

SARDAR SAROVAR NARMADA NIGAM LIMITED

OFFER DOCUMENT

INVITATION FOR THE OFFERS FOR APPOINTMENT OF CHARTERED ACCOUNTANT FIRMS AS CONSULTANT FOR DIRECT TAXES MATTERS

10.12.2024 TO 09.12.2025

BID PARTICULARS	ATTECHMENTS
Offer Contains	ANNEXURE – I TO ANNEXURE – V
Two Cover System	1) Technical Bid - (along with Evidences – in online & Physical form) 2) Financial Bid – (online only)

TENDER SCHEDULE OF TENDER EVENTS

Sr No	Event	Date and Time
1	Tender Issue Date	19/09/2024
2	Last Date and Time for submission of written queries for clarification only by e-mail on cgmactssnnl@gujarat.gov.in	23/09/2024 18:00 hrs
3	Last Date and Time for reply/ clarification/ corrigendum as case may be by SSNNL in response to the query of bidders.	26/09/2024 18:00 hrs
4	Last Date and Time for submission of Online proposal (Technical and Financial).	07/10/2024 17:00 hrs
5	Last Date and Time for submission of Physical proposal (Technical) and EMD. Mode of Acceptance :	09/10/2024 17:00 hrs <u>BY RPAD/ SPEED POST/ COURIER</u>
6	Date and Time of Opening of Technical Bid	09/10/2024 17:30 hrs
7	Date and Time of Opening of Financial Bid	To be informed to Technically qualified bidders well in advance.
8	Contact person for queries	1. Sh. N. N. Shah [Manager (A/cs.)] manactssnnl@gmail.com 2. Sh. J. R. Gohil [Dy. Manager] manactssnnl@gmail.com
9	Address for communication	Chief General Manager (A/Cs) Block No. 12, 7 th Floor, New Sachivalaya Building, Sector-10A, Gandhinagar-382017, Gujarat. Phone : 079-232 52767, 079-232 52771
10	Website	www.gem.gov.in
11	Bid validity	180 days

Note: -

1. The Financial bid is to be submitted online on GEM portal only.
2. Technical and other document to be submitted online on GEM portal as well as physically at the address mentioned in the document.
3. Tender fee and EMD is to be submitted physically only.

Notice inviting the proposal from firms of Chartered Accountants for providing the services as consultant of Direct taxes matters.

Sardar Sarovar Narmada Nigam Limited was incorporated under the provisions of companies Act for the execution and operation of the Sardar Sarovar Project consisting of Dam, Canals and Powerhouses and canal distribution net work. It is a wholly owned Govt. of Gujarat undertaking.

The Sardar Sarovar Project is an interstate multipurpose river project for development of irrigation by creating about 17.92 lakhs hectares annual irrigation through canal system and by generating hydropower to the extent of 1450 MW through River Bed Power House and Canal Head Power House. It is one of the largest water resources development projects in India.

*Nigam intends to avail the services from the firms of Chartered Accountants as **Consultant of Direct Taxes** matters. Firm qualified on the basis of two bids system will be responsible for providing range of services mentioned in **Annexure-1 (Scope of work)** below.*

Each firm complying with **all the technical criteria** should send technical bid (**Annexure-2**) in sealed cover and financial bid (**Annexure-3**) as mentioned below. **Professional fee is to be mentioned in the form of financial bid (Annexure-3) online only and not in physical form and/or along with technical bid.**

Minimum Technical eligibility criteria are mentioned in Annexure-4 mentioned below. Only the firms meeting with **all the minimum Technical eligibility criteria** should send their proposals. Further each firm meeting with the said criteria and submitting the proposal to Nigam for this assignment has to attach the proofs/evidences mentioned in **Annexure-5**.

Firms of Chartered Accountants meeting with the minimum eligibility criteria are requested to submit their proposal physical form containing technical bid and along with proofs/evidences in sealed cover super scribing as “**Proposal for providing the services as consultant of Direct taxes matter**” to the Chief General Manager (Accounts) through courier/R.P.A.D./speed post at above mentioned address on or before, **09th October, 2024**. **While financial bid is to be submitted on line till 07th October, 2024.**

For scope of work, format of financial bid, technical bid, selection procedure, list of evidences please go through the Annexure attached herewith.

Date: - 19.09.2024
Place: - Gandhinagar

(R. A. Megha)
Chief General Manager (Accounts)

ANNEXURE - I

[Scope of Work & Other Conditions]

List of work to be performed by the Firm of Chartered Accountants

SR. No.	Particulars
1	Preparing and filing return of income and attending assessment proceedings including reply of notices, Rectification u/s 154, Penalty proceedings, Stay of demand, proceedings up to Assessing Officer level u/s 143(1), 143(3) & re assessment proceedings for all the assessment years occurred during the term.
2	Appeal before CIT (Appeals) against the assessment order including preparation and filing of appeal, written submission and attending hearing before CIT (A) for all the assessment years occurred during the term.
3	Appeal before CIT (Appeals)- Misc. Appeal (Appeal on TDS matter, penalty order etc.) preparation and filing of appeal, written submission and attending hearing before CIT (A) for all the matters occurred during the term.
4	Appeal before ITAT against the orders of CIT (Appeals) - Preparing and filing of appeal, Written submission and attending hearing including assisting counsel for all the assessment years occurred during the term.
5	Appeal before ITAT - Misc, Appeal, preparation and filing of appeal, written submission and arguing before ITAT for all the matters occurred during the term.
6	Services to counsel (briefing the counsel, appearing and assisting the counsel at Tribunal and High Court) for all the proceedings and matters occurred during the term.
7	Retainer ship fees (Oral and written opinion and guidance on all the direct taxes related matters including TDS matters) for the whole term.
8	Preparation of replies of all kinds of survey or search notices including TDS matters and attending before the Income tax authorities in this connection for all the matters occurred during the term.

Notes: -

1. "Term" means period of twelve months commencing from the date of appointment.
2. Above mentioned services will be required to be provided in connection with all the matters referred by the head office, any of its branches, Division offices, CE offices or any other offices of the Nigam.
3. Office of the Assessing officer is situated at Gandhinagar. While, that of CIT (Appeals) is situated at Ahmedabad.
4. In case of TDS related appeal matters of field offices, firm will have to visit the concerned Income tax office, if required.
5. Matters regarding reply of notice relating to TDS matter of division office is not covered within the scope of the work of tax consultant. Filed offices are required to reply/comply with the notices issued by TDS assessing officers on the basis of data or details of return of TDS filed

by them with the help of Chartered Accountant/Tax practitioner at local or nearby place. However, TDS matter of division offices regarding filing of appeal before CIT(Appeals) [above the level of assessing officer] and attending the same will be handled by the consultant.

6. Direct taxes include all kinds of Direct taxes such as Income tax and any other tax falling under the definition of Direct tax and any such law/Act enacted later on as Direct tax during the term of assignment.
7. Provisions of Income Tax Act, rules, notifications, circulars, guidelines, instructions and ICDS (Income Computation and Disclosure Standards) as notified by CBDT vide their notification dated 29.09.2016 and duly amended from time to time are to be adhered/followed by the tax consultant while performing all the functions mentioned above in the scope of work.
8. The **Estimated amount of Fees for this assignment is Rs. 3,00,000/- (inclusive GST).** However, firm applying for this assignment may quote lower or higher fees than estimated fees considering the scope of work, available man power, experience, their judgment and any other factors which they deem appropriate. **However, quoting of unreasonable low fees will render the firm/agency ineligible and Further, Management, at its discretion, may take appropriate decision regarding said assignment considering the circumstances of case and in the interest of said assignment and organization.**
9. In case of any dispute, the decision of Managing Director, SSNNL, Gandhinagar will be final. Both the parties shall be given due opportunity of presentation before making such decision. The jurisdiction shall be Gandhinagar (Gujarat) in case of legal proceedings.
10. All previous ongoing works/issues related to above matter are also to be handled by the appointing firm
11. EMD: -
 1. The amount **of Rs. 9,000/-** has to be submitted as EMD in the form of account payee demand draft payable at Gandhinagar or in the form of bank guarantee. However, Firm having valid MSME certificate as on date of tender shall be eligible for exemption of EMD / Bank Guarantee.
 2. The bank guarantee and Account Payee demand draft shall be issued in favour of "Sardar Sarovar Narmada Nigam Ltd. Gandhinagar. Bank guarantee shall be issued by or demand draft shall be drawn on any bank as is mentioned in the list of banks as per GR issued by DMO branch of finance department, Government of Gujarat.
 3. ABOVE BANK GUARANTEE or account payee Demand draft shall be sent along with the technical proposal but in different cover on or before Dt. **09/10/2024**. (Date of submission of physical application) in second cover sent with the technical bid which shall contain Account Payee Demand draft of tender fee, EMD and certificate of ICAI as on latest date before issuance of date of notice for this assignment.
 4. Firm/Agency appointed for the assignment has to submit the bank guarantee to the extent of **5%** of total assignment value or **Rs. 50,000/-** whichever is less for the whole term of assignment and six months after the completion of assignment. Bank guarantee should be issued by the Bank which is duly notified in the list of banks as per GR of Finance Department, GOG issued from time to time. (FD Circular)
 5. General terms and conditions of Online Portal will be applicable.

ANNEXURE - II

Format for Technical Proposal

1. Name of Firm: - _____
2. Status of the Firm: -
[Partnership or proprietorship firm]: - _____

3. Registered address of Head office: - _____

Land Line No- _____

Mo. Nos.- _____

Email Id- _____

Name & Mobile No of Contact Person - _____

4. ICAI firm registration no. and date of Establishment _____
(As per certificate issued by ICAI as on 30.06.2024 or as on latest date before the issuance of date of notice for this assignment)

5. PAN NO: – _____ (Attach Copy)

GST Registration No: - _____ (Attach Copy)

- 5-A. Details of CAs as partners/ proprietor (as shown as per certificate of ICAI as on 30.06.2024 or as on latest date before the issuance of date of notice for this assignment):-

Sr.No.	Name	Member Ship no.	Qualification	Age	Date of Joining	Date of ACA	Date of FCA

- 5-B. Details of CAs as full time paid employees (as shown as per certificate of ICAI as on 30.06.2024 or as on latest date before the issuance of date of notice for this assignment): -

Sr.No.	Name	Member Ship no.	Qualification	Designation	Age	Date of Joining The firm	Date of ACA	Date of FCA

6. Total receipt of fees (as per audited annual account and tax audit report attached - along with IT return filed): -

Fin. Year	Total fees (in Rs.)
2021-22	
2022-23	
2023-24	

7. Experience of handling in **last 5 years (as on 31.03.24)**, **at least 3** assignments as Taxes consultant of Direct taxes matters **or having on hand at least 3 assignments as on date** in respect of **Govt. (GOG or GOI) Company (Turnover of the Company must be minimum Rs. 200 crore or more in the year of assignment.)**

Name of Agency	Type of Organization	Nature of Work	Location	Period of Assignment	Gross Turnover of Organization

[Please attach appointment letter in each case.]

Notes: -

1. Govt. Company means Company established under the Companies Act by GOG or GOI and having 51% or more share capital owned by GOG or GOI as per latest Annual accounts of the Company.
2. Each appointment order will be treated as separate assignment.
3. Turnover **(Point no. 7 above)** will be in respect of the year of assignment only and same must be evidenced by the photocopies of audited annual account of the Company in respect of relevant period for each year of assignment. In case of ongoing assignments for F.Y. 2024-25, turn over till 30.06.2024 is to be considered evidenced by the certificate of respective Company.
4. Work of consultant for Direct taxes matter will be the work as specified in the scope of work in **Annexure-I** above. **Firm must have handled the work as retainer of Direct Taxes and allied aspects of Govt. (GOG or GOI) Company.** (Turnover of the undertaking/organization must be minimum Rs. 200 crore or more in the year of assignment.) Merely obtaining registration under Direct taxes and/or filing of TDS returns under Direct taxes or filing of appeals of Direct taxes, conducting tax audit under Income Tax Act will not be considered as eligible work as tax consultant of Direct taxes matter for point no.7 above.

- 5. Appointment order must specifically indicate “Appointment as Consultant for Direct Taxes Matters (mention the name of Direct taxes)”**

Certificate

I/We undersigned hereby certify that all the information mentioned above is true and correct.

Date:

Sign:

Place:

Name & Designation:

Seal/Stamp of Firm

ANNEXURE - III

Format for Financial Proposal

Sr. No.	Particulars	Amount (Rs.)
1.	Fees for providing consultation services for all Direct Tax matters in respect to SSNNL for the period of one year from the commence of work order. (inclusive of GST)	
	Total:-	

Notes: -

1. Fees mentioned above is inclusive of all the cost (out of pocket expenses & transportation charges) No escalation of fees will be given during the term of assignment.
2. **Lump sum fees** is to be quoted above **are inclusive of applicable rate of GST**. GST will not be paid extra.

Date:

Sign:

Place:

Name & Designation:

Seal/Stamp of Firm

Note:-

This Financial proposal should be submitted online only in financial bid. (No Physical submission of price bid & No submission with technical bid)

ANNEXURE - IV

Selection Procedure

Details of minimum eligible technical criteria for this assignment are as under: -

(A) Technical Eligibility criteria: -

Sr. No	Minimum Technical Eligibility Criteria	Proof to be enclosed
1.	It should be proprietor ship or partnership firm of Chartered Accountants, having head Office / registered office in Ahmedabad or Gandhinagar.	Certificate of Constitution of firm as at 30.06.2024 or as on the latest date before the issuance of notice for this assignment, issued by the Institute of Chartered Accountants of India.
2.	The Chartered Accountants firm should have a minimum experience of 15 years of continuous practice.	Certificate of Constitution of firm as at 30.06.2024 or as on the latest date before the issuance of notice for this assignment, issued by the Institute of Chartered Accountants of India.
3.	The firm should have at least 4 full time C.A. as at 30.06.2024 (including the proprietor, partner and full time C.A. employees) out of which at least 2 must be FCA .	Certificate of Constitution of firm as at 30.06.2024 or as on the latest date before the issuance of notice for this assignment, issued by the Institute of Chartered Accountants of India.
4.	The firm should have an average minimum receipts of fees from Profession of Rs. 80 Lac (Rupees: Eighty Lac) in the last 3 years ended on 31st March 2024 .	Copy of Audited income and expenditure account & balance sheet along with Tax Audit Report and copy of Income Tax Return of the firm are to be submitted.
5.	The firm should have handled at least 3 assignments in last 5 years (as on 31.03.2024) , or should have at least 3 assignments on hand as on date 30.06.2024 as consultant for Direct tax matters of Govt. (GOG or GOI) Company having turnover of Rs. 200 crore or more in the year of assignment .	Appointment letters along with name of the Company, Type of organization, nature of work, type of assignment, location, period of appointment Gross turnover of the Company for the year of assignment (photocopies of the relevant part of audited annual account of the concerned period) are to be submitted. In case of ongoing assignments for F.Y. 2024-25, turn over till 30.06.2024 is to be considered evidenced by the certificate of respective Company.
6	The firm will attach the certificate from Company on having successfully handled the assignment.	Certificate from Company is to be attached.

Notes: -

1. **All the firms of Chartered Accountants meeting with the minimum technical eligibility criteria as evidenced by the proof mentioned against each point will be considered as qualified.** Price bids of all such technically qualified firms will be opened and considered for evaluation. In other words, proposals of all the firms not meeting with **any of the above referred criteria** will be rejected and will not be considered for further process of evaluation. Further, proposals with incomplete details/ evidences will also be rejected forth with. However, SSNNL reserves the right to call any information/details from the firms in case if it is deemed appropriate to do the same for the sake of said assignment in the interest of Nigam.
2. Each Chartered Accountants firm who are applying for the said assignments has to attach the proof in support of various technical criteria as stated hereinabove.
3. C.A. Firm will be **selected on the basis L1 for the said assignment**. If there are more than one firm qualified as L1, Nigam reserves the right to distribute the work among such firms or to take appropriate decision as it deems fit in such circumstances.
4. Term of the C.A. Firm selected for this assignment will initially remain of one year and same will be further renewed on appraisal of satisfactory performance of the Firm and as mutually agreed upon between Firm and Nigam.

ANNEXURE - V

List of Documents to be attached with the Technical Bid

1. Copy of Letter from The Institute of Chartered Accountants of India mentioning Registration No. and Details of Proprietor /Partners & Paid CA employees as on 30.06.2024 or as on the latest date before the issuance of notice.
2. Copies of Audited Income and expenditure account, Balance Sheet and Tax audit reports for the last three years (F.Y.2021-22, 2022-23, and 2023-24)
3. Copies of Income Tax Returns for the last three years (F.Y.2021-22, 2022-23 & 2023-24)
4. List of Government (GOG or GOI) Company whose work of consultant as Indirect Taxes matters handled within last 5 years (as on 31.03.24) or such assignments on hand as on date for current financial year i.e. F.Y. 2024-25 specifically mentioning the name of such organization, nature of work, type of assignment location, period of appointment for the said assignment, Gross turnover of the organization for the relevant period.

[Details of assignments of those Govt. (GOG or GOI) Company in whose case, the gross turnover of the organization for the year of assignment is Rs. 200 crore or more are to be mentioned]

Attach copy of the appointment order and photocopy of relevant part of audited annual account of Company for each assignment mentioned above. In respect of ongoing or on hand assignment in respect of F.Y. 2023-24, certificate of the respective organization regarding turnover till 31.03.24 is to be attached.]

5. Certificate from organization regarding successfully handling of assignment.
6. Declaration as per Annexure-6 on the letter head of the firm/agency should be attached.

ANNEXURE - VI

We hereby confirmed that all the documents submitted in this tender are authentic, genuine, copies of their originals and have been issued by the issuing authority mentioned above and no part of the document(s) / information is false, fraudulent or forged or fabricated.

We hereby confirm that our Bid complies with the total technical-commercial requirements/terms and conditions of the Tender Document and subsequent addendum/corrigendum (if any), issued by SSNNL, without any deviation/ exception/ comments/ assumptions.

We also confirm that we have quoted the prices without any condition and deviation.

We further confirm that any reservation on terms and conditions/counter conditions, if any, mentioned in our bid (Technical as well as Financial) shall not be recognized and shall be treated as null and void.

We hereby confirm that we are not under any 'liquidation', any 'court receivership' or similar proceedings and 'bankruptcy'.

We hereby confirm that firm/entity or any partner of the firm or firm/entity has not been convicted/no proceedings have been initiated in past nor any proceeding is under progress regarding disciplinary proceedings/criminal case/any other legal case by any regulatory authority/any court/any Government Department/any Government organizations/entities etc.

We further confirm that, we have not been in negative list /have not been blacklisted by any Public Sector Undertaking/ any Government Organization /SSNNL/any Government Department/ any HOD/ any Government Entity etc.

We also confirm that the contents of this Tender have not been modified or altered by us. We agree that if any noticed in future, our Bid may be rejected / terminated.

We hereby confirm that we have gone through and understood the Tender Document and that our Bid has been prepared accordingly in compliance with the requirements/ provisions mentioned in the said documents.

We undertake that Tender Document shall be deemed to form part of our bid and in the event of award of work to us, the same shall be considered for constitution of Agreement. Further, we shall sign and stamp each page of the Tender Document as a token of Acceptance and as a part of the Contract in the event of award of Contract to us.

We further confirm that we have quoted our prices in electronic mode through GEM portal on line. We confirm that rate quoted by us includes price for all services as mentioned in the Tender Document.

Stamp and signature of bidder: _____

Name of bidder: _____

NOTE: To be stamped and signed by the authorized signatory/Partner of firm on letterhead of bidder.