



**REQUEST FOR EXPRESSION OF INTEREST
(ONLINE)**

**FOR SIGNING OF FRAMEWORK AGREEMENT WITH CHARTERED
ACCOUNTANTS / COST ACCOUNTANTS FOR CONDUCTING
SPECIAL AUDIT UNDER SECTION 66 OF THE ASSAM GST ACT, 2017**

REFERENCE No: CT/COMP-7/2025/8

DATED: -04-06-2025

Issued by:

**Commissioner of Taxes, Assam, Kar Bhawan, Dispur,
Guwahati-781006, Assam**

**GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES, ASSAM
DISPUR, GUWAHATI -6**

NOTICE INVITING EOI

NO. CT/COMP-7/2025/08

Dated Dispur, the 3rd June, 2025

This Notice is issued by the undersigned inviting “Expression of Interest” from eligible Chartered Accountants* / Cost Accountants* for signing of Framework Agreement for conducting Special Audit under Section 66 of the Assam GST Act, 2017.

S. No	Key Information/ Events	Time/Venue/Address
1	Date of issue of the EOI document	Date: 04/06/2025 at 15:00 Hours
2	Last date of download of EOI document	Date: 26/06/2025 at 14:00 Hours
3	Pre-submission meeting	Date: 09/06/2025 Time: 11:00 Hours Venue: Conference Hall, 2 nd floor, New Kar Bhawan Building, Kar Bhawan Complex, Ganeshguri, Assam - 781006
4	Mode of submission of EOI	Online, at e-Procurement portal i.e., http://assamtenders.gov.in
5	Due date and Time of online submission of EoI.	Date: 26/06/2025 Time: 14:30 Hours
6	Due date and time of submission of hard copies of “Key Documents”.	Date: 26/06/2025 Time: 14:30 Hours Address: Kind attention: Smt. Anjali Singh, IT Officer Server Room, 2 nd Floor, Kar Bhawan Old Building, Kar Bhawan Complex, Dispur, Assam - 781006
7	Date & time of online opening of EOI	Date: 26/06/2025 Time: 15.30 Hours
8	Address for Communication	Addl. Commissioner of Taxes, 2 nd Floor, New Kar Bhawan Building, Kar Bhawan Complex, Ganeshguri, Assam – 781006 Email: cotitproject@gmail.com

9	EoI Processing Fee (non-refundable)	Indicated in the e-Procurement portal. To be paid through online payment option available at e-Procurement portal i.e., http://assamtenders.gov.in
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*including firms

10. Bidders who seek to appeal against any decision, action or omission regarding this particular procurement may do so as per Section 38 of the Assam Public Procurement Act, 2017 and Rule 26 of the Assam Public Procurement Rules, 2020. The first and second appellate authority are as mentioned below:

First Appellate Authority	Second Appellate Authority
Shri Pawar Narsing Sambhaji, IAS Secretary, Finance Department, Government of Assam, F-Block, Finance Department, Janata Bhawan, Dispur, Guwahati, Assam, Pin - 781006	Shri Virendra Mittal, IAS Commissioner & Secretary, Finance Department, Government of Assam, Bhawan, Dispur, Guwahati, Assam, Pin- 781006

Sd/-

Commissioner of Taxes, Assam,
Kar Bhawan, Dispur, Guwahati, Assam-
781006.

1. INTRODUCTION

1.1 About the Procuring Entity

The Finance Department, Government of Assam, is responsible for managing the state's finances, including budget planning, expenditure, and revenue generation. The Commissionerate of Taxes, operating under the Finance Department, is the nodal agency for the administration of Goods and Services Tax (GST), Value Added Tax (VAT), Central Sales Tax (CST), and other State-level taxes. It plays a critical role in revenue mobilization and ensuring compliance through registration, returns, assessments, audits, and enforcement.

1.2 About the Assignment

In cases where the complexity of accounts or revenue implications warrant a detailed examination, the Department may direct a Special Audit under Section 66 of the GST Act by a Chartered Accountant or a Cost Accountant nominated by the Commissioner.

Therefore, the Department proposes to sign framework agreements with at least 25 eligible Chartered Accountants or Cost Accountants firms, to assist the department. This empanelment and subsequent audits will be carried out strictly in accordance with Section 66 and related rules under the GST Act.

2. TERMS OF REFERENCE

2.1 Scope of the Assignment

The Special Audit shall be conducted by the Special Auditor under Section 66 of the Assam Goods and Services Tax Act, 2017. The duties and responsibilities of the Special Auditor shall include:

- i. Examining and auditing the records and books of accounts of the registered person.
- ii. Verifying compliance with the provisions of the CGST Act, 2017, IGST Act, 2017, Assam GST Act, 2017, and the Rules framed thereunder.
- iii. Checking the correctness of turnover declared, input tax credit availed, taxes paid, refunds claimed and detecting any instances of tax evasion by the registered person.
- iv. Submitting the audit report within the prescribed period as per sub-section (2) of Section 66 of the GST Act, 2017.
- v. Providing assistance and advice to the Department in case the findings of the Special Audit are contested by the registered person through appeal proceedings.

- vi. Conducting the audit as per the Terms of Reference communicated by the Department.
- vii. Visiting the offices of the Department and the GST registered persons to examine records as authorized.
- viii. Preparing a comprehensive audit report including audit plan, documents examined, discrepancies observed, findings, short levy or excess claim identified, along with duly authenticated copies of sample documents.
- ix. Ensuring that there is no conflict of interest with the auditee and submitting a certificate of non-engagement before accepting an assignment.
- x. Assisting the Department for any clarifications or proceedings arising post-audit.
- xi. Abstaining from statutory audits or consultancy assignments of the auditees allocated for special audit during the period of empanelment.
- xii. Not associating external staff with the Department's activities without prior written approval from the Department.
- xiii. The special audit must adhere to any guidelines issued under the GST Act (for example, any specific audit standards or directives by the Commissioner).

2.2 Role and Responsibilities of the Special Auditor

The Special Auditor so nominated shall be bound by the following duties and obligations:

- i. Conduct the audit strictly as per the Terms of Reference communicated by the Commissioner of Taxes, Assam.
- ii. Visit the offices, including branch offices or head offices, of the Department and the GST registered persons as necessary for the purpose of conducting the audit, with requisite authorization issued by the Department.
- iii. Submit the audit report as per provision of the GST Act and Rules, within the prescribed period, duly signed and certified, providing full details of audit methodology, documents verified, observations made, instances of discrepancies including short levy or wrongful availment of Input Tax Credit, along with quantification.
- iv. Enclose authenticated copies of sample documents wherever necessary to support the audit findings.
- v. Not represent, advise, or otherwise engage in any professional capacity with the registered person being audited in order to avoid conflict of interest. A declaration of no conflict shall be submitted prior to acceptance of each audit assignment.

- vi. Provide necessary clarifications or supplementary information to the Department after submission of the audit report, if so required.
- vii. Abstain from undertaking statutory audits or consultancy assignments for the registered persons assigned for special audit during the period of empanelment.
- viii. The Auditor shall not associate any external staff with the Department's audit activities without prior written approval.
- ix. The Auditor will keep themselves updated with any changes or amendments in applicable GST laws, rules, or regulations. It will ensure that the audits are aligned with the latest statutory requirements.

2.3 Role and Responsibilities of the Client

- i. The Office of the Commissioner of Taxes, Assam is responsible for issuing the Expression of Interest (EOI) inviting applications from eligible Chartered Accountant and Cost Accountant firms. After evaluation and selection, the client will enter into a Framework Agreement with each empanelled firm to formalize the terms and conditions governing the audits.
- ii. The client shall have the exclusive authority to allot special audit assignments to empanelled firms. Allotment will be based on administrative convenience, workload, performance, and operational requirements. Signing of Framework Agreement does not guarantee assignment of work.
- iii. For certain special audit assignment, the client may issue specific Terms of Reference (ToR), which will define the scope, timelines, and expectations from the Special Auditor. In other cases, the standard audit procedure as indicated in this bidding document, GST Act, and prevalent norms will apply.
- iv. The client shall issue necessary authorizations for the Special Auditor to access the offices of the Department and the GST registered persons for examination of records.
- v. The client will coordinate the activities between the Special Auditor and departmental officers.
- vi. The client shall receive, review, and scrutinize the audit reports submitted by the Special Auditors. The client may seek clarifications, supplementary information, or further assistance based on the findings.
- vii. Based on the audit findings, the client will take necessary enforcement actions, including recovery proceedings, initiation of appeals, or other statutory measures, with assistance from the Special Auditor if needed.
- viii. The client reserves the right to monitor the quality of audit work and the adherence

to timelines by the Special Auditors. In cases of deficiencies, the client may impose penalties, initiate de-empanelment, or withhold payments after due process.

- ix. The client shall maintain and update the empanelment list. It may add or remove firms from the panel based on performance, administrative requirements, or other relevant considerations during the validity period.
- x. In cases where registered persons contest the audit findings in appellate forums, the client may seek the support of the Special Auditors for clarifications, expert opinions, or representation assistance, within the professional boundaries set in the Framework Agreement.
- xi. The client shall oversee and enforce confidentiality obligations to ensure that sensitive data and audit findings are not disclosed or misused by the Special Auditors or their personnel.

2.4 Deliverables and Timeline

Sl.	Deliverable	Timeline
1	Submission of Preliminary Audit Plan	Within 7 working days from issuance of Order
2	Submission of Interim Findings (if required)	As and when specifically requested by the Department
3	Submission of Draft Audit Report	Within 45 days from issuance of ToR
4	Submission of Final Audit Report	Within 10 working days from receipt of departmental feedback on Draft Report
5	Supplementary Clarifications (Post-Audit)	As and when required by the Department during enforcement or appellate proceedings
6	Completion of Entire Audit Assignment	Within 60 days from issuance of ToR (initial statutory period is 90 days; the Department presently intends to require completion in 60 days, which may be extended at its discretion)

2.5 Payment Terms

- i. The payment to the empanelled Special Auditor shall be made by the Department strictly in accordance with the Fee Schedule specified in the Framework Agreement.
- ii. Payment shall be made only upon successful submission and acceptance of the Final Audit Report by the Department, and after the resolution of any queries, clarifications, or deficiencies pointed out by the Department in respect of the audit findings.

- iii. No advance payment shall be made under any circumstances.
- iv. Statutory deductions such as Tax Deducted at Source (TDS) and any other applicable taxes shall be made by the Department at the time of release of payment, in accordance with the prevailing laws.
- v. The Department reserves the right to withhold payment, either fully or partially, in case of non-submission of deliverables within prescribed timelines, deficiency in quality of audit, breach of terms and conditions, or any other default attributable to the Special Auditor.
- vi. Normally, the Department shall not be liable for any out-of-pocket expenses, travel expenses, boarding, lodging, or any incidental expenses incurred by the Special Auditor unless otherwise specifically approved in writing prior to commencement of the audit assignment. However, for outstation audits, the Department will reimburse, on production of **GST-compliant invoices**, (a) to-and-fro vehicle expenses actually incurred for outstation audits, and (b) accommodation charges actually incurred, *capped at ₹ 3,000 per night per team member*. All claims are subject to scrutiny before payment.

2.6 Confidentiality

- i. The Special Auditor shall maintain strict confidentiality of all information, records, books of accounts, documents, audit findings, communications, and other materials accessed or created during the course of the Special Audit assignment. Even upon conclusion of the audit assignment, the firm shall not disclose any information obtained during the course of audit to any outside party without the Department's consent.
- ii. If the firm is found to have engaged in fraud or corruption, the empanelment will be terminated immediately, and debarment proceedings will be initiated as per Procurement Act and Rules.
- iii. The Special Auditor shall not disclose, publish, transfer, sell, or otherwise make available any such information to any third party without the prior written consent of the Department.
- iv. The confidentiality obligations shall continue even after the completion or termination of the audit assignment or the expiration of the empanelment.
- v. The Special Auditor shall ensure that all personnel engaged for the audit assignment adhere to the confidentiality obligations stipulated herein.
- vi. Breach of confidentiality obligations shall be treated as a serious default, and the Department reserves the right to initiate de-empanelment, impose penalties, or take appropriate legal action against the defaulting firm.

- vii. Any data, reports, or records shared by the Department or generated during the audit shall remain the exclusive property of the Department and shall be returned upon completion of the assignment or upon request.

3. INSTRUCTION TO THE APPLICANT

3.1 Eligibility & Qualification Criteria

- i. To participate in this EoI, the Applicant must be a single entity having a formal intent and legal competency to enter into an agreement or contract and are registered under respective Act and Jurisdiction in India.
- ii. The Applicant should have a minimum 5 (five) years of hands-on practice in GST evidenced by statutory registration and completed assignments.
- iii. The Applicant should have their Head Office located in Assam.
- iv. Total Average Annual Turnover of the Applicant in last three financial years (i.e., 2021-22, 2022-23 and 2023-24) from consulting business should not be less than Rs. 5 lakhs. The average annual turnover certificate as issued by the Auditor/Chartered Accountant should be submitted in the format enclosed as Annexure 3 of this EoI document. The Certificate must be accompanied by attested copies of audited Statement of Accounts of last three financial years (i.e. 2021-22, 2022-23 and 2023-24).
- v. The Applicant willing to participate should not:
 - a. The bidder must not be blacklisted or debarred from participating in any procurement process by the Government of Assam or any other State/Central Government agency. Bidders under any such debarment/blacklisting during the period of empanelment are ineligible.
 - b. The bidder must not be insolvent, bankrupt, in receivership, or under winding-up proceedings, and must not be under court administration for insolvency. Neither the bidder firm nor any of its directors/partners should have been convicted of any criminal offense related to their professional conduct or making false statements/misrepresentations in the three years preceding this EOI.
 - c. The bidder must have no conflict of interest that could materially affect fair competition, as defined under Section 11 of the Assam Public Procurement Act, 2017.
- vi. Registration: The Party should be registered under Income Tax, GST and other relevant statute (e.g. PF, ESI, etc.), as applicable.

- vii. As part of the empanelment process, interested firms are invited to provide an Approach / Concept note (maximum 4 pages) outlining the areas and challenges in special audit, technical compliance assessment methodologies, proposed work plan, solutions for time-bound statutory determination, and innovative techniques for audit completion. The Evaluation Committee shall assess the submissions based on relevance, feasibility, innovativeness, and overall presentation. These inputs will form a key part of the evaluation process for shortlisting. Firms demonstrating sound contextual understanding, innovative ideas, and relevant experience will be preferred.

3.2. Submission of EoI Proposal

3.2.1 The Applicant must get registered with the e-Procurement portal using valid DSC for online submission of the EoI.

3.2.2 Interested eligible parties must submit their EoI online (scanned copy) on the e-Procurement portal within due date and time of submission in the manner as prescribed in Para 3.4 of this REOI document. In addition to online submission of EoI, the Applicants must also submit hardcopies of the “Key Documents” as given below before due date and time of submission of key Documents as mentioned in the Notice Inviting EOI. Delayed submission shall be considered as non-submission.

- (a) EoI Processing Fee. (Screenshot of the payment in the e-Procurement portal)
- (b) Original Power of attorney document authorizing the signatory to this EOI
- (c) Declaration as per Annexure-5

3.2.3 The EOI submission should be along with all documentary proof with respect to pre-qualification and other documents as mentioned in Para 3.3 below in form of checklist while uploading online.

3.2.4 Each page of EOI (submissions) should be signed by the representative duly authorised by the applicant executing a Power of Attorney in the format given under Annexure-4. In case the proposal is signed by any one of the Directors or key officials (CEO, CFO or Company Secretary) a certified copy of the appropriate resolution / document conveying such authority may be enclosed in lieu of Power of Attorney. In case of partnership firm it should be signed by any one of the partner duly authorised by the partnership.

3.2.5 The applicant is responsible for submission of EoI proposal complete in all respect. The Authority shall ignore the EoI in case of incomplete or defective submission.

3.2.6 Each page of the EOI submission should be serially numbered, signed and stamped by the authorized signatory and submitted on-line in the e-Procurement portal i.e. <http://assamtenders.gov.in> and hard copies of “Key Documents” as defined in Para

3.2.2 in the address as given below, on or before the due date and time for submission.

Address for Submission (Hardcopies):

Kind attention: Smt. Anjali Singh, IT Officer,
Server room, 2nd Floor, Kar Bhawan (Old Building), Kar Bhawan Complex,
Ganeshguri, Assam - 781005

3.2.7 Non-submission of hardcopies of the “Key Documents” within due date and time along with the Processing fee shall disqualify the applicant even if the proposal is submitted online.

3.3. Checklist for the EOI submission

S. No	Documents	Submission Status (Y/N)	Page No
1	Covering Letter (As per Annexure-1)		
2	Applicants Details (in the format given under Annexure-2).		
3	Certificate issued by a CA stating that the Applicant has eligible average annual turnover of Rs 5 lakh and more than 5 (five) years of experience in GST, as per para 3.1 (i & ii) in the format given as Annexure-3.		
4	“Power of Attorney” appointing the signatory, as per para 3.2.4. in the format given as Annexure-4.		
5	Declaration with respect to non-blacklisting and debarment in non-judicial stamp paper duly notarized. As per the format given in Annexure-5. (As per para 3.1 (iv) (a))		
6	Work completion /satisfaction certificate issued by that client/organisation establishing the experience as per para 3.1 (ii)		
7	Self-attested photocopy of GST Registration Certificate, PAN, PF & ESI Registration Certificate. (Para 3.1 (v))		
8	Any, other the applicant feels necessary		
9	Approach / Concept Paper (maximum 4 pages) – to be provided by the applicant (30 marks in evaluation)		
10	Annexure-6 – Years of Practice Declaration		
11	Annexure-7 – GST Audit Experience Statement		

12	Confirmation that the authorised signatory named in Annexure 2 will attend the interview	Yes/ No.	
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Note: Annexures that do not conform to the prescribed templates provided in this document may be rejected at the discretion of the buyer. No further opportunity shall be granted to rectify or resubmit non-compliant Annexures

4. EVALUATION & SHORTLISTING

4.1. Preliminary Scrutiny

4.1.1. All the EoI submissions received (online & hard copies of Key Documents) within due date and time shall only be considered by the Evaluation Committee.

4.1.2 The evaluation committee shall first ensure that the applications are complete in all respect, for example, verification of submitted forms as per checklist, signature on all pages, required certificates, etc. and whether the bidder meets the eligibility criteria in Section 3.1. Bids failing to meet the eligibility criteria or failing to submit any of the mandatory documents will be rejected at the preliminary scrutiny stage and will not proceed to technical evaluation.

4.1.3. Evaluation Committee reserves the right to seek further clarifications, explanation or information on any issue relating to the eligibility till such time the Committee is fully convinced.

4.2 Technical Evaluation

4.2.1 The technical proposals will be evaluated based on the following criteria:

Sl. No.	Parameter	Maximum Marks
1	Years of Practice in Indirect Taxation beyond 5 years. (The marks for this parameter shall be awarded based on the number of completed years of practice beyond the minimum eligibility of 5 years. 3 marks shall be awarded for each completed additional year of practice in Indirect Taxation, subject to a maximum of 15 marks. The applicant must submit a self-declaration supported by registration details and Certificate of Practice issued by ICAI/ICMAI to establish years of practice.)	15 marks
2	Experience in GST Audit Assignments (documented)	15 marks

	(The marks for this parameter shall be awarded based on the number of audits completed by the applicant. Three marks shall be awarded for each completed audit assignment up to a maximum of 15 marks. The applicant must submit documentary proof such as work orders, completion certificates, or letters of appreciation issued by the concerned auditees as evidence of having conducted such audits.)	
3	Turnover of Firm (Average of last 3 years) (The marks for this parameter shall be awarded based on the average annual turnover of the applicant firm for the last three completed financial years. The turnover shall be certified by a practicing Chartered Accountant. 5-<20 lakh = 5, 20-<50 lakh = 8, ≥50 lakh = 10	10 marks
5	Evaluation of Submitted Approach / Concept Paper (The marks for this parameter shall be awarded based on the quality, clarity, comprehensiveness, and practicality of the approach paper).	30 marks
6	Interview The interview will be held exclusively with the authorized signatory who signed the bid. If that person is absent, the applicant will score zero under this parameter.	30 marks

4.2.2 The Client (EoI Inviting Entity) shall finalize the list of the agencies / firms with whom the Framework Agreement is proposed to be signed, based on the evaluation of the EoI submissions and decision of the Client and the same shall be final and binding.

4.2.3 A separate interview shall be conducted for the applicants who qualify the document-based technical evaluation by securing at least 50 marks out of 70. During the interview, the Evaluation Committee shall assess the applicant's understanding of GST Law, capability to identify risk areas, audit planning and execution skills, reporting standards, professional ethics, and past experiences in similar assignments. The marks for the interview performance shall be awarded out of 30, using a structured scoring format based on criteria such as technical knowledge, problem-solving ability, communication clarity, professional

demeanor, and relevance of previous audit experiences. The applicants may also be required to make a brief presentation if directed.

- 4.2.4 The Evaluation Committee will prepare a rank list of firms according to the scores. The top **25 firms** will be empanelled. The Department reserves the right to decide the number of firms to empanel based on the quality of proposals received.
- 4.2.5 Names of such agencies will be hosted on the e-Procurement portal on completion of all formalities.
- 4.2.6 Upon finalization of the empanelment process, the Department shall enter into a Framework Agreement with each of the empanelled firms. This Framework Agreement shall specify the terms and conditions governing the relationship between the Department and the empanelled firms, including but not limited to, the scope of work, deliverables, timelines, fee structure, confidentiality obligations, de-empanelment conditions, and penalty clauses. The signing of the Framework Agreement shall not, by itself, guarantee any minimum number of assignments to any empanelled firm. Assignment of specific audits shall be made at the sole discretion of the Department based on the operational requirements and the performance of the empanelled firms.

5. Additional Conditions

5.1 Validity of Empanelment: The panel of firms empanelled through this process shall remain valid for an initial period of three years from the date of issuance of empanelment. However, if required, the Department may remove existing firms from the panel during this period based on administrative requirements, performance considerations, or any other relevant factors. The Department reserves the right to issue a fresh EOI to add new firms to the panel if required. The Department may, at its sole discretion, further extend the validity of the empanelment by a period of up to one additional year on the same terms and conditions as specified in this EOI document, including the fixed Fee Schedule.

5.2 Geographic distribution: One Chartered-Accountant / Cost Accountant proprietorship/partnership entity will be empanelled for each of Silchar, Nagaon, Tezpur, Jorhat, Sivasagar, Dibrugarh, Tinsukia and Dhubri. All other empanelled firms may operate from Guwahati. This is however tentative, and subject to change at the discretion of the Procuring Entity.

5.3 Applicability of Changes in Law: Any change or amendment in the relevant GST laws, rules, regulations, or any other statutory provisions relating to the conduct of special audit shall, mutatis mutandis, apply to the terms and conditions of this EOI, including but not limited to the scope of work, deliverables, timelines, audit methodology, and reporting requirements. The empanelled firms shall be required to comply with such changes as and when they come into effect without any additional financial claims.

5.4 Signing of Framework Agreement.

5.4.1 The Department may levy additional penalty on the empanelled firms in cases where there are quality lapses in the conduct of the special audit or where there is a delay in submission of audit reports beyond the timelines prescribed in this EOI document. The penalty, if any, shall be determined by the Department at its sole discretion after giving due opportunity of hearing to the concerned firm. Such penalties shall be over and above any action relating to de-empanelment, withholding of payments or debarment.

5.5 Allotment of Assignments: The allotment of any special audit assignment to the empanelled firms shall be purely an administrative decision of the Department. The Department shall have full liberty to allot or not allot any audit assignment to any firm during the period of empanelment. Empanelment shall not confer any automatic right or guarantee for the award of work to any firm. Assignment of cases shall be based on administrative convenience, workload requirements, performance considerations, and other relevant factors as determined by the Department.

ANNEXURES

Annexure 1: Covering Letter

Covering letter

[On the letter head of the Applicant]

Kind Attention:

[location, date]

The

<Insert Designation & Address of EoI Inviting Authority>

Sub: EoI (Refence No.....) for signing of framework agreement

Sir,

Having read, carefully examined, and understood the “Expression of Interest” document dated _____ issued by <insert EoI Inviting Authority> (“Client”) and all Annexures and other documents attached thereto, and all subsequent addenda and clarifications issued pursuant thereto (collectively the “EoI”), we hereby express our interest to sign a Framework Agreement, for empanelment.

We hereby agree and confirm that our EoI Proposal has been prepared strictly in conformity with the instructions in the EoI document (including the forms set forth therein) and that we shall always act in good faith and abide by the terms and conditions of this EoI.

We agree that we have inspected and examined the EoI documents and have ascertained that they contain no inconsistencies, errors or discrepancies and have otherwise familiarized ourselves with all conditions of the EoI which may affect our Proposal and all queries on other contractual matters have been addressed.

We represent and warrant to Client the information furnished by us is complete, accurate, unconditional, and fairly presented.

We have the necessary capacity and experience to execute the assignment. We follow all the terms and conditions of the EoI; there is no information, data or documents which have not been disclosed which may prejudicially affect Client’s evaluation or decision in relation to empanelment.

We have all the necessary corporate and statutory approvals and authorizations to participate in this EoI.

We acknowledge that we have neither failed to perform any contract, as evidenced by imposition of a penalty by an arbitral or judicial client or a judicial pronouncement or arbitration award against us or any of our director/trustee/partners or key officials nor has been expelled from any project or contract by any public entity nor have had any contract terminated by any public entity for any breach of contract by us.

We declare we have not been declared ineligible for corrupt or fraudulent practices in any tendering process.

We undertake that we will intimate Client of any material change in facts, circumstances, status, eligibility, or documentation relating to us during this EoI and till completion of the engagement.

This Proposal shall be construed, interpreted, and governed, in all respects, by Assam Public Procurement Act'2017, Assam Public Procurement Rule'2020 and the relevant laws of India, without reference to its conflict of law principles. The courts at Guwahati will have exclusive jurisdiction in respect of all matters arising out of this EoI process.

We undertake that we are currently not debarred or blacklisted by any government (Central/State) agency or PSU and fulfill all eligibility criteria as stipulated in Para 3.1 (iv) (a) of this EoI document.

We have read and understood the EOI in its entirety and agree to abide by all the terms and conditions stated therein.

We have provided details, in accordance with the instructions and in the form required by the EoI and have attached the same as appendices to this application.

Yours faithfully,

[Signature and Details of the Applicant/ Authorised Representative]

Annexure 2: Applicant Details

1. Organizational Details	
1.1. Full Name	
1.2. Legal Status (firm/company, etc.)	
1.3. Jurisdiction of Incorporation	
1.4. Year of incorporation / registration	
1.5. Registration Number of ICAI / ICMAI	
1.6. Address of Head Office	
1.7. Address of Branch Office(s), if any	
1.8. Registered Address	
2. Details of Authorised Signatory 2.1 Name 2.2 Designation 2.3 Address 2.4 Contact Details <i>(Copy of the document of authorisation to be provided)</i>	
3. Tax Registration Details	
3.1. GST	
3.2. PAN NO.	
4. Contact Person for this Proposal	
4.1. Name	
4.2. Address for Courier	
4.3. Office Phone	
4.4. Mobile Phone	
4.5. Fax No.	
4.6. E-mail Address	
5. Certifications, Awards & Accreditations, if any	
5.1.	
5.2.	
5.3.	

Date:

Signature of the Applicant

Place:

Annexure 3: CA Certificate (Financial Information)

On the letter head of Chartered Accountant/Statutory Auditor

We/I have verified the Audited Financial Statement of Accounts and other documents of..... having registered office at pertaining to the financial year 2021-22, 2022-23 and 2023-24 (or 2020-21, 2021-22 and 2022-23, if audit for the Financial Year 2023-24 has not been completed as on the due date of submission of proposal). Based on our verification of the aforesaid statements and records, we certify that the following details are true to the best of our information and according to the explanation given to us.

(Amount in INR lakhs)

Financial Information	Financial Year			Average
	2021-22 (or 2020-21)	2022-23 (or 2021-22)	2023-24 (or 2022-23)	
	Audited	Audited	Audited	
Total Annual Turnover from Business				

I/We also certify that the firm has been in continuous operation for the past ___ years (established in 20___).

Date:

Signature and seal of the CA firm

Place:

UDIN :.....

Note:

- a) *In case audit of 2023-24 financial statements are not complete, the Applicant may furnish audited financial statements for 2020-21, 2021-22 & 2022-23 and appropriate disclosure shall be made in the certificate.*
- b) *Documentary evidence in support of the 5 years of experience.*

Annexure 4: Power of Attorney

Format for Power of Attorney for Signing of Application

(On a Stamp Paper of Rs 100/-)

Power of Attorney

We, (name and address of the registered office) do hereby constitute, appoint and authorize Mr. / Ms.(name and residential address) who is presently employed with us and holding the position ofas our attorney, to do in our name and on our behalf, all such acts, deeds and things necessary in connection with or incidental to our response to the EoI for signing of Framework Agreement with Chartered Accountants / Cost Accountants for conducting Special Audit under Section 66 of the Assam GST Act, 2017 including signing and submission of all documents and providing information to the Client (i.e.) and its officials or representatives, representing us in all matters before Client, and generally dealing with Client in all matters in connection with our EoI response.

We hereby agree to ratify all acts, deeds and things lawfully done by our said attorney pursuant to this Power of Attorney and that all acts, deeds, and things done by our aforesaid attorney shall and shall always be deemed to have been done by us.

Dated this the _____ day of _____ 20__

For _____

(Name, Designation and Address)

Accepted

_____ (Signature)

(Name, Title and Address of the Attorney)

Date : _____

Note:

- i. The mode of execution of the Power of Attorney should be in accordance with the procedure, if any, as laid down by the applicable law and the charter documents of the executants(s) and when it is so required the same should be under common seal affixed in accordance with the required procedure.*
- ii. In case an authorized Director or key officials of the Applicant signs the Application, a certified copy of the appropriate resolution/ document conveying such authority may be enclosed in lieu of the Power of Attorney.*

iii. In case the Application is executed outside India, the Applicant must get necessary authorization from the Consulate of India. The Applicant shall be required to pay the necessary registration fees at the office of Inspector General of Stamps.

Annexure 5: Affidavit

Affidavit

(To be submitted on non-judicial stamp paper of minimum Rs 100/- duly notarised)

We, M/s. (the Applicant), (the names and addresses of the registered office) hereby certify and confirm that:

- (i) I/We hereby declare that our firm _____ (including all directors / partners) is not blacklisted or debarred by any Central / State Government, Department, Agency, or PSU in India as of the date of this declaration, and has not been involved in any fraudulent or corrupt practice. We further confirm that we meet all the eligibility criteria specified in the EOI (including no conflict of interest and no prior disqualifying convictions).
- (ii) We further declare that we are not insolvent or bankrupt, and no such proceedings are pending.
- (iii) No person associated with us has been convicted of any offense relating to our professional conduct or making false statements in the last three years.
- (iv) There is no conflict of interest in submitting this Proposal
- (v) We accept and shall abide by all the terms and conditions contained in the EOI document.
- (vi) We accept that empanelment does not guarantee any work allotment.
- (vii) We understand the conditions relating to de-empanelment and penalties.
- (viii) We shall comply with any changes in law that apply mutatis mutandis to this empanelment.

We further confirm that we are aware that, our Application for the EoI for signing of Framework Agreement with Chartered Accountants / Cost Accountants for conducting Special Audit under Section 66 of the Assam GST Act, 2017, would be liable for rejection in case any material misrepresentation is made or discovered at any stage of EoI evaluation and the agreement period.

Dated thisDay of, 20.....

Name of the Applicant

.....
Signature of the Authorized Person
.....

Name of the Authorized Person

Annexure 6: Years of Practice Declaration

(On Firm letter-head; to be signed by Managing Partner / Authorised Signatory)

I/We hereby declare that M/s _____ has been in continuous practice in the field of Indirect Taxation for _____ completed years as on 31 March, 2024.

Sl. No.	Registration / COP No.	Date of Issue	Issuing Body (ICAI/ICMAI)	Years completed (YY)
1				
2				
3				

Certified copies of certificates of practice for all partners are enclosed.

(Signature, Name, Date, Firm Seal)

Annexure 7: GST Audit Experience Statement

(Attach extra rows if required)

Sl. No.	Name of client & GST audit type	Financial year audited	Authority awarding the work	Work-order / completion-certificate ref. & date	Status (Completed / Ongoing)

Note: Only assignment completed between 1st April, 2019 – 30th March, 2024 are to be included.

(Signature, Name, Date, Firm Seal)

DRAFT FRAMEWORK AGREEMENT

This Framework Agreement ("Agreement") is executed on this ____ day of _____, 2025 ("Effective Date"), by and between:

(A) Commissioner of Taxes, Assam, having its office at Kar Bhawan, Dispur, Guwahati – 781006 (hereinafter referred to as the "Client", which expression shall, unless repugnant to the context or meaning thereof, include its successors and permitted assigns);

AND

(B), a <proprietorship / partnership firm/LLP/company> incorporated under the laws of India, having its registered office at (hereinafter referred to as the "Special Auditor", which expression shall, unless repugnant to the context or meaning thereof, include its successors and permitted assigns).

The Client and the Special Auditor are hereinafter individually referred to as a "Party" and collectively as the "Parties".

RECITALS

1. The Client issued a Request for Expression of Interest (Ref. No. _____ dated _____ 2025) ("EOI") seeking empanelment of firms/LLPs/companies to undertake **Special Audit under Section 66 of the Central Goods and Services Tax Act 2017 (CGST Act)**, read with the Integrated GST Act 2017 and the Assam GST Act 2017.
2. Pursuant to the evaluation process set out in the EOI, the Special Auditor has been empanelled and the Parties now desire to enter into this Agreement to regulate the terms and conditions under which specific assignments ("Call-Off Orders") shall be awarded and executed.

NOW, THEREFORE, in consideration of the mutual covenants herein contained, the Parties hereby agree as follows:

1. Definitions

Unless the context otherwise requires, the following capitalised terms shall have the meanings ascribed to them below:

- **"Act"** means the CGST Act 2017, IGST Act 2017 and Assam GST Act 2017, including allied rules, regulations and circulars, as amended from time to time.
- **"Agreement"** means this Framework Agreement, together with its Annexures and any amendments made in writing and signed by both Parties.
- **"Call-Off Order"** means an order issued by the Client under Article 4, specifying

the registered taxable person to be audited, the audit period and the fee payable for that assignment.

- **"Deliverables"** means the reports and other outputs to be produced by the Special Auditor in accordance with Annexure I.
- **"Force Majeure"** has the meaning assigned in Article 15.
- **"Performance Security"** means the security furnished by the Special Auditor under Article 10.

2. Purpose and Scope

2.1 Objective

The objective of this Agreement is to establish a framework under which the Special Auditor shall conduct statutory Special Audits of registered persons as and when requisitioned by the Client, ensure compliance with the provisions of the Act, and submit reports in the prescribed format within stipulated timelines.

2.2 Scope of Services

The Special Auditor shall perform the services detailed in **Annexure I (Schedule of Services, Deliverables & Timelines)**, which include-inter alia:

- Examination of books of accounts and relevant records;
- Verification of tax liability, input tax credit, valuation and exemptions claimed;
- Identification of non-compliances, short payment or erroneous refunds;
- Preparation and submission of Draft and Final Special Audit Reports, including working papers and annexures;
- Presentation of findings before the Commissioner and assistance during post-audit proceedings, if required.

3. Term

This Agreement shall remain in force for **three (3) years** from the Effective Date unless terminated earlier in accordance with Article 17. The Client may, at its sole discretion, extend the term for a further period of up to one (1) year on the same terms and conditions.

4. Call-Off Orders

4.1 Issuance. The Client shall issue Call-Off Orders to the Special Auditor from time to time during the Term, specifying details of the auditee, audit period and fee.

4.2 Acceptance. The Special Auditor shall acknowledge receipt and acceptance of each Call-Off Order in writing within **two (2) working days**. Failure to do so may entitle the Client to allocate the assignment to another empanelled auditor.

4.3 Independence of Orders. Each Call-Off Order shall constitute a separate contract under this Agreement. In case of conflict, the provisions of this Agreement shall prevail.

5. Deliverables, Timelines & Reporting

5.1 The Special Auditor shall submit the Deliverables in accordance with **Annexure I** and the specific timelines mentioned therein.

5.2 All Deliverables shall be submitted in both hard copy (duly signed and stamped) and soft copy (searchable PDF and editable formats) to the Nodal Officer designated by the Client.

5.3 Delay in submission without valid reason shall attract Liquidated Damages under Article 11.

6. Fees and Payment Terms

6.1 Fee Schedule. The fee payable for each Call-Off Order shall be as set out in **Annexure II** or as mutually agreed and recorded in the Call-Off Order. The fee is inclusive of applicable taxes.

6.2 Payment Milestones. Unless otherwise stated in the Call-Off Order:

- **100%** of the fee shall be payable after the expiry of the statutory deadline for filing an appeal, provided that no appeal is filed in connection with the audit outcome and the Final Special Audit Report has been accepted by the Client.
- In the event that an appeal is filed, **80%** of the fee shall be payable after acceptance of the Final Special Audit Report by the Client, and the remaining **20%** shall be payable upon final disposal of the appeal proceedings, subject to the Consultant's continued assistance during such proceedings.

6.3 Invoices. The Special Auditor shall raise GST-compliant invoices quoting the Call-Off Order reference number.

6.4 Taxes. The Client shall deduct taxes at source as per applicable law.

7. Additional Obligations of the Parties (supplementary to the Terms of Reference outlined on Pages 4–10 of this Bidding Document)

7.1 Special Auditor

- Perform the Services with due professional skill, care and diligence in accordance with the Institute of Chartered Accountants of India standards.

- Maintain confidentiality of all information obtained in the course of the audit.
- Deploy only qualified and experienced personnel approved by the Client.
- Maintain proper records and working papers for a minimum period of five years.

7.2 Client

- Provide timely access to necessary records, data and premises of the auditee.
- Designate a Nodal Officer for coordination and issue clarifications/orders expeditiously.
- Make payments in accordance with Article 6.

8. Conflict of Interest and Code of Integrity

The Special Auditor shall avoid any situation that may give rise to a conflict of interest and shall comply with the Code of Integrity prescribed under Rule 175 of the General Financial Rules 2017.

Empaneled auditors shall recuse themselves from any specific audit assignment if a conflict of interest (such as auditor's financial involvement with the auditee) exists, and must inform the Department immediately.

9. Sub-contracting

The Special Auditor shall not subcontract any part of the Services without prior written approval of the Client.

10. Performance Security

Within **fifteen (15) days** of execution of this Agreement, the Special Auditor shall furnish a Performance Bank Guarantee ("PBG") equal to **5 % of the estimated value (inclusive of taxes)** of the Call-Off Order, valid for ninety (90) days beyond the expiry of the Term, in the format at **Annexure III**.

11. Liquidated Damages & Penalties

11.1 In case of delay in submission of any Deliverable beyond the timeline specified in Annexure I, Liquidated Damages shall be levied at **5 % of the fee per week or part thereof**, subject to a maximum of **50 % of the fee** for that Call-Off Order.

11.2 Failure to adhere to professional standards or submission of materially inaccurate reports may result in deduction of up to **50 % of the fee** and/or removal from the empanelment list.

12. Confidentiality

The Special Auditor shall keep confidential and shall not, without prior written consent of the Client, disclose to any third party any proprietary or confidential information, data or documents relating to the Services, the auditee or the Client.

13. Intellectual Property Rights

All reports and Deliverables prepared by the Special Auditor shall be the sole and exclusive property of the Client. The Special Auditor may retain one copy solely for its internal reference.

14. Indemnity

The Special Auditor shall indemnify and hold harmless the Client against all third-party claims, losses, damages or expenses arising out of any breach by the Special Auditor of this Agreement or negligence in the performance of the Services.

15. Force Majeure

Neither Party shall be liable for any failure or delay in performing its obligations if such failure or delay is due to Force Majeure events, including but not limited to acts of God, war, riot, civil unrest, flood, pandemic, governmental restrictions or any event beyond the reasonable control of the affected Party, provided that written notice is given within seven (7) days of the occurrence.

16. Insurance

The Special Auditor shall maintain at its own cost, during the Term, professional liability insurance with a minimum cover of INR 50,00,000 (Fifty lakhs), and shall furnish proof thereof on request.

17. Termination

17.1 Termination for Convenience. The Client may terminate this Agreement or any Call-Off Order for convenience by giving thirty (30) days' written notice.

17.2 Termination for Default. Either Party may terminate this Agreement with immediate effect if the other Party commits a material breach and fails to remedy the same within fifteen (15) days of receipt of notice.

17.3 Consequences. Upon termination, the Special Auditor shall hand over all records and pending Deliverables, and no payment will be due for partially done work, as on the date of termination.

18. Dispute Resolution

18.1 The Parties shall attempt in good faith to resolve any dispute arising out of or relating

to this Agreement through mutual consultation.

18.2 If the dispute is not resolved within thirty (30) days, it shall be referred to arbitration under the **Arbitration and Conciliation Act 1996**. The arbitral tribunal shall consist of a sole arbitrator appointed by the Finance Department, Government of Assam. The seat of arbitration shall be Guwahati and the language shall be English.

19. Governing Law & Jurisdiction

This Agreement shall be governed by and construed in accordance with the laws of India. Subject to Article 18, the courts at Guwahati, Assam shall have exclusive jurisdiction.

20. Notices

All notices under this Agreement shall be in writing and delivered by hand, registered post or email to the addresses set out below (or such other address as may be notified):

Client:

Commissioner of Taxes, Assam,
2nd Floor, Kar Bhawan (New Building), Dispur,
Guwahati – 781006.
Email: commissioner.taxes@assam.gov.in

Special Auditor:

.....
.....
.....

21. Miscellaneous

21.1 **Assignment.** The Special Auditor shall not assign its rights or obligations under this Agreement without prior written consent of the Client.

21.2 **Severability.** If any provision is held invalid, the remainder shall continue in full force.

21.3 **Entire Agreement.** This Agreement constitutes the entire understanding and supersedes all prior communications.

21.4 **Amendment.** No amendment shall be valid unless made in writing and signed by authorised representatives of both Parties.

21.5 **Counterparts.** This Agreement may be executed in two counterparts, each of which shall be deemed an original.

IN WITNESS WHEREOF the Parties hereto have caused this Agreement to be executed

by their duly authorised representatives on the day and year first above written.

For and on behalf of the Client

**For and on behalf of the
Special Auditor**

(Signature)

(Signature)

Name:

Name: _____

Designation: Commissioner of Taxes

Designation: _____

Date:

Date: _____

Annexure I – Schedule of Services, Deliverables & Timelines

Sl. No.	Deliverable	Timeline*
1	Inception Report & Audit Plan	Within 7 days of Call-Off Order
2	Interim Audit Findings Report	Within 30 days of commencement
3	Draft Special Audit Report	Within 40 days of commencement
4	Final Special Audit Report (incorporating comments)	Within 45 days of receipt of comments
5	Assistance during Post-Audit Proceedings	As and when required

*Timelines may be modified in the Call-Off Order depending on complexity.

Annexure II – Fee Schedule

Sl. No.	Aggregate Turnover of Auditee (INR crore)	Fee per Assignment (INR)
1	Up to 10 crore	INR 25,000/-
2	>10 crore to 50 crore	INR 50,000/-
3	>50 crore to 100 crore	INR 75,000/-
4	Above 100 crore	INR 1,00,000/-

*Fee is inclusive of GST, which shall be paid at applicable rates.

Annexure III – Format of Performance Bank Guarantee

(Standard unconditional, irrevocable bank guarantee wording; to be issued by a scheduled commercial bank acceptable to the Client, valid for 90 days beyond the Term.)

Bank Guarantee No.: _____ Date: _____

To

Commissioner of Taxes, Assam,
2nd Floor, Kar Bhawan (New Building), Dispur,
Guwahati – 781006.

WHEREAS, [Name & Address of Special Auditor] (hereinafter called the "Auditor") has entered into a Framework Agreement dated ____/____/2025 (hereinafter called the "Agreement") with the Finance Department, Government of Assam (hereinafter called the "Client") for undertaking Special Audit under Section 66 of the CGST Act 2017.

AND WHEREAS it has been stipulated in the said Agreement that the Auditor shall furnish a Performance Bank Guarantee ("Guarantee") for the sum specified therein as security for the faithful performance of its obligations in accordance with the Agreement.

AND WHEREAS we, [Name of Bank] having our registered office at [Address] and branch at [Branch Address] (hereinafter called the "Bank"), have agreed to give the Client this Guarantee.

NOW THEREFORE we hereby irrevocably and unconditionally affirm that we are the Guarantor and responsible to you, on behalf of the Auditor, up to a total of INR _____ (Indian Rupees _____ only). We undertake to pay you, upon your first written demand and without demur, protest or argument, any sum or sums within the limits of INR _____ as aforesaid, without your needing to prove or show grounds or reasons for your demand or the sum specified therein.

We hereby waive the necessity for your demanding the said debt from the Auditor before presenting us with the demand.

We further agree that no change or addition to, or other modification of, the terms of the Agreement, or of the Services to be performed thereunder, or of any of the contract documents, which may be made between you and the Auditor, shall in any way release us from any liability under this Guarantee, and we hereby waive notice of any such change, addition or modification.

This Guarantee shall remain valid until ninety (90) days after the expiry of the Agreement, i.e., until ____/____/____. Any claim under this Guarantee must be received by the Bank on or before that date after which the Bank shall be relieved and discharged from all liabilities under this Guarantee.

Notwithstanding anything contained herein:

1. Our liability under this Guarantee shall not exceed INR _____ (Indian Rupees _____ only);
2. This Guarantee shall be valid up to ____/____/____;
3. We are liable to pay the guaranteed amount only if you serve upon us a written claim or demand on or before ____/____/____.

Signed and sealed this ____ day of _____, 2025.

For and on behalf of the Bank

(Signature of Authorised Signatory)

Name: _____

Designation: _____

Bank Seal

Address: _____

Witnesses:

1. _____

2. _____