



Uttar Pradesh Metro Rail Corporation Limited
(A Joint Venture of Govt. of Uttar Pradesh and Govt. of India)

**Administrative Building, Near Dr. Bhimrao Ambedkar Samajik
Parivartan Sthal, Vipin Khand, Gomti Nagar, Lucknow - 226010**

RFE No: UPMRCL/Income Tax /2026/001

Tender No : LKITC-01

Request for empanelment (RFE) is invited from chartered accountant firms for empanelment of professional consultant for income tax and related services.

Please visit www.upmetrorail.com and <https://etenders.gov.in/eprocure/app> for details of the RFE and for downloading of RFE documents.

UTTAR PRADESH METRO RAIL CORPORATION LIMITED



Request for Empanelment (RFE)

FOR

**PROFESSIONAL CONSULTANCY ON INCOME TAX AND
RELATED MATTERS IN UPMRCL**

RFE No: UPMRCL/Income Tax /2026/001

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SECTION-1: IMPORTANT INFORMATIONS

1. Uttar Pradesh Metro Rail Corporation Limited (hereafter referred as “UPMRC”) invites proposals for Empanelment of Chartered Accountant (CA) firms for Income Tax works <https://etenders.gov.in/eprocure/app> . Once empaneled, UPMRC shall asked for only financial quotations from the empanelled firms.
2. UPMRC intends to empanel a **maximum of 05 CA Firms** for the period **from 2026-2029** with the provision of annual review of their performance. Dissatisfactory performance may lead to dis-empanelment anytime during the panel period.
3. All the documents attached/submitted will have to be attested by the Company’s CEO or Head of Department. All documents, data and other statements in the application will be subjected to strict proof and verification by UPMRC, if felt necessary.
4. UPMRC Finance Department reserves the right to not assign reasons for declining to consider any particular application or applications. UPMRC Finance Department also reserves the right to accept or reject any application or all applications without assigning reason.
5. UPMRC Finance Department reserves right to seek performance report from the other clients of the CA Firms.

KEY DETAILS:

S.N.	Events	Particulars
1	Brief Description	Empanelment of Professional Consultant for Income Tax and related services
2	Tender document fee	Nil
3	Period of Empanelment	3 years [36 Months].
4	Date & time of Publication of Tender	25.02.2026 @ 11:00 hrs)
5	Tender documents available on Portal	From 25.02.2026 (11:00 hrs)
6.	Pre-bid Meeting	09.03.2026 @ 15:00 Hrs The pre-bid meeting shall be conducted through video conferencing by software apps such as Google Meet, Microsoft Team, etc. All Prospective tenderers shall provide the details of the person(s) (maximum up to two) who will be participating in such virtual meeting at least one day before the meeting to the registered official email of Employer i.e. cecontractlmrc@gmail.com along with tender reference, so that links having details such as software, meeting ID, password etc. can be mailed to these persons at least 12 hours before the scheduled pre-bid meeting
7.	Last date of Seeking Clarification	09.03.2026 upto 18:00 Hrs Tenderers to note that seeking clarification on the tender shall be done by sending it on e-tendering portal https://etenders.gov.in/eprocure/app only. Seeking clarification by mail or post will not be considered. Queries/clarifications from Tenderers after due date and time shall not be acknowledged.
8.	Tender submission start date	From 16.03.2026

9.	Tender submission end date	25.03.2026 up to 15:00 Hrs
10.	Time & date of opening of Tender	26.03.2026 at 15:00 Hrs
11.	Tender Validity Period	180 Days from the end date of submission of the tender.
12.	Authority and place for seeking clarifications etc.	DGM (Finance), UPMRC Administrative Building, Near Dr. Bhimrao Ambedkar Samajik Parivartan Sthal, Vipin Khand, Gomti Nagar, Lucknow – 226010 E-mail ID: srikant.das@upmrc.co.in Mobile No.: +91-7705004599 https://etenders.gov.in/e procure/app

6. Any clarification/corrigendum/addendum to the tender documents shall be uploaded on the official e-portal only, without any obligation of press notification.

7. The intending tenderers must be registered on e-tendering portal <https://etenders.gov.in/e procure/app>. Those who are not registered on the e-tendering portal shall be required to get registered beforehand.

8. UPMRC reserves the right to accept or reject any or all proposals without assigning any reasons. No tenderer shall have any cause of action or claim against the UPMRC for rejection of his proposal.

9. Any suit or application, arising out of any dispute or differences on account of this tender shall be filed in a competent court at Lucknow, Uttar Pradesh only and no other court or any other district of the country shall have any jurisdiction in the matter.

Annexure A

Instructions for Online Bid Submission

The tenderers are required to submit soft copies of their bids electronically on the CPP Portal, using valid Digital Signature Certificates. The instructions given below are meant to assist the tenderers in registering on the CPP Portal, prepare their bids in accordance with the requirements and submitting their bids online on the CPP Portal.

More information useful for submitting online bids on the CPP Portal may be obtained at: <https://etenders.gov.in/e procure/app>.

REGISTRATION

- 1) Tenderers are required to enrol on the e-Procurement module of the Central Public Procurement Portal (**URL: <https://etenders.gov.in/e procure/app>**) by clicking on the link “**Online tenderer Enrolment**” on the CPP Portal which is free of charge.
- 2) As part of the enrolment process, the Tenderers will be required to choose a unique username and assign a password for their accounts.
- 3) Tenderers are advised to register their valid email address and mobile numbers as part of the registration process. These would be used for any communication from the CPP Portal.
- 4) Upon enrolment, the Tenderers will be required to register their valid Digital Signature Certificate (Class II or Class III Certificates with signing key usage with their profile. Digital Signature Certificate (DSC) must be obtained from any Certifying Authority empanelled with the Controller of Certifying Authority of India (e.g. Sify / nCode / eMudhra etc.), details of which are available on e-procurement portal under the link “Information about DSC”.

Issuance of Digital Signature Certificate may take at least seven to ten business days, which may extend up to twenty-one business days in case of foreign applicants. Procedure for obtaining Digital Signature Certificate (DSC) by foreign applicants is available on e-procurement portal under the link "Downloads". Tenderers are advised to plan their time accordingly and the Employer shall bear no responsibility for accepting tenders which are delayed due to non-issuance or delay in issuance of such Digital Signature Certificates.

- 5) Only one valid DSC should be registered by a Tenderer. Please note that the Tenderers are responsible to ensure that they do not lend their DSC's to others which may lead to misuse.
- 6) Tenderer then logs in to the site through the secured log-in by entering their user ID / password and the password of the DSC / e-Token.
- 7) The Tenderers may report to the Employer by emailing to cecontract@upmrcl.co.in/cecontractlmc@gmail.com, if they have problem with in obtaining Digital Signature Certificate or in case of any restrictions related to debarment on the portal
- 8) Instructions for entering complaint/suggestion: The grievances or suggestions can be entered from the Home Page of the Central Public Procurement Portal (<https://etenders.gov.in/eprocure/app>).
- 9) For further information and any assistance in this regard Tenderers are advised to contact e-procurement helpdesk by either:
 - a. emailing to support-eproc@nic.in
 - b. phoning (0120-4200 462, 0120-4001 002/5, 0120-6277787
International Tenderers are requested to prefix +91 as country code

SEARCHING FOR TENDER DOCUMENTS

- 1) There are various search options built in the CPP Portal, to facilitate Tenderers to search active tenders by several parameters. These parameters could include Tender ID, Organization Name, Location, Date, Value, etc. There is also an option of advanced search for tenders, wherein the Tenderers may combine a number of search parameters such as Organization Name, Form of Contract, Location, Date, Other keywords etc. to search for a tender published on the CPP Portal.
- 2) Once the Tenderers have selected the tenders they are interested in; they may download the required documents / tender schedules. These tenders can be moved to the respective 'My Tenders' folder. This would enable the CPP Portal to intimate the Tenderers through SMS / e-mail in case there is any corrigendum issued to the tender document.
- 3) The Tenderer should make a note of the unique Tender ID assigned to each tender, in case they want to obtain any clarification / help from the Helpdesk.

PREPARATION OF BIDS

- 1) Tenderer should take into account any corrigendum published on the tender document before submitting their bids.
- 2) Please go through the tender advertisement and the tender document carefully to understand the documents required to be submitted as part of the bid. Please note the number of covers in which the bid documents have to be submitted, the number of documents - including the names and content of each of the document that need to be submitted. Any deviations from these may lead to rejection of the bid.
- 3) Tenderer, in advance, should get ready the bid documents to be submitted as indicated in the tender document / schedule and generally, they can be in PDF / XLS / RAR / DWF/JPG formats.
- 4) Bid documents may be scanned with 100 dpi with black and white option which helps in reducing size of the scanned document. **Tenderer has to ensure that size of each file should not exceed 40 MB before uploading.**

- 5) To avoid the time and effort required in uploading the same set of standard documents which are required to be submitted as a part of every bid, a provision of uploading such standard documents (e.g. PAN card copy, annual reports, auditor certificates etc.) has been provided to the Tenderers. Tenderers can use "My Space" or "Other Important Documents" area available to them to upload such documents. These documents may be directly submitted from the "My Space" area while submitting a bid, and need not be uploaded again and again. This will lead to a reduction in the time required for bid submission process.

SUBMISSION OF BIDS

- 1) Tenderer should log into the site well in advance for bid submission so that they can upload the bid in time i.e. on or before the bid submission time. Tenderer will be responsible for any delay due to other issues.
- 2) The Tenderer has to digitally sign and upload the required bid documents one by one as indicated in the tender document.
- 3) ~~Tenderer has to select the payment option as "offline" to pay the tender fee / EMD as applicable and enter details of the instrument.~~
- 4) ~~Tenderer should upload the scanned copy of Tender Security as per the instructions specified in the tender document. Otherwise the uploaded bid will be rejected.~~
- 5) ~~Tenderers are requested to note that they should necessarily submit their financial bids in the format provided and no other format is acceptable. If the price bid has been given as a standard BOQ format with the tender document, then the same is to be downloaded and to be filled by all the tenderers. Tenderers are required to download the BOQ file, open it and complete the coloured (unprotected) cells with their respective financial quotes and other details (such as name of the tenderer). No other cells should be changed. Once the details have been completed, the tenderer should save it and submit it online, without changing the filename. If the BOQ file is found to be modified by the Tenderer, the bid will be rejected.~~
- 6) The server time (which is displayed on the tenderers' dashboard) will be considered as the standard time for referencing the deadlines for submission of the bids by the tenderers, opening of bids etc. The tenderers should follow this time during bid submission.
- 7) All the documents being submitted by the tenderers would be encrypted using PKI encryption techniques to ensure the secrecy of the data. The data entered cannot be viewed by unauthorized persons until the time of bid opening. The confidentiality of the bids is maintained using the secured Socket Layer 128-bit encryption technology. Data storage encryption of sensitive fields is done. Any bid document that is uploaded to the server is subjected to symmetric encryption using a system generated symmetric key. Further this key is subjected to asymmetric encryption using buyers/bid openers public keys.
- 8) The uploaded tender documents become readable only after the tender opening by the authorized bid openers.
- 9) Upon the successful and timely submission of bids (i.e. after Clicking "Freeze Bid Submission" in the portal), the portal will give a successful bid submission message & a bid summary will be displayed with the bid no. and the date & time of submission of the bid with all other relevant details.
- 10) The bid summary has to be printed and kept as an acknowledgement of the submission of the bid. This acknowledgement may be used as an entry pass for any bid opening meetings.
- 11) The Tenderer whosoever is submitting the tender by his digital signature certificate shall invariably upload the scan copy of the authority letter with the tender submission.

ASSISTANCE TO TENDERERS

- 1) Any queries relating to the tender document and the terms and conditions contained therein should be addressed to the Tender Inviting Authority for a tender or the relevant contact person indicated in the tender.

- 2) Any queries relating to the process of online bid submission or queries relating to CPP Portal in general may be directed to the 24x7 CPP Portal Helpdesk.
- 3) For any Technical queries related to Operation of the Central Public Procurement Portal Contact at:

Tel: The 24 x 7 Help Desk Number 0120-4200 462, 0120-4001 002/5, 0120-6277 787.

E-Mail: support-eproc@nic.in

International tenderers are requested to prefix +91 as country code.

SECTION 2: TERMS OF REFERENCE and SCOPE OF SERVICES

2.1 About UPMRC

Uttar Pradesh Metro Rail Corporation Limited (referred to as “the Company”), formerly Lucknow Metro Rail Corporation Limited, is domiciled and incorporated in India (CIN: U60300UP2013SGC060836) with 50:50 equity participation of the Government of India (GOI) and the Government of Uttar Pradesh (GoUP). The registered office of the company is located at Administrative Building, Vipin Khand, Gomti Nagar, Lucknow, Uttar Pradesh PIN - 226010.

It was formed as a special purpose vehicle (SPV) on 25th November 2013 to execute Mass Rapid Transit System (MRTS) in Lucknow city by providing Metro Rail. The Corporation successfully implemented Phase 1A –North South Corridor (23Km) of Lucknow Metro Rail Project within strict timelines and commenced commercial operations on 8th March 2019. The Government further mandated it to implement the upcoming projects in other cities of Uttar Pradesh. Hence forth the constitution and name of the Company was changed from Lucknow Metro Rail Corporation Limited (LMRCL) to Uttar Pradesh Metro Rail Corporation Limited (UPMRCL) on 23rd October 2019. Presently the Company, apart from running Metro Rail services in the Lucknow, has commenced construction activity in Kanpur (32.385 Kms) and Agra (30.45 Kms). Work of Priority Section of Corridor – 1 of Kanpur Metro Rail Project (IIT Kanpur to Kanpur Central) has been completed ahead of its schedule. Work of Priority Section of Corridor-1 of Agra Metro Rail Project (Taj East Gate to Mankameshwar Mandir) has been completed and inaugurated by Shri Narendra Modi, Hon’ble Prime Minister of India on 06th March 2024. Further Lucknow Metro is also undergoing expansion from Charbagh to Vasantkunj (11.16 Kms) after approval of Phase 1B- East west corridor by union cabinet. Hence Operation and construction both are going on simultaneously in Lucknow, Kanpur and Agra Metro Rail Project.

The project aims to alleviate the traffic problems of the city and reduce vehicular pollution. UPMRCL intends to invite request for proposal from Chartered Accountants firms for engagement as consultant for Income Tax and related services.

Please visit UPMRC website at www.upmetrorail.com and <https://etenders.gov.in/eprocure/app> for more information about UPMRC and this tender.

2.2 Scope of Services

The RFE is invited with a view to empanel Income Tax Consultants to advise UPMRC on all the Income tax related issues, as and when needed, covering the following major areas divided into 2 major parts:

- A) Retainership Services
- B) Services based on per assignment basis

A) Retainership Services includes the following:

(i) Consultancy Services:

- To Advise /give written opinion **within three working days** on issues/matters as referred from time to time in relation to Income Tax including advising on taxability and applicability of withholding tax (TDS) on payments made to non-residents/foreign entities under the provisions of the Income-tax Act read with applicable Double Taxation Avoidance Agreements (DTAA).
- Advising management on various issues arising in the ordinary course of Business.

(ii) Certification work:

- Preparation of Form 15CA and 15CB and issuing CA certificate for release of foreign payments as and when required.
- Providing CA certificates for other Miscellaneous works (e.g. Bill of entry declaration, LC opening etc.)

(iii) Other Matters:

- Assistance in preparation, checking, scrutinizing and filing of Income Tax returns (including revised returns) in accordance with ICDS.
- Reviewing & filing of quarterly TDS returns.
- To prepare and submit the replies & to represent UPMRC for any other notices such as notices received under section 133(6), 285BA etc. (which is not covered under part B of Para 2.2) received from any Tax Department from time to time.
- To provide court judgements/ decision of tribunals, advance rulings, various amendments taking place in Income Tax laws/ rules, regulations, circulars, directions, etc. from time to time which may have some bearing on UPMRC along with the opinion and implication of same on UPMRC.
- Providing assistance in replying to the queries raised by CAG and Statutory Auditor.

B) Services based on per assignment basis:

(i) Cases before CIT (A)

- To prepare and file appeals before the Commissioner of Income Tax (Appeals) whenever necessary, and contesting the same (including drafting & submission of replies in connection with appeal proceeding etc.) on behalf of the UPMRC.
- To represent the UPMRC / attend hearing proceedings before CIT(A) and taking further action that may be necessary for the expeditious disposal of pending matters of the earlier assessment years.
- To get the appeal order and its appeal effect from Income Tax Department.
- Scrutiny of appeal effect order and filing of rectification application as per the provisions of the Income Tax Act (if required).
- To do any other work incidental and necessary to the above referred appeal proceedings.

(ii) Assessment/Reassessment:

- To represent UPMRC before Income Tax Department and to perform all the necessary work for successful completion of assessments including re-assessments.
- To do any other work incidental to the above referred assessment /reassessment.

2.3 General Terms of Empanelment

- a) The FIVE (5) Shortlisted firms will have to submit an unconditional acceptance of the terms and conditions of the Letter of Acceptance which will be sent by UPMRC, within 07 days of issue of LOA for the Empanelment.

- b) The duration of the empanelment will be for a period of 3 years (36 months) from the date of issue of the letter of empanelment. The contract could be extended further by another period of maximum up to 24 months subject to mutual consent.
- c) **Payment Terms**
- UPMRC will release payment of the agreed professional fees (retainership fee and appeal fee) to the selected bidder after deduction of applicable taxes at source.
 - The invoice for retainership fee will be settled on a monthly basis within 45 days from the date of invoice and appeal fee, if any, on the disposal and furnishing of the order of the appellate authorities.
 - Payment of GST will be made on re-imbusement basis after the invoice has been reflected in GSTR-2B of UPMRC and GST amount has been deposited and GSTR-3B has been filed by the firm.
- d) The UPMRC's Finance Department reserves rights to terminate the panel/empanelment of any of the empanelled CA Firms at any time before expiry of the empanelled period without assigning any reasons by giving one month's notice.
- e) The UPMRC Finance Department can also terminate the empanelment of any CA Firms at any time for not fulfilling any of the terms and conditions including special conditions (if any). The CA Firms shall not be entitled for any damage or compensation by reason of such termination. In such cases where penalty, as decided by UPMRC administration, is levied, this penalty will be deducted from the security deposited in case of non-payment of the same by the firm.
- f) Due to any reason if the registration of any CA firm on panel of UPMRC is cancelled by ICAI, it will be the duty of the firm to inform the same to UPMRC in writing about it.
- g) Uttar Pradesh Metro Rail Corporation does not guarantee any definite volume of work or any particular pattern of service at any time or throughout or during the concurrency of the empanelment. The mere mention of any item of work in this contract does not by itself confer a right and/ or confirm any right to the firm to demand that the work / services relating to the present contract should necessarily or exclusively be entrusted to him.
- h) The bidder should make himself conversant with the GCC of UPMRCL available with office of CE (Contract), UPMRCL before submission of subject tender as GCC shall be applicable to subject tender.
- i) The UPMRC Finance Department reserves the rights to assign any work from any CA firm on the panel as per requirement.
- j) Except with the prior written consent of UPMRC, the Firm and its Personnel shall not at any time communicate to any person or entity any information, reports, etc. acquired in the course of the Services, nor shall the firm and its Personnel make public the recommendations formulated in the course of, or as a result of, the Services. This clause shall survive even after expiry of this empanelment. In case of any violations found, the empanelment will be immediately terminated and the Firm will be blacklisted by the UPMRC.
- k) Canvassing or recommendations or putting pressure from any source to influence the process of empanelment of CA Firms by Uttar Pradesh Metro Rail Corporation Ltd will lead to automatic disqualification and applications will be summarily rejected / will not be considered.

- l) **Format and signing of Bid:** Each page of the bid shall be made in the legal name of the bidder and shall be signed and duly stamped/ digitally signed by the bidder or a person duly authorized to sign on behalf of the bidder.
- m) **Clarification of Bids:** During evaluation of bids, if found necessary, the UPMRC may seek clarification of the bid from the bidder. The request for clarification and the response shall be in writing.
- n) The UPMRC reserves the rights to add, delete or revise any of these conditions, and also include special conditions as new ones, as and when required.
- o) The cost borne by the CA Firms for applying for empanelment with the Uttar Pradesh Metro Rail Corporation cannot be claimed for refund or reimbursement.
- p) It should be clearly noted by the applicant firm that no opportunity shall be given to them to alter, modify or withdraw any offer at any stage after submission of the application.
- q) UPMRC may ask for any original document at any stage for verification/ confirmation.
- r) In the event of any dispute, the decision of MD, UPMRCL shall be final and binding.
- s) This Contract Agreement and the other Contract Documents are made in the English language.
- t) Applicant firms should take into account any corrigendum published regarding the empanelment of CA Firms before submitting their applications.

SECTION 3: ELIGIBILITY AND EVALUATION CRITERIA

3.1 Minimum Eligibility Criteria (As on 31.01.2026):

- a) Proposals not complying with the 'Minimum Eligibility criteria' are liable to be rejected and will not be considered for further evaluation.
- b) The proposal should adhere to the following minimum eligibility criteria.

Sr. No.	Eligibility Criteria	Documents to be submitted										
1	The bidder should be a Chartered Accountant firm.	<ul style="list-style-type: none"> ▪ Constitution Certificate issued by ICAI, and ▪ Certified copy of registration certificate issued by Registrar in case of LLP. 										
2	The firm should have existence of its Head office in Lucknow for at least 10 years.	A declaration from the firm on the letter head stating that they have Head Office in Lucknow for at least 10 Years along with registration certificate from ICAI.										
3	<p><u>Empanelment/ Retainership with PSUs/ Govt. companies</u></p> <p>The Firm should be empanelled/ on monthly retainership with at least two PSU/ Govt. company for Income Tax work during the last 5 years.</p>	<ul style="list-style-type: none"> ▪ Letter for empanelment/retainership from the client confirming the period and nature of assignment i.e. Income Tax work. ▪ Successful completion/ performance certificate from the client. 										
4	<p><u>Firm's Experience:</u></p> <p>The Firm should have experience of at least 10 (Ten) years as on 31.01.2026 in providing Income tax consultancy.</p>	<p>List of Entities (clients) along with period of appointment as per following format:-</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Name of Clients</th> <th style="text-align: center;">Tenure of Work (From DD/MM/YY to DD/MM/YY)</th> <th style="text-align: center;">Years</th> </tr> </thead> <tbody> <tr> <td style="height: 20px;"> </td> <td> </td> <td> </td> </tr> <tr> <td style="text-align: center;">Total</td> <td> </td> <td> </td> </tr> </tbody> </table> <ul style="list-style-type: none"> ▪ Appointment letter of the respective client confirming the period and nature of assignment i.e. Income Tax matters handled. ▪ Successful completion/ performance certificate from the client. 	Name of Clients	Tenure of Work (From DD/MM/YY to DD/MM/YY)	Years				Total			
Name of Clients	Tenure of Work (From DD/MM/YY to DD/MM/YY)	Years										
Total												
5	<p><u>Partner's Experience:</u></p> <p>The Bidder should have minimum 5 (Five) full time qualified CAs as partners out of which at least 2 (Two) should be having at least 7 years' post qualification experience in the Income tax field.</p>	<p>1. Detail of partner(s)'s experience in the following format:-</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Name of Partner & Membership No.</th> <th style="text-align: center;">Years of experience in Income Tax matters</th> <th style="text-align: center;">Client Name</th> <th style="text-align: center;">Nature of Income Tax assignment</th> <th style="text-align: center;">Tenure (From-To)</th> </tr> </thead> <tbody> <tr> <td style="height: 20px;"> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Name of Partner & Membership No.	Years of experience in Income Tax matters	Client Name	Nature of Income Tax assignment	Tenure (From-To)					
Name of Partner & Membership No.	Years of experience in Income Tax matters	Client Name	Nature of Income Tax assignment	Tenure (From-To)								
6	<p><u>Average Annual Turnover</u></p> <p>Turnover of the CA Firms (Average annual Turnover of the firm in last three financial year i.e. 2022-23, 2023-24 & 2024-25) should be at least ₹1 Cr.</p>	<ol style="list-style-type: none"> 1. Copy of audited financial statements along with all the notes, schedules & annexures. 2. Annual Turnover should include only Professional Receipts, Income other than professional receipt should be excluded. 										
7	<p><u>Assignment Undertaken - Assessment proceeding</u></p> <p>The Bidder should have experience of handling at least 4 completed assessments / re-assessment proceedings of Central /State PSU/Government companies in any of the last three financial years i.e. F.Y. 2022-23, 2023-24 & 2024-25.</p>	<ol style="list-style-type: none"> 1. Details of experience in the following format: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Name of Central /State PSU/Govt. Company</th> <th style="text-align: center;">A.Y. for which assessment/ reassessment proceeding handled</th> <th style="text-align: center;">Nature of Order</th> <th style="text-align: center;">Date of order</th> </tr> </thead> <tbody> <tr> <td style="height: 20px;"> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> 2. Appointment letter from the respective client. 3. Copy of relevant assessment/ reassessment order. 	Name of Central /State PSU/Govt. Company	A.Y. for which assessment/ reassessment proceeding handled	Nature of Order	Date of order						
Name of Central /State PSU/Govt. Company	A.Y. for which assessment/ reassessment proceeding handled	Nature of Order	Date of order									

	The Central/State PSU/ Government companies for which completed assessments / reassessment proceedings have been handled must have annual turnover of ₹100 crore or more in any of the last 3 financial years i.e. F.Y. 2022-23, 2023-24 & 2024-25.	4. Audited Balance Sheet & P&L along with schedules of the respective entity (client) clearly indicating the turnover of PSU/Government company.			
8	<p><u>Assignment Undertaken- CIT appeal proceeding</u></p> <p>The Bidder should have experience of handling at least 2 completed appeal proceeding before CIT (A) of any Central /State PSU/Government company in India in any of the last three financial years i.e. F.Y. 2022-23, 2023-24 & 2024-25.. The Central/State PSU/ Government company for which completed appeal proceeding before CIT(A) have been handled must have annual turnover of ₹100 crore or more in any of the last 3 financial years i.e. F.Y. 2022-23, 2023-24 & 2024-25.</p>	<p>1. Details of experience in the following format:</p> <table border="1" style="margin-left: 40px;"> <tr> <td style="width: 30%;">Name of Central /State PSU/Govt. Company</td> <td style="width: 30%;">A.Y. for which appeal proceeding handled</td> <td style="width: 30%;">Date of CIT(A) order</td> </tr> </table> <p>2. Appointment letter from the respective client. 3. Copy of relevant CIT (A) order. 4. Audited Balance Sheet & P&L along with schedules of the respective entity (client) clearly indicating the turnover of PSU/Government company.</p>	Name of Central /State PSU/Govt. Company	A.Y. for which appeal proceeding handled	Date of CIT(A) order
Name of Central /State PSU/Govt. Company	A.Y. for which appeal proceeding handled	Date of CIT(A) order			

3.2 Evaluation criteria for empanelment of Income Tax Consultants:

The CA Firms qualifying the minimum eligibility criteria as mentioned in clause 3.1 above would be further evaluated for technical qualification.

TECHNICAL EVALUATION: The Evaluation criteria are mentioned below:

Sr. No.	Evaluation Criteria	Maximum marks
1	<p><u>Regarding Sr. No. 3 of clause 3.1 “Empanelment/Retainership with PSUs/ Govt Companies.”</u></p> <p>Minimum marks for empanelment/retainership with at least two PSU/ Government company for Income Tax work during last 5 years will be 10. For each additional empanelment/retainership with PSUs/ Govt. company for Income Tax work in last 5 years, two additional marks will be awarded subject to maximum of 20 marks.</p>	20
2	<p><u>Regarding Sr. No. 4 of clause 3.1 “Firm’s Experience”</u></p> <p>Minimum marks for 10 years’ experience in Income Tax matters will be 10. For each additional full year of experience in Income Tax matters, one additional mark will be awarded subject to maximum of 20 marks.</p>	20
3	<p><u>Regarding Sr. No. 5 of clause 3.1 “Partner’s Experience”</u></p> <p>Minimum marks for the criteria will be 5. The Partner having at least 7 years post qualification experience shall only be named who will associate /deal with UPMRC. The bidder having the partner so named having experience of more than 7 years will be awarded one additional mark for each additional year of experience in income tax subject to maximum of 10 marks.</p>	10
4	<p><u>Regarding Sr. No. 6 of clause 3.1 “Average Annual Turnover (AAT)”</u></p> <p>Minimum marks for the criteria (i.e. AAT of at least ₹1 Cr):- 5 Marks. AAT more than ₹1 Cr. but up to ₹2 Cr.:- 7 Marks. AAT more than ₹2 Cr.:- 10 Marks</p>	10

5	<p><u>Regarding Sr. No. 6 of clause 3.1 “Assignment undertaken- Assessment proceeding”</u></p> <p>Minimum marks for the criteria will be 10. For each additional completed assessments/ reassessment proceedings handled for any Central /State PSU/Government company having annual turnover of ₹100 crore or more during last 3 financial years, one additional mark will be awarded subject to maximum of 20 marks.</p>	20
6	<p><u>Regarding Sr. No. 7 of clause 3.1 “Assignment undertaken- CIT appeal proceedings”</u></p> <p>Minimum marks for the criteria will be 10. For each additional completed appeal proceedings before CIT(A) for Central /State PSU/Government company having annual turnover of ₹100 crore or more during last 3 financial years, one additional mark will be awarded subject to maximum of 20 marks.</p>	20
Total Marks		100

3.3 FINAL SELECTION

All the CA Firms will be evaluated on the above parameters on a scale of 100 Marks. Top five (5) firms scoring most will be considered for empanelment.

#In case of tie in marks,

- If two or more eligible firms obtain same marks, the preference for empanelment shall be given to the firms having highest value of Average Annual Turnover (i.e. Professional Receipts). However, UPMRC decision in this regard shall be final and binding.
- UPMRC reserves the right to give waiver/relaxation in the qualifying marks, after due approval from the competent authority in exceptional cases.

Note: All the Applicants need to submit self-attested copy of all the required documents.

SECTION 4: AWARD OF WORK:

- During the tenure of the empanelment, UPMRC shall asked for only financial quotations from the empaneled firms and method of selection will be **L1 selection method**.
- Other work not mentioned in the clause 2.1 (Scope of work) may be awarded through e-quotation/limited e-tender amongst the empanelled firms, subject to approval of the competent authority

SECTION 5: SECURITY DEPOSIT

Firm selected after financial quotation for any work should submit **security deposit equivalent to 5% of the total value of the assigned work** in the form of RTGS/NEFT/Bank Draft in favour of "Uttar Pradesh Metro Rail Corporation Ltd" payable at Lucknow within 30 days from the date of issuance of LOA and same shall be refunded to the agency (without interest) after satisfactory completion of the assigned work.

SECTION 6: PENALTY CLAUSE

1. The UPMRC Finance Department, reserves the right for deduction of dues from security amount on the following grounds:
 - Any amount imposed as penalty/fine in default of any work, which will not exceed the cost of work. The penalty amount will be in addition to the amount withheld in bill related with the work.
 - Any amount which UPMRC becomes liable to pay to the Govt. / third party on behalf of any of its default of the firm.
2. The CA Firm shall recoup the security deposit to the extent the said amount is deducted as fine within 15 days period, failing which it will be considered and treated as breach of agreement.

DGM (Finance)

Uttar Pradesh Metro Rail Corporation Limited

SECTION 7: BID FORMAT

**LETTER OF SUBMISSION – COVERING LETTER
(ON THE LETTER HEAD OF THE BIDDER)**

To,
The General Manager (Finance)
Uttar Pradesh Metro Rail Corporation Limited,
Administrative Building, Vipin Khand, Gomti Nagar,
Lucknow, Uttar Pradesh- 226010

Sub: Empanelment of Chartered Accountant (CA) firms for Income Tax & Related services

Dear Sir,

Being duly authorized to represent and act on behalf of (Hereinafter referred to as “the Bidder”) and having reviewed and fully understood all the requirements of the bid document and information provided, the undersigned hereby apply for the empanelment as referred above.

We are submitting our Bid enclosing the following, with the details as per the requirements of the Bid Document, for your evaluation.

Sr. No.	Particulars	Page no. of Scanned documents										
i)	<u>For Criteria no.1</u> a) Scanned Copy of Constitution Certificate issued by Institute of Chartered Accountants of India and b) Scanned copy of Certified copy of registration certificate issued by Registrar in case of LLP											
ii)	<u>For Criteria no.2</u> a) Scanned copy of address proof of Head office in Lucknow; b) Declaration on letter head from firms stating that they have Head office in Lucknow for at least 10 years with supporting documents. c) Copy of registration certificate from ICAI.											
iii)	<u>For Criteria no.3</u> a) Copy of empanelment letter/ monthly retainership letter specifying the period & nature of work. b) Copy of completion / performance certificate from client.											
iv)	<u>For Criteria no.4</u> List of Entities (clients) along with period of appointment as per following format: <table border="1" data-bbox="279 1579 954 1713"><thead><tr><th>Name of Clients</th><th>Tenure of Work (From DD/MM/YY to DD/MM/YY)</th><th>Years</th></tr></thead><tbody><tr><td></td><td></td><td></td></tr><tr><td>Total</td><td></td><td></td></tr></tbody></table> <ul style="list-style-type: none">▪ Appointment letter of the respective client confirming the period and nature of assignment i.e. Income Tax matters handled.▪ Copy of completion / performance certificate from client.	Name of Clients	Tenure of Work (From DD/MM/YY to DD/MM/YY)	Years				Total				
Name of Clients	Tenure of Work (From DD/MM/YY to DD/MM/YY)	Years										
Total												
v)	<u>For Criteria no.5</u> Detail of partner(s) experience in the following format: <table border="1" data-bbox="279 1944 1034 2069"><thead><tr><th>Name of Partner & Membership No.</th><th>Years of experience in Income</th><th>Client Name</th><th>Nature of Income Tax assignment</th><th>Tenure (From-To)</th></tr></thead><tbody><tr><td></td><td></td><td></td><td></td><td></td></tr></tbody></table>	Name of Partner & Membership No.	Years of experience in Income	Client Name	Nature of Income Tax assignment	Tenure (From-To)						
Name of Partner & Membership No.	Years of experience in Income	Client Name	Nature of Income Tax assignment	Tenure (From-To)								

		Tax matters												
	Copy of Appointment letter of the respective client confirming the period and nature of assignment.													
vi)	For Criteria no.6 Copy of audited financial statements of last 3 financial years (i.e. 2022-23, 2023-24 & 2024-25) along with all the notes, schedules & annexures.													
vii)	For Criteria no.7 Details of experience in the following format:													
	<table border="1"> <thead> <tr> <th>Name of Central /State PSU/Govt. Company</th> <th>A.Y. for which assessment/ reassessment proceeding handled</th> <th>Nature of Order</th> <th>Date of order</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>						Name of Central /State PSU/Govt. Company	A.Y. for which assessment/ reassessment proceeding handled	Nature of Order	Date of order				
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	<ol style="list-style-type: none"> 1. Appointment letter from the respective client. 2. Copy of relevant assessment/ reassessment order. 3. Audited Balance Sheet & P&L along with schedules of the respective entity (client) clearly indicating the turnover of PSU/Government company. 													
viii)	For Criteria no.8 Details of experience in the following format:													
	<table border="1"> <thead> <tr> <th>Name of Central /State PSU/Govt. Company</th> <th>A.Y. for which appeal proceedings handled</th> <th>Date of CIT(A) order</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>						Name of Central /State PSU/Govt. Company	A.Y. for which appeal proceedings handled	Date of CIT(A) order					
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	<ol style="list-style-type: none"> 1. Appointment letter from the respective client. 2. Copy of relevant CIT (A) order. 3. Audited Balance Sheet & P&L along with schedules of the respective entity (client) clearly indicating the turnover of PSU/Government company. 													
ix)	Scanned copy of PAN, TAN and GST No. of the Firm													
x)	Copy of Form 26AS of the CA firm for the past 5 years.													
xi)	Scanned copy of MSME Registration (If applicable)													
xii)	Scanned copy of Annexure-A													
xiii)	Scanned copy of Annexure-B													
xiv)	Scanned copy of Annexure-C													
xv)	Any other document which the firm/LLP considers relevant													

Yours faithfully,

(Signature, Name and Designation of the authorized signatory)

(Name and seal of the Bidder)

ANNEXURE –A | BID SUBMISSION FORM

To,
The General Manager (Finance)
Uttar Pradesh Metro Rail Corporation Limited,
Administrative Building, Vipin Khand, Gomti Nagar,
Lucknow, Uttar Pradesh- 226010

Sub: Empanelment of Chartered Accountant (CA) firms for Income Tax & Related services

Dear Sir,

1. With reference to the RFE dated _____ for the above captioned project, and clarification issued by UPMRC, Lucknow thereof, I/We, having examined all relevant documents and understood their contents, hereby submit our Proposal for Empanelment of Chartered Accountant (CA) firms for Income Tax & Related Services for UPMRC.
2. All information provided in the Proposal and in the Appendices is true and correct and all documents accompanying such Proposal are true copies of their respective originals.
3. This statement is made for the express purpose of empanelment as the Firm for the aforesaid Project.
4. I/We shall make available to UPMRC any additional information it may deem necessary or require for supplementing or authenticating the Proposal.
5. I/We acknowledge the right of the UPMRC to reject our application without assigning any reason or otherwise and hereby waive our right to challenge the same on any account whatsoever.
6. I/We agree to keep our Bid valid for acceptance for 180 days or for subsequently extended period, if any, agreed to by us. We also accordingly confirm to abide by this Bid up to the aforesaid period and this Bid may be accepted any time before the expiry of the aforesaid period. We further confirm that, until a formal contract is executed, this Bid read with your written acceptance thereof within the aforesaid period shall constitute a binding contract between us.
7. I/We certify that in the last three years, we or any of our Associates have neither failed to perform on any contract, as evidenced by imposition of a penalty by an arbitral or judicial authority or a judicial pronouncement or arbitration award against the Bidder, nor been expelled from any project or contract by any public authority nor have had any contract terminated by any public authority for breach on our part.
8. I/We understand that you may cancel the Selection Process at any time and that you are neither bound to accept any Proposal that you may receive nor to select the Agency, without incurring any liability to the Bidders.
9. The undersigned is authorized to sign the documents being submitted through this RFE. (copy of Power of Attorney/Board Resolution is enclosed).
10. The information provided herewith is true and correct to our best knowledge. If any discrepancies are found in the information provided or if the information provided is not

correct, our firm would be fully responsible for that. We understand in such cases our bids are liable to be rejected.

I declare that:

- a) I have examined and have no reservations to the RFE Documents, including any Addendum issued by UPMRC;
- b) I have not directly or indirectly or through an agent engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice, in respect of any tender or request for proposal issued by or any agreement entered with UPMRC or any other public sector enterprise or any government, Central or State; and
- c) I hereby certify that we have taken steps to ensure that, no person acting for us or on our behalf will engage in any corrupt practice, fraudulent practice, coercive practice, undesirable practice, or restrictive practice.

Yours faithfully,

(Signature, Name and Designation of the authorized signatory)

(Name and seal of the Bidder)

ANNEXURE –B | ANNUAL TURNOVER

Sr. No.	Financial Year	Annual Turnover (INR)
1.	2022-23	
2.	2023-24	
3.	2024-25	

Note:

1. All the figures should be based on Audited financial statements.
2. Annual Turnover should include only Professional receipts.

Yours faithfully,

(Signature, Name and Designation of the authorized signatory)

(Name and seal of the Bidder)

ON THE LETTER HEAD OF CA FIRM

ANNEXURE –C| FORMAT FOR UNDERTAKING TOWARDS NOT BEING BLACKLISTED

I, _____ Authorized Signatory of M/s _____ hereby give undertaking that we, are not black-listed by any Government Department/Regulatory body/CPSU/ PSU/ Banks/Autonomous Bodies/Statutory Bodies/ or any entity controlled by them under any Central/ State Govt/ PSU act/ rule or by National/ International financial institutions as on bid submission end date.

Further, if information furnished above stands false at any stage, we shall be completely liable for actions taken by UPMRC as per terms & conditions of the tender including disqualification and exclusion from future contracts/assignments.

Yours faithfully,

(Signature, Name and Designation of the authorized signatory)

(Name and seal of the Bidder)