

बिड दस्तावेज़ / Bid Document

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय / Bid End Date/Time	27-12-2025 13:00:00
बिड खुलने की तारीख/समय / Bid Opening Date/Time	27-12-2025 13:30:00
बिड पेशकश वैधता (बंद होने की तारीख से) / Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम / Ministry/State Name	Gujarat
विभाग का नाम / Department Name	Education Department Gujarat
संगठन का नाम / Organisation Name	Commissionerate Of Technical Education
कार्यालय का नाम / Office Name	Gujarat Technical Education And Research Society
वस्तु श्रेणी / Item Category	Financial Audit Services - Annual Statutory Audit, Advisory Services, Post audit support; CAG Empaneled Audit or CA Firm
अनुबंध अवधि / Contract Period	3 Year(s) 1 Day(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) / Minimum Average Annual Turnover of the bidder (For 3 Years)	3 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष / Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है / Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / MSE Exemption for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Exemption for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़ / Document required from seller	Experience Criteria, Bidder Turnover, Certificate (Requested in ATC), Additional Doc 1 (Requested in ATC), Additional Doc 2 (Requested in ATC), Additional Doc 3 (Requested in ATC), Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

बिड विवरण/Bid Details	
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	5
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	2
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Single Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित बिड मूल्य /Estimated Bid Value	180000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	HDFC Bank
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	37

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

लाभार्थी /Beneficiary :

GTERS

Gujarat Technical Education and Research Society, Education Department Gujarat, Commissionerate of Technical Education,
(Guj Tech Education And Research Society)

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

एमआईआई अनुपालन/MII Compliance

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

एमएसई खरीद वरीयता/MSE Purchase Preference	No
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1. 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.
2. 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.
3. 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.
4. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
 1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
 2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
 3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company's existence as per ICAI certificate:05

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:03

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:03

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification02

Number of XX fulltime CA's required and YY professional audit staff:03 and 10

Pre Bid Detail(s)

मूल्य भिन्नता खंड दस्तावेज/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
16-12-2025 12:00:00	Contact person-Harshad Modi, Conference Room, 6th Floor, Block no-2, Karmyogi bhavan, Sector-10, Gandhinagar

Financial Audit Services - Annual Statutory Audit, Advisory Services, Post Audit Support; CAG Empaneled Audit Or CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Annual Statutory Audit, Advisory Services, Post audit support
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Annual Statutory Audit, Advisory Services, Post audit support
Type of Industries/Functions	Gujarat Technical Education and Research Society (GTERS)
Frequency of Progress Report	Weekly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	Yes

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
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क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / To be set as 1	अतिरिक्त आवश्यकता /Additional Requirement
1	Harshadkumar Shankarlal Modi	382010,Gujarat Technical Education and Research Society 6th Floor, Block No. 2, Karmayogi Bhavan, Sector 10- A, Gandhinagar	1	Number of Months for which Post Audit Support is required : 36

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

1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

2. Generic

Option Clause: Excess Settlement. The excess settlement has been enabled for the service, allowing service providers to include additional charges up to a specified percentage of the item-level total value, including add-ons, in their invoices. Service providers must declare the applicability of additional charges during invoice creation and submit mandatory supporting documents to avail this option. The total invoice amount, including additional charges, shall not exceed the agreed-upon excess settlement percentage for the order.

3. Buyer Added Bid Specific ATC

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

अस्वीकरण/Disclaimer

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)

9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।/In terms

of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---

Comprehensive Contractual Framework for Statutory Audit

This document details the Scope of Work, Eligibility Criteria, Terms and Conditions, and Administrative Requirements for the provision of Statutory Audit to the Gujarat Technical Education and Research Society (GTERS), and affiliated entities.

I. Scope of Work (SoW)

The appointed Chartered Accountant (CA) firm shall be responsible for conducting the annual statutory audit, providing advisory services, and offering post-audit support for GTERS, GKS, and related institutions. The audit shall be carried out in accordance with applicable statutes and ICAI Standards on Auditing (SAs), applying such tests and controls as deemed necessary under the circumstances.

A. Core Statutory Audit Duties

1. Financial Verification and Principles:

- Verify books of accounts, ledgers, assets, liabilities, income, and expenditures, and ensure that all necessary accounting records are properly maintained.
- Ensure transactions are recorded as per principles of **Generally Accepted Accounting Principles (GAAP)** and are booked to proper accounting heads.
- Ensure all transactions are supported by adequate documentation and verify their propriety.
- Verify that all recorded entries comply with the applicable accounting standards.
- Carry out verification of the Bank Book and journal entries, and conduct detailed vouching of imprest cash and related transactions.
- Conduct scrutiny of the General Ledger and Staff Advance Registers, and review and report on outstanding loan entries and other related items.
- Verify cash, cheques on hand, and other monetary instruments as of 31st March each year.
- Verify all computer-generated vouchers and sheets, ensuring correct coding under appropriate accounting heads.
- Scrutinize the General Ledger and verify the Income and Expenditure Statement, Balance Sheet, and accompanying Schedules.

2. Compliance and Record Checks:

- Verify the maintenance and accuracy of books of accounts and related financial records.
- Verify bank reconciliation statements.
- Verify component-wise, category-wise, and account head-wise expenditures.
- Verify all investments, short-term deposits, and other financial instruments held or made during the period under audit.
- Verify compliance with applicable taxes and statutory requirements.
- Verify the fixed deposit register and confirm the accuracy of interest received.

- Verify all statutory registers, including Minute Books, and ensure that accounting implications of decisions taken in General Meetings, Board of Governors Meetings, and Audit Committee Meetings are duly recorded in the Books of Accounts.

3. Fund Utilization Certification:

- Certify fund-wise utilization and expenditure in accordance with the applicable grant guidelines.
- Ensure utilization of external funds is in accordance with financing agreements.
- Ensure counterpart funds are utilized for purposes for which they are provided.
- Ensure goods and services have been procured in compliance with the financing agreement.
- The Statutory Auditor shall audit or compile SSIP Funds and any other scheme-related or activity-based funds managed by GKS.

B. Comprehensive Audit and System Review/Improvement

1. **Comprehensive Audit:** The comprehensive audit shall include, but not be limited to, a comparison of financial results with those of prior periods, budgets, and forecasts. This shall also cover the review of investment decisions, delegation of financial powers, effectiveness of management information systems, organizational performance, and the utilization and maintenance of equipment, plant, and machinery.

2. System Improvement:

- Review and assist the management in implementing proper accounting procedures, internal controls, and computerized financial systems.
- The selected Auditor(s) shall report any deficiencies identified in existing procedures and recommend appropriate improvements.
- Any duplication of work or redundant data identified shall be highlighted and reported.
- The firm shall suggest measures for **cost control and increase the revenue** of the Institute.

C. Reporting, Certification, and Liaison/Support

1. Reporting and Certification:

- Issue the Audit Report, Financial Statement certifications, and Management Letter upon completion of the audit.
- Provide an executive summary incorporating all key audit observations and significant matters.
- Provide financial and tax compliance certificates (annual and grant-wise).
- Issue any other certificate as may be required by the GKS from time to time **without any additional fee**.
- Verify and certify financial data for submission to higher authorities or funding agencies.

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- Enable the auditor to express a professional opinion on the financial position of the Gujarat Knowledge Society with respect to the funds received and expenditures incurred.

2. Post-Audit and Support:

- Ensure full digital record backup and year-end reconciliation.
- Reply to audit observations from external bodies and assist in follow-up clarifications.
- Support post-audit meetings with the Directorate or State Audit offices.
- The firm shall review the compliance status of previous audit observations (if any) and verify or comment on the supporting documents or vouchers submitted subsequently, to facilitate resolution of audit qualifications in the current Statutory Audit report.
- Liaise with the management to hold periodic meetings for reviewing the progress of audit work.
- Perform any other task which may be assigned by the CEO or the authority of GKS related to auditing work.

II. Eligibility Criteria

A. Registration & Good Standing

1. The bidder must have a valid ICAI registration number, GST, PAN, and GeM registration.
2. The firm must declare that it is **not blacklisted** by any government body and that there is no pendency of disciplinary actions.

B. Submission Requirements

1. The bidder must submit the firm's profile along with the ICAI registration certificate.
2. The bidder must submit NSIC/CSPO & MSME Registration Certificate (if applicable).
3. A list of clients served, preferably government or educational institutions, must be submitted.
4. Team details with assigned qualifications must be submitted.
5. A declaration of non-blacklisting and non-pendency of disciplinary actions must be submitted.
6. Firm's registered office should be located in Gujarat and if registered office is not located in Gujarat then at least two full time branches should be functional in state of Gujarat for a minimum period of 3 years.

III. Terms and Conditions

A. Contract Management and Tenure

1. **Governing Norms:** The work shall be executed in accordance with ICAI Standards on Auditing (SAs), the Income Tax Act, and applicable GST regulations.
2. **Deadlines:** Statutory Audit must be completed within prescribed legal deadlines.
3. **Tenure:** The contract shall initially be valid for three (3) years and may be extended annually for up to two (2) years based on performance review by GTERS. The extension shall be subject to satisfactory performance and approval by the Competent Authority.
4. **Resources:** DSC (Digital Signature Certificate) resources shall be arranged by the firm; login access will be provided via official GTERS credentials.

B. Termination and Penalties

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1. **Termination Notice:** Either party may terminate the contract by giving **30 days' written notice** specifying valid reasons.
2. **Immediate Termination:** GTERS reserves the right to terminate the contract immediately in case of proven non-performance, breach of agreement, or unsatisfactory service, without financial liability.
3. **Liability:** Any delays or penalties arising from the firm's negligence or non-performance shall be borne entirely by the firm.
4. **Withdrawal Compensation:** If the selected firm withdraws or refuses to continue the services without providing the mandatory 30 days' written notice, the firm shall be liable to pay an amount equivalent to **one month's average billing** (based on the preceding three months' average) as compensation to GTERS. This amount may be recovered from any pending payment or Performance Security Deposit of the firm.
5. **Indemnity:** Professional indemnity coverage is mandatory for the engaged CA firm.

C. Financial and Scope Clauses

1. Payment and Security:

- No advance payment will be made. GST will be charged extra as applicable.
- A Performance security equivalent to **5% of the contract value** must be provided in the form of a Bank Guarantee.

2. Scope Adjustment:

- GTERS reserves the right to modify, increase, decrease, or reallocate the scope or quantity of work at any time during the contract tenure, depending on administrative requirements, audit coverage, or institutional expansion.
- Remuneration shall be adjusted on a **pro-rata basis** corresponding to the revised scope, effort, or quantum of work, as mutually agreed in writing between GTERS and the firm.
- If the scope or volume of work is reduced, the payment to the firm shall also be reduced proportionately.
- No claim for additional payment or damages shall be entertained unless such modification and corresponding financial adjustment are **approved in advance** by the Competent Authority of GTERS.

3. Exclusivity Clause:

In the event that the same firm is declared as L1 (Lowest Bidder) in more than one of the tenders invited by GTERS—namely, (a) Accounting & Finance Services, (b) Pre-Audit / Internal Audit Services, and (c) Statutory Audit—**only one work order shall be awarded** to that firm.

The objective of this clause is to maintain clear separation of accounting and audit responsibilities and to ensure independence of financial oversight functions.

The assignment to be awarded shall be determined based on the firm's preference, subject to the acceptance and discretion of GTERS.

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D. Proprietary and Ethical Rules

All work, data, and reports generated under this contract shall remain the exclusive intellectual property of GTERS.

E. Total Estimated Base Value

- **Base Price** of above said services for three years is hereby fixed at:
₹ 1,80,000 (Rupees One Lakh Eighty thousand Only) (Including GST)

IV. Administrative Requirements and Dispute Resolution**A. Bid Submission Requirements**

1. Bids must be uploaded exclusively through the **GeM Portal** (www.gem.gov.in).
2. The bidder must submit the mandatory documents listed in Section II.

B. GTERS Rights and Dispute Resolution

1. GTERS reserves the full right to reject the bid.
2. All disputes arising out of or in connection with this contract shall be resolved through arbitration in accordance with the provisions of the Arbitration and Conciliation Act, 1996, and shall be subject to the exclusive jurisdiction of the competent courts at Gandhinagar, Gujarat.

Vinod

Shri

Chandru

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