



ASSAM FOOD AND CIVIL SUPPLIES CORPORATION LIMITED
4th FLOOR, PARIBAHAN BHAWAN, KHANAPARA, GUWAHATI-781022

No: AFCSCL/52/EOI/TAX AUDITOR/2024-25.

Date: 24.06.2025

**Expression of Interest (EOI) from reputed Chartered
Accountant Firms for appointment Tax Auditor for Financial
year 2024-25.**

For and on behalf of the AFCSCL, The Managing Director, HO Guwahati. Assam invites online Expression of Interest through Tender process for appointment of Tax Auditors from the reputed Chartered Accountant Firms with sufficient number of experience & qualified professionals for appointment of Tax auditor under two bid tendering system. The NIT terms & conditions and details of works are in the Bidding Document of AFCSCL, Guwahati are available on <https://assamtenders.gov.in>

Sl. No	Schedule	Date	Time
1.	Tender publishing	24.06.2025	4.00 PM
2.	Tender Download	24.06.2025	6.00 PM
3.	Bid submission start date	25.06.2025	2.00 PM
4.	Bid Submission end date	14.07.2025	2.00 PM
5.	Technical Bids opening	14.07.2025	3.00 PM
6.	Bid validity Period	60 days from opening of Price Bid	

Tender Processing Fees Rs.100/- (Rupees One Hundred only)

Address for Communication:

Assam Food & Civil Supplies Corporation Limited, 4th Floor, Paribahan Bhawan, Khanapara,
Guwahati-781022, Email: afcscltd@gmail.com Website: www.afcscl.in


(Diganta Das, ACS),
Managing Director,
AFCSCL,

Signature Not Verified

Digitally signed by JAYANTA KUMAR
MAZINDER BARUAH
Date: 2025.06.25 16:08:41 IST
Location: Assam-AS



ASSAM FOOD AND CIVIL SUPPLIES CORPORATION LIMITED
4th FLOOR, PARIBAHAN BHAWAN, KHANAPARA, GUWAHATI-781022

No: AFCSCL/52/EOI/TAX AUDITOR/2024-25.

Date: 24.06.2025

Expression of Interest (EOI)

(TECHNICAL BID)

**For Appointment of Tax Auditor for
Assam Food & Civil Supplies Corporation Limited for the
Financial Year 2024-25.**

Disclaimer

All information contained in this Expression of Interest (EOI) provided/clarified is in the good interest and faith. Though, adequate care has been taken in the preparation of the EOI document, the interested firms shall satisfy themselves that the document is complete in all respects. The information published in this document is not intended to be exhaustive. Interested Bidders are required to make their own enquiries and assumptions wherever required.

Selection Committee, AFCSCCL Guwahati reserves the right to reject any or all of the interest submitted in response to the EOI document at any stage without assigning any reasons whatsoever, Selection Committee, AFCSCCL also reserves right to withhold or withdraw the process at any stage with intimation to all who have submitted their proposals in response to the EOI. Selection Committee, AFCSCCL reserves the right to change /modify/amend any or all of the provisions of the EOI document without assigning any reason. Any such change would be communicated to the bidders by posting it on the website of AFCSCCL.

Neither Selection Committee, AFCSCCL nor their employees and associates will have any liability to any prospective respondent of the EOI or any other person under the law of contract to the principles or resolution or unjust enrichment or otherwise for any loss, expense or damage which may arise from or be incurred or suffered in connection with anything contained in the EOI document, any matter deemed to form part of the EOI document, the award of the Assignment, the information and any other information supplied by or on behalf of Selection Committee, AFCSCCL or their employees and EOI respondent or otherwise arising in any way from the selection process for the assignment.

Information provided in this document or imparted to any respondent as part of EOI process is confidential to Selection Committee, AFCSCCL and shall not be used by the respondent for any other purpose, distributed to, or shared with any other person or organization.

Expression of Interest (EOI) –

1. Background

The Assam Food & Civil Supplies Corporation Ltd- AFCSCL is a Government of Assam undertaking incorporated under Companies Act, 2013. It has been set up for Procurement of Paddy and other agricultural product from farmers of Assam. The Key objective of the AFCSCL is to act as central procurement agency of agricultural product for the interest of farmers of Assam.

The Managing Director, HO Guwahati. Assam invites online Expression of Interest through Tender process for finalization of appointment of Tax Auditors from the reputed Chartered Accountant Firms with sufficient number of experience & qualified professionals for appointment of Tax auditor under two bid tendering system conducting Tax Audit (including consultancy) of the office of the Managing Director, AFCSCL located at 4th FLOOR, PARIBAHAN BHAWAN, KHANAPARA, GUWAHATI-781022 for the **Financial year 2024-25**. The Assignment may be extendable for maximum 2 years (One year at a time) on satisfactory performance of the work.

The details about the background of the auditee, scope of work, terms of reference and the eligibility criteria for selection of the C A firms are given in the following paragraphs.

Time schedule of various EOI related events

Item	Description
Date and Time for E- EOI Issue	24.06.2025 from 4.00 PM
Availability of E- EOI Document	E- EOI Documents are available on https://assamtenders.gov.in
Last Date and Time for submission of EOI	14.07.2025 till 2.00 PM
Opening of EOI	14.07.2025 at 3.00 PM

Address of Communication

Any queries or communication related to the bid must be addressed to the following office at the address given below:

The Managing Director, AFCSCL, 4th Floor, Paribahan Bhawan, Khanapara, Guwahati, Assam-781022

2. Scope of Work

- To examine the books of accounts maintained by AFCSCL.
- To carry out a tax audit of the Corporation as per applicable section of the IT Act, 1964 and submission of report thereon of the FY 2024-25.
- To prepare computation of Income tax and e-filing of Income Tax return for FY 2024-25.
- To revise of Income Tax return before the due date, if required for FY 2024-25.

3. Assignment:

On selection of the Tax Auditor,

- The work allotment shall be for one year i.e. FY 2024-25 and extendable for a maximum 2 years (one year at a time);
- The works should carry out at the Corporation office & shall be completed before the due date of the Tax audit & return filing respectively.
- The assignment shall be carried out by a team led by only CA.
- Advisory on the Tax Matter.
- Assistance in responding to notice or queries from Income Tax authority.
- Verification of TDS, GST Compliance and Reconciliation.

4. Eligibility Criteria:

The eligibility criteria are as follows:

1	The Chartered Accountant firms must be empaneled with ICAI
2	Registered and the head office of the CA firm must be in Guwahati.
3	The CA firm should have experience in similar types of work for not less than a period of 10 (ten) years.
4	The CA firm must have completed similar audit assignments in State/Central Government undertakings, Autonomous bodies and Public limited companies.
5	The CA Firm should have a minimum Audited Annual Turnover of Rs.20 lakh in each financial year for the last three years.
6	The CA Firm should have a minimum 5 (five) persons with sufficient qualifications and experience.
7	The CA firm must be GST registered.
8	The firm should not be blacklisted firm from any government agencies.
9	The firm should not have disciplinary action initiated by ICAI at any time.
10	Copies of appointment letters /audit completion certificates, etc from the audited agencies/organization.

5. Documents to be submitted:

Documents to be submitted along with the EOI are given below:

1	Letter of the proposal addressed to Managing Director, AFCSCSCL from the CA Firm
2	Copy of the constitution of the CA firm/organization issued by ICAI containing inter-alia (i) Date of formation of the CA firm/Organization with full-time CA, and (ii) Details of partners/Sole proprietor.
3	Copy of the latest partnership deed in the case of the partnership firm.
4	Copy of the IT return of the CA Firm for the last three years.
5	Copy of the Audited turnover statement or Balance sheet for the last three financial years.
6	A self-declaration stating that there are no pending court cases against the CA firm.
7	A self-declaration stating that there are no disciplinary action pending with ICAI.
8	Copy of GST Registration Certificate.
9	Copies of appointment letters /audit completion certificates, etc from the audited agencies/organization.

6. Selection procedure:

- (1) The selection shall be based on "Quality and Cost based Selection" (QCBS).
- (2) The weightage for the Quality is 70 (Seventy) and the weightage for the quoted price is 30 (thirty).
- (3) The Marks allotted against various sub-sections under quality are as follows:

Sl.	Items	Mark
1	CA firm having Experience in Tax Audit (10 years- 5 marks, 15 years-10 marks, 20 years- 15 marks and more than 20 years- 20 mark)	20
2	Completed similar assignments in last 3 years (1 work- 2 marks, 3 works-5 marks, above 3 works -10 marks)	10
3	Audited Annual turnover Rs.20 lakh each FY (Rs.20-25 lakh-2 marks, Rs.25-30 lakh-5 marks, above Rs.30 lakh- 10 marks)	10
4	Experience manpower (5 Nos- 3 marks, 10 Nos-8 marks and above 10 Nos-10 marks)	10
5	Presentation showing understanding of the job requirements including the scope of works, timeline, etc. and also interacting with the panel nominated by AFCSCSCL board.	20
	Total	70

- (4) The participating CA firm should appear before a discussion with the panel constituted by the Board and final marks given by them would be added immediately after the discussion. The CA firm should obtain a minimum of 25 marks from sl. 1 to 4 of above point no (3). The price bid shall be opened only to those qualified minimum of 50 marks.
- (5) Price bid shall be evaluated taking into account the price quoted for all services including GST (CGST & SGST) as applicable.
- (6) The evaluated Bid score (B) will be calculated which meets the minimum qualifying marks of 50 (fifty) in quality evaluation criteria, using the following formula:

$$B = (C_{\text{low}}/C) \times 100 \times X + (T/T_{\text{high}}) \times 100 \times Y$$

- C = Evaluated bid price of the bidder
 C_{low} = The lowest of the evaluated bid prices among the responsive bids.
 T = The total marks obtained by the bidder against Quality criteria
 T_{high} = The highest mark scored against Quality criteria among all responsive bids.
 X = 0.3 (the weightage for the quoted price is 30%)
 Y = 0.7 (the weightage for quality is 70%)

Note:

The evaluated bid score (B) shall be considered up to two decimal places.

- (a) The works shall be allotted to the bidder with the highest evaluated bid.
- (b) In the event of two or more bids having the same highest evaluated bid score (B), the bid scoring the highest marks against quality criteria will be recommended for the award of job. Even if there is a tie, the draw of lots will be resorted to arrive at the recommended bidder.

(7) The decision of selection committee is final.

7. SUBMISSION OF EOI

The **Technical Bid** shall include the following: -

- a. Submission of EOI must be online through <https://assamtenders.gov.in> portal, hard copy of EOI will not be accepted.
- b. All the Annexures & Appendices of MTF duly filled in and signed on each page by the Tenderer.
- c. List of documents attached as per the format in Appendix II, duly signed by the Tenderer.
- d. Tenders which do not comply with these instructions shall be summarily rejected.
- e. Tenders not accompanied by all the Schedules/Annexures intact and duly filled in and signed may be summarily rejected.
- f. It should be clearly understood by the Tenderer that no opportunity shall be given to them to alter, modify or withdraw any offer at any stage after submission of the tender.
- g. Any attempt by tenderer to change the format of any of the supporting documents of the MTF while uploading or any attempt to tinker with the software of the portal will render his tender liable for cancellation and his subsequent blacklisting.

8. Other Conditions:

1. The Corporation reserves the right to accept or reject the whole or any part of the EOI.
2. The selected Firm will have to execute the contract with the AFCSCL with immediate effect of the issuance of the letter of Award.
3. The Audit team will consist of a sufficient number of experienced and qualified professionals.
4. The selected firm will be required to comply with the instructions if any issued by the Corporation.
5. The successful applicant shall not be entitled to claim any additional amount for any reason whatsoever for the above audit work.
6. The job description and other terms and conditions may be supplemented or modified at any time by the corporation at its sole discretion and it shall be binding on the selected firm.
7. In case of any dispute, the decision of the AFCSCL shall be final and binding.
8. Submission of Report: Chartered Accountant Firm shall have to submit Tax Audit Report before the due date.
9. Regulation of Audit fees: The payment of Audit Fees as fixed will be made on satisfactory completion of the assignment. AFCSCL will not pay any advance to the selected audit firm under any circumstances. All taxes and fees are to be deducted or charged as per relevant laws in force and exclusion of GST which will be quoted separately, if any.
10. The auditors will not be provided with any special transport facility or accommodation, etc.
11. The AFCSCL reserves the right to accept or reject EOI without assigning any reason. The decision of the Selection Committee will be binding on the Firms/tenderers.

9. Rate

Rate should be quoted by the bidders at price bid (BoQ) per month basis including GST.

Note: Minimum fees for Internal Auditor is Rs.30,000/- per month exclusive GST.

10. Payment Schedule:

The professional fee shall be paid after successful completion of the assignment and submission of authenticated copies of all requisite reports, forms and computations in soft and hard form.

11. Performance Standards:

The firm undertakes to perform the services with the highest standards of professional and ethical competence and integrity and shall furnish its independent professional expert opinion. The firm shall ensure the completion of the assignment with utmost efficiency, discipline and punctuality.

12. Confidentiality:

The firm shall not, during the term of this contract and after its expiration disclose any proprietary or confidential information relating to the services of this Contract or the Client's business or operations without the prior written consent of the Client.

13. Ownership of Material

Any Studies, reports or other material prepared by the firm for the Client under the Contract shall belong to and remain the property of the Client.

14. Termination:

The AFCSCL may in their discretion terminate the Contract in the event of the firm failing to meet the contractual obligations or any material breach of Contract. Prior to that, AFCSCL will give in writing the reasons for the termination of the Contract.

15. Dispute Resolution:

For redressal of grievances, arising out of this contract award process, the CA Firm may approach the AFCSCL HO Guwahati.

16. Law Governing Contract and Language:

The Contract Agreement shall be construed and interpreted in accordance with and governed by Law of India as are in force for the time being and applicable in the state of Assam including rules and regulations made there under. In case of any dispute between the parties, the courts in the state of Assam shall have jurisdiction in the matter.

Managing Director, AFCSCL
Khanapara, Guwahati-22.

Form: A

**Standard Format for submission of Expression of Interest (EOI) for appointment of
Tax Auditor in AFCSCL, KHANAPARA, Guwahati - 22**

1. (a) Name of the firm (in Capital letters) _____

(b) Address of the Head Office _____

(Please also give Contact No) _____

E-mail address): _____

(c) PAN of the firm _____

(d) TAN of the firm _____

(e) GSTIN _____

2. **Status of Firm** (Partnership/Sole Proprietorship) _____

3. ICAI Registration No. _____ Region Name _____ Region Code No. _____

4. (a) Date of constitution of the firm/organization:

(b) Date since when the firms have a full-time FCA:

5. (a) Full-Time Partners of the firm as of 01-01-2025

SL	Name of the Official Staff	Designation	Qualification	Years of experience	Years working in this particular firm

(b) Other Audit staff (With Knowledge of book keeping and accountancy).

SL	Name of the Official Staff	Designation	Qualification	Years of experience	Years working in this particular firm

6. Annual Turnover of the Firm for the last 3 years _____
Year-wise () () ()

7. Whether the firm engaged in any Tax audit or any other services of any Govt. Companies/ Corporations etc. Yes / No

(If yes, details of experiences (with number of completed years of service for each organization)).

Sl.	Name of the organization/s	Year of Assignment	When completed and date of submission	Remarks if nay

8. Whether there is any court / arbitration / any other legal case against the firm: Yes / No
(If yes, give a brief note of the case indicating its present status)

Annexure: All supporting documents must consist of the seal & signature of the authorized person of the firm.

Signature of the applicant
Seal
Date

(May added additional pages if required)

Form: B

UNDERTAKING

I / We the sole proprietor/ partners of M/S

Chartered Accountants do hereby jointly and severally verify and declare: -

- (i) That the particulars given are complete and correct and that if any of the statements made or information so furnished in the application form is later found to be not correct or false or there had been suppression of material information, the firm would stand disqualified from the appointment.
- (ii) That the firm, proprietor or partners have not been debarred or cautioned by ICAI during last five years (if cautioned give details).

Seal & Signature of Proprietor / Partners



ASSAM FOOD AND CIVIL SUPPLIES CORPORATION LIMITED
4th FLOOR, PARIBAHAN BHAWAN, KHANAPARA, GUWAHATI-781022

No: AFCSCL/52/EOI/TAX AUDITOR/2024-25.

Date: 24.06.2025

(PRICE BID)

**For Appointment of Tax Auditor for
Assam Food & Civil Supplies Corporation Limited for the
Financial Year 2024-25.**



FINANCIAL BID
For Tax Auditor

Sl. No.	Particulars	Quoted Rate per month including GST
1	Corporation's minimum assignment fees for TAX Auditor is Rs.30, 000/- (Rupees Thirty thousand only) excluding GST.	

Signature of authorized representative
With seal

Name:
Designation