



ಕುದ್ರಮುಖ ಅಮಿಟೆಡ್

(ಭಾರತ ಸರ್ಕಾರದ ಉದ್ಯಮ)

ನೊಂದಾಯಿತ ಕಾರ್ಯಾಲಯ :
೨ನೇ ವಿಭಾಗ, ಕೋರಮಂಗಲ
ಬೆಂಗಳೂರು - ೫೬೦ ೦೩೪.

ದೂರವಾಣಿ : ೦೮೦-೨೫೫೩೧೪೬೧ ರಿಂದ ೬೬
ಫ್ಯಾಕ್ಸ್ : ೦೮೦-೨೫೫೩೨೧೫೩-೫೯೪೧
ವೆಬ್ ಸೈಟ್ : www.kioclltd.in

ಐಸೋ 9001, 14001 ಮತ್ತು
ಓಹೆಸ್‌ಎಸ್ 18001 ಸಂಸ್ಥೆ
ಆರ್‌ಐ‌ಎಸ್‌ಓ 9001, 14001 ತಯಾ
ಆರ್‌ಇ‌ಸಿ‌ಎಸ್‌ಐ 18001 ಕಂಪನಿ
ISO 9001, 14001 &
OHSAS 18001 COMPANY

के आई ओ सी एल लिमिटेड

(भारत सरकार का उद्यम)

पंजीकृत कार्यालय :
II ब्लॉक, कोरमंगला,
बेंगलूर - 560 034.

कार्यालय : 080-25531461 - 66
फेक्स : 080-25532153-5941
वेबसाईट : www.kioclltd.in

KIOCL LIMITED

(A Government of India Enterprise)

Registered Office :
II Block, Koramangala,
Bengaluru - 560 034.

Telephone : 080-25531461 - 66
Fax : 080-25532153-5941
Website : www.kioclltd.in
CIN : L13100KA1976GOI002974

CORRIGENDUM - I

No.: KIOCL/TS/F-871/CORR-I/ 519

Date: 04.07.2024

Sub: Hiring of Services of Chartered Accountant/Cost Accountant or Chartered Accountant Firms/Cost Accountant Firms/Firm of Advocates for Indirect Taxes Compliance.

Ref.: GEM Tender No.: GEM/2024/B/4933008 Dated: 06.06.2024

This has reference to the above tender enquiry; the Corrigendum No. I is hereby issued for the following:

i. Under ANNEXURE- B of NIT

Existing under ANNEXURE- B				Revised under ANNEXURE- B			
10	Details of CISA/DISA qualified partner/ full time employee			10	Details of CISA/DISA/DISSA qualified partner/ full time employee		
	Name of only one partner/ full time employee to be specified	Date of acquiring CISA/DISA	Copy of certificate to be enclosed		Name of only one partner/ full time employee to be specified	Date of acquiring CISA/DISA/DISSA	Copy of certificate to be enclosed

ii. The last date for submission of bids is extended upto **11.07.2024 by 5.00 PM.**

All other terms and conditions mentioned in the above referred tender enquiry remains unaltered.

Thanking you,



Page 1 of 1

Yours faithfully,
for KIOCL Limited

(Krishnamurthy M) 4/7/24

GM(CP&TS)

M. KRISHNAMURTHY
General Manager (TS)
KIOCL LIMITED
(A Govt. of India Enterprise)
Koramangala, Bengaluru - 560 034

SLA

KIOCL Limited
(A Govt. of India Enterprise)
2nd Block, Koramangala, Bangaluru – 560034
Telephone No: 080 – 25531461-66
Mail : bgmcpts@kioclltd.in



KUDREMUKH

(ISO 9001:2015, 14001:2015 & 45001: 2018 Certified Company)

Tender No: GEM/2024/B/4933008

Date: 06.06.2024

INTRODUCTION OF PROPOSAL

Hiring of Services of Chartered Accountant/Cost Accountant or Chartered Accountant Firms/Cost Accountant Firms/Firm of Advocates for Indirect Taxes Compliance.

Any clarification please contact:

1. Mr. P C Jena, GM (Finance), Mob: 9481392139
2. Mr. Vijaya Saradhi K, DGM(TS), Mob: 9448000184

INSTRUCTIONS TO BIDDERS

1. The following words and expressions shall have the meaning hereby assigned to them except where the subject or context otherwise required.
 - a) “Company” shall mean KIOCL Limited, incorporated under the Companies Act, 1956, having its Registered office at II Block, Koramangala, Bangalore 560 034 and include its successors and assigns.
 - b) “Agency” shall mean the Contractor to whom the contract is awarded and shall include his/their legal representative/s assigns.
 - c) “Contract” shall mean and include instructions to tenderers, conditions of contract, scope of work and letter of intent / Work Order/ Agreement.
 - d) “Letter of Intent” means intimation by a letter to the tenderer that his tender has been accepted.
 - e) “Contract price” means the sum named in the tender subject to such additions thereto or deductions there from as may be made under the provisions of the Contract.
2. Tenderers to furnish pre-qualifying documents in support of the scope of the work as per prequalifying criteria.
3. Bids of those Tenderers, who do not satisfy the pre-qualifying criteria, will not be considered further.
4. Tenderers are advised to go through all the documents and affix the signature in each page with seal. The Tenderers will sign each and every page of the tender document for having accepted the same. The signature on these documents shall be deemed to be acceptance of all terms and conditions of tender and any other documents forming parts of the tender documents.
5. The Bidder is expected to examine all instructions, forms, terms and specifications in the bidding documents. Failure to furnish all information required as per the bidding documents or submission of a bid not substantially responsive to the bidding documents in every respect will be at the bidder’s risk and shall result in rejection of the bid. Confirm acceptance of all Techno-commercial terms in to without any reservation.

In case bidder is silent on any clause mentioned in this tender document KIOCL shall construe that the bidder had accepted all the clauses as per this Invitation to Tender.

6. **Amendments to Bidding Documents:** At any time prior to the deadline for submission of bids, the Tendering Authority, KIOCL Limited may, for any reason modify, change, incorporate or delete certain conditions in the bidding document. All prospective bidders are to note these changes on the GeM online portal, <https://gem.gov.in/> & official website of the Company
7. KIOCL reserves the right to reject any or all the tenders without assigning any reason.
8. KIOCL reserves the right to award part of the work or the whole, as may be considered necessary.
9. Conditional tenders will be summarily rejected.
10. No post tender negotiations with the bidders will be held except in certain exceptional situations.
11. The Bids shall be valid for a period of **Three (03)** months from the due date of submission of the bid.

PROFORMA FOR TECHNICAL EVALUATION OF BIDDERS:

The agencies who are submitting their offers must furnish the following details along with documentary evidence of their claims. However, any surrogated submission in any form will disqualify them from consideration.

Generic

Name of the Agency Postal Address /Communication Address	Contact details (Mandatory)
	Contact person name: Contact Ph.no.: E-Mail id:

Specific

QUALIFYING CRITERIA

Sl. No.	Description	Document particulars
i.	Average annual financial turnover during the last three years, ending 31 st March 2023 (Audited balance sheet with UDIN OR turnover certificate issued by Chartered Accountant with UDIN). The auditor should be a Chartered Accountant.	Should be at least ₹. 1.10 Crores (Rupees One Crores Ten Lakhs only) excluding GST.
ii.	The Bidder should be a Firm of Chartered Accountants/ Firm of Cost Accountants/ Firm of Advocates who have experience in providing Indirect Taxes Consultancy services. The firm should have a dedicated cell dealing with Indirect taxes, headed by a senior partner, supported by knowledgeable qualified partners (min.5 Nos) and a team of assistants (min.20 Nos).	Supporting documents to be submitted. (Self-Declaration)
iii.	The bidding entity / any partner / Director of the entity should not have been convicted in any disciplinary proceedings / criminal case by regulatory authority(ies)/ court in connection with professional work. Bidder should not be on negative list / black listed by any PSU or Govt. Department.	Bidder to submit an undertaking in this respect as per relevant form given in Proposal Forms. Self-Declaration should be submitted for not being blacklisted.

iv.	The bidder should be in Consultancy services for a minimum of 7 years in dealing with Indirect tax matters for Central or State Autonomous Bodies/ PSUs (Min. 3 Nos) with Annual Income exceeding Rs. 100 Crores and above. Note: <i>The work orders and work completion certificates submitted by the bidders (Min. 3 Nos.) shall be within minimum of 7 years period and it should reflect the bidders are in the business for atleast 7 years.</i>	Documents required: (i) Copy of Work Order & Work completion certificates need to be furnished. (ii) Copy of audited Profit & Loss A/c of the corporate, where engaged as consultant.
v.	The bidder should have experience in dealing with GST/ Customs department notices.	Submit Self-Certification with regard experience on this point.
vi.	Copy of GeM tender document with seal and signature of the agency to be attached.	
vii.	Form of Tender – Annexure - A	
viii.	Brief Profile of firms of Chartered Accountants/Cost Accountants/Advocates for outsourcing of GST Compliances – Annexure - B	
ix.	Undertaking - Annexure - C	

Submit proof of work orders and necessary supporting documents should be furnished in support of the above qualifying criteria. The offer from those bidders who do not qualify for the above condition shall not be considered.

General Information		
1	PAN (copy to be enclosed)	
2	GST registration certificate. (Copy to be enclosed)	
3	NSIC Registration No. / MSME Registration No. Copy to be enclosed if applicable.	
4	Ownership of the firm; whether the firm is proprietary, partnership or company. In case of partnership or company, the details of partnership/company along with partnership deed, company incorporation Memorandum and Articles with agreement copies and the authorized signatory on behalf of the firm should be furnished.	

5	<p>All payments shall be made on electronic mode. Contractor shall furnish the required bank details to affect the electronic mode of payment.</p> <ol style="list-style-type: none"> a. Name of the Bank b. Branch c. Type of Account (Current/Savings) d. Account No. e. MICR Number f. IFSC Code 	
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Note:

- i. Documentary Proof for turnover, Work Completion Certificates and other document as per above should be furnished by the Bidder.
- ii. Financial Criteria:
 - a. Vendors shall enclose the last three financial years balance sheets and profit & loss statements duly audited and certified by Chartered Accountant with UDIN No.
 - b. In case of final audited balance sheet/ Profit & Loss statement for the last year is not available, provisional statement for the same duly certified by Chartered Accountant must be submitted.
 - c. In case audited financial statements have not been submitted for any of three years as indicated above, the applicable audited statements submitted by bidders against the requisite years will be averaged for three years i.e., total divided by three.
 - d. Other incomes shall not be considered for arriving at annual financial turnover/ sales. For evaluation purpose, only revenue from operations shall be considered.

ANNEXURE-I

TECHNICAL EVALUATION CRITERIA/ SELECTION MATRIX:

Sl. No.	Particulars	Min marks	Max marks
1	No. of Partners: a) 5 nos.: 15 marks b) For additional one partner over and above 5 partners, 1 mark each for additional partners	15	20
2	Experience in Indirect Tax Consultancy services dealing with Indirect tax matters for Central or State Autonomous Bodies/ PSUs a) 7 years: 15 marks b) For additional one year over and above 7 years, 1 mark each for additional year	15	20
3	Present Client list containing Central Government or State Government Universities / Autonomous Bodies/ PSUs (Min.3 Nos) a) 3 nos.: 15 marks b) For additional one client over and above 3, 1 mark each for additional client.	15	20
4	Present Client list with turnover (Central Government or State Government Universities / Autonomous Bodies/ PSUs) a) 100 crores nos.: 15 marks b) For additional 10 crores over and above 100 crores, 1 mark each for additional 10 crores	15	20
5	Minimum annual turnover during preceding last 3 financial years. a) 1.10 crores (excluding GST): 6 marks b) For additional 1 crore (excluding GST) over and above 1.10 crores (excluding GST), 1 additional mark each for additional 1 crore	06	10
6	No of years' Experience in GST Consultancy services a) 3 years: 6 marks b) For additional one year over and above 3 years, 1 additional mark each for additional year.	06	10
	TOTAL	72	100

EVALUATION METHODOLOGY AND OTHER CONDITIONS:

- i. For evaluation of the bid, **70% weightage shall be given to the score achieved on Technical Bid and 30% weightage shall be given to the score achieved on Financial Bid.**
- ii. The bidder should have scored minimum **72 marks** on evaluation of their competency score as per Annexure-I for opening of Price Bid. The bidder who has scored less than 72 marks on the competency evaluation (as given in Annexure-I) shall be treated as disqualified. Work order will be awarded to the bidder offering lowest price (L1).

- iii. In case of tie in price bid, marks scored in competency evaluation will be considered for selecting the L1 bidder. In case of tie of marks scored in competency evaluation among two or more firms, tie will be broken based on the number of partners and their experience.
- iv. After the technical evaluation (quality) is completed, those Bidders whose proposals did not meet the minimum qualifying mark or were considered non-responsive to the NIT, their Financial Proposals will not be opened in GeM.
- v. The final ranking shall be obtained as per **GEM QCBS procedure**.

SCOPE OF WORK

PART A: FILING OF GST RETURNS:

The Company currently is operating with two GSTN as supplier of goods and services one in Karnataka and other one in Odisha. In addition to the above, one Input Service Distributor (ISD) based at New-Delhi and four Tax Deductor Account Number (TAN) one each in Bangalore, Mangalore, Odisha and New-Delhi.

Filing of all GST returns during the period and filing of annual return for the FY 23-24. If contract extended for further period, annual returns for subsequent years should also needs to be filed.

Filing of all monthly/quarterly/ Annual Return and other returns (viz. GSTR7, GSTR1, GSTR6, GSTR3B, GSTR9, GSTR9C, etc.) which shall include:

- i. Collection of data from each of the units or preparation of data from books of accounts and consolidation thereof.
- ii. Checking of back up data/ invoices and assisting in preparation of details/summary w.r.to outward and inward supplies (including reverse charge).
- iii. Scrutinizing calculation of ITC (Eligible Input as well as Ineligible/Reversed ITC as per Rule 42 & 43, section 17(5) of CGST Act and others relevant GST act/rules/circulars/notifications) particular to specific to the KIOCL Limited. Invoice wise reconciliation of ITC (Input Tax Credit) claimed in GSTR 3B with GSTR2A and books of accounts.
- iv. Checking and assisting correct reporting of inward as well as outward of supplies, documents issued, etc. in GST returns and ensuring consonance thereof with the books of accounts of all units.
- v. Reconciliation of all the GST returns with Books of accounts on monthly basis (GSTR 7, GSTR6, GSTR 1, GSTR 3B, any other).
- vi. Review of GST practices being followed by KIOCL Limited on regular basis viz. GST rate, HSN code, ITC availment, review of masters from GST point of view in billing used by KIOCL Limited.
- vii. Preparation of Debit/Credit Advices in respect of Inter-unit GST transactions.
- viii. Filling of LUT/any other documents for GST compliance.
- ix. Update details of signatories/authorities on the GST portal as when required.
- x. Uploading missing/ modifying incorrect inward/purchase invoices and taking necessary actions on GST portal with respect to them in coordination with units and vendors/suppliers/contractors.
- xi. Furnish work progress report as and when required.

- xii. Preparation of required reconciliation in respect of GST for the purpose of Audit, GST Annual Return (GSTR9), GST Reconciliation Statement (GSTR9C), etc.
- xiii. Any changes/updates in future in GST acts/rules & regulations needs to be complied.
- xiv. Any kind of GST return and filling related issue pertaining to KIOCL Limited, including but not limited to coordination with GST auditor, Internal Auditor, Statutory Auditor, CAG, etc.
- xv. Provide monthly, quarterly and Annual MIS on total GST paid, ITC claimed, interest if any paid and other aspects relating to GST returns.
- xvi. Conduct training on GST related matters on a regular need basis.
- xvii. Filing of application of GST refund against supply of goods of services without payment of tax, zero rated (supply under LUT) within seven days from the date of generation of Export General Manifesto (EGM) number for export of pellet.

PART B: ADVISORY SERVICES:

- i. Advise on place of supply, GST rate, time of supply and principles for determination of taxable value for the purpose of computation and payment of GST
- ii. Review of agreements with clients/ vendors from GST perspective and provide comments within two working days.
- iii. Advise on GST implications on transactions undertaken/ proposed to be undertaken by KIOCL Limited including day to day GST related queries. Reply shall be furnished within two working days.
- iv. Analyze the impact of any amendment/ notification relevant to KIOCL Limited and its impact thereof
- v. Advise on transactions which trigger GST under reverse charge mechanism where KIOCL Limited would be liable to pay GST.
- vi. Advice on GST planning for adopting best practices/procedures to maximize tax benefits for the Company with Compliance to GST provisions.
- vii. Advising on all the matters relating to Customs Law to ensure Customs compliance.

PART C: FILING OF REPLIES AND REPRESENTATIONAL SERVICE FOR CURRENT AS WELL AS PREVIOUS PERIODS:

- i. Drafting, filing of replies and representing KIOCL Limited for various permissions, advance ruling, certificates, notices, show cause notice, GST cases/matters before Competent/ Appellate Authority, etc. and expediting on any issue thereon.
- ii. Preparation of any kind of reconciliation required for submission to authorities. etc.
- iii. Updating with notices received from statutory authorities replies made and final outcome thereof on regular basis (at each notice received).
- iv. Assistance in all GST compliances including audit proceedings/ show cause notices/demands and other proceedings as applicable initiated by appropriate authorities including drafting/ filing of replies, stay of demand and submissions and representation, pursuing and coordinating with GST authorities for getting refunds/ settle demands.
- v. Drafting replies to notices and other communication received from Customs Department and assistance in all Customs Law compliances including audit proceedings/ show cause notices/ demands and other proceedings as applicable, initiated by appropriate authorities including drafting/ filing of replies, stay of demand and submissions and representation, pursuing and coordinating with Customs authorities for getting refunds/ settle demand.
- vi. Keeping informed about any changes which may take place in Customs Law from time to time and its impact.

TERMS AND CONDITIONS

1. **PRICE:** Offered price should be inclusive of applicable GST.
 - a. **GOODS & SERVICE TAX (GST):** Percentage applicable to be indicated. Our GST No. 29AAACK8438M1ZX. Applicable TDS will be deducted as per GST provision.
 - b. Bidders are requested submit their copy of GST Registration Certificate and PAN.
 - c. The price quoted shall be firm through-out the currency of the contract and is not subject to escalation of any kind whatsoever.

2. **CONTRACT PERIOD:** The contract shall be valid for a period of **ONE (01) YEAR**. The effective date of contract would be specified in Letter of Intent/Work Order.

3. **RENEWAL OF THE CONTRACT:** On satisfactory performance of the work by the Agency, KIOCL reserves the right to extend this contract on mutual agreement for further period of **TWO (02) YEARS** on the existing rates, terms and conditions of the work order.

4. **CONDITIONS OF THE CONTRACT:**
 - i. The dedicated team should be deployed, consisting of at least 20-man days of semi qualified Staff / Article clerks and 5-man days of professionally qualified Chartered Accountant / Cost Accountant/ Advocate with sufficient supervision of lead partner/s of the firm per month.
 - ii. Unresolved issues of material nature and involving interpretation of GST or Allied Acts shall be coordinated by Finance Department at Head Office.
 - iii. **Submission of Reports:** As per Annexure-I, reports shall be submitted to the designated authorities of Finance department at Head office. Time is the essence of contract and hence delay in submission of report will be liable for penal action.
 - iv. **Presentation to Management:** If felt necessary, the Management may invite the firm to be present for discussions with Statutory Auditors/Management/Audit Committee on major issues brought out in the Report. In such a case, necessary arrangements for travel outside Bengaluru shall be made by the company and out of pocket expenses, if any, will be borne by the company.
 - v. **Conveyance for visiting Plant** will be arranged from Bengaluru by the Company i.e., for dropping and pick up, if required, and the company will extend its lodging and boarding facility during the course of plant visit, subject to availability. However, arrangements for conveyance and stay will not be made for work at Bengaluru.

- vi. The engagement, if given, is subject to confidentiality and non-disclosure undertaking to be executed in the form and content acceptable to KIOCL LIMITED before commencement of the assignment wherein the CA/CMA/Advocate/Firm should mention that they “**Maintain the confidentiality of information shared during the course of engagement**”.
 - vii. Unconditional willingness with a brief profile (**as per Annexure B and C**) has to be given.
 - viii. Conditional offers or counter offers shall not be entertained in any respect. Clarifications, if required, are to be obtained beforehand.
 - ix. In case of refusal/inability/incompetency to accept/continue the assigned work, the concerned firm may be blacklisted for a period of two years and the subject assignment shall be awarded to another firm.
 - x. The appointed firm shall not sub-let its assignment to any other firm failing which KIOCL LIMITED shall have right to take necessary action including discontinuing the assignment, debaring the firm from any future dealing with the company and withholding payments.
 - xi. The firms are advised not to send their application if any of the disqualifications prescribed under rules / regulations and decisions of ICAI/ICMA/ Bar Council is found applicable to the firms. The firms with common partner/s shall brought the same to the notice of the company and are also advised to apply through one firm only and multiple applications with common partner/s will be liable for rejection. KIOCL LIMITED reserves the right to make enquiries about the credentials submitted, if deemed necessary.
 - xii. Firms which are found guilty by the ICAI / ICMA / Bar Council Disciplinary committees would not be considered.
 - xiii. The bidder should have a valid PAN, GST and Firm Registration Certificate.
5. **EXECUTING AUTHORITY**: The Contract will be operated by General Manager (Finance), KIOCL Limited, Bangalore or his authorized representative of KIOCL Limited, II Block, Koramangala, Bengaluru-560034.
6. **EMD**: The Bidder shall pay an Earnest Money Deposit of **Rs.30,000/-** (Rupees Thirty Thousand only) in the form of;
- a) Demand draft from any Nationalized Bank, Schedule Bank or any major bank acceptable by company in favour of “**KIOCL LIMITED**” payable at Bangalore.
 - b) Pay Order in favour of “**KIOCL LIMITED**” payable at Bangalore

c) Through RTGS

UNION BANK OF INDIA, PBS (KORAMANGALA) BANGALORE -560 034
ACCOUNT NO. 515401010022015, IFSC CODE: UBIN0551546

In case of through RTGS, transaction details are to be furnished. No other form of EMD will be accepted.

7. EXEMPTION TOWARDS SUBMISSION OF EMD:

State/Central Govt. Organization, PSU and valid DGS&D/NSIC registered (for the tendered item) firm can produce documentary evidence issued by Govt. Authorities for exemption towards submission of Tender Document Fee / Tender Processing Fee and EMD. In case of SSIs/MSMEs Firms need to submit the relevant, valid registration certificates for claiming exemption.

8. FORFEITURE OF EMD:

- EMD shall be forfeited if the Bidder withdraws or alter /modify the tender terms in any respect within the period of validity specified in the tender document after the due date of submission of bids.
- Non acceptance of the work order by the successful bidder the EMD shall be forfeited
- After accepting the work order by the successful bidder and not performing the contact as per the terms and conditions of the work order then the EMD shall be forfeited.

9. **REFUND OF EMD:** This EMD will be refunded to the unsuccessful bidders without any interest after the award the work to successful bidder. For the successful bidder the EMD amount shall be refunded on submission of the Security Deposit/adjustable towards security deposit.

10. No escalation is admissible on any account whatsoever.

11. SECURITY DEPOSIT:

- i) Within FIFTEEN (15) working days of issue of Letter of Intent (LOI)/ Work Order, CONTRACTOR shall furnish FIVE PERCENT (5%) of the Total Work Order Value as Security Deposit by way of Demand Draft / Pay Order / RTGS / Bank Guarantee drawn from any nationalized bank or scheduled bank in India in favour of KIOCL LIMITED, payable at Bangalore.

RTGS details of KIOCL Limited:
UNION BANK OF INDIA, PBS (KORAMANGALA), BENGALURU -560 034
ACCOUNT NO. 515401010022015, IFSC CODE: UBIN0551546

- ii) In case of MSME agency, SD shall be deposited within 07 days of issue of Letter of Intent. On receipt of SD by KIOCL, detailed Work Order will be placed on successful contractor under MSME category. However, the agency shall commence the works as per NIT on receipt of LOI.
- iii) SD in the form of Bank Guarantee (BG) should be as per the KIOCL format on non-judicial stamp paper, purchased in the name of the bank providing the BG.
- iv) BG shall be valid for a period of contract as agreed in the Work Order. In case of extension of validity of WO, the BG submitted shall also to be extended for further such period of extension. SD in any form, from Co-operative Banks will not be accepted. SD will not carry any interest till it is returned.
- v) If agency fails to provide the Security Deposit within the period specified, such failure will constitute a breach of the Contract and KIOCL shall be entitled to award the work elsewhere at agencies risk and cost.
- vi) The Security Deposit will not carry interest and shall be returned/released after successful completion of work as applicable and on submission of copies of GST remittance challans/return.
- vii) No claims shall lie against KIOCL either in respect of interest due, if any, on Security Deposits or depreciation in their value.
- viii) In case of breach of contract, SD will be forfeited.
- ix) In case of violations of any Act, policies of enforcing agencies of Government or litigation, the expenses incurred for rectifying such irregularities, or if KIOCL is held liable to pay any claim for losses, damages, etc., on account of negligence, deficiency in skill or care in the performance of duties by Agency, amount thus spent by KIOCL will be recovered from Agency directly or from bills payable or in any other manner such as by legal proceedings against the Agency including forfeiture of SD.

12. RIGHTS OF KIOCL:

- I. KIOCL reserves the right to withdraw/relax any of the terms and conditions mentioned above so as to overcome the problem encountered by contracting parties.
- II. KIOCL reserves the rights to increase/reduce the scope of work put to this contract. In case of any ambiguity in the interpretation of any of the clause of the tender document or the contract document, interpretation of the clauses by the KIOCL shall be final and binding on all parties.

13. BREACH OF TERMS AND CONDITIONS:

- a) The Work Order can be terminated by KIOCL if it is felt that the work carried by contractor is not satisfactory. The contractor shall not be entitled for any compensation on account of such force closure/termination of contract.
- b) In case of breach of any terms and conditions as mentioned above, KIOCL shall have the right to cancel the work order without assigning any reason thereof and nothing will be payable by KIOCL in that event the security deposit shall also stands forfeited.

14. Time of completion and Liquidated Damages:

The time of completion for all works under this contract shall be **ONE (01) YEAR**. The effective date of contract would be specified in Letter of Intent/work Order. If the contractor fails to complete the work within the stipulated completion time, the contractor shall pay to owner as liquidated damages for such default, for every day which shall elapse between the date prescribed thereof and the actual date of completion of the scope of work, the amounts determined on the basis of the percentage of the value of the work as specified herein.

Delay of 1st 20 days 0.1% per day

Delay of next 20 days 0.15% per day

Subject to a maximum of 5% of the value of the work. The KIOCL has the discretion to reduce or waive the Liquidated Damages.

In addition to above, for any delay in filing of return or non-filing of return or any other penalty / interest/ late fee levied on the company by statutory authority due to negligence of the service provider, then penalty equal to the amount payable by KIOCL Limited shall be levied on the service provider.

15. ACCEPTANCE OF TERMS AND CONDITIONS:

Agency shall submit one full set of signed and sealed copy of this Tender including all Annexures, along with bid, as a token of acceptance of all terms and conditions of this Tender. Submission of the bid by agency will be deemed as agreeing to all the terms & conditions of KIOCL including payment terms specified herein. Conditional bids shall be rejected without assigning any reasons thereof.

16. FORCE MAJEURE:

- i. Any delay, in or failure of performance of the CONTRACT by AGENCY or CLIENT shall not constitute defaults by such party or give rise to any claim for damages against it, if and to the extent such delay or failure of performance is caused by acts of God, acts of war or hostilities, acts or omissions of Government, invasion, revolution, civil commotion, blockade, embargo, sabotage, fires, severe earth

quakes, typhoons, cyclones, lightning, plague, epidemic or other act, omission or circumstances, (excluding monsoon) which are beyond the reasonable control of the parties affected which they could not have reasonably foreseen and guarded against and which by exercise of reasonable care and diligence, they are unable to prevent (hereinafter referred to as Force Majeure). CLIENT shall be the sole judge to decide whether or not an event is Force Majeure and decision is final and binding. Monsoon season is not considered a FORCE MAJEURE event.

- ii. The party affected by the occurrence of the event of Force Majeure shall promptly notify within 10 days of such occurrence to the other part hereto at its commencement and termination along with the copies of any documents, if any, showing the existing or termination of such event and its effect on the work. Delay occasioned by Force Majeure shall give rise to an extension of the time for performance of either party obligations under this CONTRACT commensurate with such delay.
- iii. Should AGENCY or CLIENT be prevented from fulfilling his obligations as provided for under this CONTRACT by the existence of a cause of Force Majeure lasting continuously for a period of forty five (45) days, the party which is so prevented shall prior to the termination of the Force Majeure condition and after the expiry of the said period of forty five (45) days have the option to terminate this CONTRACT without further liability to either party, except that AGENCY shall be paid for the work performed up to the date of such termination.

17. INDEMNIFICATION:

The Agency shall indemnify and keep indemnified the Company from and against all actions, claims, demands and/or liabilities whatsoever arising out of this agreement or consequent upon breach of any of provisions of this agreement and/or against any claim, action or demand by any of the Agency's Employees, person(s), firms, institutions under any law, rule or regulation having the force of law.

18. FRAUD PREVENTION POLICY OF KIOCL LIMITED:

Every one may take note that a "Fraud Prevention Policy" is being followed at KIOCL, which provides a system for prevention / detection / reporting of any fraud. It also forbids everyone from involvement in any fraudulent activity and that where any fraudulent activity is suspected by anyone, the matter must be reported to the 'Nodal Officer' (Chief Vigilance Officer) as soon as he / she comes to know of any fraud or suspected fraud.

19. The agency shall comply and shall take necessary steps towards guidelines issued by Govt., and KIOCL with respect to COVID 19 from time to time during the execution of the contract.

20. Bidders shall make no alterations in the tender documents.

21. JURISDICTION:

Only courts in Bengaluru shall have jurisdiction regarding the matters relating to this Contract.

FORM OF TENDER

To,
GM (CP&TS),
KIOCL Limited,
Koramangala 2nd block
Bangalore- 5600034

Dear Sir/Madam

1. I / We have examined the Scope of Works, Specifications and Schedule of Quantities and Terms and Conditions relating to the tender for the said works invited by you.
2. I / We have visited the site, examined the site of works specified in the Tender Document and acquired the requisite information relating thereto as affecting the Tender.
3. I/ We hereby offer to execute and complete the works in strict accordance with the Tender Document at the item rates quoted by me / us in the attached Schedule of Quantities in all respects as per the specifications and Scope of Works described in the Tender Document and the Terms and Conditions.
4. I/ We agree to pay GST, Income tax etc. and other taxes prevailing from time to time.
5. The rates quoted by me / us are firm and shall not be subjected to variations on account of fluctuation in the market rates or any other reasons whatsoever, during the currency of the contract.
6. Should this tender be accepted, I / we hereby agree to abide by and fulfil all the Terms and Conditions and Provisions of the said Contract Document annexed hereto.

Name of the person authorized to sign and submit the Tender

.....

Your's faithfully,

Signature & Seal of bidder

Place:

Date:

ANNEXURE- B

BRIEF PROFILE OF FIRMS OF CHARTERED ACCOUNTANTS/COST ACCOUNTANTS/ADVOCATES FOR OUTSOURCING OF GST COMPLIANCES:

(All documents to be enclosed, as required for SL. No. 1 to 11 below, should be properly tagged with marking of Sl. No. 1 to 11 as mentioned below. Submission of improper information/documents/ tagging is liable for rejection).

Sl.no	Description					
1	Name, Address of the firm with PAN No. and GST Registration No.					
2	Date of Registration of the Firm with relevant institute (Copy of certificate to be enclosed)					
3	Details of Full Time FCA/FCMA/Tax Advocate Partners (Copy of certificate to be enclosed)					
	Sl. No.	Name	Date of enrolment as FCA/FCMA/ Tax Advocate	Membership No.	Age	Date of joining of the firm by the Existing partner
	1					
	2					
	3					
	4					
	5					
4	Details of Full Time ACA/ACMA/Tax Advocate Partners (Copy of certificate to be enclosed)					
	Sl. No.	Name	Date of enrolment as ACA / ACMA/ Tax Advocate	Membership No.	Age	Date of joining of the firm by the Existing partner

	1				
	2				
	3				
	4				
	5				
5	Details of association with the same firm including date of joining to the firm (Copy of partnership deed to be enclosed) :				
	(a) Names of the partners above 20 years and date of joining to the firm				
	(b) Names of the partners above 15 years and date of joining to the firm				
	(c) Names of the partners above 10 years and date of joining to the firm				
	(d) Names of the partners below 10 Years but above 5 Years and date of joining to the firm				
6	Details of Full Time Semi Qualified Assistants:				
	Sl. No.	Name of the Assistant	Whether CA-Inter/CMA - Inter	Date of joining the firm as a Semi-Qualified Assistant	Relevant Qualification Certificate and proof of joining
	1				
	2				
	3				
	4				
7	GST Compliance Outsourcing of PSUs (Copy of Work Order & Work completion certificates to be enclosed)				
	Sl. No.	Name of the Company	Year	Branch / Corporate / All	

8	GST Audit assignments of PSUs/ PSBs (Copy of Work Order & Work completion certificates to be enclosed)		
	Name of the PSUs	Year of audit.	Description of Assignment
9	GST Audit Assignment in PSUs having SAP system of accounting (Copy of proof to be submitted)		
	Sl. No.	Name of the PSUs and year of implementation of SAP	Year of audit.
10	Details of CISA/DISA qualified partner/ full time employee		
	Name of only one partner/ full time employee to be specified	Date of acquiring CISA/DISA	Copy of certificate to be enclosed
11	Turnover of the firm for last 3 financial years (F.Y. for which IT return filing due date lapsed)		
	Sl. No.	Financial year	Rs.
	1		
	2		
	3		

Note:

Full time partner does not include a person who is

(a) A partner in other firms

(b) Employed full time/part time elsewhere, practicing in his own name or engaged in practice otherwise or engaged in other activity which would be deemed to be in practice under Section 2(2) of the Chartered Accountants Act, 1949/ Cost and Works Accountants Act, 1959.

(c) A partner whose total compensation from the firm is less than 5 %

(Total compensation = Sum total of share of profit, remuneration and interest on capital)

UNDERTAKING

We, M/s. _____ firm of Chartered Accountants / Cost Accountants / Advocates, do hereby verify and declare.

- i. That the particulars given in the application are complete and correct and that if any of the statements made or the information so furnished as above is later found to be untrue or false or there has been suppression of material information, the firm would stand disqualified from empanelment/allotment of audit and would be liable for disciplinary action under the Chartered Accountants Act, 1949 / Cost and Works Accountants Act, 1959 and the regulations framed there under;
- ii. That the firm or partners have not been debarred or cautioned by applicable governing body during the last three years.
- iii. That individually the partners are not engaged in practice otherwise or in any other activity which would be deemed to be in practice under section 2 (2) of the Chartered Accountants Act, 1949 / Cost and Works Accountants Act, 1959.
- iv. That the constitution of the firm as on date of application is same as that in the ICAI/ICMAI/Bar Council records.
- v. That the firm or partners have no objection if KIOCL LIMITED makes any enquiries.

Place _____ Name of Authorised person and

Date _____ Signature with Seal of the Firm

Full time partner does not include:

A person who is

- (a) A partner in other firms
- (b) Employed full time/part time elsewhere, practicing in his own name or engaged in practice otherwise or engaged in other activity which would be deemed to be in practice under Section 2(2) of the Chartered Accountants Act, 1949/ Cost and Works Accountants Act, 1959.
- (c) A partner whose total compensation from the firm is less than 5 %

(Total compensation = Sum total of share of profit, remuneration and interest on capital)

PAYMENT TERMS

1. The rates quoted shall be inclusive of GST. GST shall be paid based on tax invoice. Tax Deducted at Source (TDS) under GST shall be considered as per provision of GST Act for making payment.
2. **Payment:** Fees will be paid monthly. Fees will be paid within 30 days from the date of receipt of tax invoice after deduction of taxes if any.
3. **Payment Schedules (For both MSME & Non-MSME bidders):**
 - 75% of price as per award on work completion on monthly basis.
 - Balance 25% of price as per award on acceptance of work completion for Annual Returns (GSTR9 and GSTR9C).
4. **Term & Conditions related to GST:**
 - i. The Supplier is required to comply with all the applicable provisions of the GST Laws / Rules / Notifications /Circulars and to furnish required documents / details within the prescribed time limit to enable KIOCL to claim the benefits of GST Input Tax Credit or any other benefit.
 - ii. The Supplier is required to furnish proper Invoice / Supplementary Invoice / Debit Note / Credit Note in the form and manner prescribed under GST Laws / Rules / Notifications / Circulars containing all the particulars mentioned there in within the prescribed time limit as per prevailing GST Laws / Rules / Notifications / Circulars. In case of non-compliance by the Supplier, KIOCL shall have the right to withhold the payment towards GST against such invoice until the default is made good within the timeline prescribed under GST Laws / Rules / Notifications / Circulars, and also subject to KIOCL being in a position to avail GST Input Tax Credit as per applicable GST Laws / Rules / Notifications / Circulars.
 - iii. In the event that the Supplier fails to furnish details of outward supply in Form GSTR-1, resulting in a consequent loss of input tax credit (ITC) to KIOCL, the Supplier will be liable to indemnify KIOCL for such loss of ITC, as well as any interest that may be incurred by KIOCL for availment of such ITC. KIOCL will have all the rights to withhold the payment to the extent of ITC and interest thereon on account of such non-compliance of the supplier. The Supplier shall notify KIOCL in case of discrepancy in the data uploaded in the GSTN portal and ensure the discrepancy is sorted within prescribed time.
 - iv. In case of supplies made under Reverse Charge Mechanism, the Supplier needs to comply with the provisions under the GST Laws / Rules / Notifications / Circulars in terms of supply of Goods/Services and raising of invoice, so as to enable KIOCL to remit applicable GST to Govt., within the prescribed time limit and avail GST Input Tax Credit on the same. If the Supplier fails to comply with the above and as a result if KIOCL incurs any losses / expenses / cost / penalty,

KIOCL shall be entitled to recover the same from the Supplier. Further the Supplier has to mention that "The liability of payment of GST amounting to Rs _____ is on the Recipient of Service" in the invoice raised on KIOCL.

- v. KIOCL will be entitled to recover all losses / expenses / cost / penalty, etc. incurred by KIOCL along with applicable interest from the Supplier due to reasons other than those attributable to KIOCL.
5. **PAYING AUTHORITY:** The paying authority shall be Chief General Manager (Finance), KIOCL Limited, Bangalore - 560 034 and/ or his Authorized Representative.
6. **Payment to MSME Firms:** As per the prevailing Government's guidelines, all payment to MSME units is to be done through digital platform TReDS only. No other mode of payment will be entertained. MSME firms should accordingly register on the digital platform.

Note: - Payments to all MSME firms shall be made through TReDS platform at **RXIL / INVOICEMART / MIXCHANGE portal.**

7. In this regard KIOCL Limited has been boarded on the **RXIL, INVOICEMART and M1XCHANGE** TReDS Exchange as a Buyer to make payment to their MSME Vendors through the TReDS Platform. Hence the Bidders are requested to register in TReDS platform and communicate their TReDS ID to KIOCL to make payments through TReDS platform.

The details for further assistance if required are as below:

Name of Exchange for TReDS platform	Contact Details			KIOCL Registration ID
RXIL	Abheek Datta	8800445588	abheek.datta@rxil.in	KI0000225
	Anjum Ara	7892003583	anjum.ara@rxil.in	
INVOICEMART	Ananth Hegde	9880688217	ananth1.hegde@invoicemart.com	1000036916
	Sachin Kumar	9964984984	sachin.kumar@invoicemart.com	
M1XCHANGE	Monica N	9901790170	monica.n@m1xchange.com	BUYER00004765

PRICE-BID

SCHEDULE OF WORKS (BOQ)

Sl. No.	DESCRIPTION	Rate (in Rs.)	Weightage	Product (Rs.)
(1)	(2)	(3)	(4)	(5) = (3) X (4)
01	Fees for scope of work as mentioned.		1.00	
02	Total Amount (Rs.)			
03	GST @18%			
04	Grand Total (Rs.)			

In Words Rs..... inclusive of applicable GST.

NOTE:

- i. The rate quoted above (in `) shall be firm throughout the Contract period and is not subject to escalation of any kind whatsoever.
- ii. The rate quoted shall be inclusive of all statutory taxes, fees, charges and other departmental payments, incidental/legal expenses etc. including GST.
- iii. Expenditure towards travel i.e. local travel, Hotel/Guest house and transportation in case of tour outside Bangalore in connection with Indirect Tax matter for the Company, will be borne by KIOCL.
- iv. If in case there is mismatch in column no.3 and column no.5, the value indicated in column no.3 will be considered.

Signature and address of the bidder with seal

