



श्यामा प्रसाद मुखर्जी पोर्ट, कोलकाता
Syama Prasad Mookerjee Port, Kolkata
15, स्ट्रैंडरोड/15, Strand Road
कोलकाता Kolkata - 700 001
दूरभाष/Phone : 033-7101-2014
fa@kolkataporttrust.gov.in



वित्तविभाग/Finance Department

आमंत्रण
रुचि की अभिव्यक्ति (ईओआई)
चार्टर्ड अकाउंटेंट फर्म/एलएलपी के पैनल में शामिल करने के लिए

Invitation
Of
Expression of Interest (EOI)
For
Empanelment of Chartered Accountant Firm/LLP
Issued By:
Syama Prasad Mookerjee Port, Kolkata (SMPA)

Contact Person:
Smt. M. Sinha; Sr. Dy. Chief Accounts Officer
E-mail mala.sinha@kolkataporttrust.gov.in
Mob: -91 99038 95771

&
Shri T. T. Brojabasi: Dy. Chief Accounts Officer
E-mail - tt.brojabasi@kolkataporttrust.gov.in
Mob: - 9051031976

15, Strand Road,
Kolkata, West Bengal, 700001
Website: [www.https://smp.smpportkolkata.in](https://smp.smpportkolkata.in)
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1. Information in Brief

The Syama Prasad Mookerjee Port, Kolkata (SMP) (the "Authority") has entered into/ going to enter into Concession Agreements with Private Operators for its operational activities to carry out through Public Private Partnership as per Model Concession Agreement issued by the Ministry of Ports, Shipping and Waterways.

As per Concession Agreement, the Concessioneing Authority and the Concessionaire shall prepare a mutually agreed panel of 5 (five) reputable Chartered Accountant Firms/LLP having their Registered Office in India.

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The summarized Scope of Work shall mean and include the following:

- i. Audit of accounts, recording all its receipts (including all tariff collected and other revenue derived/collected by it from or on account of the project;
- ii. Income, Expenditure and Payment (including payment from the Escrow Account;
- iii. Examination of Assets and Liabilities in accordance with concession agreement; in accordance with this agreement, good industry practice, applicable laws and applicable permits.
- iv. Audit of Cash flow statement, Balance Sheet, Profit and loss account.
- v. Certification of the books of accounts.
- vi. Audit of statement of summarized information of a) cargo traffic and liable for payment of traffic, b) Tariff charged and received and other revenues derived from the project and any other assets associated with the Project and earned directly by the Concessionaire.
- vii. Certification of the financial statement including quantity (MT) of different type cargo (with breakup of foreign and coastal) /TEUs handled (with breakup of different type of Containers like 20 ft, 40 ft, Loaded or Empty, Foreign/Coastal etc.) for every (six) monthly period ending 30th September and 31st March every year, within 90(Ninety) Days of the end of each such period.
- viii. Audit and certification of any claim and/or financial transaction and/or book value of assets of the Concessionaire (the auditee), which requires certification of the Statutory Auditor as per the Concession Agreement entered between the Authority and the Concessionaire

2. Invitation

The Authority invites the Interested reputable Chartered Accountant Firm/LLP having their registered offices in India.

Tentative date/time schedule for various activities is as mentioned below:

Activity	Tentative date	Time
Issue of Eol document	22/08/2025	
Accessibility of Eol document	22/08/2025	

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Pre – Bid Meeting	09/09/2025	2 p.m. [At SMP,K –H. O.]
Last Date & Time of seeking clarifications	10/09/2025	5 p.m.
Issue of corrigendum on CPPP Portal, if any	12/09/2025	
Proposal submission start date	13/09/2025	10 a.m. [At Finance Deptt. of SMP,K–H. O.]
Last Date & Time of Submission of offline proposals	22/09/2025	2 p.m.
Opening of Eoi proposals	22/09/2025	2.30 p.m.

3. Confidentiality

Information received pursuant to this EOI shall not be disclosed to any person who is not officially concerned with the process or is not a retained professional advisor advising the Authority in relation to, or matters arising out of, or concerning the Project. The Firm will treat all information, in confidence and will require all those who have access to such material to treat the same in confidence. The Firm may not divulge any such information unless it is directed to do so by any statutory entity that has the power under law to require its disclosure or is to enforce or assert any right or privilege of the statutory entity and/or the Firm or as may be required by law or in connection with any legal process.

4. Eligibility Criteria for Statutory Auditor

The Syama Prasad Mookerjee Port authority shall invite offers from all reputed Chartered Accountant Firms/LLP who fulfill the following eligibility criteria:-

- i. The firm should have undergone statutory audit of the Annual Accounts of at least 100 (One Hundred) Companies registered under the Company's Act 2013, including any re-enactment or amendment thereof, of which at least ten should have been Public Sector Undertakings.
- ii. The Firm should have at least 5 (Five) practicing Chartered Accountant on its rolls, having experience of 10 (Ten) years in their respective professions.
- iii. None of Firms/partners shall be disqualified or black-listed by the Comptroller and Auditor General of India or the Syama Prasad Mookerjee Port authority.

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- iv. The firm should have an office in the state of West Bengal or in an adjacent states viz. Orissa, Bihar, Jharkhand, Assam, Sikkim having atleast 2 (Two) practicing Chartered Accountants on its rolls in such states.
- v. Interested firms meeting the eligibility criteria must submit a statement detailing their capabilities, including the bio data of all practicing professionals on their rolls.
- vi. Each firm is required to furnish year-wise information regarding the names of the companies with an annual turnover exceeding ₹25,00,00,000 (Rupees Twenty-Five Crores) whose annual accounts were audited by such firms in preceding 5 (Five) accounting years.

5. Selection of Statutory Auditor:

The selection of a Statutory Auditor will be done on the basis of the evaluation criteria

- A. The information furnished shall be scrutinized and evaluated by the concessioning authority and shall award 1(One) point for the each annual audit of the companies specified in Para 5 (vi) above.
- B. For the avoidance of doubt and by way of illustration a Firm which has conducted audit of the annual accounts of any such company for 5(Five) years shall be awarded 5 (Five) points.
- C. The Syama Prasad Mookerjee Port Authority Shall prepare a list of all eligible firms along with the points scored by each Firm.
- D. 5 (five) firms scoring the highest points shall be identified and included in the draft panel of Chartered Accountants.

6. Miscellaneous

- 6.1. The EOI Process shall be governed by and construed in accordance with the laws of India and the Calcutta High Court shall have exclusive jurisdiction over all disputes arising under, pursuant to and/or in connection with this EOI.
- 6.2. The Authority, in its sole discretion and without incurring any obligation or liability, reserves the right, at any time, to;
 - a. Suspend and/ or cancel the EOI process and/or amend and/or supplement the EOI process;
 - b. Consult with any interested Chartered Accountant Firms to receive clarification or further information.
 - c. In case of acquired points of more than a single firm become 'Tie', the firm conducted highest number of PSU Audit will be selected for enlistment.

DISCLAIMER

The information contained in this Expression of Interest document (the "EOI") or subsequently provided to Interested Chartered Accountant(s), whether verbally or in documentary or any other form, by or on behalf of the Financial Advisor & Chief Accounts Officer , Syama Prasad Mookerjee Port , Kolkata,(the "Authority") or any of their employees or advisors, is provided to Interested Chartered Accountant (s) on the terms and conditions set out in this EOI and such other terms and conditions subject to which such information is provided. This EOI is not an agreement and is neither an offer nor invitation by the Authority to the prospective Interested Chartered Accountant (s) or any other person. The purpose of this EOI is to seek information from the Interested Chartered Accountant (s), in relation to the empanelment, which may be useful to the Authority in the formulation of their Expression of Interest (EOI) for the "Panel of Chartered Accountants", so as to enable the Authority to make panel of Chartered Accountant Firms / LLP.

This EOI includes statements, which reflect various assumptions and assessments arrived at by the Authority in relation to the Empanelment of Chartered Accountants Firm / LLP. Such assumptions, assessments and statements do not purport to contain all the information that each Interested Chartered Accountant (s) may require. This EOI may not be appropriate for all persons, and it is not possible for the Authority, its employees or advisors to consider the financial situation and particular needs of each Interested Chartered Accountants who reads or uses this EOI. The assumptions, assessments, statements and information contained in this EOI may not be complete, accurate, adequate or correct. Each Interested Party should, therefore, conduct its own investigations and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments, statements and information contained in this EOI and obtain independent advice from appropriate sources. Information provided in this EOI to the Interested Chartered Accountant Firm(s) is on a wide range of matters, some of which depends upon interpretation of law. The information given is not an exhaustive account of statutory requirements and should not be regarded as a complete or authoritative statement of law.

The Authority, its employees and advisors make no representation or warranty and shall have no liability to any person, including any Interested Chartered Accountants, under any law, statute, rules or regulations or tort, principles of restitution or unjust enrichment or otherwise for any loss, damages, cost or expense which may arise from or be incurred or suffered on account of anything contained in this EOI or otherwise, including the accuracy, adequacy, correctness,

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completeness or reliability of this EOI and any assessment, assumption, statement or information contained therein or deemed to form part of this EOI. The Authority also accepts that no liability of any nature whether resulting from negligence or otherwise howsoever caused, arising from reliance of any Interested Chartered Accountants upon the statements contained in this EOI.

The issue of this EOI does not imply that the Authority is bound to select the Interested Chartered Accountant(s) for any subsequent stages of the bidding process that may or may not be undertaken by the Authority at its sole discretion or to appoint the selected Bidder, for the empanelment.

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FORMAT FOR SUBMISSION OF PROPOSAL
(To be submitted on *Agency's letter head*)

From

(Name and address of the CA Firm)

To

Financial Adviser & Chief Accounts Officer

Syama Prasad Mookerjee Port, Kolkata (SMP,K).

15, Strand Road,

Kolkata, West Bengal, 700001

Subject: Invitation of Expression of Interest for Empanelment of Auditors.

Sir,

1. We hereby submit our Proposal for empanelment.
2. Our proposal is binding upon us for a period of one hundred twenty (120) days from the last date of submission of the proposals.
3. We understand that SMPA reserves the right to accept or reject any proposal, without assigning any reason.
4. No addition/ deletion/ corrections have been made in the downloaded Eol document being submitted and it is identical to the Eol document appearing on e-procurement portal.
5. Undersigned is duly authorized to sign and submit the proposal on behalf of M/s _____ (Relevant authority letter/ power of attorney in stamp paper is attached herewith).
6. I / We will not withdraw our contract for the next 5 years from the date of its signing which may lead us debarred from further enlistment in SMPA.
7. I/We have read the Eol No. _____ dated ____ 2025 inviting Expression of Interest for Empanelment of Auditors to Audit the Accuracy of the Service Providers and hereby accept and comply to all terms and conditions mentioned therein and undertake that we shall ensure clause by clause compliance to this Eol.

Dated, the..... day of2025.

Yours faithfully,

Witness:

Signature.....

Address.....

(Signature of the Authorized signatory)

Name of the Signatory

Title of the Signatory

Mobile No.

E-mail address

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UNDERTAKING REGARDING BLACKLISTING

(On Firm`s letter head)

M/s. _____ have not been blacklisted or barred from participation in bidding processes either individually or as a member of a consortium as on the date of submission of the proposal, due to any reasons including poor or non-performance/delayed delivery or for any other reason by any Central/State Government departments, CAG and/or Autonomous Bodies.

(Signature of Authorized Signatory)

Name of Authorized Signatory: _____

Designation: _____

Mobile/Telephone No.: _____

Email: _____

(Firms Seal)

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CHECKLIST FOR SUBMISSION OF PROPOSAL

S No	Documents to be Submitted with the Proposal	Submitted (Yes/No)	Page Number in the proposal
1	Registration certificate issued by the Institute of Chartered Accountants of India (ICAI).		
2	Copy of PAN		
3	Copy of GST registration		
4.	Partnership Deed as per Partnership Act 1932/LLP,		
5	Audited balance sheet and turnover certificate from Chartered Accountant for FY 2022-23, 2023-24 & 2024-25.		
6	Duly filled Forms.		
7	Scanned copy of Authority letter/ power of attorney to designate a person to sign and/ or submit the proposal, interact with SMPA for all Eoi related activities, queries, presentations, etc.		
8	Copy of the Eoi document along with amendments/corrigendum/clarifications issued by SMPA, if any, duly signed by the applicant		
9	Appointments letter of PSU / Non Psu audit		
10	Copy of Annual Report Account of PSU		
11	CAG empanelment letter		
12	Date of appointment of Qualified Chartered Accountants		
13	Power of Authority		

Signature of Authorized Signatory)

Name of Authorized Signatory: _____

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Details of practicing CAs on roll

Sl. No	Name of the Professional	Designation	Full time associated with the applicant (Yes/ No)	Date since working with the applicant	Qualification	Details of experience	Document in support of experience attached (Yes/ No)

(Signature of the Authorized signatory)

Name and Title of the Signatory _____

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Details of PSU audit

Annexure - 1

Sl. No	Name of PSU	Period of Audit	Annual Turnover	Supporting document

(Signature of the Authorized signatory)

Name and Title of the Signatory _____

Details of Non-PSU audit

Annexure - II

Sl. No	Name of PSU	Period of Audit	Annual Turnover	Supporting document

(Signature of the Authorized signatory)

Name and Title of the Signatory _____