



Bid Number/बोली क्रमांक (बिड संख्या):  
GEM/2024/B/5472251  
Dated/दिनांक : 04-10-2024

### Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	25-10-2024 20:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	25-10-2024 20:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	90 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Ministry Of Ports, Shipping And Waterways
Department Name/विभाग का नाम	Na
Organisation Name/संगठन का नाम	Directorate General Of Shipping Mumbai
Office Name/कार्यालय का नाम	Mumbai
Item Category/मद केटेगरी	Custom Bid for Services - Hiring of tax consultants for filling direct and indirect tax returns
Similar Category/समान श्रेणी	<ul style="list-style-type: none"><li>Financial Advisory Services</li><li>Financial Audit Services</li><li>Manpower Hiring for Financial Services</li></ul>
Contract Period/अनुबंध अवधि	3 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	40 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	5 Year (s)
MSE Exemption for Years Of Experience/अनुभव के वर्षों से एमएसई छूट/ and Turnover/टर्नओवर के लिए एमएसई को छूट प्राप्त है	Yes
Startup Exemption for Years Of Experience/अनुभव के वर्षों से स्टार्टअप छूट/ and Turnover/ टर्नओवर के लिए स्टार्टअप को छूट प्राप्त है	Yes

<b>Bid Details/बिड विवरण</b>	
<b>Document required from seller/विक्रेता से मांगे गए दस्तावेज़</b>	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
<b>Do you want to show documents uploaded by bidders to all bidders participated in bid?/</b>	Yes
<b>Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया</b>	No
<b>Type of Bid/बिड का प्रकार</b>	Two Packet Bid
<b>Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय</b>	4 Days
<b>Evaluation Method/मूल्यांकन पद्धति</b>	Total value wise evaluation
<b>Financial Document Indicating Price Breakup Required/मूल्य दर्शाने वाला वित्तीय दस्तावेज़ ब्रेकअप आवश्यक है</b>	Yes
<b>Arbitration Clause</b>	No
<b>Mediation Clause</b>	No

#### **EMD Detail/ईएमडी विवरण**

Advisory Bank/एडवाइजरी बैंक	State Bank of India
EMD Amount/ईएमडी राशि	20000

#### **ePBG Detail/ईपीबीजी विवरण**

Required/आवश्यकता	No
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(a). 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./जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज़ प्रस्तुत करने हैं। एमएसई केटेगरी 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।

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

#### **Beneficiary/लाभार्थी :**

Director General of Shipping  
Mumbai, NA, Directorate General of Shipping Mumbai, Ministry of Ports, Shipping and Waterways

(The Directorate General Of Shipping)

**MII Compliance/एमआईआई अनुपालन**

MII Compliance/एमआईआई अनुपालन	Yes
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**MSE Purchase Preference/एमएसई खरीद वरीयता**

MSE Purchase Preference/एमएसई खरीद वरीयता	Yes
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1. If the bidder is a Micro or Small Enterprise as per latest definitions under MSME rules, the bidder shall be exempted from the requirement of "Bidder Turnover" criteria and "Experience Criteria" subject to meeting of quality and technical specifications. If the bidder is OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. In case any bidder is seeking exemption from Turnover / Experience Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer.
2. If the bidder is a Startup, the bidder shall be exempted from the requirement of "Bidder Turnover" criteria and "Experience Criteria" subject to their meeting of quality and technical specifications. If the bidder is OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. In case any bidder is seeking exemption from Turnover / Experience Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer.
3. 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.
4. 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.
5. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to the [OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if the credentials of the service provider are validated on-line in GeM profile as well as validated and approved by the Buyer after evaluation of submitted documents.
6. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.
7. 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.

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

BoQ - [1728047316.xlsx](#)

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

**Introduction about the project /services being proposed for procurement using custom bid functionality:**[1728047333.pdf](#)

**Instruction To Bidder:**[1728047336.pdf](#)

**Scope of Work:**[1728047355.pdf](#)

**Payment Terms:**[1728047360.pdf](#)

**Penalties:**[1728047364.pdf](#)

**Quantifiable Specification / Standards of The Service/ BOQ:**[1728047369.pdf](#)

**Project Experience and Qualifying Criteria Requirement:**[1728047374.pdf](#)

**GEM Availability Report ( GAR):**[1728047408.pdf](#)

**Undertaking of Competent Authority is mandatory to create Custom Bid for Services. Please download standard format document and upload:**[1728048421.pdf](#)

**This Bid is based on Least Cost Method Based Evaluation (LCS). The technical qualification parameters are:-**

Parameter Name	Max Marks	Min Marks	Evaluation Document	Seller Document Required
Legal Entity	10	7.5	<a href="#">View file</a>	Yes
Years of Operation	20	15	<a href="#">View file</a>	Yes
Financial Turnover	20	15	<a href="#">View file</a>	Yes
Team Qualification, Experience	50	37.5	<a href="#">View file</a>	Yes

Total Minimum Passing Technical Marks: 75

**Custom Bid For Services - Hiring Of Tax Consultants For Filing Direct And Indirect Tax Returns ( 1 )**

**Technical Specifications/तकनीकी विशिष्टियाँ**

Specification	Values
<b>Core</b>	
Description /Nomenclature of Service Proposed for procurement using custom bid functionality	Hiring of tax consultants for filling direct and indirect tax returns
Regulatory/ Statutory Compliance of Service	YES
Compliance of Service to SOW, STC, SLA etc	YES
<b>Addon(s)/एडऑन</b>	

**Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़**

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

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	The quantity of procurement "1" indicates Project based or Lumpsum based hiring.	Additional Requirement/अतिरिक्त आवश्यकता
1	Jitendra Shankarrao Jadhav	400042,9th floor, Beta Building, I-Think Techno Campus, Kanjur Marg East, Mumbai	1	N/A

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

1. The Seller shall not assign the Contract in whole or part without obtaining the prior written consent of buyer.
2. The Seller shall not sub-contract the Contract in whole or part to any entity without obtaining the prior written consent of buyer.
3. The Seller shall, notwithstanding the consent and assignment/sub-contract, remain jointly and severally liable and responsible to buyer together with the assignee/ sub-contractor, for and in respect of the due performance of the Contract and the Sellers obligations there under.

**3. Forms of EMD and PBG**

Bidders can also submit the EMD with Account Payee Demand Draft in favour of

The Directorate General of Shipping  
payable at  
Mumbai

Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

**4. Buyer Added Bid Specific Scope Of Work(SOW)**

File Attachment [Click here to view the file.](#)

**5. Certificates**

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

**6. Buyer Added Bid Specific ATC**

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

## 7. Service & Support

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

## 8. Past Project Experience

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

## 9. Buyer Added Bid Specific SLA

File Attachment [Click here to view the file.](#)

## Disclaimer/अस्वीकरण

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.

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.

This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), 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 General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

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./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।

---Thank You/धन्यवाद---

# **INVITING RFP FOR SELECTION OF CA FIRM TO THE DIRECTORATE GENERAL OF SHIPPING, UNION MINISTRY OF SHIPPING & WATERWAYS, GOVERNMENT OF INDIA FOR TAX CONSULTANCY SERVICES**

## **Instructions to Bidders (ITB)**

### **1. General Information**

#### **1.1 Scope of Bid:**

The Director General of Shipping invites bids for the provision of legal consultancy services as described in the Bidding Documents. The successful bidder will be expected to deliver the services as specified in the contract.

#### **1.2 Eligibility of Bidders:**

Bidders must meet the eligibility criteria set forth in the bidding documents, including but not limited to:

- Being legally registered to provide tax consultancy services.
- Having the necessary professional qualifications and experience.
- Compliance with applicable legal and regulatory requirements.

#### **1.3 Conflict of Interest:**

Bidders must not have any conflict of interest that could influence their impartiality in providing the services. Bidders must disclose any potential conflicts of interest in their bids.

#### **1.4 Cost of Bidding:**

The bidder shall bear all costs associated with the preparation and submission of their bid, and the Procuring Entity shall not be responsible or liable for those costs.

### **2. Bidding Documents**

#### **2.1 Clarification of Bidding Documents:**

Bidders requiring any clarification on the bidding documents may notify the Procuring Entity in writing. The Procuring Entity will respond to any request for clarification received at least 7 days prior to the deadline for submission of bids.

#### **2.2 Amendment of Bidding Documents:**

The Procuring Entity may amend the bidding documents at any time before the deadline for

submission of bids. Any amendment will be notified in writing to all bidders and will be binding.

### **3. Preparation of Bids**

#### **3.1 Language of Bid:**

The bid, as well as all correspondence and documents relating to the bid exchanged by the bidder and the Procuring Entity, shall be written in English.

#### **3.2 Documents Comprising the Bid:**

The bid shall include the following documents:

- Bid Submission Form (Checklist)
- Eligibility and Qualification Documents
- Technical Proposal
- Financial Proposal
- Any other document required as per the GEM BID DOCUMENT

#### **3.3 Bid Prices:**

Prices quoted by the bidder shall be fixed and not subject to variation during the performance of the contract. Bidder have to fill and upload the .xlsx with the price bid attached to the GeM bid document mandatorily, failing which the bid will be rejected.

#### **3.4 Bid Validity:**

Bids shall remain valid for the period specified in the GEM BID DOCUMENT after the bid submission deadline.

#### **3.5 Bid Security (Earnest Money Deposit - EMD):**

All bidders are required to submit an Earnest Money Deposit (EMD) of the amount mentioned in the portal. The EMD should be submitted in the form of DD in favour of Directorate General of Shipping, and must be valid for the duration of 120 days. Bids not accompanied by EMD will be rejected. However, Micro, Small, and Medium Enterprises (MSMEs) registered under the relevant MSME Development Act are exempt from this requirement. To qualify for the exemption, MSME bidders must submit a Bid Security Declaration in lieu of EMD, along with a valid MSME registration certificate, with their tender submission. The Director General of Shipping reserves the right to verify the authenticity of the MSME registration certificate and may disqualify bids if the certificate is invalid or not provided. All other terms and conditions of the tender remain applicable.

### **4. Submission and Opening of Bids**

#### **4.1 Submission of Bids:**

Bidders shall submit their bids electronically through the GeM portal. Bids submitted by any other means will not be accepted.

#### **4.2 Deadline for Submission of Bids:**

Bids must be submitted no later than the deadline specified in the **GEM BID DOCUMENT**.

#### **4.3 Late Bids:**

Any bid received after the deadline will be rejected.

#### **4.4 Bid Opening:**

Bids will be opened electronically on the date and time specified in the GEM BID DOCUMENT.

### **5. Evaluation and Comparison of Bids**

#### **5.1 Evaluation Process:**

The evaluation of bids will be conducted in three stages: Preliminary Examination, Technical Evaluation, and Financial Evaluation.

#### **5.2 Preliminary Examination:**

Bids will be examined to determine whether they meet the eligibility criteria and have been properly signed and completed.

#### **5.3 Technical Evaluation:**

The technical proposals will be evaluated based on the criteria outlined in the GEM BID DOCUMENT and SoW using a LCS (Least cost selection) method.

#### **5.4 Financial Evaluation:**

The financial proposals of only those bidders who pass the Qualification Criteria will be opened and evaluated.

#### **5.5 Award Criteria:**

The contract will be awarded to the bidder whose bid has been determined to be substantially responsive to the bidding documents and who has offered the best value for money, as per the evaluation criteria outlined in the GEM BID DOCUMENT.

## 6. Award of Contract

### 6.1 Notification of Award:

The Procuring Entity will notify the successful bidder in writing by issuing a Letter of Acceptance.

### 6.2 Signing of Contract:

The successful bidder shall sign the contract within the period specified in the GEM BID DOCUMENT.

### 6.3 Performance Security:

Not applicable for this Bid.

## I. SCOPE OF WORK

The CA firm, under the overall guidance of the DG's office, shall be required to perform the following tasks as a part of the Scope of Work:

1. GST Related Works	GST Compliance	
	Filing of Returns	<ul style="list-style-type: none"><li>- File all required monthly, quarterly, and annual GST returns, including E-invoice, TDS, under GST regulations.</li><li>- Reconciliation of monthly/annual returns.</li></ul>
	Data Management	<ul style="list-style-type: none"><li>- Extract and arrange data from the Directorate General of Shipping's accounting module as per GST return format.</li></ul>
	Tax Liability Calculation	<ul style="list-style-type: none"><li>- Ensure correctness of data regarding output credit eligibility of input credit.</li><li>- Calculate the net tax liability for remittance.</li></ul>
	Audit Assistance	<ul style="list-style-type: none"><li>- Assist in providing necessary information/statements related to GST for Tax Audits, other audits conducted by Tax authorities, Internal audit, and C&amp;AG during the contract period.</li><li>- Provide clarifications regarding GST-related matters even at a later stage.</li></ul>

	Legal Representation	<ul style="list-style-type: none"> <li>- Appear before the GST Department or Judiciary as needed.</li> <li>- Draft and submit replies for notices received by Directorate General of Shipping within specified due dates.</li> </ul>
	Advisory Services	<ul style="list-style-type: none"> <li>- Provide ongoing advice/guidance on amendments issued by the GST Council.</li> <li>- Assist with any further matters in connection with GST.</li> </ul>
	Certificates and E-Invoices	<ul style="list-style-type: none"> <li>- Facilitate the issuance of certificates/E-invoices as required under GST &amp; GST TDS.</li> </ul>
	GST Challan Submission	<ul style="list-style-type: none"> <li>- Submit GST challan for payment within working hours before the last working day and due date for filing the GST return.</li> </ul>
	Additional Assistance	<ul style="list-style-type: none"> <li>- Provide assistance in any other GST-related matters as required by Directorate General of Shipping.</li> </ul>
	Additional GST Compliance	
	Filing of GST Returns	<ul style="list-style-type: none"> <li>- File online monthly/annual GST returns for the institute or any other returns as required by GST Authorities.</li> </ul>
	Input Tax Credit Handling	<ul style="list-style-type: none"> <li>- Handle ITC and ensure proper maintenance of the ITC register.</li> </ul>
	Foreign Remittance Matters	<ul style="list-style-type: none"> <li>- Assist with matters related to foreign remittance for various activities.</li> </ul>
	Record Maintenance Advisory	<ul style="list-style-type: none"> <li>- Consult on record maintenance of applicable GST rates.</li> </ul>
	Invoice Management	<ul style="list-style-type: none"> <li>- Maintain records of outward/inward supplies of Goods or Services and generate GSTR-1, GSTR-2, and GSTR-3B.</li> </ul>
	Portal Updates	<ul style="list-style-type: none"> <li>- Assist in updating GST-related portals, including e-invoice portals, and resolving related issues.</li> </ul>
	ITC Eligibility Identification	<ul style="list-style-type: none"> <li>- Assist in identifying invoices (outward/inward) not eligible for ITC.</li> </ul>
<b>2. Income Tax TDS Related Works</b>	<b>Income Tax TDS Compliance</b>	
	Filing of TDS Returns	<ul style="list-style-type: none"> <li>- File monthly, quarterly, and annual TDS returns (Forms 24Q, 26Q, 27Q, 27EQ) for Directorate General of Shipping.</li> </ul>

	Notices and Queries	- Address and resolve notices/queries connected with the TDS returns and perform rectifications as required by the Income Tax Department.
	Form Generation	- Provide hard and soft copies of quarterly Forms 16, 16A & 27D. - Provide hard and soft copies of annual Forms 16 (Part A & Part B) & Form 12BA (data for Part B and Form 12BA will be provided by Directorate General of Shipping).
<b>3. Combined Income Tax-TDS and GST-TDS Compliance</b>	<b>Overall Compliance</b>	
	E-Filing Compliance	- Ensure timely E-filing of all returns related to Income Tax-TDS & GST-TDS, including TDS returns for salaries (Form 24Q), contractors (Form 26Q), and GST-TDS returns.
	Data Management	- Feed data on I-Tax deductions for employees/contractors. - Data for filing returns will be provided by CSIR-CSIO through soft/hard copy as required.
	Form and Challan Generation	- Ensure timely generation of Form 16, 16-A, GST-TDS Challan, and GSTR-7A or any other required documents.
	Correction and Revision	- File corrections, rectifications, or revisions in monthly/quarterly returns in case of errors like invalid PANs/GST Numbers or other discrepancies.
	Audit and Legal Support	- Appear before the Income Tax/GST Authorities on a case-by-case basis and assist in filing replies to notices related to Income Tax-TDS, GST-TDS, and GST matters.
	Advisory Services	- Suggest best practices for maintaining books/ledgers required for Income Tax-TDS, GST-TDS, and GST matters.
	Contract Duration	- The contract is for 3 years, renewable annually subject to satisfactory performance.
	Consultant's Office Requirement	- The consultant should have an active and fully functional office or branch in Mumbai.
	Site Visits	- Consultant/authorized staff must visit once or more per month for guidance on Income Tax and

		GST matters. No TA/DA will be paid for these visits.
	Additional Income Tax and GST Work	- Any work related to Income Tax or GST not explicitly mentioned in the scope or introduced due to changes in Taxation laws will be part of the scope of work.

**II.** The selected consultant will be engaged for a period of **three years**, with an option for annual renewal contingent upon satisfactory performance. Regular performance reviews will be conducted to assess the quality of services and ensure compliance with the terms of the contract.

**RESOURCE PLACEMENT:**

- The **Junior Tax Consultant** will be stationed at the **DGS office** during **quarterly return filing periods** (end of each quarter) and other critical tax-related activities to ensure smooth on-site management of compliance.
- The **Senior Chartered Accountant** will supervise and be available for on-site or virtual consultations as required.

**III. ELIGIBILITY CRITERIA**

The Firm which does not fulfil the below-mentioned criteria will not be considered for technical evaluation.

**Qualification Criteria for Shortlisting of Tax Firms**

<b>S. No.</b>	<b>Criterion</b>	<b>Description</b>	<b>Supporting Documents Required</b>
<b>A</b>	Legal Entity	The firm must be an Indian legal entity providing tax advisory services consistent with ICAI regulations.	Certificate of Incorporation/ Registration under relevant law Proof of ICAI registration or compliance.
<b>B</b>	Years of Operation	The firm must have at least <b>5 years</b> of operations as of the tender closing date.	Certificate of Incorporation Proof of commencement of operations (registration date) from the relevant authority.
<b>C</b>	Financial Turnover	The firm should have an <b>average annual turnover of INR 50 lakh or more</b> from consultancy/legal advisory services over the last <b>3 financial years</b> (FY 2020-21, 2021-22, 2022-23).	Chartered Accountant's certificate certifying the turnover for the last three financial years (FY 2020-21, 2021-22, 2022-23).
<b>D</b>	Team Qualification, Experience, and Expertise	The team proposed by the firm must meet the required qualifications, experience, and expertise as specified.	Detailed CVs of key personnel, including the Senior Chartered Accountant and Junior Tax

			Consultant, certificates, and proof of experience.
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#### IV. QUALIFICATION, EXPERIENCE AND EXPERTISE OF THE TEAM

The tax consultancy firm is required to provide a two-tier team consisting of a **Senior Chartered Accountant (CA)** and a **Junior Tax Consultant (Intern/Consultant)**.

Designation	Role Description	Minimum Qualifications	Experience/Expertise	Time Commitment
<b>Senior Chartered Accountant (Team Leader)</b>	Responsible for overseeing all GST, Income Tax, and TDS compliance, providing strategic guidance, and ensuring accuracy in the filing process and advisory services.	Chartered Accountant (CA) with valid membership in ICAI (Institute of Chartered Accountants of India).	- Minimum 5 years of post-qualification experience in handling GST, Income Tax, and TDS compliance. - Expertise in representing clients before tax authorities and courts.	- Will oversee and monitor all tax-related services remotely or through periodic visits. - Available for consultations and critical support as needed.
<b>Junior Tax Consultant (to visit DGS office during filing of TDS and GST)</b>	The on-site resource for tax compliance, managing day-to-day operations, data entry, and reconciliation, and providing support for filing quarterly GST and TDS returns.	- Graduate/Post-graduate in Commerce, Taxation, or a related field. - Chartered Accountancy intern or enrolled in relevant professional tax courses.	- At least 3 years of relevant work experience, preferably as an intern or junior consultant in GST and Income Tax compliance. - Familiar with tax filing software and data reconciliation.	- To be present in the DGS office during quarterly tax return filing periods. - Responsible for data collection, reconciliation, and support during filing.

#### V. EVALUATION

##### V.1 TECHNICAL EVALUATION:-

S. No.	Criterion	Marks	Description	Supporting Documents Required
A	Legal Entity	10	The firm must be an Indian legal entity providing tax advisory	Certificate of Incorporation/Registration under relevant law, Proof of

			services consistent with ICAI regulations.	ICAI registration or compliance.
B	Years of Operation	20	The firm must have at least 5 years of operations as of the tender closing date.	Certificate of Incorporation, Proof of commencement of operations.
C	Financial Turnover	20	The firm should have an average annual turnover of INR 50 lakh or more from consultancy/legal advisory services over the last 3 financial years.	Chartered Accountant's certificate certifying turnover for the last three financial years.
E	Team Qualification, Experience, and Expertise	50	The team proposed by the firm must meet the required qualifications, experience, and expertise as specified.	Detailed CVs of key personnel, certificates, and proof of experience.

### **Breakdown for Team Qualification, Experience, and Expertise (E)**

<b>Sub-Criterion</b>	<b>Designation</b>	<b>Weightage (%)</b>	<b>Minimum Qualifications &amp; Experience</b>
E1	Senior Chartered Accountant	30	Chartered Accountant (CA) with at least 5 years of post-qualification experience in GST, Income Tax, and TDS compliance.
E2	Junior Tax Consultant	20	Graduate/Post-graduate with 3 years of relevant experience, preferably in GST and Income Tax compliance.

### **Total Marks : 100**

- **Pass Mark:** 75%
- **Key Evaluation Notes:**
  - Firms scoring below 75% will not qualify for further consideration.
  - The Bidder has to score 75% of the marks allotted in each of the Technical Qualification Criteria.
  - High emphasis is placed on the qualifications and experience of the team (40% of total weightage).

#### **V.2. FINANCIAL EVALUATION:-**

- i. The Financial Proposals of only the applicants qualifies the Technical evaluation (scoring greater than 75% marks) shall be opened and evaluated. The Financial Proposals of the other applicants will be returned unopened
- ii. Of the Financial proposals opened, the lowest "Project-Cost" will be designated as "L1" and will be awarded the contract.

### **Compliance:-**

- i. Prior to evaluation of Proposals, the employer will determine whether each Proposal is responsive to the requirements of the RFP. A Proposal shall be considered responsive only if:
  - (a) it is received in the specified format;
  - (b) it is received by the due date including any extension thereof;
  - (c) it is signed, sealed and marked as stipulated;
  - (d) it contains all the information (complete in all respects) as requested in the RFP;
  - (e) it does not contain any condition or qualification; and
  - (f) it is not non-responsive in terms hereof.

DGS reserves the right to reject any Proposal which is nonresponsive and no request for alteration, modification, substitution or withdrawal shall be entertained by the DGS in respect of such Proposals.

- ii. The Proposal will be evaluated on the basis of the experience of the Firm.
- iii. Evaluations will be based on documentary evidence submitted by the applicant with respect to evaluation /selection criteria.

## **General Conditions of Contract (GCC)**

### **1. Definitions**

In this contract, unless the context otherwise requires:

- **“Contract”** means the agreement entered into between the Directorate General of Shipping (DGS) and the selected CA Firm, as recorded in the contract form signed by the parties, including all attachments and appendices thereto and all documents incorporated by reference therein.
- **“Consultant” or “CA Firm”** means the legal entity selected and engaged by the DGS to provide the services under the contract.
- **“Contract Price”** means the price payable to the CA Firm under the contract for the full and proper performance of its contractual obligations.
- **“Services”** means the tasks or services to be performed by the CA Firm as defined in the Scope of Work.
- **“GCC”** means the General Conditions of Contract.
- **“Day”** means calendar day.
- **“DGS”** means the Directorate General of Shipping.

### **2. Contract Documents**

The following documents shall constitute the Contract:

1. The Bid/Proposal submitted by the CA Firm.

2. The RFP issued by DGS.
3. The General Conditions of Contract.
4. The Special Conditions of Contract (if any).
5. The Letter of Award (LOA) or Work Order issued by DGS.
6. Any other documents listed in the Special Conditions of Contract as forming part of the Contract.

### **3. Governing Law and Jurisdiction**

This contract shall be governed by and interpreted in accordance with the laws of India. The courts at Mumbai shall have exclusive jurisdiction over any disputes arising under or in connection with this contract.

### **4. Effective Duration**

The selected consultant will be engaged for a period of **three years**, with an option for annual renewal contingent upon satisfactory performance. Regular performance reviews will be conducted to assess the quality of services and ensure compliance with the terms of the contract.

### **5. Performance Guarantee**

The CA Firm shall provide a performance guarantee amounting to 10% of the total contract value within 14 days of the issuance of the Contract Order through GeM. The performance guarantee shall be in the form of a Bank Guarantee issued by a scheduled bank in India and valid for the entire duration of the contract.

### **6. Obligations of the Tax Firm**

The CA Firm shall:

1. Perform the services set out in the Scope of Work with due diligence, efficiency, and economy.
2. Follow the instructions issued by DGS and abide by the terms of the contract.
3. Be responsible for any errors or omissions in the services provided.

### **7. Resource Deployment**

- The **Junior Tax Consultant** will be required to visit the **DGS office** during **return filing periods** and if required for other critical tax-related activities to ensure smooth compliance.
- The **Senior Chartered Accountant** will supervise and be available for on-site or virtual consultations as required.

### **8. Subcontracting**

The CA Firm shall not subcontract or delegate any part of the work without the prior written consent of DGS. If approved, subcontractors must comply with the terms and conditions of this contract.

### **9. Payment Terms**

Payments to the CA Firm shall be made as per the following schedule:

1. Quarterly invoices for services rendered, subject to verification by DGS.
2. Payments shall be made within 30 days from the date of receipt of the invoice, after necessary deductions for taxes, if any.

### **10. Confidentiality**

The Tax Firm shall maintain the confidentiality of all information, documents, and data provided by DGS or generated during the course of the contract. The confidentiality obligation shall survive the termination of the contract.

### **11. Intellectual Property Rights**

All intellectual property rights in the deliverables produced by the CA Firm under this contract shall be vested with DGS. The Tax Firm shall not use, publish, or disclose any such material without prior written consent from DGS.

### **12. Termination**

1. **Termination for Default:** DGS may terminate the contract if the Tax Firm fails to perform any obligation under the contract, after providing a notice of 30 days for remedying the breach.
2. **Termination for Insolvency:** DGS may terminate the contract if the Tax Firm becomes bankrupt or insolvent.
3. **Termination for Convenience:** DGS may terminate the contract at any time by giving a notice of 30 days to the Tax Firm. In such an event, DGS shall compensate the Tax Firm for services performed up to the date of termination.

### **13. Force Majeure**

Neither party shall be liable for failure to perform its obligations under the contract due to events beyond its reasonable control, including but not limited to acts of God, war, strikes, or other events of a similar nature. The affected party shall notify the other party in writing of the occurrence of such an event and shall use all reasonable endeavours to mitigate the effects of the force majeure event.

### **14. Dispute Resolution**

Any dispute arising out of or in connection with this contract shall be resolved through mutual discussion between the parties. If the dispute cannot be resolved amicably within 14 days, it shall be referred to arbitration under the Indian Arbitration and Conciliation Act, 1996. The arbitration shall be conducted by a sole arbitrator appointed by DGS, and the venue of arbitration shall be Mumbai.

### **15. Limitation of Liability**

The liability of the Tax Firm under this contract shall be limited to the amount of fees payable under the contract. However, this limitation shall not apply to liabilities arising from wilful misconduct, gross negligence, or breach of confidentiality.

### **16. Amendment**

No amendment or modification to this contract shall be effective unless it is in writing and signed by both parties.

## **17. Miscellaneous**

1. **Assignment:** The Tax Firm shall not assign its rights or obligations under this contract without the prior written consent of DGS.
2. **Notices:** Any notice required under this contract shall be given in writing and shall be delivered by hand, sent by registered post, or emailed to the addresses specified in the contract.
3. **Severability:** If any provision of this contract is found to be invalid or unenforceable, the remaining provisions shall continue in full force and effect.

## **Penalty Terms**

### **1. Delayed Performance**

#### **1.1. Penalty for Delay:**

If the Tax Firm fails to deliver any or all of the services within the time period(s) specified in the contract, or if the services do not meet the standards specified in the contract, DGS may, without prejudice to other remedies under the contract, deduct from the contract price, as liquidated damages, a sum equivalent to 3% of the contract value of the delayed services for each week or part thereof of delay, until actual delivery or performance. The total deduction under this provision shall not exceed 10% of the contract value. Once the maximum is reached, DGS may consider termination of the contract.

#### **1.2. Waiver of Penalties:**

In certain exceptional circumstances, DGS may, at its discretion, waive the penalties for delay if the delay is caused by circumstances beyond the control of the Tax Firm and is duly communicated to and accepted by DGS.

### **2. Non-Compliance with Contract Terms**

#### **2.1. Penalty for Non-Compliance:**

If the Tax Firm fails to comply with the terms and conditions of the contract, including but not limited to deployment of required personnel, adherence to quality standards, or submission of deliverables as per the agreed schedule, DGS reserves the right to impose a penalty of up to 3% of the total contract value for each instance of non-compliance.

#### **2.2. Notice and Cure Period:**

Before imposing any penalty for non-compliance, DGS shall issue a written notice to the Tax Firm detailing the non-compliance and allowing a cure period of 14 days to rectify the issue.

If the Tax Firm fails to remedy the non-compliance within the specified cure period, the penalty shall be imposed.

### **3. Inadequate Performance of Resources**

#### **3.1. Penalty for Inadequate Performance:**

In case any personnel deployed by the Tax Firm under the contract are found to be underperforming or not meeting the required qualifications and experience as stipulated in the contract, DGS shall have the right to levy a penalty of 5% of the quarterly remuneration of the concerned personnel for each instance of inadequate performance.

#### **3.2. Replacement of Resources:**

If the performance of any resource is found to be consistently unsatisfactory, DGS may request the Tax Firm to replace the resource with a qualified and experienced substitute within a period of 15 days. Failure to provide a suitable replacement within the specified period may lead to further penalties (as per 2.1) or termination of the contract. Without any prior approval from the DGS, the firm should not change any deployed resources.

### **4. Breach of Confidentiality**

#### **4.1. Penalty for Breach of Confidentiality:**

Any breach of confidentiality by the Tax Firm or its personnel will attract a penalty of up to 3% of the total contract value. In addition to the monetary penalty, DGS reserves the right to take legal action and seek damages for any loss caused due to the breach.

### **5. Termination due to Penalties**

#### **5.1. Accumulation of Penalties:**

If the penalties imposed on the Tax Firm exceed 10% of the total contract value, DGS reserves the right to terminate the contract with immediate effect. In such a case, DGS shall be entitled to recover any additional costs incurred in completing the services from the Tax Firm.

#### **5.2. Impact on Future Contracts:**

Any penalties imposed under this contract may be taken into consideration by DGS when evaluating the Tax Firm for future contracts. Repeated non-compliance and imposition of penalties may result in the Tax Firm being blacklisted or disqualified from participating in future tenders.

## **Contract Management**

## **1. Contract Administration**

### **1.1. Contract Administrator:**

DGS shall appoint a primary point of contact for the Tax Firm throughout the duration of the contract who shall be responsible for overseeing the execution of the contract, including monitoring performance, ensuring compliance with the contract terms, and facilitating communication between DGS and the Tax Firm.

### **1.2. Tax Firm's Representative:**

The Tax Firm shall designate a contact point for DGS who will be responsible for managing the Tax Firm's obligations under the contract, including the deployment of resources, submission of deliverables, and addressing any issues that may arise during the contract period.

### **1.3. Communication Protocol:**

All communications between DGS and the Tax Firm shall be conducted through the designated representatives. Any instructions, approvals, or requests for clarification must be in writing and acknowledged by both parties to ensure transparency and accountability.

## **2. Performance Monitoring**

### **2.1. Progress Reports:**

The Tax Firm shall submit periodic progress reports (monthly/Quarterly) to DGS, detailing the work completed, any challenges encountered, and plans for the upcoming period. The format and content of the reports will be agreed upon by both parties.

### **2.2. Review Meetings:**

In cases needed, Regular review meetings shall be scheduled (Quarterly) between DGS and the Tax Firm to discuss the progress of the contract, address any issues, and make decisions.

## **3. Change Management**

### **3.1. Change Requests:**

Either party may request changes to the Scope of Work, timelines, or other contract terms during the contract period. All change requests must be submitted in writing and will be subject to mutual agreement. The impact of the proposed changes on the contract price, schedule, and deliverables will be assessed before approval.

### **3.2. Amendment to the Contract:**

Any agreed-upon changes to the contract must be formalized through a written amendment

signed by both parties. No changes will be considered valid unless they are documented and mutually agreed upon in an official amendment.

#### **4. Risk Management**

##### **4.1. Risk Assessment:**

At the start of the contract, DGS and the Tax Firm shall jointly conduct a risk assessment to identify potential risks that could impact the successful execution of the contract. A risk management plan shall be developed, outlining the mitigation strategies and contingency plans for each identified risk.

##### **4.2. Risk Monitoring:**

Throughout the contract period, the Tax Firm shall monitor the identified risks and report any emerging risks to DGS. The progress reports shall include updates on the status of risks and the effectiveness of the mitigation strategies.

##### **4.3. Escalation Procedures:**

In the event of a significant risk materializing, the Tax Firm shall immediately notify the Contract point. A predefined escalation procedure will be followed to address the risk, involving the relevant stakeholders from both parties.

#### **5. Quality Assurance**

##### **5.1. Quality Standards:**

The Tax Firm shall adhere to the quality standards specified in the contract and the Scope of Work. All deliverables must meet the agreed-upon quality criteria before submission to DGS.

##### **5.2. Quality Reviews:**

DGS reserves the right to conduct quality reviews of the deliverables at any stage of the contract. If any deliverables are found to be non-compliant with the quality standards, the Tax Firm will be required to rectify the issues at no additional cost to DGS.

##### **5.3. Acceptance Criteria:**

Deliverables will be formally accepted by DGS only after a thorough review and confirmation that they meet the specified requirements and quality standards. The acceptance process will involve feedback from DGS and, if necessary, revisions by the CA Firm.

#### **6. Issue Resolution**

##### **6.1. Issue Tracking:**

An issue log shall be maintained by the Tax Firm, recording all issues that arise during the execution of the contract. The log will document the nature of the issue, the proposed resolution, the responsible party, and the timeline for resolution.

#### **6.2. Issue Resolution Timeframe:**

The Tax Firm shall resolve any issues within a specified timeframe, typically within 14 working days of the issue being raised. Failure to resolve issues within the agreed timeframe may result in penalties or further escalation.

#### **6.3. Escalation Mechanism:**

If an issue cannot be resolved at the operational level, it shall be escalated to higher authorities within both DGS and the Tax Firm.

### **7. Contract Closure**

#### **7.1. Final Review:**

Upon completion of the contract, a final review meeting will be conducted to assess the overall performance, the achievement of objectives, and any lessons learned. This review will be documented and used to inform future contracts.

#### **7.2. Final Deliverables:**

The Charter Accountant Firm shall submit all final deliverables, including any pending reports, documentation, and materials, as per the contract requirements. DGS will verify the completeness and quality of these deliverables before issuing a final acceptance certificate.

#### **7.3. Release of Performance Guarantee:**

The Performance Bank Guarantee (PBG) shall be released after the successful completion of the contract and the acceptance of all deliverables by DGS. The release of the PBG will be contingent on the Tax Firm fulfilling all contractual obligations.

#### **7.4. Post-Contract Support:**

If required, the Tax Firm shall provide post-contract support for a period of 30 days/months to ensure a smooth transition and address any residual issues. The terms of this support, including scope and compensation, will be agreed upon before the end of the contract.

## CHECKLIST OF DOCUMENTS:

Sr. No.	Minimum Criteria	Documents to be Submitted	Yes/ No
1	The Firm should be an Indian legal entity providing legal advisory services, consistent with the requirements under the Bar Council of India. NGOs/ Foreign Tax Firms/ Consortium of Individual Tax consultants not attached to a Firm are not permitted.	Certificate of Incorporation or Registration Certificate under relevant laws in India.	
2	The Firm should have at least 5 years of operations on the closing date of the tender.	Documentary evidence showing that the Firm has been operational for at least 5 years.	
3	Financial Average Annual Turnover for the last 3 Financial Years from the consultancy shall be evaluated. The Firm having turnover of Rs 50 lak per annum and above will be eligible to bid and this should be duly supported by a certificate from the Chartered Accountant certifying the turnover for the last three years 2021-22, 2022-23, and 2023-24.	Chartered Accountant certificate (with UDIN) confirming the turnover for the last three financial years.	
4	The team proposed by the Firm should meet the minimum Qualification, Experience, and Expertise criteria.	Detailed CVs of the proposed team members meeting the required qualifications, experience, and expertise as specified in the tender.	

Authorised Signatory of the Firm

## Annexure 1

Proposal Covering Letter

Date:

Tender Ref No:

To,  
Deputy Director General (Finance & Accounts)  
Directorate General of Shipping  
9th Floor Beta Building,  
i-Think Techno Campus,  
Kanjurmarg (East),  
Mumbai - 400 042

Dear Sir,

Sub: Proposal for Selection of chartered accountant Firm for tax Consultancy  
(Filing of Direct and Indirect and other services)

Sr No.	Particulars	Response
1	Name of firm (In Capital Letters)	
	Address of Head Office and Branch Office	
	PAN No. and GST No. of Firm	
2	ICAI's Firm Registration No. (Attach registration Certificate)	
4	Date of Constitution of Firm	
5	Experience Details	The details of experience of firm should be given as per Annexure attached.
6	Profile of Firm	To be attached separately herewith.

We/I declare

1. That the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there had been suppression of material information, the firm would not only stand disqualified from the allotment, but would be liable for disciplinary action under the chartered accountants Act and the regulations framed there under;

2. That the firm or partners has not been debarred or cautioned by ICAI; (A self certificate to the effect from the firm shall have to be attached)

3. That the constitution of the firm shown in the RFP is the same as that in the Constitution Certificate issued by the ICAI.

4. That the no partner of the firm or any qualified employee of the firm is related to any member of the Governing Body / Executive Committee / Board of Directors or the Project Director/ Managing Director / any Director or any of the senior management

(as applicable) of Directorate General of Shipping, Mumbai. Relative would mean husband, wife, brother, or sister or any lineal ascendant or descendant.

5. That neither the firm nor its Partners or Associates have any interest in the business of Directorate General of Shipping, Mumbai.

6. The firm is not one against which disciplinary orders have been issued by the Public Companies Accounting Oversight Board and these orders are in force. Also, any partner/senior manager of the firm is not associated with the assignment in any manner if he/she has been found guilty of professional/other misconduct by the Institute of Chartered Accountants of India; or is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board.

7. All information provided in this proposal and in the attachments, is true and correct to the best of our knowledge and belief.

8. We shall make available any additional information if required to verify the correctness of the above statement.

9. Certified that the period of validity of bids is 180 days from the last date of submission of proposal, and

10. We are quoting for all the items (including services) as per the price bid format .

11. Until a Work Order is prepared and executed, this bid, together with your written acceptance thereof and your notification of award shall constitute a binding Contract between us.

(Sign with stamp & membership no. on each page)

Signature

(in the capacity of)

Duly authorized to sign Bid for and on behalf of \_\_\_\_\_.

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

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

Address: \_\_\_\_\_

We understand that you are not bound to accept the lowest or any bid you may receive.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 2024.

## Annexure 2

### Latest Details of Chartered Accountants in the Firm

Sr No.	Member Name	Membership No.	Qualification	Designation (Partner/Employee)	Date of Joining of Firm
1					

Please attach duly certified copy of Firm Card issued by ICAI in support of the aforesaid information.

## Annexure 3

Details of "Similar Work" Carried Out by the Firm:-

Sr No.	Description/ Nature of Work	Year and Tenure of Work	Value of Contract	Name of Entity	Type of Entity (Company/ Firm/ Govt/PSU etc)	Date of Completion	Certificate of Organization
1							
2							
3							
4							
5							
6							

## ANNEXURE 4

### Details of Head Office and Branches

Sr No.	Registered Office/Branch Office	Address	State	Year of Establishment	No. of Resources in Registered/Branch Office
1					

## ANNEXURE 5

### Income Details

(Rs. in lakhs)

Financial Year	Total Income from Audit and Relevant Works
2020-21	
2021-22	
2022-23	

**Note:** Please attach a full copy of the audited financial statements, along with the audit report, notes to accounts, and annexures.

## ANNEXURE 6

### Format of Earnest Money Deposit (EMD) in the form of Bank Guarantee

---

**Ref:**

**Bank Guarantee No.:**

**Date:**

To,  
Dy. Director General (Finance & Accounts)  
Directorate General of Shipping  
9th Floor Beta Building,  
i-Think Techno Campus,  
Kanjurmarg (East),  
Mumbai - 400 042

Whereas \_\_\_\_\_ (hereinafter called "the Bidder") has submitted its bid dated \_\_\_\_\_ in response to Tender No. \_\_\_\_\_ for the RFP for "INVITING RFP FOR SELECTION OF CA FIRM TO THE DIRECTORATE GENERAL OF SHIPPING, UNION MINISTRY OF SHIPPING & WATERWAYS, GOVERNMENT OF INDIA TAX CONSULTANCY SERVICES," KNOW ALL MEN by these presents that WE \_\_\_\_\_, having our registered office at \_\_\_\_\_ (hereinafter called "the Bank"), are bound unto Directorate General of Shipping 9th Floor Beta Building, i-Think Techno Campus, Kanjurmarg (East), Mumbai - 400 042 (hereinafter called "DGS") in the sum of \_\_\_\_\_, for which payment well and truly to be made to DGS, the Bank binds itself, its successors, and assigns by these presents. Sealed with the Common Seal of the said Bank this \_\_\_\_ day of \_\_\_\_\_, 2024.

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### THE CONDITIONS of this obligation are as follows:

1. The E.M.D. may be forfeited:

- a. If a Bidder withdraws its bid during the period of bid validity.
- b. If the Bidder does not respond to requests for clarification of their bid.
- c. If the Bidder fails to cooperate in the bid evaluation process.
- d. If the Bidder fails to furnish a Performance Bank Guarantee in time.
- e. If the Bidder does not accept the correction of errors made in the tender document.
- f. In the case of a successful Bidder, if the Bidder fails to:
  - (i) Sign the Work Order within the stipulated time limit, or
  - (ii) Is found to be involved in fraudulent practices.

We undertake to pay to DGS up to the above amount upon receipt of its first written demand, without DGS having to substantiate its demand. In its demand, DGS will specify that the amount claimed is due owing to the occurrence of any of the aforementioned conditions, specifying the condition(s) that occurred.

This guarantee will remain valid until the issuance of the Work Order to the successful Bidder. The Bank undertakes not to revoke this guarantee without the prior consent of DGS and further agrees that the guarantee herein contained shall remain enforceable for a period of one year from the bid validity period.

The Bank shall not be released from its obligations under this guarantee by any exercise by the OWNER of its rights with reference to the matters aforesaid or by any acts of omission or commission on the part of the OWNER or any indulgence shown by the OWNER.

The Bank also agrees that the OWNER, at its option, shall be entitled to enforce this Guarantee against the Bank as a Principal Debtor in the first instance, without proceeding against the SERVICE PROVIDER, notwithstanding any security or other guarantee the OWNER may have in relation to the SERVICE PROVIDER's liabilities.

Dated at \_\_\_\_\_ on this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

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**Signed and delivered by:**

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For & on Behalf of

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(Name of the Bank & Branch)  
(Official Address)

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**Approved Banks:**

Any Nationalized Bank, Public Sector Bank, Private Sector Bank, Commercial Bank, Co-operative Bank, or Rural Bank (operating in India and having a branch at Mumbai).



## Undertaking for Custom Bid for Services Creation on GeM

(to be filled by the HoD)

File number: 14-25011/17/2020-FA-DGS

Date: 09/10/24

**Subject: Undertaking for Creation of Custom Bid for Services required on GeM**

1. Services required (Please specify the exact services required): *Tax Consultant for filling tax Returns*
2. Search String Used in the GeM Availability Report & Past Transactions Summary (Please state the exact search string used to find suitable Service categories):  
*Tax Consultants for filling Direct & Indirect Taxes*
3. GARPTS ID (mention GeM Availability Report ID):

*GDOGMC2XF83K*

4. Categories which will be selected for sending notification from GeM:  
Category 1: (Category Name) → *Tax Consultant Financial advisory Service*  
Category 2: (Category Name) → *Financial Consultant*  
Category 3: (Category Name) → *Manpower for Financial Service*

5. Undertaking:

I acknowledge that the creation of a custom bid for Services is an exceptional process, warranted only when categories are unavailable on GeM for the required services.

Asstt. Director General of Shipping

I, (Your Name), undertake to the following:

1. Our office/organization has diligently conducted a comprehensive search using the provided search parameters, confirming the absence of relevant categories for services.
2. To the best of our knowledge, our office/organization has provided an accurate and detailed description of the required services in para 1 above.
3. We have meticulously selected the most relevant categories for notification in para 1 above.
4. Our office/organization stands fully prepared to justify the necessity for a custom bid for services to GeM upon request.

एन.आर. राऊत

Signature N.R. RAUT

सहायक नौवहन महानिदेशक

(Name of Competent Authority)

(Designation, Organization, Department, State)

Note – This undertaking will be attached to Custom bid published and will be available in public domain.