

## बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	03-10-2025 11:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	03-10-2025 11:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	90 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Civil Aviation
विभाग का नाम/Department Name	Airports Authority Of India (aai)
संगठन का नाम/Organisation Name	Airports Authority Of India ,rhq Nr - Rangpuri
कार्यालय का नाम/Office Name	Aai Rhq Nr
वस्तु श्रेणी /Item Category	Custom Bid for Services - ENGAGEMENT OF TAX CONSULTANT FOR GST TDS TCS PROFESSIONAL TAX AND RELATED SERVICES FOR 2 YEARS ON RETAINERSHIP BASIS
समान श्रेणी/Similar Category	<ul style="list-style-type: none"><li>Financial Advisory Services</li></ul>
अनुबंध अवधि /Contract Period	2 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	30 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	7 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
टर्नओवर के लिए एमएसई को छूट प्राप्त है / MSE Exemption for Turnover	Yes   Complete
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?	No
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	1
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	7
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	2
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
क्रेता के लिए उपलब्ध आईटीसी/ITC available to buyer	Yes
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
अनुमानित बिड मूल्य /Estimated Bid Value	856680
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes

#### ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	25700

#### ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No
-------------------	----

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित कटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने है। एमएसई कटेगरी 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 :**

SM (F&A)  
Airports Authority of India (AAI), SGRDJI Airport, Amritsar.  
(Manish Kumar Kain)

**विभाजन/Splitting**

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

**एमआईआई अनुपालन/MII Compliance**

एमआईआई अनुपालन/MII Compliance	Yes
-------------------------------	-----

1. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be exempted from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking exemption from Turnover, shall upload the supporting documents to prove his eligibility for exemption.
2. 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.
3. 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.
4. 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.
5. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
  1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
  2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
  3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

If the buyer has mentioned MSE purchase preference in ATC then service provider is required to upload necessary documents for MSE purchase preference for verification by the buyer during evaluation.

**एक्सेल में अपलोड किए जाने की आवश्यकता /Excel Upload Required :**

BOQ - [1757676432.xlsx](#)

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Scope of Work:[1757676449.pdf](#)

Payment Terms:[1757676456.pdf](#)

GEM Availability Report ( GAR):[1757676471.pdf](#)

Undertaking of Competent Authority is mandatory to create Custom Bid for Services. Please download standard format document and upload:[1757676486.pdf](#)

**Custom Bid For Services - ENGAGEMENT OF TAX CONSULTANT FOR GST TDS TCS PROFESSIONAL TAX AND RELATED SERVICES FOR 2 YEARS ON RETAINERSHIP BASIS ( 1 )**

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Description /Nomenclature of Service Proposed for procurement using custom bid functionality	ENGAGEMENT OF TAX CONSULTANT FOR GST TDS TCS PROFESSIONAL TAX AND RELATED SERVICES FOR 2 YEARS ON RETAINERSHIP BASIS
Regulatory/ Statutory Compliance of Service	YES
Compliance of Service to SOW, STC, SLA etc	YES
<b>एडऑन /Addon(s)</b>	

इनपुट कर क्रेडिट(आईटीसी) तथा रिवर्स प्रभार (आरसीएम)/Input Tax Credit(ITC) and Reverse Charge(RCM) Details

जीएसटी पर इनपुट कर क्रेडिट /ITC on GST	जीएसटी उपकर कर क्रेडिट /ITC on GST Cess
18%	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 / The quantity of procurement "1" indicates Project based or Lumpsum based hiring.	अतिरिक्त आवश्यकता /Additional Requirement
-------------------	---	-------------	---	---

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / The quantity of procurement "1" indicates Project based or Lumpsum based hiring.	अतिरिक्त आवश्यकता /Additional Requirement
1	Vivekanand Prasad Moril	143101,Airports Authority of India (NR) SRI GURU RAM DAS JI INTERNATIONAL AIRPORT AMRITSAR	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. 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. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
16. 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.
17. 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---

**AIRPORTS AUTHORITY OF INDIA**  
**SHRI GURU RAM DAS JI INTERNATIONAL AIRPORT, AMRITSAR Phone: 0183-2204000**  
**Extn. 4105, 4107**

**E-TENDER FOR ENGAGEMENT OF TAX CONSULTANT FOR GST**  
**/TDS/TCS/PROFESSIONAL TAX AND RELATED SERVICES**

**E-TENDER NO. AAI/ASR/SAU/TAX CONSULTANT/2025**

<b>Start Date &amp; Time for Online Submission</b>	<b>:</b>	<b>As per GeM bid</b>
<b>Last date &amp; Time of Online Bid Submission</b>	<b>:</b>	<b>As per GeM bid</b>
<b>Opening of Technical Bid</b>	<b>:</b>	<b>As per GeM bid</b>

## INTRODUCTION TO AAI

### 1. **Background**

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

### 2. **Functions of AAI**

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

### 3. **Source of Income and expenditure of AAI**

#### • **Revenue**

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

#### • **Expenditure**

- a) Manpower cost
- b) Construction of Airports, Terminal Buildings, Runways, Taxi Track etc.
- c) Procurement of Plant & Machinery, Equipment, Furniture, Vehicles, Spares, Software, Computers etc.
- d) Works Contract including AMC & Capital Expenditure
- e) Hiring of Vehicles
- f) Legal Services



- g) Money Exchange
- h) Professional Services
- i) Telecommunications Services
- j) Expenditure on CSR activities
- k) Import of Foreign Services
- l) Services provided by Government Agencies like Meteorological Department.

**Nodal office for GST, Punjab**

SAU, Amritsar Airport is the nodal airport for GST for the state of Punjab. This comprises 6 Airports as on date namely Amritsar, Ludhiana, Adampur, Bhatinda, Pathankot and Halwara.

Please visit the AAI website at [www.aai.aero](http://www.aai.aero) for more information about AAI.

**Bird's Eye View of the Work:**

- 1) **Approx. total Number of Line Items / transactions currently (for Customer & Vendor) per Month as per ERP-SAP - 1400 to 1500 Line Items approx. for monthly return.**
- 2) **Ongoing GST appeal cases for F.Y 2018-19 & 2019-20**
- 3) **GST Audit for 2021-22 is under process.**

**AIRPORTS AUTHORITY OF INDIA AMRITSAR, FINANCE**

**E - TENDER FOR ENGAGEMENT OF TAX CONSULTANT FOR GST /TDS/TCS/  
PROFESSIONAL TAX AND RELATED SERVICES**

**IMPORTANT POINTS TO NOTE**

E-TENDER DOCUMENT NO.	AAI/ASR/SAU/TAX CONSULTANT/2025
TENDER INVITED FOR	ENGAGEMENT OF TAX CONSULTANT FOR GST/TDS/TCS/PROFESSIONAL TAX AND RELATED SERVICES FOR 2 YEARS ON RETAINERSHIP BASIS
ESTIMATED COST	<b>Rs. 8,56,680/- (incl. GST) for a period of Two years</b>
COST OF TENDER FEES (NON- REFUNDABLE)	A per GEM guidelines. To be submitted online through RTGS / internet banking in Beneficiary name Airports Authority of India (NAD) Account No. 30434604337, IFSC Code SBIN0002455, Bank Name - State Bank of India, Branch address - Raja Sansi, Amritsar.
BID SECURITY / EMD	<b>Rs. 25700.00 (Rupees Twenty-Five thousand Seven hundred only)</b> to be submitted online through RTGS / internet banking in Beneficiary name Airports Authority of India (NAD) Account No. 30434604337 IFSC Code SBIN0002455 Bank Name - State Bank of India, Branch address - Raja Sansi, Amritsar. The scanned copy of the transaction is to be attached to the Technical bid <b>or MSME Certificate of relevant services, in case of exemption from EMD.</b>
VALIDITY OF TENDER	90 DAYS FROM THE DUE DATE OF SUBMISSION
PERIOD OF THE CONTRACT	As per GeM bid
PUBLISHING OF TENDER DOCUMENTS ON GEM	As per GeM bid
START DATE ON GeM Portal	As per GeM bid
END DATE & TIME ON GeM PORTAL	As per GeM bid
TIME PERIOD FOR RAISING QUERY BY THE TENDERER	As per GeM bid
TIME PERIOD FOR FURNISHING OF REPLY BY AAI	As per GeM bid
TENTATIVE TIME & DATE OF OPENING OF TECHNICAL BID	As per GeM bid

TIME ALLOWED to BIDDER for TECHNICAL CLARIFICATIONS DURING TECHNICAL EVALUATION	As per GeM bid
TENTATIVE TIME & DATE OF OPENING OF PRICE BID	As per GeM bid
BID OFFER VALIDITY	As per GeM bid
CORRESPONDENCE DETAILS	DGM (F&A) in the O/o Airport Director, AIRPORTS AUTHORITY OF INDIA, AAI OFFICE COMPLEX, S.G.R.J. INTERNATIONAL AIRPORT, AMRITSAR-143001, Emails - amitmehra@aai.aero, fin_amritsar@aai.aero, apd_asr@aai.aero
WEBSITE	<a href="https://www.aai.aero">HTTPS://:WWW.AAI.AERO</a>

**GUIDELINES TO BIDDERS**  
**GeM Tender- Guidelines to Bidders: -**

1. The bidders shall go through Section I to V and shall comply with each clause of all the sections of this tender document.
2. Online bids through GeM portal are invited by Airports Authority of India (AAI) for Engagement of Tax Consultant for Goods & Services Tax (GST), Service Tax, TDS, TCS and related Services by a Partnership firm/LLP having Chartered Accountants (CAs)/Cost and Management Accountant (CMAs).
3. Not more than one Bid shall be submitted by a bidder or by a firm of bidders from not more than one concerns in which an individual is interested, as Partner shall bid for the execution of the same works. If they do so, all such Bids shall be liable to be rejected.
4. The tender document consists of two volumes –Volume-I Technical Bid (all technical documents including unconditional acceptance of the offer) and Volume-II – Financial (Price) Bid.
5. The EMD of Rs. 25,700.00 (Rupees Twenty-Five thousand Seven hundred only) is to be remitted to the CC/OD account of Airports Authority of India as per bank details mentioned at S. No. 5 on page 4. Copy for the RTGS/NEFT details along with UTR number is to be uploaded on the GeM portal by the tenderer/bidder.
6. Bidding is open to all eligible bidders meeting the eligibility criteria as defined in Section-II, Volume I Technical Bid.
7. AAI, at its sole discretion, may ask for submission of shortfall of the required documents and clarifications, if required, as per the terms and conditions of the contract.
8. If the offer is not received according to the terms and conditions of the Tender, the offer is liable for rejection.
9. AAI reserves the right to cancel the Bidding process at any stage without assigning any reasons. AAI also reserves the right at its discretion not to award against the tender called. AAI shall not pay any cost incurred by the bidder in the preparation and submission of any tender or any cost incidental to it. The EMD shall be refunded back without any Interest in this case.
10. Bidder are required to take into account any corrigendum published on GeM Portal with respect to the Section I to V before submitting their bids.
11. The bidder shall be allowed 7 (Seven) days' time from the date of publishing tender for raising queries, if any. No queries will be entertained after the aforementioned period is over.
12. Bidders are requested to note that they must submit their technical and financial bids in the format provided in Section I to V and no other format is acceptable. The break-up of the price bid has been given as a format. The same is to be downloaded and to be filled by all the bidders. If the Price bid format is found to be modified by the bidder, the bid will be rejected.
13. The Technical bids and financial bids (price bids) will be opened as per the timeline and date specified. All the statement, documents, certificates etc. uploaded by the bidders shall be downloaded and verified for technical evaluation.
14. The bidder by submitting the bid pursuant to this tender document shall be deemed to have acknowledged that the bidder shall be bound to compensate AAI for the time, cost and effort involved in the processing of bid in the happening of the following events/conditions post uploading of the bid on the GeM portal:

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

**SECTION - I**  
**SCOPE OF WORK**

AAI is seeking the services of a TAX CONSULTANT FOR GST/TDS/TCS/PROFESSIONAL TAX AND RELATED SERVICES on Retainership basis. In this regard, the detailed scope of work is as follows:

**1. Consultancy Service**

- a. To give written opinion on issues/ matters as referred from time to time in relation to GST/TDS/TCS/ Professional Tax and related services issues including import and export of goods/services, dealing with related parties like subsidiaries, associates, joint ventures (JVC) etc. (Max Response Time - 2 working days from the date of query raised. In case of clarification required from AAI, if any the same is to intimated within 2 working days from date of raising that query);
- b. Opinion on availing of CENVAT credit/ Input Tax credit of various input services utilized/ goods purchased by AAI (Max Response Time - 2 working days from the date of query raised. In case of clarification required from AAI, if any the same is to intimated within 2 working days from date of raising that query);
- c. Opinion on matters relating to Accounting & returns of GST/TDS/TCS/ Professional Tax and related services (including but not limited to output and input services) (Max Response Time - 2 working days from the date of query raised. In case of clarification required from AAI, if any the same is to intimated within 2 working days from date of raising that query);
- d. Opinions/comments/clarifications on various GST/TDS/TCS/ Professional Tax and related services raised by the Airports/ RHQ/CHQ and by various authorities (Max Response Time- 2 working days from the date of query raised. In case of clarification required from AAI, if any the same is to intimated within 2 working days from date of raising that query);
- e. Review of various circulars to be issued to the airports in respect of GST/TDS/TCS/ Professional Tax and related services.
- f. Any other advice on any other matters i.r.o. of GST/Service Tax/TDS/ Professional Tax as and when required and help in framing policy, procedure and its implementation in accordance with the applicable laws.
- g. Advice & opinion in r/o Stock Valuation policy, E-way bills, records to be maintained under GST Act.
- h. Drafting of replies and submission of related reconciliations / reports i.r.o various Orders/Notices/Summons received from GST/TDS/TCS/ Professional Tax / DGGI/ similar authorities including ongoing cases/ appeals (Max Response Time - 2 working days);
- i) To provide guidance/advice for developing necessary tools for reviewing, monitoring, reporting and compliance with reports required in GST regime and verify completeness and correctness of the data generated through the system for GST Returns.
- j) Advising (inc. drafting and/or vetting) of clauses pertaining to GST to be incorporated in Tenders, MoUs, RFPs, Purchase/ Work orders, agreements to be entered into by AAI (Max Response Time 2 (Two) working days);
- k) Highlight areas of potential non-compliances for immediate regulation.
- l) To identify /prepare/file /verify/calculate/ monitor refunds of GST/Service tax/TDS from Central Board of Indirect tax, Customs/ I.Tax department along with details and Appeal Effect orders and update the refund status to AAI and preparation of letters in this regard to be submitted to the Department.
- m) To file for rectification / correction, as and when required. (Response Time - Final Draft application shall be submitted at least 4 working days prior to the due date of submission).

## **2. Filing of GST Returns of SAU Amritsar, AAI**

### **Includes end to end activities involved in filing of all GST Returns of AAI SAU Amritsar, Punjab**

- a) Extracting data i.e., General ledger and GST register (ZGST report) from Accounting software (SAP);
- b) To prepare /check /scrutinize and file accurate complete GST returns of SAU Amritsar (Punjab) within the prescribed time as required under GST Act and file original/revised GST returns of AAI (including preparation of necessary schedules as per T-code for GST report and attachments required for filing the return).
- c) Reconciliation / matching /compilation of input tax credit availed in books of accounts/ missing ITC with GSTR form 2A/2B or any other form or manner as notified by GST Authorities from time to time OR as required by AAI and providing detailed report to match unreconciled/unmatched/missed ITC on monthly basis. This detailed working is to be done invoice wise manually so that there is no error/omission/unmatched/unclaimed ITC remains before filing the GSTR-3B. To take action on invoices, debit notes and credit notes reflecting in Invoice Management System (IMS). Detailed working to be provided to AAI in excel sheet in format as required by AAI before filing the GSTR-3B (To be submitted at least 3 working days prior to due dates for respective returns).
- d) Development / up gradation / implementation of standardized format for compilation of data from SAP for GST returns required to be filed under GST laws.
- e) Monthly reconciliation of GST Electronic cash ledger and Electronic credit ledger as per GST Portal with cash and credit ledger as per books of accounts & necessary corrective action in return & books.
- f) Verifying the data for TDS on GST payment, generation of challan, filing of monthly TDS on GST returns, issuance of certificate etc. Similar steps are to be performed for other monthly GST returns.
- g) Implementation of any changes related to GST Return (Inward & Outward) filing on GST Portal need to be replicated after necessary changes in SAP /AIMS billing system is to be done and along with necessary SOP such as E-invoicing etc.
- h) Reconciliation & compilation of GSTR 2A/2B in any other form or manner as notified by GST Authorities with books of accounts,
- i) Timely Preparation and filing of GST Annual Return (GSTR-9 or any other form or manner as notified by GST Authorities from time to time) complete in all respect and assisting corrective actions in books of Accounts.
- j) Timely Preparation and filing of GST Annual Reconciliation Statement (GSTR-9C or any other form or manner as notified by GST Authorities from time to time) complete in all respects and certification of GSTR-9C if notified by GST Authorities for mandatory certification of GSTR-9C by CA firms. If certification by CA firms remains optional for GSTR-9C then assisting AAI in certification of GSTR-9C.
- k) Reply of queries raised by any Auditor in connection with GST & Service Tax matters.
- l) Review of GL in SAP to ensure eligible input tax credit is claimed in the returns so filed.
- m) Reconciliation of GL & report extracted from SAP & analyzing the difference if any before filing the monthly returns & advising corrective actions in books of Accounts.
- n) Review of output liability as per GL & report extracted from SAP & identifying for any error related to place of supply, nature of tax etc. before filing the monthly returns and advising corrective actions in books of Accounts.
- o) Proper guidance in E- Way bills generation and creation of sub user etc. & necessary accounting guidance & reflection in GST returns.

- p) Conducting detailed trial balance / ledger review on quarterly basis to ensure that GST is being paid on all taxable supplies under forward charge as well as reverse charge mechanism.
- q) Review of issuing of invoices of outward supply & inward supplies under RCM.
- r) Preparation of monthly MIS of returns filed and GST paid in Cash/from ITC in the format provided by AAI.

**3. Income Tax (TDS /TCS) and Professional Tax: -**

- a. To prepare /check /scrutinize and file all TDS/TCS /Professional Tax (monthly / quarterly/ annually) returns of Amritsar (including Bathinda and Adampur Airports, if required) within the prescribed time as required under Income Tax Act and file original/revised TDS/ TCS returns of AAI.
- b. Submission of reply for various queries/ orders/ notices/ summons received Income Tax Authorities / other statutory authorities.
- c. To represent AAI before Income Tax Authorities and to perform all the related works/ jobs (including preparation of returns/ reconciliation/ reports/ drafting & submission of replies, rectification, etc.).

**4. Representation against any Audit/ Scrutiny/ Assessment/ Re-Assessment/ Refund/ Appeal before Statutory/ Appellate Authority of GST/ Service Tax/ TDS/ TCS/ including Advance Ruling**

- a) To examine any order /communication received from related Statutory Authorities (i.e GST/ Service Tax Authorities/ DGGI/ Income Tax etc.) and advice further course of action to mitigate the orders and to represent AAI before concerned Statutory Authorities and to perform all the necessary works/ jobs (i.e including preparation of necessary reconciliations/ report/ drafting & submission of replies/ rectification to questionnaire/orders/notices/summons etc.) for successful completion of the same & getting refunds / settlement of demands.
- b) To prepare and file appeals before the related Appellate Authority/ Tribunal and contesting the same and to perform all the necessary works/ jobs (i.e including preparation of necessary reconciliations/ report/ drafting & submission of replies/ rectification to questionnaire/orders/notices/summons etc.) for successful completion of the same & getting refunds / settlement of demands.
- c) Above course of action shall also be taken for expeditious disposal of ongoing pending matters / cases related to previous years;
- d) To assist the appointed Advocate/Representative in appeal matters before GST in High Court / Supreme Court for preparation of replies in connection with the appeal proceedings;
- e) To get the appeal order from the concerned Appellate / Statutory Authority.



**E - TENDER FOR ENGAGEMENT OF TAX CONSULTANT FOR GST /TDS/TCS/  
PROFESSIONAL TAX AND RELATED SERVICES**

**E-TENDER NO. AAI/ASR/SAU/TAX CONSULTANT/2025**

**SECTION II  
VOLUME - I TECHNICAL BID**

**The Bidder shall fulfil all the following parameters for evaluation of the Technical Bid:-**

<b>S.No</b>	<b>Eligibility / Technical Criteria</b>	<b>Documents Required</b>
<b>1)</b>	<p>The Bidder should be a Practicing <b>Chartered Accountant / CMA Firm/ LLP</b> registered with ICAI/ICMAI having Head Office in State of Punjab/ Chandigarh, as on 31.08.2025 as per ICAI/ records with following criteria: -</p> <p>i) Must have minimum 2 full time qualified CA's/CMAs.</p> <p>ii) Out of the above, there must be minimum 1 qualified CA working as a partner and have at least 7 years post qualification experience in GST/Service tax.</p> <p>iii) Must have 1 (one) registered working office in Amritsar City with at least 1 (one) qualified Chartered Accountant as partner sitting in the office along with sufficient qualified staff.</p>	<p>i) Registration (FRN) of Partnership Deed/ Constitution Certificate issued by ICAI as on 31.08.2025 indicating the list of full time qualified CAs/CMAs Partners.</p> <p>ii) Authorized Signatory / Partner name &amp; membership number on the letter of the firm.</p> <p>iii) List of full time qualified CAs/CMAs having relevant experience in GST/Service Tax on the letter head of firm signed by the Authorized Signatory/ Partner with details mentioned below:</p> <p>a) Membership Certificate b) Classification as Partner or Paid Assistant c) No. of years of post-qualification experience (both present &amp; past firm) d) Resume of each CA e) Proof of Head Office address in Punjab State/Chandigarh may be attached like ownership documents, lease rent deed, latest electricity/water bill etc.</p> <p>iv) Name &amp; membership certificate of qualified partners sitting at Amritsar Registered Office on the letter head of the firm along with Proof of office of partner sitting at Amritsar Office (E.g. Water bills, Elec bills, lease rent etc.)</p> <p>All the above documents shall be self-certified &amp; stamped.</p>
<b>2)</b>	<p>The bidder must have average Gross receipt/total turnover of Rs. 30 Lakhs or more (Including. GST/S.Tax) during the preceding 3 (Three) F.Ys from FY 2021-22 to F.Y 2023-24</p>	<p>Documents for the preceding audited 3 (Three) financial years from FY 2021-22 to FY 2023-24 are required to be submitted:</p> <p>Copy of self-certified &amp; stamped Audited Balance</p>

		Sheet & Statement of Profit and Loss (along with schedules/ notes) clearly showing the Gross receipt/total turnover.
<b>3)</b>	<p><b><u>Other Technical Criteria</u></b></p> <p>i) The bidder should have undertaken at least 2 GST Assignments (**) of Central/ State Govt.; Central /State PSU/ Corporation or a Public limited company / Private Limited Company, for any two years (each assignment should not less than 12 months***), in last 4 financial years i.e. F.Y. 2021-22, 2022-23, 2023-24 and 2024-25. In case of Public Limited Company / Private Limited Company, the average turnover of the said the company should be Rs. 100 crores or more (Excluding GST) in the last 4 financial years i.e. F.Y. 2021-22, 2022-23, 2023-24 and 2024-25.</p> <p>** Works related to filing of GST returns and appeals/ rectification/ representations before GST Authorities will only be considered.</p> <p>***Assignment here means work undertaken for a continuous period of 12 months or more.</p>	<p>A Summary list containing following information w.r.t. total experience in GST must be submitted as under:</p> <p>i) Copy of Experience/Completion certificate issued by Client on its letter head clearly mentioning the period of engagement and nature of services provided.</p> <p>ii) Form 16A issued by the client <b>or</b> form 26AS of the CA/CMA firm for the concerned services rendered.</p> <p>iii) In addition to the above, in case of Public Limited Company / Private Limited Company, Copy of the Audited Balance Sheets &amp; Statement of P&amp;L for F.Y. 2021-22, 2022-23, 2023-24 and 2024-25 (Audited/Unaudited) of the Public Ltd. Company / Private Limited Company indicating the total turnover (excl. GST).</p>
<b>4</b>	The bidder shall submit self-declaration in the covering letter stating that the bidder has not been blacklisted/debarred by any Government department/agency / Reserve Bank of India, Nationalized banks, or any Public Sector Unit or any other body recognized by Government of India.	Self-declaration in the Format –II on the letterhead of the bidder
<b>5</b>	Letter of Unconditional acceptance of the offer as per Format-III.	As per Format-III on the letterhead of the bidder
<b>6</b>	Copy of power of attorney authorizing the officer to sign the bid documents.	As per Format-IV

**Notes: -**

1. The Technical bid furnished by the bidder shall also comprise of the following :
  - i. The original financial instrument or original letter containing complete remittance details of NEFT/RTGS transfer towards EMD/MSME certificate in relevant services.

- ii. Covering Letter as specified in Format I.
- 
- 2. i) Technical bids of only those bidders will be evaluated whose Evaluation Criteria Documents are found in order.
  - ii) Detailed Technical evaluation will be carried out based on the Technical Bid along with all documentary evidence as mentioned above.
  - iii) Non-submission of requisite documents, will lead to disqualification from the Tender process.
- 3. Every page of the Documentary evidence needs to be submitted duly self-attested by the bidder for each of the Evaluation criteria.
  - 4. Self-declaration needs to be signed by authorized signatory(s).
  - 5. During the evaluation of the bids, AAI may at its discretion ask the Bidders for clarification of their bids or any other document previously asked or now required as deemed fit by the Competent Authority, if required.
  - 6. The decision of AAI in all matters regarding the appointment of consultants, their eligibility, the stages at which such scrutiny of eligibility is to be undertaken, the documents to be produced, award of assignment and any other matter relating to this notification will be final and binding on the applicants. No correspondence or personal enquiries shall be entertained by AAI in this regard.

**SECTION-III**  
**GENERAL TERMS AND CONDITIONS**

1. **SUBMISSION OF TENDER.**

- a. The following documents shall be submitted in original (i.e. physically) by the successful bidder:
  - i. Power of Attorney executed on stamp paper in the name of the person signing on behalf of the Bidder shall be furnished as per Format IV and
  - ii. Unconditional Acceptance Letter as per Format III.
- b. The aforesaid documents must reach Airports Authority of India at the below mentioned correspondence address before the award letter is issued to the successful bidder:  
Deputy General Manager (Finance)  
O/o the Airport Director  
AAI Office Complex  
S.G.R.D.J International Airport  
Amritsar-140301
- c. All bidders shall submit the following along with details of EMD on GeM portal:
  - i. Covering Letter as specified in Format I along with all supporting documents;
  - ii. Undertaking that the bidder is not debarred or blacklisted in Format II;
  - iii. Unconditional Acceptance Letter as specified in Format III;
  - iv. Power of Attorney executed on stamp paper in the name of the person signing on behalf of the Bidder shall be furnished along with the offer as per Format IV;

2. **OPENING OF TENDER**

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

3. **CLARIFICATIONS ON BID DOCUMENTS**

- a. 7 (seven) days' time from the date of publishing of Tender shall be given to bidders for raising of queries. No queries shall be entertained after the aforementioned period is over.
- b. Clarifications and other documents, if and when issued by AAI shall be in relation to the tender and hence shall be treated as their extension.
- c. The reply of the query raised by bidders shall be provided as per timelines provided by GeM.
- d. AAI makes no representation or warranty as to the completeness or accuracy of any response, nor does AAI undertake to answer all the queries that have been posted by the Bidders.
- e. In order to provide reasonable time to bidders to take the amendments into account for preparing their bids, AAI may in its discretion extend the deadline for the submission of bids suitably.
- f. Document w.r.t. shortfall/clarification if called by AAI needs to be submitted as per

timelines provided by GeM.

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

#### 4. AMENDMENT OF BID DOCUMENT

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

#### 5. SELECTION CRITERIA

In case of a Price Tie between bidders, the tie would be broken (sequential order for selection of consultant amongst technically qualified bidders who have quoted the same price) as given below:

- a) The contract will be awarded to the bidder who previously had work experience doing indirect taxation work of AAI in the past.
- b) Still, if there is a tie, then the cumulative experience of all the partners of the firm would be taken.
- c) Still, if there is a tie then the firm having a higher turnover would be given preference.

#### **Notes:-**

- a) The Financial Bid as per the GeM price bid has to be submitted ON-LINE only.
- b) AAI reserves all rights to accept or reject any or all bids without assigning any reason thereof.
- c) If there is a discrepancy between words and figures, the figures written in words shall prevail.

#### **SIGNATURE OF BIDS/OFFERS**

The offer must contain the name, designation, residence and place of business of the person or persons making the offer and must be duly signed and stamped on each page by the bidder with his usual signature.

Offer by a partnership firm must be furnished with the full names of all partners and be signed with the partnership name, followed by the signature(s) and designation(s) of the authorized partner(s) or other authorized representative(s).

The Power of Attorney in the name of the person signing on behalf of the Firm shall be furnished along with the offer.

The consultant's (Bidders) name stated on the proposal shall be the exact legal name of the firm.

Erasures or other changes in the offer shall be authenticated by the initials of the persons signing the bid.

## **6. REJECTION OF BID**

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

## **7. WORK NOT TO BE SUB-LET**

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

## **8. CONFIDENTIALITY CLAUSE**

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

## **9. CONFLICT OF INTEREST**

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

## **10. INDEMNITY**

The successful bidder shall indemnify, defend and hold and keep indemnified, the AAI from and against all actions, suits, claims costs, liabilities and demands brought or made against the AAI in respect of any matter or thing done or omitted to be done by the successful bidder or their employees/representatives in the execution of or in connection with the work or the bidder's performance under any assignment as per the scope of work and against any loss or damage to the AAI in consequence of any action or suit being brought against the successful bidder or their employees/representatives for anything done or omitted to be done in execution of any assignment as per the scope of work. The obligations of the successful bidder under this clause shall survive the termination or expiry of this Contract.

## **11. TERMINATION OF SERVICES**

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

## **12. SETTLEMENT OF DISPUTES**

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

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

settled amicably between the parties.

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

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

#### 17. PENALTY CLAUSE

##### A. Before opening of Financial Bid:

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

##### B. After opening of Financial Bid:

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

##### C. After award of work:

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

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

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

**SECTION - IV**  
**Special Terms & Conditions**

- A. The rates quoted in (BOQ item no.1) for Tax consultancy are inclusive of visiting charges at AAI premises & local Statutory/ Tax Authorities within Amritsar. The Senior/Dealing Partner must visit the AAI premises at least once in a quarter. Whereas the dealing partner/ Audit Assistant mandatorily visit at least 3 times in a month for successful completion of all related scope of works. The monthly tentative schedule of visits to be done by Tax Consultant is required to be informed to AAI at the starting of the month. The visiting Partner/ Audit Assistant shall mark the attendance in the AAI register. For Non- compliance of the same, a penalty of **Rs. 1500/- per Visit** shall be imposed & deducted from the monthly consultancy bill.
- B. The rates quoted in (BOQ item no.1) for Tax consultancy shall also be inclusive of **training charges**. At least one workshop per year shall be organized by the Senior/ expert partner during the contract period in AAI premises on the major amendments in the Finance Act or any significant Circulars/Notifications issued by the GST or Income Tax departments, or at such intervals (as per dates mutually decided with AAI). The arrangements related to IT infrastructure etc. shall be dealt by AAI (except laptop / presentation material). The consultant shall also provide the soft copy (hard copy, if required) of the presentation material to AAI employees present in workshop. The penalty for not providing of workshop/ training (maximum one per year) per workshop/training shall be imposed at the rate of **Rs. 5000/- per workshop/ training from the last bill of each year of the contract**.
- C. The rates quoted in (BOQ item no.1) for Tax consultancy shall also be inclusive for the jobs/ works related to attending the ongoing all appeal cases related to TDS (I.Tax), GST, GST (TDS) & Service Tax etc. (**Refer Bird's eye view of the work mentioned in the last para of the Introduction**).
- D. The fees for attending the appeal/ physical representation (**outside Amritsar but within Punjab / Chandigarh**) shall be paid as per all-inclusive rates (incl. TA/DA/lodging/boarding) quoted by the Tax consultant in the (BOQ item no. 2). No payment shall be made towards visits within Amritsar for the said purpose. Charges will be reimbursed on submission of original tickets / relevant documents and original tax invoice for hotel accommodation and will be **payable/ restricted on actual basis for 01 representative only**). All invoices, relevant documents and ticket should be self-attested by the consultant. The penalty for non-attending the appeal/ physical representation shall be imposed at the rate of **Rs. 5000/- per visit or double the rate quoted by tax consultant in BOQ item no. 2, whichever is higher**.
- E. If any visit is required to be done by Tax Consultant to any other locations (**outside Punjab & Chandigarh**), the TA and DA shall be paid at the rate equivalent to the entitlement of Manager (Finance) as per AAI TA/DA policy **or** the actual amount spent, whichever is lower. The penalty for non-attending the appeal/ physical representation shall be imposed at the rate of **Rs. 5000/- per visit**. Charges will be reimbursed on submission of original tickets / relevant documents and original tax invoice for hotel accommodation and will be **payable/**



restricted on actual basis for 01 representative only). All invoices, relevant documents and ticket should be self attested by the consultant.

**F. Response time for various scope of work -**

- i) For monthly returns, the queries/clarifications required, if any, must be forwarded within 2 (two) days of provision of base data by AAI;
- ii) Final data must be shared at least 3 (three) days prior to the due date of filing of returns.
- iii) In case of Annual return, the final draft must be submitted at least 30 (Thirty) working days prior to the due date of filing of Annual Return.
- iv) However, in case of urgency of work (w.r.t above) and for attending personal hearing in local office of the related Statutory Authority as well as for attending the appeal/ physical representation outside Amritsar, the response time in all the cases shall be the immediate/same day.
- v) As & when, the related communications/ clarification are submitted to consultant by AAI timely and thereafter, if any, penalty/ fine imposed by the concerned Statutory Authority for not furnishing related data/ response / reply/ representation to the concerned Statutory Authority by the consultant, as per above mentioned response time, AAI shall be compensated by the consultant for the same.

**G. Payment Terms, security Deposit/BG and Defect liability period –**

- i) The consultancy fee will be paid after completion of every 2 months, for the services rendered, on submission of Original Tax invoice.
- ii) Payment will be released after satisfactory services with 15 days from the submission of Original Tax invoice after deduction of Tax at source as per applicable rates.
- iii) All payment shall be subject to recoveries as per Terms & condition of the tender document.
- iv) Defect liability period of the contract will be 6 months from the Stipulated date of completion of the contract or from the ending of extended period of the contact (if any).
- v) Bidder has to submit Bank Guarantee @ 10% of the Quoted amount (excl. GST) of the tender, which shall be valid upto the 6 months from the completion of defect liability period of the contract, otherwise Security deposit @ 10% will be deducted from the total amount each invoice (excl. GST), which will be refunded after completion of defect liability period of the contract.
- vi) EMD of the successful bidder will be refunded or adjusted with Security deposit.
- vii) The payment will made by electronic transfer for which bidder has to submit Bank details including original cancelled cheque.

**SECTION - V**  
**BOQ / FINANCIAL BID**

(To be submitted online on GeM Portal)

**(NOT TO BE SUBMITTED AS PART OF THE TECHNICAL BID AND TO BE SUBMITTED SEPERATELY IN FINANCIAL BID) ITEM RATE BOQ**

(For reference only – Excel File to be uploaded on GeM)

S No.	Scope of Work	Unit	Quantity per job	Rate/ Month/ Visit	Total Professional Fee (Including GST)
1.	For all the services mentioned in the scope of work(**)	Per month fees	24		
2.	All charges inclusive of (i.e Boarding/Lodging/Transportation/insurance/out of pocket expenses etc.) for attending / Representing the hearings / Appeal & related works before adjudicating authority/appellate authority/Tribunal outside Amritsar within Punjab/ Chandigarh, except local offices in Amritsar city(**)	Per visit charges	24*		
Total (in INR) (in figure)					
Total amount (in words) (including GST)					

**Note -**

1. (\*) The total visits are indicative. Hence, the payment shall be made on the basis of Actual visits. Charges will be reimbursed on submission of original tickets / relevant documents and original tax invoice for hotel accommodation and will be payable/ restricted on actual basis for 01 representative only)
2. (\*\*) Also refer Special Terms & conditions for related payments / penalties.
3. The L1 bidder shall be decided on the total amount including GST.
4. Refer GEM guidelines for filling the BOQ.
5. If there is a discrepancy between words and figures, the figures written in words shall prevail.

**SECTION-VI**  
**OTHER RELATED FORMATS**  
**Format-I**

(To be uploaded online)

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

To

The Airport Director,  
Airports Authority of India,  
SGRDJ International Airport,  
Amritsar (Punjab).

Sir,

**Sub: E -Tender for Engagement of Tax Consultant for Goods & Services Tax (GST) / TDS / TCS/ Professional Tax And Related Services**

**E-TENDER NO. AAI/ASR/SAU/TAX CONSULTANT/2025 (GeM Bid no)**

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

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

S.R No.	Particulars	Page no. of document
i.	Scanned copy of Requisite documents duly signed by authorized signatory as per criteria No.1 as per Section II	
ii.	Scanned copy of Requisite documents duly signed by authorized signatory as per criteria No.2 as per Section II	
iii.	Scanned copy of Requisite documents duly signed by authorized signatory as per criteria No.3 as per Section II	
iv.	Scanned copy of following filed formats duly signed by authorized signatory: Undertaking regarding Blacklisting / Debarment on Bidder Letter Head. (Format-II) Unconditional Acceptance of AAI’s tender conditions (Format-III). Power of Attorney(Format-IV)	
v.	Scanned copy PAN and GSTN of the Firm/LLP.	

vi.	Scanned copy of entire set of tender documents including blank format of Price bid, duly signed and sealed by the authorized signatory in all pages, as a token of acceptance	
vii.	Scanned copy of documentary proof of payment towards Tender Fees and Earnest Money deposit (EMD) (in case exemption from payment of EMD is claimed, certificate of MSME & NSIC Certificate shall be submitted).	

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

We understand that any deviation/exception in any form may result in rejection of Bid.

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

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

We hereby declare that we have not been blacklisted/ debarred by any Government department/agency / falling under the denied entity list of DGFT / Reserve Bank of India, Nationalized banks, or any Public Sector Unit or any other body recognized by the Government of India.

Signature of the Authorized Signatory:

Designation of the Authorized Signatory:

Name of the bidder:

Address of Place of Business:

Round Company Seal:

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

UNDERTAKING REGARDING DEBARMENT/ BLACKLISTING  
(ON THE LETTERHEAD OF BIDDER)

Name of Work: E -Tender for ENGAGEMENT OF TAX CONSULTANT FOR GST/TDS/TCS/PROFESSIONAL TAX AND RELATED SERVICES

(E-TENDER NO. AAI/ASR/SAU/TAX CONSULTANT/2025 (GeM Bid no)

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

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

Date:

Place:

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

Round Company Seal

**Format-III**

(To be uploaded online)

(In case of successful bidder, the original copy (physical) must reach Airports Authority of India at the Correspondence address before the issue of award letter as per General Terms & Conditions)

UNCONDITIONAL ACCEPTANCE LETTER (ON THE LETTERHEAD OF BIDDER)

Date

To,

The Airport Director,  
Airports Authority of India,  
SGRDJ International Airport,  
Amritsar (Punjab).

Sir,

ACCEPTANCE OF AAI NIT CONDITIONS

REF: E-TENDER FOR ENGAGEMENT OF TAX CONSULTANT FOR GST /TDS/TCS/PROFESSIONAL TAX AND RELATED SERVICES

“E-TENDER NO. AAI/ASR/SAU/TAX CONSULTANT/2025”

Sir,

**“E-TENDER FOR ENGAGEMENT OF TAX CONSULTANT FOR GST /TDS/TCS/PROFESSIONAL TAX AND RELATED SERVICES”**

I/We have read all the clauses, terms and conditions of E-Tender by AAI and accept them unconditionally. I/We understand that in case of a conditional offer my/our tender shall be summarily rejected.

I/We declare that I/We have not paid and shall not pay any bribe to any officer of AAI for awarding this contract at any stage during its execution or at the time of payment of bills and further if any officer of AAI asks for bribe/gratification, I/We shall immediately report it to the appropriate authority in AAI.

Date

Sincerely yours,

Place

(Signature of the tenderer with rubber stamp)

**Format-IV**

(FORMAT FOR POWER OF ATTORNEY)

(Bidder shall submit irrevocable power of attorney on a non-judicial stamp paper of Rs.100/- signed by authorized signatory authorizing the persons, who are signing this bid on behalf of the Partnership firm/ LLP. In case of successful bidder, the original copy must reach Airports Authority of India (Correspondence address) before the issue of award letter as per General Terms & Conditions).

FORMAT OF POWER OF ATTORNEY (in original)

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

BY THIS POWER OF ATTORNEY executed on we -----

-----a Partnership firm/ LLP incorporated on ..... having its Registered Office at (hereinafter referred to as the “firm”) do hereby severally appoint, constitute and nominate, official(s) of the Firm, so long as they are in the employment of the firm (hereinafter referred to as the “Attorneys”) to sign agreement and documents with regard to GeM Bid No.

\_\_\_\_\_ due on \_\_\_\_\_ invited by Airports Authority of India S.G.R.D.J. International Airport “E -TENDER FOR ENGAGEMENT OF TAX CONSULTANT FO GST /TDS/TCS/PROFESSIONAL TAX AND RELATED SERVICES and to do all other acts, deeds and things the said Attorneys may consider expedient to enforce and secure fulfilment of any such agreement in the name and on behalf of the Firm.

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

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

For

\_\_\_\_\_

Authorized Signatory

Name: \_\_\_\_\_

Designation: \_\_\_\_\_

Witness:

1. \_\_\_\_\_

2. \_\_\_\_\_

Attorney Signature of Mr. .

Attorney Signature of Mr. .