

**बिड दस्तावेज़ / Bid Document**

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय / Bid End Date/Time	04-09-2025 18:00:00
बिड खुलने की तारीख/समय / Bid Opening Date/Time	04-09-2025 18:30:00
बिड पेशकश वैधता (बंद होने की तारीख से) / Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम / Ministry/State Name	Gujarat
विभाग का नाम / Department Name	Gujarat State Handicrafts Development Corporation Limited (gurjari)
संगठन का नाम / Organisation Name	N/a
कार्यालय का नाम / Office Name	H.o
वस्तु श्रेणी / Item Category	Financial Advisory Services - Onsite; Appointment of Chartered Accountancy Firm to record and maintain books of accounts of the corporation for the FY 2025 26 and filling of GST GST TDS Income Tax TDS and PF returns for the period of 7 months
अनुबंध अवधि / Contract Period	1 Year(s) 6 Month(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) / Minimum Average Annual Turnover of the bidder (For 3 Years)	15 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष / Years of Past Experience Required for same/similar service	5 Year (s)
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / MSE Exemption for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Exemption for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़ / Document required from seller	Experience Criteria, Bidder Turnover, Certificate (Requested in ATC), Additional Doc 1 (Requested in ATC), Additional Doc 2 (Requested in ATC), Additional Doc 3 (Requested in ATC), Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

बिड विवरण/Bid Details	
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय-सीमा बढ़ाने के लिए आवश्यक न्यूनतम सहभागी विक्रेताओं की संख्या। / Minimum number of bids required to disable automatic bid extension	4
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	7
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation

#### ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	36000

#### ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	18

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित कैटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने हैं। एमएसई कैटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।/EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy.

(b).ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance security should be in favour of Beneficiary, wherever it is applicable.

**लाभार्थी /Beneficiary :**

Gujarat State Handloom & Handicrafts Development Corporation Ltd.  
Gujarat State Handloom & Handicrafts Development Corporation Ltd., Handloom Technology Institute Building,  
Near Mahatma Mandir, Sector-13, Gandhinagar, Gujarat-382016.  
(Gujarat State Handloom And Handicraft Corporation Limited)

#### विभाजन/Splitting

बोली विभाजन लागू नहीं किया गया/Bid splitting not applied.

#### एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
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1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

#### अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Scope of work to be uploaded by buyer:[1756124171.pdf](#)

**This Bid is based on Quality & Cost Based Selection (QCBS) . The technical qualification parameters are :-**

Parameter Name	Max Marks	Cutoff Marks	Qualification Methodology Document
As per Bid Document	100	60	<a href="#">View File</a>

**Total Minimum Qualifying Marks for Technical Score: 60**

**QCBS Weightage(Technical:Financial):70:30**

**Financial Advisory Services - Onsite; Appointment Of Chartered Accountancy Firm To Record And Maintain Books Of Accounts Of The Corporation For The FY 2025 26 And Filling Of GST GST TDS Income Tax TDS And PF Returns For The Period Of 7 Months ( 1 )**

#### तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Deployment Location	Onsite
Category of financial advisory service	Appointment of Chartered Accountancy Firm to record and maintain books of accounts of the corporation for the FY 2025 26 and filling of GST GST TDS Income Tax TDS and PF returns for the period of 7 months
Sub-category of Financial Advisory Services	Filing GST , Filing TDS , Filing Income Tax Returns , Bookkeeping Support , Support for Tax Assessment , Tax Litigation Strategy , Advance Tax Computation , Appointment of Chartered Accountancy Firm to record and maintain books of accounts of the corporation for the FY 2025 26 and filling of GST GST TDS Income Tax TDS and PF returns for the period of 7 months
Financial Advisory Reports	Yes
Frequency of Progress Report	Appointment of Chartered Accountancy Firm to record and maintain books of accounts of the corporation for the FY 2025 26 and filling of GST GST TDS Income Tax TDS and PF returns for the period of 7 months
Type of Professional/ Resources required	As required in bid document
Qualification of Professional/ Resources required	As required in bid document
Certification of Professional/ Resources required	As required in bid document
Total Experience of Professionals / Resources (In years)	As required in bid document
<b>एडऑन /Addon(s)</b>	
Post Financial Advisory Support	NA

**अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents**

**परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity**

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Rathod Dipali Mukeshkumar	382016,Gujarat State Handloom & Handicrafts Development Corporation Ltd. Handloom Technology Institute Building, Nr Mahatma Mandir, Sector-13, Gandhinagar(Gujarat).	1	N/A

**क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें/Buyer Added Bid Specific Terms and Conditions****1. Generic**

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

**2. Certificates**

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

**3. Past Project Experience**

**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

**4. Buyer Added Bid Specific ATC**

Buyer uploaded ATC document [Click here to view the file.](#)

**अस्वीकरण/Disclaimer**

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.

2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
16. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

**All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.**

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---

# **GUJARAT STATE HANDLOOM & HANDICRAFT DEVELOPMENT CORPORATION LIMITED.**

**(A GOVERNMENT OF GUJARAT UNDERTAKING)**

Head Office: Handloom Technology Institute Building, Near Mahatma Mandir,  
Sector-13, Gandhinagar, Gujarat-382016.



**Tenders are Invited by the  
GSHHDC Ltd. for the appointment of Chartered Accountancy Firm to  
record and maintain books of accounts of the corporation for the  
F.Y. 2025-26 and filling of GST, GST TDS, Income Tax, TDS and PF  
returns for the period of 7 months (September to March).**

**E-mail:** [md-gshhdc@gujarat.gov.in](mailto:md-gshhdc@gujarat.gov.in), [mktgshhdc@gmail.com](mailto:mktgshhdc@gmail.com)

**Website:** <https://gurjari.gujarat.gov.in>

**E-Commerce Website:** <https://www.garvigurjari.in>

## Pre-bid Qualification criteria (PBQ)

The bidder should be fulfilling the following conditions and must also submit documentary evidence in support of fulfilment of these conditions while submitting the technical bid. Bids from consortiums are not allowed. Bids without documentary evidence will not be considered for further evaluation.

Sr. No.	Eligibility Criteria	Documentary evidence to be attached
1	C.A. Firm providing accounting services shall be registered in Gujarat at least from past 5 years.	Certificate of Incorporation of the firm/company or ICAI's Firm registration certificate and copy of PAN
2	C.A. Firm providing accounting services must not have been blacklisted by Central/State Government Department/Public Sector Undertaking for any contract executed in the past.	Affidavit on Rs.300 Non – Judicial Stamp paper. Format As per <b>Annexure - 03</b>
3	C.A. Firm providing accounting services or any agency providing relevant experienced manpower shall be deploying and maintaining minimum 2 resources at all the time to carry out the work as mentioned in the scope of work. Out of minimum 2 resources, 1 (one) must be Inter CA exam pass with minimum 2 years of experience and other resource must be M.com (Finance stream) with minimum 2 years of experience post qualification. C.A. Firm / Consulting Firms providing accounting services or any agency providing relevant experienced manpower should appoint one supervisor above these resources to co-ordinate with the management of the company. Supervisor must be a chartered accountant with minimum 2 year of experience and he/she may not be present all the time at the place of buyer, but he/she should visit the Head office of GSHHDCL once in a week or as and when called by management.	Degree / Marksheets of Inter CA exam passed resource & M. Com passed resource must be attached along with proof of experience of minimum 2 years. Degree and Marksheets of a Supervisor chartered accountant must be attached along with proof of experience of minimum 2 years.
4	C.A. Firm must have minimum average annual turnover of Rs. 15 lacs in each of the last three financial years ending on 31-03-2024 (FY 2021-22, FY 2022-23 & FY 2023-24)	Practicing CA certified turnover/gross receipts certificate should be attached
5	C.A. Firm / Consulting Firms providing accounting services should have completed at least 3 assignments similar to maintaining books of accounts. For any agency providing relevant experienced manpower as mentioned in the PBQ criteria no. 3, should have experience of providing similar services as mentioned in the scope of work of at least 3 assignments.	Detailed list of such assignments completed as on the date of bid must be attached along with the work orders of the same. As per <b>annexure - 1</b>

**\* Bidder must submit documentary evidence to be eligible in participating in the Bid, failing of which may attract disqualification of the bidder.**



**Note :** The GSHHDC Ltd. reserves the right to verify the claims made by the bidders and to carry out the capability assessment of the bidders and the decision of GSHHDC Ltd. shall be final in this regard.

## Scope of Work

### Introduction

**An indicative list of activities that resources of Service Providers will be required to undertake are as follows but not limited to:**

1. GSHHDC LTD. has implemented ERP system at all the establishments of GSHHDC LTD. At present GSHHDC LTD. is recording its financial transaction in Tally ERP 9 software. The service provider shall be recording all the transactions in both Tally and ERP software for the FY 2025-26. Service provider shall also be helping the GSHHDC Ltd. in transition process from Tally ERP 9 to new ERP software.
2. Preparation of final accounts as per the companies Act and the guidelines of ICAI required to be followed.
3. Ensuring 100% accounting of transactions of payments, receipts, sales and purchases, other miscellaneous expenses and transaction of inventory at all levels are entered, Matching & reconciliation with the Billing Software used at various emporiums of the corporation, working knowledge with regards to basic data entry, report generation are essential.
4. Preparation and generation of Management information /reports as when required management.
5. Suggest suitable methods and latest updates on mandatory requirements with regards to Finance and Accounts and Taxation matters under various statute for smooth functioning of Finance and Accounts department.
6. Monitoring overall accounts of the Corporation and suggest remedial measures wherever lapses found.
7. The correctness and quality of accounts and other reports will have to be certified by the Chartered Accountant/Firm.
8. Any other works assigned by the FINANCE BRANCH/Joint MD/MD related to Finance and Accounts.

### Detailed Scope of Work

- I. Preparation of final accounts as per the companies Act and the guidelines of ICAI required to be followed.
- II. Ensuring 100% accounting of transactions of payments, receipts, sales and purchases, other miscellaneous expenses and transaction of inventory at all levels are recorded properly, checking whether all such expense, payments, advances or settlements are having valid authorizations, matching and reconciliation of sales invoices with billing software being used at various emporiums (Sales outlets) of GSHHDC Ltd.
- III. Maintain statutory registers in hard copy as per specified format such as cheque book register, cash book register, Fixed Asset Register, Dead stock register, charge register, share register, share transfer register or any other registers asked by the Management of GSHHDC Ltd.
- IV. Collection of data from all branches, verification of data and preparation of all the relevant records and documentation, Payment of statutory dues like Income Tax and payment of GST, TDS, PF and Filling of periodic returns like GST, TDS, PF and Income Tax within a stipulated time period. Which includes filling of GST including GST TDS returns for each of the registration number for each state wherein GSHHDC LTD. is registered. GSHHDC LTD. is having 8 registrations other than Gujarat namely in Delhi, West Bengal, Telangana, Rajasthan, Uttar Pradesh, Karnataka, Tamil Nadu & Maharashtra etc.. It is sole responsibility of the service provider to collect data from various emporiums inside and outside the state for the payment and filling of GST, TDS, PF and Income Tax returns. GSHHDC Ltd. Is not responsible for any delay in collection of data or late payment statutory dues or late filling of statutory returns.

- V. CA firm shall co-ordinate with relevant branches of the corporation, emporiums, TCPCs for the collection of data for payment of statutory dues and filling of statutory returns. Concerned branches of the corporation, emporiums, TCPCs shall be responsible for sharing information for the payment of statutory dues and filling of statutory returns.
- VI. **The GSHHDC Ltd. has 25 sales emporiums across the country through which corporation sells its products, 8 Training cum Procurement centres (TCPC) across Gujarat state through which sourcing of products is being done, one central store house and one e-commerce website through corporation sells its products online. Service provider must do accounting including finalization of books of accounts and comply with statutory compliances like filling of GST, TDS, GST TDS and Income tax return for all the establishments as mentioned earlier.**
- VII. **It is hereby clarified that service provider shall be responsible for preparing and maintaining books of accounts of GSHHDC Ltd. for the FY 2025-26 in both Tally ERP 9 and New ERP software, but Service provider shall be responsible for filling of GST, TDS, GST TDS and PF returns for the 7 months i.e. from September 2025 to March 2026 period only. However, Service Provider shall be preparing and filling income tax return of the GSHHDC Ltd. for the FY 2025-26 (AY 2026-27)**
- VIII. **In Addition to filling of monthly GST & GST TDS returns, Service provider is responsible for filling Annual returns for all the 7 state's GST registrations.**
- IX. **Scope of work of Service provider shall also comprise preparation of reconciliation statement regarding GST tax liability (Payable) /asset (credit) for 7 state's registrations.**
- X. Preparation and generation of Management information /reports.
- XI. Co-ordination with Internal and Statutory auditors, providing the data for audit and addressing audit queries / observations under the guidance of FINANCE BRANCH/Joint MD/MD related to Finance and Accounts and to make arrangements to complete internal and statutory audits in stipulated timeline.
- XII. Preparing books of accounts of the company which comprises Profit & Loss Account, Balance Sheet, Cash Flow Statement and notes forming part of accounts as per generally accepted accounting principles and complying with all the applicable accounting standards for the financial year 2025-26 in a time bound manner.
- XIII. Service Provider will be appointed to do accounting and finalization of Books of accounts of GSHHDC Ltd. for the F.Y. 2025-26, but filling of periodic returns such as filling of periodic GST, GST TDS, PF returns shall have to file for 7 months (September 2025 to March 2026) starting from the month of award of contract. Bidder must submit bifurcation of total financial bids quoted separately for maintaining books of accounts for the FY 2025-26 (12 Months) and for filling of GST, GST TDS, PF returns for 7 months (September 2025 to March 2026) as per **Annexure – 02**.
- XIV. Overall accounting of books of accounts of the company including proper accounting of each voucher, document, sales invoices, purchases, expenses, grants, advances, deposits, interest income and investments, tax payments like TDS, GST, GST TDS, Income Tax including MAT, Salary payments including PF, EPF, GPF, professional tax and reconciliation of all government taxes and dues, inventory inwards and outwards to/from TCPCs, Central store, E store & emporiums.
- XV. **Scope of work of Service provider shall comprise calculation of year end provisions for expenses as given by the respective branches, calculation of Income tax payable and accordingly entering provision entries for Income tax, deferred tax etc.**
- XVI. **Scope of work of Service provider shall also comprise of preparation of replies and providing supporting documents to any notice, scrutiny, assessment, or information asked by any tax authorities such as Income Tax, GST, TDS, PF for the FY 2025-26 which may arise in future and any previous financial years which may arise during the appointed CA firm's contract period pursuant to this tender. Such notice, scrutiny, assessment may be received in FY 2025-26 or in future, Service provider must deliver this service in future too.**
- XVII. Finalizing books of accounts will involve reconciling all emporiums (Sales outlets) balances, TCPC (Training cum Procurement Centre) centers, Central Store and one E-Store's balances with head office accounts.
- XVIII. All emporiums, TCPC and head office Bank accounts reconciliation with bank statement.
- XIX. Proper accounting of all the vouchers, invoices, documents relating the sales, purchases, expenses, miscellaneous receipts and payments, year ended provision entries and reversal of provisions, proper treatment of grant received as per accounting standards.

- XX. Proper accounting treatment of interest on deposits and investments, provision of gratuity, Income tax including MAT, carry forward of losses, prior period items, disallowances, rectifications if any etc.
- XXI. Suggest suitable methods and compliance with the latest updates on mandatory requirements with regards to Finance and Accounts and Taxation matters under various statute for smooth functioning of Finance and Accounts department.
- XXII. Monitoring overall accounts and suggest remedial measures wherever lapses found.
- XXIII. The correctness and quality of accounts and other reports will have to be certified by the Chartered Accountant/Firm.
- XXIV. Any other works assigned by the FINANCE BRANCH/Joint MD/MD related to Finance and Accounts.
- XXV. Getting approved books of accounts from the Board of the company.
- XXVI. Scope of work also includes providing utilization certificates to the corporation duly signed by the practicing-chartered accountant of the CA firm. Such utilization certificates shall be required for both State and Central Government grants.
- XXVII. Compliance with any query/Para, preparing and providing information/documents to comply with the requirements of government audit (AG audit) for the relevant financial year as per scope of work.
- XXVIII. Complying with the requirements of Statutory audit, government audit, Tax audit etc.
- XXIX. Final Books of Accounts including Balance sheet, Profit & Loss Accounts, Cash Flow Statement including notes on accounts must be signed by the chartered accountants authorized in this behalf of a firm.
- XXX. Resources and the Supervisor (Chartered Accountant) should help the management of the GSHHDC LTD. to implement the new ERP system at all levels.
- XXXI. In Addition to services as mentioned above, Service provider shall also be providing actuarial services to GSHHDC Ltd. for making provision for contingent liabilities for PF & Gratuity and other liabilities of GSHHDC Ltd. In addition to this, preparation of Actuarial report as required under Indian Accounting Standards as notified by Ministry of Corporate Affairs (MCA).
- XXXII. Payment Voucher Preparation: Preparation of payment vouchers for all financial transactions in accordance with the organization's financial policies, ensuring accuracy and completeness of supporting documents attached to each voucher., Maintaining proper records of all vouchers for auditing and compliance purposes.**
- XXXIII. Any Utilization Certificate for grant utilization pertaining to any financial year shall be issued with a valid UDIN (Unique Document Identification Number), as per applicable statutory requirements and professional guidelines.**
- XXXIV. Any ongoing Income Tax or GST scrutiny proceedings shall be addressed in accordance with the applicable provisions of the Income Tax Act, 1961 and the Goods and Services Tax laws, respectively.**
- XXXV. Actuarial Services includes,
  - a. Annual and quarterly actuarial valuation for funding and accounting purposes across various accounting standards including AS - 15 (R), IND AS 19, IFRS, IAS - 19, US-GAAP etc. Read more about our valuation methodology.
  - b. Employee benefits valuation and issuance of reports certified by a consulting actuary, including gratuity reports, earned leave valuation reports, sick leave reports, pensions valuations, provident fund, post-retirement benefits, ESOP valuations, and valuation of special schemes such as travel allowance, flyer miles, credit card points etc.
  - c. Developing actuarial assumption models and tailoring specifications for long term employee benefit plans.
  - d. Finalizing actuarial reports for audit purposes.

## Special Terms and Conditions

1. Resources deployed by service provider should have hands on experience on Tally ERP 9. GSHHDC LTD. has implemented ERP system at all the establishments of GSHHDC LTD. The service provider shall also be recording all the transactions in both Tally and ERP software.
2. The firm / service provider also required to enclose the copy of C.A. qualification and experience of the person to be deployed. Regarding Assistants, the firm need to submit copies of qualification and experience whom they intend to deploy in the Unit without which bids will be treated as unresponsive and eventually rejected.
3. The daily working hours are according to head office timings and in case of work exigency they should work beyond office hours.
4. As and when any of the resource of the firm / service provider goes on leave or remain absent for any reason, replacement shall have to be provided with similar qualification and experience.
5. The performance security / BG / Security deposit should remain valid for Contract period Plus 2 Months.
6. The performance security / BG / Security deposit will be released without any interest only after successful completion of contractual obligations.
7. The firm should not give sub-contract or outsource the above work/service either in full or in part to any other company/firm.
8. The Chartered Accountant nominated by the successful bidder should not be replaced without consent of GSHHDC Ltd. However, during absence of the regular incumbent due to illness or leave or otherwise, the service provider shall ensure deployment of substitute Chartered Accountant having not less than the requisite professional qualification and experience as mentioned in PBQ.
9. The contract may be extended to further 6 months period either as whole or in part as may be decided on mutual agreement if necessary, depending on the performance of the firm and requirement of work. In that case, the firm has to extend the validity of Security Deposit accordingly.
10. The Service Provider should have a legal status, whether it's a registered Proprietorship Firm/Partnership Firm/Company under Companies Act having legal entity having all statutory licenses/registrations.
11. The Service Provider shall ensure that all the relevant licenses / registrations / permissions which may be required for providing the services are valid during the entire period of the contract; failing so shall attract the appropriate penalties. The documents relevant in this regard shall be provided by the Service Provider to the Buyer on demand.
12. No medical facilities or reimbursement or any sort of medical claims thereof in respect of employees provided by the Service Provider will be entertained by the Buyer.
13. The Buyer will in no way be responsible for the violation of any rules and/or infringement of any other laws from the time being in force, either by the resource deployed by service provider or supervisor nominated by the Service Provider. The employees as well as the Service Provider shall comply with the relevant rules and regulations applicable at present and as may be enforced from time to time, for which the Buyer's department would not be liable or responsible in any manner. The onus of compliance to all the applicable laws/acts/rules shall only rest with the Service Provider.
14. The Service Provider shall be required to keep the Buyer updated about the change of address, change of the Management etc. from time to time.
15. The Buyer shall have the right, within reason, to have any personnel removed who is considered to be undesirable with proper reasoning or otherwise and similarly the Service Provider reserves the right to remove any personnel with prior intimation to the Buyer.
16. The Service Provider shall not be allowed to transfer, assign, pledge or subcontract its rights and liabilities under this Agreement to any other agency or organization by whatever name be called without the prior written consent of the Authority.
17. The Service Provider shall nominate a coordinator who shall be responsible for regular interaction with the Buyer Department so that optimal services of the persons deployed could be availed without any disruption.
18. For all intents and purposes, the Service Provider shall be the "Employer" within the meaning of different Rules & Acts in respect of manpower so deployed. The persons deployed by the Service Provider shall not have any claim whatsoever like employer and employee relationship against the Buyer Department.
19. The Buyer Department shall not be responsible for any financial loss or any injury to any person deployed by the Service Provider in the course of their performing the functions/duties, or for payment towards

any compensation.

20. The persons deployed by the Service Provider shall not claim nor shall be entitled to pay, perks and other facilities admissible to regular / confirmed employees during the contract or after expiry of the Agreement.

## Additional Terms & Conditions

1. **The CA firm already engage with the GSHHDC Ltd in the Pre-Audit, Internal Audit, Statutory Audit assignment for the F.Y. 2025-26 or any part of the F.Y. 2025-26 will be ineligible for participating into this bid.**
2. The bidder should not be under liquidation; court receivership or similar proceedings should not be bankrupt, Bidder to upload undertaking to this effect with bid.
3. Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in GSHHDC Ltd. the Bid document, ATC and Corrigendum if any.
4. **Bidders must submit the EMD with Account Payee Demand Draft in favor of GSHHDC Ltd. payable at Gandhinagar, Gujarat. Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.**
5. **Responsibility of collection of data for filling returns and payment of statutory dues shall be wholly of the appointed CA firm only.**
6. A practicing chartered accountant of the CA firm must submit a monthly report wherein work done by the resources on daily basis, statutory compliances done for the relevant month like payment and return filling of GST, TDS, PF or Income Tax (Advance tax if any) along with findings during their pre-audit along with their suggestions, query, recommendations and resolution by the concerned branch office and status of that query as on the date of report must be furnished.
7. A practicing-chartered accountant of the CA firm must certify the query, remarks, suggestions and findings of their resources and must give in writing to the department or concerned branch of GSHHDC Ltd.
8. As the GSHHDC Ltd. is Gujarat State Government's Undertaking. Vouchers, documents, written communications, policies, Government resolutions, notifications, circulars are more over in Gujarati language. Hence it is mandatory for the bidder to deploy such resources and a supervisor who are from Gujarati background and/or are well versed with Gujarati language. They should be able to read, write and speak Gujarati, Hindi and English languages.
9. Bidder shall be following all the rules and regulations as defined in the Chartered Accountants Act 1949.

## Payment Terms & Conditions

1. Method of release of payment for the mentioned scope of work shall be decided GSHHDC Ltd and the service provider mutually after contract is allotted. Service Provider must submit a monthly progress report (MPR) wherein work done by the resources on daily basis, statutory compliances done for the relevant month like payment and return filling of GST, TDS, PF or Income Tax (Advance tax if any) within 7 working days of next month along with signed Cashbook register maintained in hardcopy and bank reconciliation statements for all the bank accounts maintained by GSHHDC Ltd.
2. In case of any delay in filling of returns or payment of statutory dues to any government authority and if it attracts penalty or late fee, taxes or any other charges in whatsoever form to the GSHHDC Ltd., it shall be wholly deducted from the payment of the CA firm irrespective of quantum of deduction.
3. Any violation of contractual obligations by the Service Provider/employee shall attract penalties as mentioned against each obligation. The Service Provider confirms and agrees that penalty whenever becomes payable, the same shall be deducted by the department from the payments due to the Service Provider.
4. All applicable taxes and duties shall be payable by the Service Provider and the Buyer shall not entertain any claims whatsoever with respect to the same.

## Penalties

Sr. No.	Particulars	Financial Implications
1	Per Day Delay in submission of the MPR report	<ul style="list-style-type: none"><li>• 1st instance – 0.05% of the total contract value</li><li>• 2nd instance – 0.1% of the total contract value</li><li>• 3rd instance – 0.5% of the total contract value</li></ul>
2	Non-deployment of total manpower mentioned in the Tender contract	0.5% of total contract value for every week of delay in the deployment of manpower
3	If the employee of service provider is found responsible for any leakage of information, lobbying, bribing etc.	Termination of contract
4	If cumulative penalties reach 10% of the contract value	Termination of contract

## Evaluation Methodology

### Technical Evaluation Criteria

Sr. No.	Criteria	Max. Marks	Criteria
1	Experience in no. of years of a C.A. Firm / Consulting Firms providing accounting services or any agency providing relevant experienced manpower.	20	No. of years of experience: <ul style="list-style-type: none"> <li>• Minimum 5 years of experience = 10 Marks</li> <li>• 6-10 = 15 Marks</li> <li>• More than 10 years = 20 Marks</li> </ul>
2	Experience in terms of no. of assignments completed in providing accounting services	50	For Each Completed assignment in Govt. dept./PSU/Board set up under state Govt., 5 Marks shall be allotted. For Each Completed assignment in other than above (In Private), 2 Marks shall be allotted, maximum up to 50 marks.
3	Minimum Average Annual turnover of the last three years ending on 31-03-2024. (FY 2021-22, FY 2022-23 & FY 2023-24)	30	Rs. 15 lacs to Rs. 25 lacs = 20 Marks Rs. 26 lacs to Rs. 40 lacs = 25 Marks More than Rs. 40 lacs = 30 Marks
	<b>Total</b>	<b>100</b>	

### Financial Evaluation:

The lowest evaluated financial bid (Fm) will be given the maximum financial score (Sf) of 100 (one hundred) points. The financial scores (Sf) of the other Financial Proposals will be computed as per the formula –  $Sf = 100 \times Fm/F$ , in which Sf is the financial score, Fm is the lowest financial quote and F is the financial quote under consideration.

### Bid Evaluation Committee:

The above evaluation shall be done by an Evaluation Committee as decided by the GSHHDC Ltd. The Committee shall determine the approach and methodologies for the issues, which may arise during above referred evaluation exercise and have not been addressed in this Tender Document. The decision of the Committee shall be final and binding on all the Bidders.

Formula for cumulative bid score: Technical score X 70% + financial score X 30%. Cut off marks shall be 60. That means whoever CA firm obtains at least 60 marks in technical evaluation shall be qualified for opening financial bid. Bidders who shall obtain less than 60 marks shall be disqualified.

Evaluation shall be carried out based on the selected evaluation parameters and the data and documents provided by the Bidders in support of their claims.



**(On the letter head of the Firm)**  
**Profile of Consultants**

**For hiring chartered accountancy Firm for preparing Books of Accounts of the Company**

1	Name of the tenderer/Agency /Consultant	
2	Name of Partners/Proprietors along with Membership Number in case of Partners in CA firm	
3	Address of the Head Office of the tenderer/Agency /Consultant	
4	Address of Branch Offices in Gandhinagar or Ahmedabad	
5	Firm Registration No. and Date of Registration	
6	Phone No./Fax/e-mail ID	
7	Whether proprietary firm or partnership firm	
8	Previous experience of undertaking (list signed by Authorized signatory may be Partner/Proprietor to be attached) <b>(As per annexure – 1)</b>	
9	PAN No. given by the IT Department (copy to be enclosed) GST No. (copy to be enclosed)	
10	Registration Certificate issued by the Institute of Chartered Accountants of India (copy to be enclosed)	
11	Total no. of Staff employed by agency/tenderer/consultant	
12	Attested certificate of average and annual turnover of last three years. (FY 2021-22, FY 2022-23 & FY 2023-24)	
13	Qualifications/experience of the resources / Staff to be deployed in the engagement as per scope of work as mentioned earlier (Detailed list to be enclosed)	
14	Experience in areas of work i.e. tenderer / agency / consultant (Detailed list to be enclosed along with copy of work orders)	

I /We hereby affirm that GSHHDC Ltd has the liberty to act against me/us as per the terms and conditions of Tender Documents, if the above said statement proves to be wrong at any point of time.

Place: \_\_\_\_\_ Signature of Authorized Person of the

Dated: \_\_\_\_\_ firm/proprietor with Seal & Stamp.

Name :

Designation :

Membership No. :

**Annexure – 01**

List of Assignment for work completed related to maintaining books of accounts for any govt. dept./board/Corporation/Co-Op. Soc. Set up by Gujarat State Govt. or for any private partnership firm or company.

Sr. No.	Type of Service	Contract Period (From to To)	Name of the Client	Work Order Number	Value of Work Order
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

The information given above is true to the best of my knowledge and belief and nothing has been concealed therein. I/we am/are well aware of the fact that if the above given information is proved false / not true at any point of I/we take responsibility and liability for the same.

Signature of the Bidder with Seal

**Annexure – 03**

**Undertaking should be given on notarized Rs. 300 non-judicial stamp paper**

**Format for Self - Declaration certifying that the Entity/Promoter/s / Director/s of Entity / Individual are not blacklisted (On a Stamp Paper of relevant value)**

**Non-Blacklisting Declaration**

I/We M/s.....(Name of the Proposer), (the names and addresses of the registered office) hereby certify and confirm that we or any of our promoter/s / director/s are not barred by Government of Gujarat (GoG) / any other entity of GoG or blacklisted by any state government or central government / department/ Local Government / agency in India or from abroad from participating in providing advisory / Advisory Services of any kind, either individually or as member of a Consortium as on the -(Proposal submission Date).

We further confirm that we are aware that our application as service provider would be liable for rejection in case any material misrepresentation is made or discovered with regard to the requirements of this Request for Proposal at any stage of the Bidding Process or thereafter during the agreement period. Dated this ..... Day of  
....., 2025

Name of the Proposer Signature of the Authorized  
person Name of the Authorized Person

### Details of Establishments of GSHHDC LTD.

**Note.** Number of Emporiums and TCPCs are subject to change in future. That is, it may increase or decrease in future.

Sr. No.	Establishments with Address
1	Panchvati, Ahmedabad Sarvaiya house, Near white house Five Rasta, Panchvati, Ahmedabad
2	Ambavadi, Ahmedabad Shop No. 27/28, Kamdhenu Complex, Opp. Shajanand College, Panjara Pole, Ambavadi, Ahmedabad
3	Ahmedabad Haat, Ahmedabad Nr. Aurbindo Society, Vastrapur Ahmedabad
4	Anand 4, Jilla Panchayat Shopping Center, Amul Dairy Road, Anand
5	Surendra Nagar Nr. C.J. Hospital, Surendra Nagar
6	Vadodara 20-21, Panorama Complex, R.C. Dutt Road Alkapuri, Vadodara
7	Bhuj-1 Shop No.6, Nagarpalika Shopping Centre, Nr. S.T. Bus Stand, Bhuj-Kutch
8	Bhuj-2 Bhuj Haat Mundra Road Bhuj-Kutch
9	Bharuch Nagar Palika Shopping Center, Opp: Shalimar Cinema, Bharuch
10	Rajkot Shop No. 32, Pramukh Swami Market, Malviya Chowk, Opp. Shastri Maidan, Rajkot
11	Kevadiya G-1, Ekta Mall, Near Statue of Unity, Kevadia Colony

12	Gandhinagar Patnagar Yojana Bhavan, Sector-16, Gandhinagar
13	Hyderabad Unit G-2, Le Benaka, Road No.1, Banjara Hills, Hyderabad, Telangana
14	Lucknow 3/12 Vijay Khand, Gomtinagar, Lucknow
15	Kolkata-1: 7/8, CIT shopping Complex, Dakshinapan, Gariya Hat Road, Nr. Dhakuria Over Bridge, Kolkata
16	Kolkata-2: DS-11, Civic Center, National Handloom Niketan, CIT Road, Maniktala, Kolkata
17	Delhi A-6, State Emporia complex, Baba Kharak singh Marg, Delhi
18	Chennai Shop no. 18 & 19, Co-Optex Exhibition Ground, 350 Pantheon Road, Egmore, Chennai
19	Banglore Gujarat Handicraft Emporium,3/4A BDA Complex Koramangala, Bangalore
20	Smritivan-G-5 Smritivan, Earthquake Memorial & Museum, Bhujio Dungar-Kutch 370001
21	Nadabet- Ship.No. A2 & A3 at Indo-Pak Border, Nadabet, Suigam, Banaskantha
22	Dandi Kutir- Dandi Kutir, Nr. Mahatma Mandir, Gandhinagar 382016
23	Udaipur- Udaipur Airport, Domestic Departure
24	Vadodara- Domestic Departure, Ground Floor, Vadodara
25	Varanasi Emporium, Varanasi, Uttar Pradesh
26	E-Commerce Cell ( <a href="http://www.garvigurjari.in">www.garvigurjari.in</a> )
27	Training cum Procurement Centre (TCPC) at Surendra Nagar, Gujarat
28	Training cum Procurement Centre (TCPC) at Ahmedabad (Sanidhya), Gujarat

29	Training cum Procurement Centre (TCPC) at Khambhat, Anand, Gujarat
30	Training cum Procurement Centre (TCPC) at Dholka, Ahemdabad, Gujarat
31	Training cum Procurement Centre (TCPC) at Bhuj, Kutchh, Gujarat
32	Training cum Procurement Centre (TCPC) at Kanodar, Banaskantha, Gujarat
33	Training cum Procurement Centre (TCPC) at Rajkot, Gujarat
34	Training cum Procurement Centre (TCPC) at Patan, Gujarat
35	Head Office, HTI Building, Sector 13, Gandhinagar.
36	Central Store, HTI Building, Sector 13, Gandhinagar.

**Annexure - 02**

**To be uploaded in Financial Bid Section on GeM Portal and not as an attachment in technical document submission menu.**

**Financial Bid Proposal**

<b>Sr. No.</b>	<b>Service</b>	<b>Monthly Fees before GST (in Rs.)</b>	<b>No. of Months</b>	<b>Total Fees with GST (in Rs.)</b>
1	Accounting of all the records, transactions and maintaining books of accounts in Tally ERP 9 & NEW ERP Software and preparing Balance sheet, Profit & Loss Account, Cash flow Statement and notes forming part of final books of accounts for the FY 2025-26		12	
2	For other statutory compliances as mentioned in the Scope of work other than as per Sr. no. 1 mentioned above		7	
	<b>Grand Total (In Rs.)</b>			

**Note :** Total of all the line items i.e. 'Grand Total' from above table will be considered for financial evaluation.