and all other expenses.
2. Before filing the appeal, the grounds of appeal be prepared/ all the submissions are to be prepared in consultation with Dy.GM (F)/HOD(Tax).
3. Bills to be submitted on quarterly basis.

The bills submitted will be duly accepted by HOD(Tax).

B. GENERAL TERMS AND CONDITIONS.

- 1) The Firm must not sub-contract the work.
- 2) The Firm will work in strict confidence and will ensure that the information in respect of the operation of the Area/Unit is dealt in strict confidence and secrecy. A Certificate towards maintaining confidentiality is to be provided by firm before commencement of work.
- 3) If progress/performance of the firm is not satisfactory, the management reserves the right to terminate the appointment of the Firm with prior notice of one month.
- 4) Dispute/difference, if any, shall be mutually settled with GM/HOD of the HQ. If the dispute could not be settled at GM/HOD level, it will be forwarded to the Director(Fin), MCL for decision, which will be final and binding to all concerned.
- 5) The appointment of the Firm will be initially for a period of one year and further renewable on annual basis upto two more years, from the date of award of work on the basis of requirement & performance of the firm in the previous year.
- 6) The assignment will be terminated and will not be considered for renewal of appointment for the subject work, in the following cases:
 - (a) If the firm obtains the appointment on the basis of false information/false statement.
 - (b) If the firm does not take up the work as per terms of appointment letter.
 - (c) If performance of the firm is not found satisfactory.
 - (d) If any fraud / embezzlement is detected subsequently and not reported by the firm.
 - (e) The firm has to maintain the confidentiality requirement in terms of professional code of conduct and they shall not sub-contract or appoint/utilize the services of those who are not employee/partner/director of the firm.

C. OTHER TERMS AND CONDITIONS:

(1) **SUBMISSION OF REPORT:**

The Firm should submit Pending list of cases and action taken report and updated status of cases every month.

- (2) The work of Filing of Income Tax returns, submissions, rectification petitions and Appeals, etc should be completed within the statutory time limit.
- (3) A panel of 03CA/CMA Firms will be prepared on the basis of descending order of marks secured by the firms. Top firm of the list will be appointed for conducting the work.
- (4) Method of ranking the list in case two or more firms are in a tie/obtained same marks:

- a) Firm having the oldest date of establishment shall be placed above the other and this order may follow.
 - b) In case even after doing so, two or more Firms are in a tie, then the list shall be rearranged on the basis of number of partners. The firm having highest number of Partners shall be placed above the firm(s) having less Partners.
 - c) In case even after doing so, two or more Firms are in a tie, then the list shall again be rearranged on the basis of number of Qualified Assistants (QA). The firm having highest number of Qualified Assistants shall be placed above the firm(s) having less QA(s).
 - d) In case even after doing so, two or more Firms are in a tie, then the above list shall again be rearranged on the basis of number of Semi-Qualified Assistants (SQA). The firm having highest number of SQA(s) shall be placed above the firm(s) having less SQA(s) and so on.
- (5) The ranking of firms will be done by arranging in descending order, the marks obtained as per selection criteria. The Appointment of the firm will be done from top of the list.
- (6) In case of termination of Firm due to irregularities in or after their appointment or any firm refusing to accept appointment, the selection of next firm will be made from the panel with the approval of CMD, MCL on recommendation of D(F), MCL.

PAYING AUTHORITY/PAYMENT

Quarterly bills should be submitted to HOD(Tax) and the paying authority is GM(Fin).

APPLICATION FORMAT

LETTERHEAD OF THE FIRM						
SI No.	Particulars	Details				Page no. of supporting Doc.
1.	Name of the Firm with Registration No. with date of Registration of the firm					
2.	Registered Office Address & date of establishment					
3.	Address of Branch Office(s)&Dt. of establishment of Branch(s)					
4.	Contact No. of the Partner					
5.	Fax Number					
6.	Email address & Website					
7. Particulars with respect to Selection Criteria						
Sl. No.	Selection Criteria	Details				
1.	Years of Establishment of the firm/Limited Liability Partnership since the date of registration. Ref : Selection criteria: Sl. No. 1	Year of incorporation/start of business				
		No of years				
2.	Number of partners in the firm The partner should be a fellow/Associate Member of Institute of Chartered/Cost Accountant of India). Ref : Selection criteria: Sl. No. 2	Sl. No	Name of Partner	Experience in number of years		
3	Experience in Income Tax matters Ref : Selection criteria: Sl. No. 3	Sl. No	Name of Corporate having turnover >1000 Cr	Period/FY	Certificate Issued by	
		Sl. No	Name of Coal Company	Period/FY	Certificate Issued by	
4.	Average Gross Receipts (Professional Fees excluding taxes) during last 2 years (i.e FY 2021-22, FY 2022-23) Ref : Selection criteria: Sl. No. 4	Sl. no	F.Y	Turnover	Certificate of turnover	
5.	Experience in Audits Ref : Selection criteria: Sl. No. 5	Sl. no	Name of the PSU/Govt company including PSU Banks and large companies.	FY	Letter of appointment	Certificate of completion of audit

6	Address proof for registered/branch office in Odisha	Sl N o	Documents as address proof for registered/branch office in Odisha	

Date:
Place:
Membership No.
Name of the Firm

Signature with seal
Name of the Partner
Firm Registration No.

The following documents are required to be submitted online:

1. Copy of membership certificate of Partners and Qualified Assistants issued by Institute of Chartered Accountants of India/Institute of Cost Accountants of India.
2. Copy of Certificate of Practice of Partners and Qualified Assistants issued by Institute of Chartered Accountants of India/Institute of Cost Accountants of India.
3. Copy of Registration Certificate of PCA/Firm/LLP issued by Institute of Chartered Accountants of India/Institute of Cost Accountants of India.
4. Copy of PAN Card of PCA/Firm/LLP.
5. Copy of GST Registration Certificate (if applicable).
6. Copy of work orders issued for income tax consultancy and Work completion certificate issued by the Competent Authority of the Organization where the work was conducted, audit as per as per the section criteria.
7. Copy of document as address proof for registered/branch office in Odisha.

The documents uploaded online to the offer must be serially numbered.

(Note: In absence of documentary evidence, no marks will be accorded to a particular criterion, without assigning any reason.)

ANNEXURE-D**Selection Criteria**

Sl No	CRITERIA	BASIS OF MARKS	MAXIMUM MARKS
1	Experience of the Firm: Years of Establishment of the firm/Limited Liability Partnership since the date of registration till 01.04.2023. (As per registration certificate issued by Institute of Chartered Accountants of India/ Institute of Cost Accountants of India, not earlier than 31.12.2023)	2 marks / year (fraction of the year to be ignored)	20
2	Number of Partners: Number of full time partners / full time qualified persons having minimum 5 years' experience in practice in the firm/Limited Liability Partnership who is in the firm as on 01.04.2023 and continuing thereafter. (As per registration certificate from ICAI/ICWAI not earlier than 31.12.2023).	2 marks for each partner/person who is ACA/ACMA. 3 marks for each partner/person who is FCA/FCMA.	20
3	Experience in Income Tax matters: a) Firm having more than 5 years' experience in Corporate Income Tax Matters for companies having turnover of Rs.1000Cr or more. b) The Firm having experience as Income Tax Consultants of Mining Company primarily engaged in Coal Mining under Ministry of Coal, during last 3 years.	2 marks for every year of experience beyond 5 years. 5marks for every year of experience.	10 15
4	Average Gross Receipts (Professional Fees excluding taxes) during last 2 years (i.e FY 2021-22, FY 2022-23)	Rs.1 Cr to below 2 Cr- 5 marks Rs.2 Cr to below 3 Cr – 10 marks Rs.3 Cr and above – 15 marks	15
5	Experience in Audits: Experience of the firm in conducting Statutory Audits in PSU/Govt. Companies including PSU Banks and large companies with turnover of at least Rs. 1000crores each year during the last 10 years.	2 marks per year of audit.	10
6	Location: Firms having Registered Office/Branch Office within the state as on 01.04.2023 and continuing thereafter. (Also refer Point No.9 of the undertaking annex-E)		10
		TOTAL:	100

ANNEXURE –E

(PROFORMA FOR UNDERTAKING TO BE SUBMITTED BY BIDDER/S FOR GENUINENESS OF THE INFORMATION FURNISHED ONLINE AND AUTHENTICITY OF THE DOCUMENTS UPLOADED ONLINE IN SUPPORT OF HIS/HER/THEIR ELIGIBILITY)

(In support of point 5, Item 6 of EOI: Confirmatory Documents)

UNDERTAKING (Format)

I/We, _____,
Proprietor/Partner/Legal Attorney/Director/Accredited Representative of M/s _____,
solemnly declare that:

1. I/We am/are submitting Offer/Bid for the work _____ against NIT No./Tender ID _____ Dated _____ and I /we offer to execute the work in accordance with all the terms, conditions and provisions of the bid.
2. Myself/Our Partners/Directors don't has/have any relative as employee of **Mahanadi Coalfields Limited** (Name of the Company).
3. All information furnished by us in respect of fulfillment of eligibility criteria and qualification information of this Bid is complete, correct and true.
4. All copy of documents, credentials and documents submitted along with this Bid are genuine, authentic, true and valid.
5. I/We hereby authorize department to seek references/clarifications from our Bankers.
6. We hereby undertake that we shall register and obtain license from the competent authority under the contract labour (Regulation & Abolition Act) as relevant, if applicable.
7. *I/We hereby confirm that we have registration with CMPF/EPF Authorities. We shall make necessary payments as required under law.

Or

*I/We hereby undertake that we shall take appropriate steps for registration as relevant under CMPF/EPF authorities, if applicable. We shall make necessary payments as required under law.

8. I/We have not been banned or delisted by any Govt., or Quasi Govt. Agencies or PSUs(In case of Joint Venture all partners are covered).

Or

I/We _____ have been banned by the organization named “_____” for a period of _____ year/s, effective from _____ to _____ (in case of Joint Venture name(s) of the Joint Venture Partner(s)).

9. I/We _____ having branch office/registered office in Sambalpur with the address _____ and undertake to continue such office till the closure of work order

Or

I/We _____ do not have any branch office/registered office in Sambalpur and we undertake to open the office within 15 days from the date of appointment and continue such office till the closure of work order.

10. If any information and document submitted is found to be false/incorrect at any time, department may cancel my/our Bid and action as deemed fit may be taken against me/us, including termination of the contract, forfeiture of all dues including Earnest Money and banning/delisting of our firm and all partners of the firm etc.

*** Delete whichever is not applicable.**

LETTER HEAD OF BIDDER(As enrolled on the e-Procurement Portal of CIL)

“Letter of Bid”

To,
The Tender Committee
Mahanadi Coalfields Limited

Sub.:	Letter of Bid for the work: Appointment of a CA/CMA Firms Income Tax Consultant of MCL initially for a period of one year and further renewable on annual basis for two more years, from the date of award of work on the basis of requirement & performance of the firm in the previous year
Ref.:	1. EOI No.:
	2. Tender Id No.

Dear Sir,

This has reference to above referred bid. I/we have read and examined the conditions of contract, Scope of Work, and other Terms & Conditions in the invitation for Expression of Interest circular vide ref no.SBP/MCL/TAX/2023-24/, Dt...2024 documents carefully.

I/We am/are pleased to submit our bid for the above work. I/We hereby unconditionally accept the bid conditions and bid documents in its entirety for the above work and agree to abide by and fulfill all terms and conditions and specifications as contained in the bid document.

I/we hereby submit all the documents as required to meet the eligibility criteria as per provision of the bid notice/document.

I/we hereby confirm that this bid complies with the Bid validity and other documents as required by the Bidding documents.

If any information furnished by me/us towards eligibility criteria of this bid is found to be incorrect at any time, penal action as deemed fit may be taken against me/us for which I/we shall have no claim against **Mahanadi Coalfields Limited**.

(This document is digitally signed by the DSC holder authorized by the bidder and therefore no physical signature is required).