

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	15-04-2026 15:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	15-04-2026 15:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	90 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Petroleum And Natural Gas
विभाग का नाम/Department Name	Na
संगठन का नाम/Organisation Name	Oil And Natural Gas Corporation Limited
कार्यालय का नाम/Office Name	Dehradun
वस्तु श्रेणी /Item Category	Custom Bid for Services - APPOINTMENT OF AUDITOR FOR TAX AUDIT OF ONGC U/S 44AB OF THE INCOME TAX ACT 1961/SECTION63 OF THE INCOME TAX ACT, 2025 FOR THE FINANCIAL YEARS 2025-26 TO 2027-28 (PERIOD OF 03 YEARS)
समान श्रेणी/Similar Category	<ul style="list-style-type: none"> Financial Audit Services
अनुबंध अवधि /Contract Period	3 Year(s) 7 Month(s)
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Certificate (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
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेन् है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	No
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

बिड विवरण/Bid Details

दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	7
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	5 Days
न्यूनतम मूल्य/Floor Price	This bid has been created/published with floor price(minimum value) selected by the Buyer. Service Providers are advised to quote above the minimum floor value.
अनुमानित बिड मूल्य / Estimated Bid Value	1770000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes
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

आवश्यकता/Required	No
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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	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% तक की सीमा में हो / Purchase Preference to MSE OEMs available upto price within L1+X%	15

1. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to the [OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if the credentials of the service provider are validated on-line in GeM profile as well as validated and approved by the Buyer after evaluation of submitted documents.

2. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.

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.

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

Price Breakup Format - [1774260978.xlsx](#)

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Scope of Work:[1774261003.pdf](#)

Payment Terms:[1774261006.pdf](#)

Quantifiable Specification / Standards of The Service/ BOQ:[1774261014.pdf](#)

GEM Availability Report (GAR):[1774261018.pdf](#)

Pre Qualification Criteria (PQC) etc if any required:[1774261023.pdf](#)

Project Experience and Qualifying Criteria Requirement:[1774261040.pdf](#)

Undertaking of Competent Authority is mandatory to create Custom Bid for Services. Please download standard format document and upload:[1774422204.pdf](#)

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

Parameter Name	Max Marks	Min Marks	Evaluation Document	Seller Document Required
Selection Criteria as per attached File	100	60	View file	Yes

Total Minimum Passing Technical Marks: 60

Custom Bid For Services - APPOINTMENT OF AUDITOR FOR TAX AUDIT OF ONGC U/S 44AB OF THE INCOME TAX ACT 1961/SECTION63 OF THE INCOME TAX ACT, 2025 FOR THE FINANCIAL YEARS 2025-26 TO 2027-28 (PERIOD OF 03 YEARS) (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Description /Nomenclature of Service Proposed for procurement using custom bid functionality	APPOINTMENT OF AUDITOR FOR TAX AUDIT OF ONGC U/S 44AB OF THE INCOME TAX ACT 1961/SECTION63 OF THE INCOME TAX ACT, 2025 FOR THE FINANCIAL YEARS 2025-26 TO 2027-28 (PERIOD OF 03 YEARS)
Regulatory/ Statutory Compliance of Service	YES
Compliance of Service to SOW, STC, SLA etc	YES
एडऑन /Addon(s)	

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

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	Yes
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प्राचल/Parameter	मूल्य/Values
कोर / Core	1770000

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Trilok Chand	248003,MM COMMON SERVICES, 1ST FLOOR, OSB, TEL BHAVAN, DEHRADUN	Project / Lumpsum Based	N/A

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

1. **Buyer Added Bid Specific ATC**

Buyer Added text based ATC clauses

- 1.Evaluation of offers will be carried out as per Bid Evaluation Criteria (BEC) and Scope of work, Price Form at.
2. Price Breakup is to be uploaded along with the bid and rates are to be quoted strictly as per the price for mat. Please note that all conditions of Price Format is to be complied.
- 3.E-mail for correspondence : mmgroupshr@ongc.co.in

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---

SCOPE OF WORK, BID EVALUATION CRITERIA AND TERMS & CONDITIONS OF TENDER

1. Introduction:

1.1 Oil and Natural Gas Corporation Limited (hereinafter referred to as the 'ONGC' or 'Company') is a 'Maharatna' Public Sector Undertaking under the Ministry of Petroleum and Natural Gas, Government of India. ONGC is the only fully integrated petroleum company in India, operating along the entire hydrocarbon value chain. Today, ONGC is the leading company in India's Exploration & Production (E&P) sector, contributing approximately 63.3% of the country's total domestic hydrocarbon production. Exploration & Production (E&P) activities of the Company are spread across onshore and offshore areas of India

2. Statutory Requirement:

Tax Audit u/s 44AB:

As per the provision of section 44AB of the Income Tax Act, 1961/Section 63 of the Income Tax Act, 2025 (the Act), every person (which includes a company) carrying on business shall, if its total sales, turnover or gross receipts, as the case may be, in business exceed **₹ Ten crore** (₹ One crore, in certain cases) in any previous year/tax year, shall get its accounts of such previous year/tax year audited by an Accountant before the specified date, and obtain before filing the Return of Income, the report of such audit in the prescribed form duly signed and verified by such Accountant. The date prescribed under Section 44AB/Section 63 of the Act is one month prior to the due date for filing the return of income. For a company required to furnish a transfer pricing report, since the due date for filing the return is 30th November, the specified date would be 31st October. Further, explanation below section 288 of the Income Tax Act 1961/Section 515 of the Income Tax Act, 2025 clarifies that an accountant means a chartered accountant within the meaning of the Chartered Accountants Act, 1949. In other words, a Tax Audit Report is required to be obtained by such a person from a Chartered Accountant (commonly referred to as Tax Auditor).

As per the aforesaid statutory requirement, ONGC proposes to appoint Tax Auditor for a period of 3 years from FY 2025-26 to FY 2027-28 as per the following terms.

3. Scope of work:

Tax Audit u/s 44AB:

- To conduct, prepare and issue audit report in the prescribed format as required under section 44AB of the Income Tax Act, 1961/ Section 63 of the Income Tax Act, 2025. Audit Report to be issued in soft copy (preferably scanned in pdf format) and hard copy on or before 15th October of respective Assessment Year/subsequent Tax Year. Tax Audit report is also to be uploaded on Income Tax Department e-filing designated portal on or before the 15th October of respective Assessment Year/subsequent Tax Year.

- For this purpose, the tax auditor shall be required to take all necessary actions including visit to various offices of ONGC and interact with concerned officers at each unit. In respect of the units not visited personally, appropriate questionnaire may be sent to respective work centers and required information obtained, to satisfy the reporting requirement of tax audit.
- In respect of Joint Ventures where tax audit is conducted – to collect the Tax Audit Report issued to the Joint Venture and in respect of Joint Ventures where tax audit is not conducted, to seek requisite information from respective joint ventures, as may be required by circulating a detailed questionnaire covering the entire scope of tax audit.

4. Two Bid System

Offers are invited in two bid system. Offers are to be submitted in triple sealed covers. The first inner sealed cover will contain Techno-Commercial bids having all details but with price column blanked out. However a tick mark (✓) shall be provided against each item of the price bid format to indicate that there is a quote against this item in the Priced bid. This cover will clearly be super-scribed with "Techno-Commercial bid" along with tender number and item description. The second sealed inner cover will contain only the price schedule duly filled in and signed and will be clearly super scribed with "Price Bid" along with tender number. These two covers shall be put into outer cover and sealed. The outer cover must be super-scribed with the words '**Bid for Appointment of Tax Auditor for FY 2025-26 to FY 2027-28**' and should also bear the tender number. The name and address of the firm must be indicated on the body of the envelope. Offers with techno commercial bid containing prices shall be rejected outright. Price bids for shortlisted bidders in techno-commercial bid, only will be opened under intimation to the shortlisted bidders. Price bids, which remain unopened with ONGC, will be returned to the concerned bidders.

5. Bid Evaluation Criteria

5.1 Technical Qualification Criteria

Sl. No.	Technical Qualification Criterion	Documentary Evidence required
1.	The bidder should be a practicing partnership firm of Chartered Accountants.	The Latest constitution certificate of the firm issued by ICAI on or after 1.1.2026.
2.	Bidders must have Head/Branch office at Delhi/NCR/Dehradun since 01-01-2025 or earlier.	Documentary evidence as per ICAI's records (such as constitution of the firm issued by ICAI) establishing the existence of Head/Branch office at Delhi/NCR/Dehradun since 01-01-2025 or earlier.

3.	For the preceding three financial years i.e., FYs 2022-23 to 2024-25, the bidder should have conducted tax audit for at least one year of one company having turnover of ₹ 1,000 crore or more in the financial year for which tax audit was conducted (refer note 1 at selection criteria)	(i) Documentary evidence(Audited Annual Accounts of the auditee company) showing the turnover of ₹ 1,000 crore or more for the relevant financial year; and (ii) A copy of NOA/Agreement/Letter of Engagement/Tax Audit completion certificate with/from the auditee company for conducting tax audit.
4.	Turnover of CA Firm in Financial Year 2024-25 should be ₹ 200 Lakh or more as per audited accounts.	Audited Annual accounts of CA firm

Note 1: Bidder meeting the above Technical Qualification Criteria only will be considered for further evaluation as per Selection Criteria (Point 5.2)

Note 2: For the purpose of this tender document Partnership firm includes Limited Liability Partnership firm as well. If a Limited Liability Partnership firm was registered on conversion from an erstwhile Partnership Firm and wishes to claim credit for the vintage and experience of the erstwhile Partnership Firm, it would need to furnish the Certificate of Registration on Conversion issued by the Ministry of Corporate Affairs.

5.2 Selection Criteria:

CA firms meeting technical-qualification criteria as brought out above only will be further evaluated on following basis for shortlisting the CA firms. CA firms obtaining minimum 60 marks shall be shortlisted and considered for opening of price bid.

SI	Parameter	Selection Criteria	Basis of Marks	Point(s) per Criteria	Maximum Marks	Documents Required
A. Firm's Credentials						
A.1.	Firm's Experience	Year of establishment of Partnership Firm and no. of years since date of registration with Institute of Chartered Accountant of India (ICAI)	No. of Completed Years as on 01.01.2026 since Firm's Registration with ICAI	2 Marks per completed year	20	(i) Firm's Registration/constitution Certificate with ICAI (ii) Certificate of Registration issued by the Ministry of Corporate Affairs for conversion of Partnership Firm into Limited Liability

						Partnership firm (if applicable) (Refer note 2 below)
A.2.	Partner Employee Strength	Numbers of partners/Qualified CA assistants in the Partnership Firm. The partners must be holding certificate of practice issued by ICAI and should be in whole time practice. Qualified CA assistants should be a member of ICAI and must be the paid assistant under such CA firm as per ICAI records.	Each Partner (Specify Fellow or Associate) or Qualified Assistant	3 Marks per Fellow Partner 2 Marks per Associate Partner 1 Marks per Qualified Assistant	20	Firm's Registration/Constitution Certificate issued by ICAI of 1.1.2026 or later.
A.3.	Turnover of the CA firm	Turnover of Partnership Firm in Financial Year 2024-25 as per audited accounts	Turnover above ₹ 500 lakh	8 Marks	8	Audited Annual accounts of CA firm
	Turnover above ₹ 400 lakh upto ₹ 500 lakh		5 Marks			
	Turnover above ₹ 300 lakh upto ₹ 400 Lakh		3 Marks			
	Turnover between ₹ 200 lakh to ₹ 300 lakh		2 Marks			
A.4.	Tax Audit Experience of Firm	(i) Tax Audit u/s 44AB of any company having turnover of ₹ 5,000 crore or more in the financial year for which Tax Audit was carried out	Total no. of Tax Audit of such Companies conducted for the preceding 5 financial years i.e. 2020-21 to 2024-25	5 Marks per Company per year	20	(i) A copy of NOA/ Agreement/Letter of Engagement/Tax Audit completion certificate with/from the auditee company for
		(ii) Tax Audit u/s 44AB of any other company having turnover	Total no. of Tax Audit of such Companies conducted for	2 Marks per Company per year	14	

		of ₹ 1,000 crore or more but less than ₹ 5,000 crore in the financial year for which Tax Audit was carried out.	the preceding 5 financial years i.e. 2020-21 to 2024-25			conducting tax audit and (ii) Audited Annual Accounts of the auditee company (Refer note 1 below)
A.5.	Proficiency in SAP System	Exposure in SAP Environment for Statutory audit/Tax Audit u/s 44AB	Total no. of Tax Audit/Statutory audit of companies conducted for preceding 5 financial years i.e. 2020-21 to 2024-25	2 Mark per Company per year	8	(i) Documentary evidence establishing that the tax audit/statutory audit was carried out in SAP environment / confirmation from Auditee Company about SAP based accounting environment in the relevant year. (ii) A Copy of NOA/Agreement/Letter of Engagement/Tax Audit/statutory audit completion certificate with/from the auditee company for conducting tax audit/statutory audit. (refer note 1 below selection criteria)
Total (A)					90	
B. Firm's Local Office (Branch/ Head Office at Delhi/NCR/Dehra Dun) Credentials						

B.1	Partner / Employee Strength at Local Office	Number of partners/Qualified CA assistants in Delhi/NCR/Dehradun office of the Partnership Firm. The partners must be holding certificate of practice issued by ICAI and should be in whole time practice. Qualified CA assistants should be a member of ICAI and must be the paid assistant under such CA firm as per ICAI records.	Each Partner (Specify Fellow or Associate) or Qualified Assistant	3 Marks per Fellow Partner 2 Marks per Associate Partner 1 Mark per Qualified Assistant	7	(i) Firm's Constitution Certificate issued by ICAI of 1.1.2026 or later to establish the status of the partners/Qualified CA assistant in the firm. (ii) A list of partners/qualified assistants working/employed in Delhi/NCR/Dehradun local office of the bidder along with a self-certification from the bidder to this effect.
B.2.	Semi Qualified strength at Local Office	Number of semi-qualified assistants / article (CA inter or equivalent qualification from ICAI) in Delhi/NCR/Dehradun office of the Partnership Firm.	Each Semi-Qualified Assistant / article (CA inter or equivalent qualification from ICAI) in Delhi/NCR/Dehradun Local Office of the firm	0.5 Marks per semi qualified	3	A list of semi qualified assistants/article (CA inter or equivalent qualification from ICAI) working/employed in Delhi/NCR/Dehradun Local office of the bidder along with a self-certification from the bidder to this effect.
Total (B)					10	
Grand Total (A+B)					100	

Note –

- For all purposes of this tender Tax audit at company level shall only be considered. Tax audit of branch/part of Company shall not be considered as company level audit. Further, Joint tax audit of a company will be considered as company level audit

2. For the purpose of this tender document, Partnership firm includes Limited Liability Partnership firm as well. If a Limited Liability Partnership firm was registered on conversion from an erstwhile Partnership Firm and wishes to claim credit for the vintage and experience of the erstwhile Partnership Firm, it would need to furnish the Certificate of Registration on Conversion issued by the Ministry of Corporate Affairs.

5.3 Price Bid:

Bidders have to submit the price bid duly filled in and signed in the prescribed format, in the sealed envelope clearly super scribed with "Price Bid" along with tender number. Evaluation of price bids shall be done only on the basis of total professional fees (including GST). L1 bidder amongst the CA firms shortlisted on selection criteria shall be appointed as Tax Auditor for FY 2025-26 to FY 2027-28.

Considering the quantum of work and efforts involved, company has decided to fix a minimum Annual Professional fees of ₹ 5,00,000/- (₹ Five Lakh only) plus applicable GST.

Bids below the minimum fee will not be considered for evaluation.

In case of a tie, the following tie-breakers shall be adopted for selection in the order listed below:

- Firm with highest marks will be preferred.
- If two or more firms are tied as per tie breaker "a.", the Firm with longer experience will be preferred based on the date of establishment of partnership firm.

Reimbursement for Travelling/Lodging & Boarding Expenses

ONGC shall not be responsible for arranging travel, accommodation, or local conveyance for the visiting audit team. However, the bidder will be entitled for reimbursement towards expenditure incurred for travelling, lodging and boarding as per the details below-

Expenditure towards	Eligible Claim
Food and non-alcoholic beverages	As per actuals subject to maximum entitlement as per ONGC DA rules
Hotel/Guest House	As per actuals for entitled category of hotels as per ONGC policy for hotel accommodation
Travelling to & From Airport/Railway station etc. and Local Conveyance at Workcentre	As per actuals subject to maximum entitlement as per ONGC TA Rules

The total reimbursement shall be capped at ₹5,00,000/- per annum plus applicable GST.

The entitlements towards the DA/TA/Hotel accommodation as per the Company policy is as under-

Partners	Equivalent to E-7 Level Officer of ONGC
Qualified Chartered Accountant	Equivalent to E-5 Level Officer of ONGC
Other Assistants	Equivalent to E-1 Level Officer of ONGC

Reimbursement will be processed upon submission of valid supporting documents, including GST-compliant tax invoices, boarding passes, tickets, bills and other relevant proofs of expenditure. However, travelling to & from Airport/Railway station etc. and local conveyance at workcentre shall be admissible as per ONGC Travelling Allowance (TA) Rules and may be claimed on self declaration basis, subject to the prescribed limits under the applicable TA Rules.

For the purpose of reimbursement, the “Base Station” shall mean the Delhi/NCR/Dehradun Local Office of the firm for which the appointment is made. No reimbursement of any expenditure shall be admissible for audit assignments conducted at ONGC offices located within the Base Station city. Further, travel reimbursement shall be limited to journeys originating from and/or returning to the designated Base Station only e.g. if the starting point of travel is other than the base station, fares shall be restricted to the maximum of the fare from the base station to the destination of the same carrier. In such cases, bidder has to provide the documentary support/details of the fares from the base station to the destination while submitting the claim for reimbursements.

The bidder has to pass on the benefit of eligible input credit of GST to ONGC and accordingly has to submit a certificate in this regard declaring that the benefit of the eligible input credit has been passed to ONGC while raising the invoice for reimbursement.

5.4 Pre-requisites for shortlisting the CA firms:

Information for shortlisting the CA firms based on the selection criteria as brought out at para 5.2, are to be furnished in separate sheet attached as **Appendix-3**, along with supporting documents thereof.

In case, documentary evidence as specified above is not provided, then no marks will awarded for such parameter. However, ONGC may at its discretion request the bidder for clarifications / confirmations / submission of deficient documents for evaluation of bids. The request for clarification and the response will be in writing and the reply of the Bidder should be restricted to the clarification sought.

5.5 Rotation Criteria

As a part of rotation policy of ONGC, bidder who has conducted the Tax Audit of ONGC for the preceding appointment period, shall not be considered for participation in the tender.

5.6 Rejection Criteria

Bid(s) not meeting the following conditions shall be liable to be outrightly rejected:

5.5.1 Bidder must agree to hold the offer till 90 days from the date of opening of techno-commercial bids.

5.5.2 Bidder has to accept the scope of work in totality detailed at **Annexure-IV**.

5.5.3 Bidder has also to accept special terms and conditions of the contract at **Annexure-IVA**.

5.5.4 Bidder has to declare that neither the bidders themselves, nor any of its concerns, partners or associates or directors or proprietors involved in any capacity are currently serving any banning orders issued by ONGC debarring them from carrying on business dealings with ONGC.

5.5.5 Bidder must give undertaking that work shall not be sub-contracted.

5.5.6 Proforma for compliance of Bid Evaluation Criteria is enclosed at **Appendix-7**. Bidder has to submit the duly signed appendix along with offer.

5.5.7 Bidder must give undertaking that bidder is not a related party within the meaning of section 184 and 188 of the Companies Act, 2013. To this effect, bidder has to give certificate in the proforma enclosed at **Appendix -5**.

5.5.8 The bidder will be required to give declaration that they are not disqualified for appointing as auditor for conducting audit u/s 44AB of the Income Tax Act, 1961/Section 63 of the Income Tax Act 2025, under the provision of the explanation to section 288(2) of the Income Tax Act 1961/ section 515(3)(b) of the Income Tax Act 2025 read with section 141(3) of the Companies Act, 2013 or any other law in force in India. To this effect, bidder has to give certificate in the proforma enclosed at **Appendix-6**.

SPECIAL TERMS AND CONDITIONS OF THE CONTRACT

1. General:

Accounts of ONGC are maintained in SAP system. The tax auditor will be provided with necessary authorization to work in the SAP system. It is expected that a majority of information required in connection with the tax audit can be compiled by using the SAP system and by calling information from smaller work centers, Joint Ventures etc. However, if deemed necessary for conducting the Tax Audit, the tax auditor may visit other work centers in consultation with Corporate Tax Division. In case of outstation visits, Boarding/Lodging and travelling expenses etc. will be borne by ONGC, as mentioned in para 2 below. Details of our major work centers are given below:

Sector	Work centers
Southern	Chennai Karaikal Rajahmundry Kakinada
Western	Ahmedabad Baroda Ankleshwar Cambay Mehsana Jodhpur
Mumbai	Mumbai Hazira
Northern	New Delhi/Noida-SFS Dehradun
Eastern	Kolkata Agartala Sibsagar / Nazira Silchar Jorhat Bokaro.

Note:

1. Some work centers may have more than one business unit / office. Aforesaid work centers may also have the unit / office dealing with the operated or non-operated joint ventures of ONGC.
 2. Since the payments in ONGC have been centralized under a single TAN at SFS Noida, a visit to other workcentres may be required only on **NEED BASIS** in consultation with Corporate Tax Division.
2. Considering the quantum of work and efforts involved, company has decided to fix a minimum Annual Professional fees of ₹ 5,00,000/- (₹ Five Lakh only) (plus applicable GST).

Bids below the minimum fee will not be considered for evaluation.

In case of a tie, the following tie-breakers shall be adopted for selection in the order listed below:

- a. Firm with highest marks will be preferred.
- b. If two or more firms are tied as per tie breaker "a.", the Firm with longer experience will be preferred based on the date of establishment of partnership firm.

Reimbursement for Travelling/Lodging & Boarding Expenses

ONGC shall not be responsible for arranging travel, accommodation, or local conveyance for the visiting audit team. However, the bidder will be entitled for reimbursement towards expenditure incurred for travelling, lodging and boarding as per the details below-

Expenditure towards	Eligible Claim
Food and non-alcoholic beverages	As per actuals subject to maximum entitlement as per ONGC DA rules
Hotel/Guest House	As per actuals for entitled category of hotels as per ONGC policy for hotel accommodation
Travelling to & From Airport/Railway station etc. and Local Conveyance at Workcentre	As per actuals subject to maximum entitlement as per ONGC TA Rules

The total reimbursement shall be capped at ₹5,00,000/- per annum plus applicable GST.

The entitlements towards the DA/TA/Hotel accommodation as per the Company policy is as under-

Partners	Equivalent to E-7 Level Officer of ONGC
Qualified Chartered Accountant	Equivalent to E-5 Level Officer of ONGC
Other Assistants	Equivalent to E-1 Level Officer of ONGC

Reimbursement will be processed upon submission of valid supporting documents, including GST-compliant tax invoices, boarding passes, tickets, bills and other relevant proofs of expenditure. However, travelling to & from Airport/Railway station etc. and local conveyance at workcentre shall be admissible as per ONGC Travelling Allowance (TA) Rules and may be claimed on self declaration basis, subject to the prescribed limits under the applicable TA Rules.

For the purpose of reimbursement, the "Base Station" shall mean the Delhi/NCR/Dehradun Local Office of the firm for which the appointment is made. No reimbursement of any expenditure shall be admissible for audit assignments conducted at ONGC offices located within the Base Station city. Further, travel reimbursement shall be limited to journeys originating from and/or returning to the designated Base Station only e.g. if the starting point of travel is other than the base station, fares shall be restricted to the maximum of the fare from the base station to the destination of the same carrier. In

such cases, bidder has to provide the documentary support/details of the fares from the base station to the destination while submitting the claim for reimbursements.

The bidder has to pass on the benefit of eligible input credit of GST to ONGC and accordingly has to submit a certificate in this regard declaring that the benefit of the eligible input credit has been passed to ONGC while raising the invoice for reimbursement.

3. **PAYMENT TERMS**: Payment shall be made through ECS within 10 (Ten) working days from the date of receipt of bills / invoice complete in all respects with original supporting documents, after completion of entire scope of work for each Financial Year.
- 4 . **DURATION OF THE CONTRACT**: This CONTRACT shall remain valid from the date of issue of Notification of award to 30th November 2028 or till last date of filing of Income-tax Return for FY 2027-28, whichever is later.
5. **LIQUIDATED DAMAGES**: As per LD clause under the SCM Manual.

Selection Criteria:

CA firms meeting technical-qualification criteria as brought out above only will be further evaluated on following basis for shortlisting the CA firms. CA firms obtaining minimum 60 marks shall be shortlisted and considered for opening of price bid.

SI	Parameter	Selection Criteria	Basis of Marks	Point(s) per Criteria	Maximum Marks	Documents Required
A. Firm's Credentials						
A.1.	Firm's Experience	Year of establishment of Partnership Firm and no. of years since date of registration with Institute of Chartered Accountant of India (ICAI)	No. of Completed Years as on 01.01.2026 since Firm's Registration with ICAI	2 Marks per completed year	20	(i) Firm's Registration/constitution Certificate with ICAI (ii) Certificate of Registration issued by the Ministry of Corporate Affairs for conversion of Partnership Firm into Limited Liability Partnership firm (if applicable) (Refer note 2 below)

A.2.	Partner / Employee Strength	Numbers of partners/Qualified CA assistants in the Partnership Firm. The partners must be holding certificate of practice issued by ICAI and should be in whole time practice. Qualified CA assistants should be a member of ICAI and must be the paid assistant under such CA firm as per ICAI records.	Each Partner (Specify Fellow or Associate) or Qualified Assistant	3 Marks per Fellow Partner 2 Marks per Associate Partner 1 Marks per Qualified Assistant	20	Firm's Registration/Constitution Certificate issued by ICAI of 1.1.2026 or later.
A.3.	Turnover of the CA firm	Turnover of Partnership Firm in Financial Year 2024-25 as per audited accounts	Turnover above ₹ 500 lakh	8 Marks	8	Audited Annual accounts of CA firm
	Turnover above ₹ 400 lakh upto ₹ 500 lakh		5 Marks			
	Turnover above ₹ 300 lakh upto ₹ 400 Lakh		3 Marks			
	Turnover between ₹ 200 lakh to ₹ 300 lakh		2 Marks			
A.4.	Tax Audit Experience of Firm	(i) Tax Audit u/s 44AB of any company having turnover of ₹ 5,000 crore or more in the financial year for which Tax Audit was carried out	Total no. of Tax Audit of such Companies conducted for the preceding 5 financial years i.e. 2020-21 to 2024-25	5 Marks per Company per year	20	(i) A copy of NOA/ Agreement/ Letter of Engagement/Tax Audit completion certificate with/from the auditee company for conducting tax audit and
		(ii) Tax Audit u/s 44AB of any other company having turnover of ₹ 1,000 crore or more but less than ₹ 5,000	Total no. of Tax Audit of such Companies conducted for the preceding 5 financial years	2 Marks per Company per year	14	(ii) Audited Annual Accounts

		crore in the financial year for which Tax Audit was carried out.	i.e. 2020-21 to 2024-25			of the auditee company (Refer note 1 below)
A.5.	Proficiency in SAP System	Exposure in SAP Environment for Statutory audit/Tax Audit u/s 44AB	Total no. of Tax Audit/Statutory audit of companies conducted for preceding 5 financial years i.e. 2020-21 to 2024-25	2 Mark per Company per year	8	<p>(i) Documentary evidence establishing that the tax audit/statutory audit was carried out in SAP environment / confirmation from Auditee Company about SAP based accounting environment in the relevant year.</p> <p>(ii) A Copy of NOA/Agreement /Letter of Engagement/Tax Audit/statutory audit completion certificate with/from the auditee company for conducting tax audit/statutory audit.</p> <p>(refer note 1 below selection criteria)</p>
Total (A)					90	
B. Firm's Local Office (Branch/ Head Office at Delhi/NCR/Dehra Dun) Credentials						
B.1	Partner / Employee Strength at Local Office	Number of partners/Qualified CA assistants in Delhi/NCR/Dehradun office of the Partnership Firm. The partners must be holding certificate of	Each Partner (Specify Fellow or Associate) or Qualified Assistant	3 Marks per Fellow Partner 2 Marks per Associate Partner 1 Mark per Qualified Assistant	7	(i) Firm's Constitution Certificate issued by ICAI of 1.1.2026 or later to establish the status of the partners/Qualified CA assistant in the firm.

		practice issued by ICAI and should be in whole time practice. Qualified CA assistants should be a member of ICAI and must be the paid assistant under such CA firm as per ICAI records.				(ii) A list of partners/qualified assistants working/employed in Delhi/NCR/Dehradun local office of the bidder along with a self-certification from the bidder to this effect.
B.2.	Semi Qualified strength at Local Office	Number of semi-qualified assistants / article (CA inter or equivalent qualification from ICAI) in Delhi/NCR/Dehradun office of the Partnership Firm.	Each Semi-Qualified Assistant / article (CA inter or equivalent qualification from ICAI) in Delhi/NCR/Dehradun Local Office of the firm	0.5 Marks per semi qualified	3	A list of semi qualified assistants/article (CA inter or equivalent qualification from ICAI) working/employed in Delhi/NCR/Dehradun Local office of the bidder along with a self-certification from the bidder to this effect.
Total (B)					10	
Grand Total (A+B)					100	

Note –

1. For all purposes of this tender Tax audit at company level shall only be considered. Tax audit of branch/part of Company shall not be considered as company level audit. Further, Joint tax audit of a company will be considered as company level audit
2. For the purpose of this tender document, Partnership firm includes Limited Liability Partnership firm as well. If a Limited Liability Partnership firm was registered on conversion from an erstwhile Partnership Firm and wishes to claim credit for the vintage and experience of the erstwhile Partnership Firm, it would need to furnish the Certificate of Registration on Conversion issued by the Ministry of Corporate Affairs.

MODEL CONTRACT AND GENERAL CONTRACT CONDITIONS

This CONTRACT is made and entered into on thisday of ...Two thousand and by and between OIL & NATURAL GAS CORPORATION LIMITED, a CORPORATION registered under the Companies Act 1956, having its registered office at Pandit Deen Dayal Upadhyaya Urja Bhawan, 5 Nelson Mandela Marg, Vasant Kunj, New Delhi - 110070, India and one of its work center at (hereinafter referred to as "CORPORATION" which expression shall include its successors, administrators, executors and assignees) on the one part and M/s, a company registered under the companies Act with its Registered office at referred to as the "CONTRACTOR" (which expression shall include its successors, administrators, executors and permitted assignees) on the other part.

Whereas CORPORATION is desirous of (description of services) for carrying out CORPORATION's operations conforming to specifications as set forth in the Scope of Work at Annexure-III of this agreement.

And Whereas the CONTRACTOR represents that it has the necessary experience for carrying out CORPORATION's operations as referred to herein and has submitted a bid for providing the required services against CORPORATION's Tender No..... all in accordance with the terms and conditions set forth herein and any other reasonable requirements of the CORPORATION from time to time.

And Whereas CORPORATION's has accepted the bid of the CONTRACTOR and has placed Fax order / Letter of Intent /Notification Of Award vide its letter dated.... On the CONTRACTOR.

Now it is hereby agreed to by and between the parties as under:

1. DEFINITIONS:

1.0 Unless inconsistent with or otherwise indicated by the context, the following terms stipulated in this CONTRACT shall have the meaning as defined hereunder.

1.1 CONTRACT

Shall mean a written CONTRACT signed between ONGC and the CONTRACTOR (the successful bidder) including subsequent amendments to the CONTRACT in writing thereto.

1.2 CORPORATION/ONGC:

Shall mean OIL & NATURAL GAS CORPORATION LTD., India and shall include its legal representatives, successors and permitted assignees.

1.3 SITE

Shall mean the place in which the operations/services are to be carried out or places approved by the ONGC for the purposes of the CONTRACT together with any other places designated in the CONTRACT as forming part of the site.

1.4 CORPORATION'S SITE REPRESENTATIVE/ENGINEER

Shall mean the person or the persons appointed by ONGC from time to time to act on its behalf at the site for overall co-ordination, supervision and project management at site.

1.5 CONTRACTOR:

Shall mean any person/ persons/ firm/ company etc. to whom work has been awarded and whose bid has been accepted by ONGC and shall include its authorised representatives, successors and permitted assignees.

1.6 SUB-CONTRACT:

Shall mean order/ contract placed by the CONTRACTOR for any portion of the CONTRACT or work sublet with necessary written consent of ONGC on third party. Such sub-letting shall not relieve the CONTRACTOR from any obligation, duty or responsibility under the CONTRACT.

1.7 SUB-CONTRACTOR:

Shall mean any person or persons or firm or their legal representatives, successors, assignees to whom part of CONTRACT has been sublet by the CONTRACTOR after necessary consent of ONGC.

1.8 CONTRACTOR'S REPRESENTATIVE

Shall mean such person/or persons duly appointed representative at the site and base as the CONTRACTOR may designate in writing to the ONGC as having authority to act for the CONTRACTOR in matters affecting the work and to provide the requisite services.

1.9 CONTRACTPRICE

Shall mean the sum accepted or the sum calculated in accordance with the rates accepted by ONGC and amendments thereof, and shall include all fees, registration and other charges paid to statutory authorities without any

liability on ONGC for any of these charges. The prices will remain firm during currency of the CONTRACT unless specifically agreed to in writing by ONGC.

1.8 DAY

Shall mean a calendar day of twenty-four (24) consecutive hours beginning at 0000 hours with reference to local time at the site.

1.9 EQUIPMENT/MATERIALS/GOODS:

Shall mean and include any equipment, machinery, instruments, stores, goods which CONTRACTOR is required to provide to the ONGC for/under the CONTRACT and amendments thereto.

1.10 WORKS / OPERATIONS:

Shall mean all work to be performed by the CONTRACTOR as specified in the Scope of Work under this CONTRACT.

1.11 GUARANTEE:

Shall mean the period and other conditions governing the warranty/guarantee of the works as provided in the CONTRACT.

1.12 MOBILISATION:

Shall mean rendering the equipment fully manned and equipped as per CONTRACT and ready to begin work at site designated by ONGC after ONHIRE survey and ONGC's acceptance thereafter. The date and time of ONGC's acceptance of ONHIRE survey will be treated as the date and time of mobilisation.

1.13 DEMOBILISATION:

Shall mean the removal of all things forming part of the mobilisation from the site of ONGC. The date and time of OFFHIRE survey shall be treated as the date and time of demobilisation.

1.14 DRAWINGS:

Shall mean and include all Engineering sketches, general arrangements/layout drawings, sectional plans, all elevations, etc. related to the CONTRACT together with modification and revision thereto.

1.15 SPECIFICATIONS:

Shall mean and include detailed description, statements to technical data, performance characteristics, and standards (Indian as well as International) as applicable and as specified in the CONTRACT.

1.16 INSPECTORS:

Shall mean any person or outside Agency nominated by ONGC to inspect equipment, materials and services, if any, in the CONTRACT stagewise as well as final as per the terms of the **CONTRACT**.

1.17 TESTS:

Shall mean such process or processes to be carried out by the CONTRACTOR as are prescribed in the CONTRACT considered necessary by ONGC or their representative in CONTRACT to ascertain quality, workmanship, performance and efficiency of equipment or services thereof.

1.18 FACILITY:

Shall mean all property of the ONGC owned or hired by ONGC.

1.19 THIRD PARTY

Shall mean any group, corporation, person or persons who may be engaged in activity associated with the work specified but who shall remain at an arm's length from the work and who shall not have a direct responsibility or authority under the terms of this CONTRACT.

1.20 APPROVAL:

Shall mean and include the written consent duly signed by ONGC or their representative in respect of all documents, drawings or other particulars in relation to the CONTRACT

1.21 SINGULAR/ PLURAL WORDS:

Save where the context otherwise requires, words imparting singular number shall include the plural and vice versa and words imparting neutral gender shall include masculine or feminine gender and vice versa.

1.22 GROSS NEGLIGENCE

Shall mean any act or failure to act (whether sole, joint or concurrent) by a person or entity which was intended to cause, or which was in reckless disregard of or wanton indifference to, avoidable and harmful consequences such person or entity knew, or should have known, would result from such act or failure to act. Notwithstanding the foregoing, Gross negligence shall not include any action taken in good faith for the safeguard of life or property,

1.23 WILLFUL MISCONDUCT

Shall mean intentional disregard of good and prudent standards of performance or proper conduct under the CONTRACT with knowledge that it is likely to result in any injury to any person or persons or loss or damage of property.

1.24 **GST LEGISLATIONS:**

'GST legislations' means 'any or all of the following legislations as may be applicable to the Bidder and ONGC:

- i. the Central Goods & Services Tax Act, 2017;
- ii. the Integrated Goods & Services Act, 2017;
- iii. the Union Territory Goods & Services Tax Act, 2017;
- iv. the respective State Goods & Service Tax Acts'
- v. the Goods and Services (Compensation to States) Act, 2017
- vi. the Customs Act and the Customs Tariff Act.

2.0 **SCOPE OF WORK/CONTRACT:**

Scope of the CONTRACT shall be as defined in the CONTRACT, specifications, drawings and annexures thereto at Annexure-...

3.0 **DURATION OF THE CONTRACT:**

This CONTRACT shall remain valid for a period of 03 years from (the date and time of commencement).

4.0 **NOTICES AND ADDRESSES:**

For the purposes of this CONTRACT, the addresses of the parties will be as follows and all correspondence and notices in relations to the present CONTRACT sent to the parties at the addresses mentioned below shall be deemed to be sufficient service of notice on the parties. All such notices as will as reports, invoices and other relevant material shall be addressed to the parties as per the address given below:

4.1 **OIL & NATURAL GAS CORPORATION LIMITED**

For CONTRACT related communication

Office of GM(MM)-Head MM,
MM Common Services,
Tel Bhawan, Dehradun

Email:mmgrouphr@ongc.co.in

For operations, reports and payments
Head Trust, ONGC Dehradun

.....

.....
.....
FAX:.....

4.2 CONTRACTOR'S REGISTERED OFFICE AND ADDRESS

.....
.....
.....
Fax:.....

5.0 DUTIES AND POWER /AUTHORITY :

5.1 The duties and authorities of the ONGC's site representative are to act on behalf of the ONGC for:

- (i) Overall supervision, co-ordination and Project Management at site
- (ii) Proper utilisation of equipment and services.
- (iii) Monitoring of performance and progress
- (iv) Commenting/ countersigning on reports made by the CONTRACTOR's representative at site in respect of works, receipts, consumption etc. after satisfying himself with the facts of the respective cases.
- (v) He shall have the authority, but not obligation at all times and any time to inspect/test/examine/ verify any equipment machinery, instruments, tools, materials, personnel, procedures and reports etc. directly or indirectly pertaining to the execution of the work. However this shall not construe to imply an acceptance by the inspector. Hence, the overall responsibility of quality of work shall rest solely with the CONTRACTOR.
- (vi) Each and every document emerging from site in support of any claim by the contractor has to have the countersignature/ comments of the ONGC's representative/engineer without which no claim will be entertained by the ONGC.

5.2.1 CONTRACTOR's representative:

- (i) The CONTRACTOR's representative shall have all the powers requisite for the performance of the works.
- (ii) He shall liaise with ONGC's representative for the proper co-ordination and timely completion of the works and on any matter pertaining to the works.

- (iii) He will extend full co-operation to ONGC's representative/inspector in the manner required by them for supervision/inspection/observation of equipment, material, procedures, performance, reports and records pertaining to works.
- (iv) To have complete charge of CONTRACTOR's personnel engaged in the performance of the work and to ensure compliance of rules and regulations and safety practice.

6. CONTRACT DOCUMENT :

6.1 Governing language:

The governing language for the CONTRACT shall be English. All CONTRACT documents and all correspondence and communication to be given and all other documentation to be prepared and supplied under the CONTRACT shall be written in English and the CONTRACT shall be construed and interpreted in accordance with English language.

6.2 Entire Agreement :

The CONTRACT constitutes the entire agreement between the ONGC and the CONTRACTOR with respect to the subject matter of the CONTRACT and supersedes all communication, negotiations and agreement (whether written or oral) of the parties with respect thereto made prior to the date of this agreement.

6.3 Modification in CONTRACT:

All modifications leading to changes in the CONTRACT with respect to technical and/or commercial aspects, including terms of delivery, shall be considered valid only when accepted in writing by ONGC by issuing amendment to the **CONTRACT**. ONGC shall not be bound by any printed conditions, provisions in the CONTRACTOR's BID, forms of acknowledgement of **CONTRACT**, invoice, packing list and other documents which purport to impose any condition at variance with or supplement to **CONTRACT**.

6.4 Sub-contracting:

- (a) Sub-contracting shall not be allowed for Project management and at least one of the main activities as specified in the Bid Evaluation Criteria, which shall be decided by the Indentor / NTA (for CPD cases). All the remaining activities can be subcontracted with intimation to ONGC for administrative purposes.
- (b) If any work is subcontracted, overall responsibility of the subcontracted work and supervision thereof shall be the sole responsibility of Main contractor. Compliance to all mandatory/statutory requirements including

safety related activities shall be the sole responsibility of the main contractor

- (c) The contractor shall not be allowed to subcontract the whole of the Works on back-to-back basis.
- (d) Subcontracting/subletting any part of the work to following types of vendors is not allowed:
 - i) Subcontracting to a vendor/bidder who participated in the same tender.
 - ii) Subcontracting to the approved subcontractor of another bidder who participated in the same tender.

6.4.1 In case any part of the work is sub-contracted to a Micro or Small Enterprise as per contract conditions then the contractor shall provide complete details (i.e. name of the subcontractor, value of sub-contacted work, copy of valid MSE registration certificate etc.) of the sub-contractor to ONGC.

6.5 Waivers and amendments :

- a) Waivers: - It is fully understood and agreed that none of the terms and conditions of this CONTRACT shall be deemed waived by either party unless such waiver is executed in writing only by the duly authorised agents or representative of both the parties. The failure of either party to execute any right shall not act as a waiver of such right by such party.
- b) Amendments: - It is agreed that CONTRACTOR shall carry out work in accordance with the completion program (e.g. Drilling programme) to be furnished by the CORPORATION which may be amended from time to time by reasonable modifications as CORPORATION sees fit.

7.0 REMUNERATION AND TERMS OF PAYMENT

7.1 CORPORATION shall pay to CONTRACTOR for the services, to be provided by the CONTRACTOR as per the Scope of Work (Annexure-III), as per the price Schedule at Annexure-..... The rates payable, shall be firm during the entire CONTRACT period, including extension period, if any.

7.2 All Bills along with relevant supporting documents shall be submitted in triplicate addressed to the General Manager()......

7.3 Invoices with original supporting documents duly countersigned by the CORPORATION's representative/ engineer wherever applicable will be submitted(indicate the periodicity) by the CONTRACTOR to CORPORATION and payment shall be made within 10 calendar days from the date of receipt of invoice at the above office.

Invoices alongwith supporting documents can be submitted/uploaded **through VIMS Portal (<https://vims ONGC.co.in/>)**, which is the preferred mode of submission of Invoice. Invoice (PDF digitally signed with class II/ III signature) and supporting documents can be uploaded in VIMS Portal by logging-in with the help of Vendor Code.

However, in case supplier/contractor is not able to submit/upload the Invoice through VIMS portal as mentioned above, Invoice alongwith supporting documents can also be submitted/uploaded in the following way:-

1. **EMAIL channel:** Invoice (PDF digitally signed with class II/ III signature) and supporting documents can be submitted by sending these documents to a designated email-id: ap_invoices[at]ONGC[dot]co[dot]in.

2. Deleted

Ten (10) digit PO or Contract number should be clearly mentioned in the invoice. For submitting the invoices through VIMS Portal and Email channel, following must be ensured:

- i) Invoices should be system generated and no hand written invoices shall be allowed.
- ii) Invoice should be e-invoice in terms of GST Law or the digitally signed invoice only.
- iii) Invoices need to be scanned at a minimum of 300 dpi, preferably in color.
- iv) Invoices should be in PDF format only.
- v) For invoices, file name should be kept as "INVxxxxxx.pdf" (INV must be prefixed for correct categorization of invoice and differentiation from supporting document).
- vi) A regular format must be maintained in which invoices are being submitted in ONGC.
- vii) Invoices should be digitally signed with Class - II /III Digital Certificate issued by any licensed CAs.
- viii) In case, Email channel is being followed, separate mail should be sent for each invoice.

Note: Invoices submitted for payment should be e-invoice in terms of GST Law or the digitally signed invoice only. No physical invoice shall be accepted for payment.

The original invoice should also accompany the following documents/details:

(An indicative list of documents is given below. Tender Committee should deliberate on the same and select the appropriate documents as applicable for the respective case and incorporate the same suitably in the Bid document / Contract, after making necessary additions/deletions.

1) Along with first invoice issued under GST Law:
Following documents / details should be invariably furnished alongwith the first invoice issued under GST law indicating the GST Registration of service provider:

a) ~~–deleted–~~

b) ~~–deleted–~~

c) ~~–deleted–~~

d) ~~–deleted–~~

e) Insurance policies (As applicable).

2) Payment of Mobilization Charges:

a) Invoice (In accordance with the relevant GST rules).

b) Insurance policies (As applicable).

c) ~~–deleted–~~

d) Certificate of Acceptance of Successful Completion of Mobilization as per requirement of the contract

e) ~~–deleted–~~

3) Periodical / Monthly payment:

a) Invoice (i.e. Tax invoice as per relevant GST rules, in original and duplicate, clearly indicating GST Registration Number, Service Classification, GST Rate and amount of GST shown separately).

b) Insurance policies and proof of payment of premium (As applicable).

c) Details of statutory payments like EPF and ESI (as per clause 7.6.1 below), etc., (As applicable).

d) Undertaking by the contractor regarding compliance of all statutes.

e) Certificate by the contractor that personnel deployed have been paid not less than Minimum Wage/Fair wages (as applicable).

f) Copy of Time sheet / Log Sheet /DPRs with summary showing non-operating period, operating period, Rig move period, idle period, breakdown of equipment, non deployment / short deployment etc (if any) and reasons thereof.

- g) Attendance Sheet (How many person on board) / Manpower deployment sheet [showing non deployment / short deployment etc (if any) and reasons thereof]
- h) Statement of persons travelled on chargeable basis (Recoverable), if applicable.
- i) Fuel charges (Daily consumption report of fuel) and statement of material/ consumption (incl. HSD, cement, mud chemicals, pot water, etc.) taken from ONGC on chargeable basis, if applicable.
- j) Catering Bill (Log Sheet).
- k) Telephone Bill (Log sheet).

Any other document specifically mentioned in the Contract, or supporting documents in respect of other claims (if any), permissible under the Contract.

4) Payment towards Indian Agent Commission (IAC):

- a) Invoice of IAC (stamped pre-receipted bill)
- b) Particulars required for making payments through 'Electronic Payment Mechanism', in accordance with the clause on 'MODE OF PAYMENT' appearing in Annexure-I (i.e. 'Instructions to bidders') of bid document.
- c) Copy of payment advice (if applicable) against which IAC is claimed.
- d) e-mail ID.

7.4 Particulars required before releasing payments to (foreign CONTRACTOR (non-resident as per Income Tax Act, 1961):

The particulars as per clause 12.1 of Annexure-I are invariably required before releasing payments to foreign CONTRACTOR, in accordance with the requirements for making remittances to non-residents as per Income Tax Act, 1961 (as amended from time to time).

In addition to the said particulars submitted alongwith the bid, the CONTRACTOR should also provide any other information as may be required for determining the taxability of the amount to be remitted to the non-resident. Further, the CONTRACTOR shall be liable to intimate the subsequent changes (if any) to the information submitted against any of the said particulars, alongwith full details.

Bidders should note that any delay in submission of information/documents as per clause 12.1 of Annexure-I within the specified time may lead to the Income Tax Department directing ONGC to deduct tax at a higher rate than at which it may otherwise have directed. Such increased tax liability shall be recovered from contractor.

7.5 In the event of any dispute in a portion or whole of any invoice, the CORPORATION shall make payment of undisputed portion and shall promptly notify the CONTRACTOR's representative in writing for the remaining portion in CONTRACT to mutually resolve the dispute and if resolved in part or full, payment shall be made to the CONTRACTOR within 30 days of such settlement.

7.6 ONGC's right to question the amounts claimed

Payment of any invoice shall not prejudice the right of the Corporation to question the allowability under this Agreement of any amounts claimed therein, provided ONGC, within one year beyond the expiry of each CONTRACT year, delivers to CONTRACTOR, written notice identifying any item or items which it questions and specifying the reasons therefor. Should ONGC so notify CONTRACTOR, such adjustment shall be made as the parties shall agree. These provisions shall be reciprocal for similar rights to the CONTRACTOR.

The CONTRACTOR shall provide on demand a complete and correct set of records pertaining to all costs for which it claims Mil from ONGC and as to any payment provided for hereunder, which is to be made on the basis of CONTRACTOR's costs.

7.6.1 Details of statutory payments like EPF and ESI etc.

The Contractor (including those engaging 'International Workers') shall have itself registered under Employees' Provident Fund and Miscellaneous Provisions Act, 1952 and Employees' State Insurance Act, 1948, inform the respective Code numbers and follow the relevant statutory provisions, including Schemes / Rules made thereunder, concerning contract labour deployed in ONGC operations. Before the commencement of work, the Contractor shall submit the following information / documents:

(a) In connection with EPF Scheme:

- (i) Details and number of workers to be deployed for execution of the contract with details of their UAN numbers/ photocopies of Form No. 2 and New Form No.11 submitted to EPFO in respect of such workers who shall be covered under the EPF Scheme.
- (ii) List of 'Excluded Employees', if any, not to be covered under the EPF scheme with certificate to that effect issued by the EPFO or list of excluded employees', if any, not to be covered under the EPF scheme self-certified by the contractor and certificate from the excluded employees to the effect that they are not covered under EPF Act, 1952 and/ or ESI Act, 1948 alongwith an undertaking/

confirmation that the contractor indemnifies ONGC for any liabilities for violation of the provisions of the EPF Act 1952 and ESI Act 1948 arising out of declarations made by the contractor.

- (iii) Copy of monthly return to be filed with the EPFO in Form 5 within 15 days of the close of every month.

(b) In connection with ESI Scheme:

- (i) Details and number of workers to be deployed for execution of the contract along with details of their UAN, ESI- IP number etc.
- (ii) Declaration Form No. 01 and Temporary identification certificate/ Insurance number in respect of each contract worker.
- (iii) Details of the contract workers who would not be covered under the said scheme due to their monthly wages exceeding the current monthly wage ceiling of Rs.21000/- or as notified from time to time.

Change in manpower deployed from time to time should also be informed immediately by the Contractor to the PE.

In addition to the above, the Contractor shall also be required to submit each month the following documents/details to the Corporation:

- (i) Copy of PF-ECR along with copy of the digitally signed PDF data sheet of the ECR , as proof of payment, each month. Details of this PF-ECR Challan and PDF data sheet shall be verified by the appropriate authority in ONGC from the official website of EPFO (<http://www.epfindia.gov.in>).

- (ii) (A) Copy of ESI-ECR duly stamped by the designated Bank, along with copy of the digitally signed PDF data sheet, as proof of payment towards monthly remittance of ESI contribution each month.

- (iii) As an Annexure to each EPF-ECR and ESI Challan(s), Contractor shall also furnish the following Certificates:

- a. The furnished information is correct to the best of his knowledge.
- b. In case any discrepancies or irregularities is /are noticed in this undertaking, then ONGC is free to inform the EPFO/ESIC Authorities.
- c. Before the completion of contract, Contractor shall serve one month notice to all his contractual workers, informing that their services will be terminated.
- d. Within one month on completion/expiry of the contract, Contractor shall pay all the dues/ terminal dues such as leave with wages, bonus (if applicable), Gratuity (if applicable), to all his contractual workmen, failing which contractor's Bank Guarantee/ Security Deposit may be withheld by ONGC.

Corporation shall maintain these records and verify the deposit of statutory contribution made by the contractors with the EPFO/ESI authorities, where deemed necessary. However, before making payment of the last bill/invoice of the Contractor, the appropriate authority in the Corporation, shall verify the details/status of the payment towards EPF/ESI made by the Contractor from the authorities / official website of EPF/ESI (i.e. <http://www.epfindia.gov.in> and <http://www.esic.in>). In case the information furnished by the Contractor is found to be incorrect the Corporation shall take appropriate action against the Contractor.

Note: Conditions for applicability of above provisions

Above clause w.r.t. submission of details on EPF and ESI payments shall not be applicable in following types of contracts:

(a) In those Contracts wherein the services/jobs has been performed exclusively in the premises of the contractor. Certificate to the effect is to be submitted by the Contractor that services/jobs to be executed under the contract have been performed exclusively in his premises.

OR

(b) In those contracts also wherein Contractor has employed only their full time regular employees for execution of the contract, certificate to the effect is to be submitted by the Contractor that for execution of the contract, no contractual labour has been employed and only full time regular employees of the Contractor have been employed.

OR

(c) Fulfilment of conditions at (i) on EPF and (ii) on ESI mentioned below:

(i) Information sought in above clause pertaining to EPF shall not be required to be submitted in those contracts wherein the Contractor has employed only "Excluded Employees". A Certificate to the effect is to be submitted by the Contractor that employee deployed for execution of the contract, have been treated as "Excluded Employees".

'Excluded employee' means --

- i. An employee who, having been a member of the Fund, withdrew the full amount of his accumulation in the Fund on his retirement from service or for migration abroad from India or for taking employment abroad.
- ii. An employee whose pay at the time he is otherwise entitled to become a member of the Fund, exceeds Rs 15000/- per month.
- iii. An apprentice.

(ii) Information sought in above clause pertaining to only ESI shall not be required to be submitted in those contracts wherein the Contractor has employed only those contract labour whose pay exceeds ₹21000/- per month as in terms of the current provisions of the ESI Act, 1948 an employee whose monthly pay exceeds ₹21000/- is outside the purview of the ESI Act. Certificate to the effect is to be submitted by the Contractor that for execution of the contract, the monthly wages of all employees who have been employed, exceeds Rs. 21000/- per month. Further, ESI Act, 1948 is applicable only in areas where it has been made applicable by Gazette Notification in this regard. (ESI Act is currently applicable in all States except the NE States of Manipur and Arunachal Pradesh. Applicability in new areas of operation is to be verified from the office of the ESI Corporation concerned.)

In case a Contractor falling under the provisions of the Note mentioned above does not submit the required details on EPF and ESI payments, then in that case, the Contractor shall be required to indemnify ONGC for any liabilities arising out of declarations made by him in future on violation of provisions of the EPF & MP Act 1952 and ESI Act 1948.

7.7 (Applicable in ICB tenders only) Payment of commission / fee / remuneration of Indian agent / consultant / representative / retainer / associate of foreign principal.

8.0 CLAIMS, TAXES & DUTIES, FEES AND ACCOUNTING :

8.1 CLAIMS:-

CONTRACTOR agrees to pay all claims, taxes and fees for equipment, labour, materials, services and supplies to be furnished by it hereunder and agrees to allow no lien or charge resulting from such claims to be fixed upon any property of CORPORATION. CORPORATION may, at its option, pay and discharge any liens or overdue charges for CONTRACTOR's equipment, labour, materials, services and supplies under this CONTRACT and may thereupon deduct the amount or amounts so paid from any sum due, or thereafter become due, to CONTRACTOR hereunder.

8.2 NOTICE OF CLAIMS:-

CONTRACTOR or CORPORATION, as the case may be, shall promptly give the other, notice in writing of any claim made or proceeding commenced for which that party is entitled to indemnification under the CONTRACT. Each party shall confer with the other concerning the defense of any such claims or proceeding, shall permit the other to be represented by counsel in defense thereof, and shall not effect settlement of or compromise any such claim or proceeding without the other's written consent.

8.3 TAXES:-

CONTRACTOR, unless specified otherwise in the CONTRACT, shall bear all tax liabilities, duties, Govt. levies etc. including GST and customs duty, Corporate and personnel taxes levied or imposed on the CONTRACTOR on account of payments received by it from the CORPORATION for the work done under this CONTRACT. It shall be the responsibility of the CONTRACTOR to submit to the concerned Indian authorities, the returns and all other concerned documents required for this purpose and to comply in all respects with the requirements of the laws in this regard, in time.

CONTRACTOR shall provide all the necessary compliances/ invoice / documents for enabling ONGC to avail Input tax credit benefits in respect of the payments of GST which are payable against the CONTRACT. The CONTRACTOR should provide tax invoice issued under GST legislations for the goods and Services (indicating GST). Payment towards the components of GST shall be released by ONGC only against appropriate documents ie: Tax Invoice/Bill of entry for availing input tax credit (as applicable).

The tax invoices as per above provisions should contain all the particulars as required under the invoicing rules under the GST legislations, including, but not limited to the following:

- (i) Name, Address and the GST Registration Number (under the relevant Tax Rules) of the Service Provider (Contractor)
- (ii) Name and Address and GST Registration Number of the Service Receiver (Address of ONGC)
- (iii) Description, Classification and Value of taxable service / goods and the amount of applicable tax (CGST, SGST, IGST, UTGST and cess)

- (iv) In case of imported goods, contractor/supplier is required to provide original Bill of entry or copy of Bill of Entry duly attested by Custom authority.
- (v) The Contractor should mention the Place of supply in the invoice raised under GST Law.
- (vi) ONGC would not accept any invoice without its GSTIN mentioned on the invoice

Note : Bidder who is under composition levy of the GST legislation would raise Bill of supply instead of Tax invoice which will have GSTIN of supplier as well as ONGC.

8.3.1 - Deleted –

8.5 CORPORATE TAXES:

8.5.1 The CONTRACTOR shall bear all direct taxes, levied or imposed on the CONTRACTOR under the laws of India, as in force from time to time.

The CONTRACTOR shall also be responsible for ensuring compliance with all provisions of the direct tax laws of India including, but not limited to, the filing of appropriate Returns and shall promptly provide all information required by the CORPORATION for discharging any of its responsibilities under such laws in relation to or arising out of the CONTRACT.

8.5.2 Tax shall be deducted at source by ONGC from all sums due to an Indian tax resident Contractor in accordance with the provisions of the Income Tax Act, 1961, as in force at the relevant point of time.

8.5.3 A non-resident Contractor i.e., a Contractor who is not an Indian tax resident according to the Indian Income Tax Act, 1961, has the option to obtain on its own either (A) a Certificate u/s. 195(3) of the Income Tax Act, 1961, or (B) a Certificate u/s. 197 of the Income Tax Act, 1961, and furnish the said Certificate u/s. 195(3) or the Certificate u/s.197, as the case may be, to ONGC along with each of its Invoices. In case the non resident Contractor wishes to exercise this option, it should convey the same in writing to ONGC at the time of signing the Contract and an option so exercised shall be final and cannot be changed during the currency of this Contract. In case an option is so exercised, ONGC shall deduct tax at source in accordance with the directions contained in the Certificate u/s. 195(3) or the Certificate u/s. 197, as the case may be, as in force at the point in time when tax is required to be deducted at source.

If after having exercised the option to obtain and furnish a certificate u/s. 195(3) or a certificate u/s. 197, the non-resident Supplier does not furnish a certificate u/s. 195(3)/197 along with any of its invoices, ONGC shall deduct TDS at the maximum marginal income-tax rate applicable to the non-resident Supplier as increased by applicable surcharge and education cess.

8.5.4 In case the non resident Contractor does not exercise the option in clause 8.5.3 above, an Order u/s. 195(2) of the Income Tax Act, 1961, for the purpose of deduction of tax at source will be obtained by ONGC from the Indian Income Tax Department, and tax shall be deducted at source by ONGC as directed in the said Order u/s. 195(2).

The Corporation, at its discretion, may obtain a Certificate in Form 15CB from a practicing Chartered Accountant in lieu of obtaining an Order u/s 195(2) from Income Tax Department, and, in such case, TDS shall be regulated as per the said Certificate in Form 15CB

8.5.5 In case the non resident Contractor does not exercise the option in clause 8.5.3 above, it shall furnish a Tax Residency Certificate and Form No. 10F (Appendix – 11 of Annexure-I).

8.5.6. If it is not possible for the non-resident to obtain & submit Tax Residency Certificate and Form No. 10F to ONGC within a reasonable time, he should furnish an undertaking to the effect that he is a tax resident of _____ (the specified country) and that he shall obtain and provide the TRC and Form No. 10F to ONGC before 30 days of submission of first Invoice by them or within 3 months from the date of entering into the contract whichever is earlier. Contractor should note that any delay in submission of TRC, Form No. 10F and/or PE information within the specified time may lead to the Income Tax Department directing ONGC to deduct tax at a higher rate than at which it may otherwise have directed. Such increased tax liability shall be recovered from the contractor.

8.5.7. As per the provisions of Section 206AA of Indian Income-tax Act, 1961, any person entitled to receive any sum or income or amount, on which tax is deductible under the provisions of the Act, is required to furnish its Permanent Account Number (PAN) to the person responsible for deducting tax at source failing which tax is required to be deducted at higher of the normally applicable rate and the rate prescribed by section 206AA which is presently 20%.

The provisions of section 206AA are, however, not applicable to a non-resident recipient not having a PAN if the non-resident furnishes prescribed details and documents in lieu of PAN viz., (i) name, email ID, contact no. of the non-resident; (ii) address of the non-resident in the country of tax residence (iii) tax residency certificate of the non-resident; and (iv) Tax Identification Number (TIN) of the non-resident allotted in the country of his tax residence.

Therefore, in case the CONTRACTOR does not furnish its PAN (or a non-resident CONTRACTOR does not furnish its PAN or the aforesaid prescribed information and documents), CORPORATION shall deduct tax at source as-provided in the Income-tax Act, 1961, or in the relevant Finance Act, or as directed in the Certificates u/s 195(3) or 197 or Order u/s. 195(2) or as per Certificate obtained in Form 15CB, as the case may be, or at such higher rate as may be required by Section 206AA of Indian Income-tax Act, 1961, from time to time.

8.5.8 The employees of such foreign companies/concerns/Joint Ventures, their SUB-CONTRACTOR and assignees are also required to comply with various Direct tax laws of India, as applicable.

For the lapses, if any, on the part of the CONTRACTOR and consequential penal action taken by the Income Tax department, the CORPORATION shall not take any responsibility whether financial or otherwise.

8.5.9 As per section 94A of Indian Income-tax Act, 1961, the Central Government may, having regard to the lack of effective exchange of information with any country or territory outside India, specify by notification in the Official Gazette such country or territory as a Notified Jurisdictional Area (NJA) in relation to transactions entered into by an Indian tax resident. One of the consequences of a country or territory

being specified as NJA is that TDS from a person located in such country or territory (as defined in section 94A) is required to be deducted at higher of normally applicable rate or rate specified in section 94A of the Income-tax Act, which is presently 30%.

Therefore, if the CONTRACTOR is a person located in a country or territory specified by the Government of India as NJA under section 94A of the Indian Income-tax Act, 1961, the CORPORATION shall deduct tax at source as directed in the Certificates u/s 195(3) or 197 or Order u/s. 195(2) , as the case may be, or at such higher rate as may be required by Section 94A of Indian Income-tax Act, 1961, as applicable.

“Notes in respect of Tax Residency Certificate”,

- (i) The Tax Residency Certificate (TRC) should be in original or a photocopy duly attested either from a notary public in India or from the Indian Embassy/High Commission/Consulate in the country whose authorities have issued such TRC.
- (ii) During the currency of the Contract / Purchase Order, for the income accrued in different financial years, the Contractor/Supplier should submit TRC(s) and Form No. 10F valid for the entire duration of the contract. In case the validity of a TRC and Form No. 10F expires during the currency of the contract, fresh valid TRC(s) and Form No. 10F should be submitted by the supplier/contractor for the remaining part of the currency of the contract.

8.6 PERSONNEL TAXES:-

The CONTRACTOR shall bear all personnel taxes levied or imposed on its personnel, SUB-CONTRACTOR's personnel, vendors, consultants etc. on account of payment received under this CONTRACT.

9.0 PERFORMANCE:-

The CONTRACTOR shall undertake to perform all services under this CONTRACT with all-reasonable skill, diligence and care in accordance with sound industry practice to the satisfaction of the CORPORATION and accept full responsibility for the satisfactory quality of such services as performed by them. Any defect, deficiencies noticed in the CONTRACTOR's service will be promptly remedied by the CONTRACTOR within 10 days upon the receipt of written notice from the CORPORATION to improve their performance failing which the CORPORATION may terminate the CONTRACT by giving the CONTRACTOR 30 (thirty) days written notice.

10.0 PERFORMANCE BOND (Applicable for tenders above Rs. 1 crore):-

The CONTRACTOR shall furnish to the CORPORATION within 30 days from the date of fax CONTRACT/ Letter of Intent(LOI), security deposit in the form of a NEFT/RTGS/Electronic fund transfer to designated account of ONGC # or in lieu thereof an irrevocable Electronic Bank Guarantee (e-BG) or SFMS Bank Guarantee(SFMS BG)* or Unconditional irrevocable Insurance Surety Bond (as per the proforma enclosed at Appendix-I/ Appendix-IA of this Annexure II) or in lieu thereof an irrevocable Letter of Credit (as per the proforma enclosed at Appendix-4A of Annexure-I) for the period specified in the bid document/ Notification of Award/ LOI, towards performance under this CONTRACT. In case PBG is not submitted within 30 days from the date of NOA, a sum equivalent to 1.5% (one and half percent) of the amount of Performance Security per month for such delay or part thereof shall be recovered from the first Bill/invoice (& any remaining amount from subsequent invoice) submitted by the contractor.

* SFMS BG:

The default/Preferable mode of submission of Security Deposit will be NEFT/RTGS/Electronic fund transfer or e-BG, however, whenever a bidder submits SFMS BG, the bidder will mandatorily be required to submit letter from issuing bank that it is unable to issue NeSL based e-BG as on date. Such letter should accompany the SFMS BG.

- a) Bidder shall get SFMS Bank Guarantee issued from SFMS enabled Bank as allowed by ONGC in tender conditions. Bank shall issue the Bank Guarantee through SFMS system and send SFMS message to ONGC's Bank confirming the authenticity of Bank Guarantee. Bidder will be required to submit SFMS BG towards Performance Security along with SFMS delivery report /message copy which has been transmitted to ONGC's bank by BG issuing bank through SFMS system.
- b) The SFMS BG will have to be given on non-judicial stamp paper / with franking receipt e-stamping as per stamp duty applicable at the place from where the bid has emanated. The non-judicial stamp paper / franking receipt e-stamping should be either in the name of the issuing bank or the bidder.
- c) The original SFMS BG in physical form towards Performance Security (along with SFMS delivery report /message copy which has been transmitted by issuing bank through SFMS system to beneficiary's i.e. ONGC's bank) should reach to the designated ONGC office on or before due date.
- d) SFMS BG will not be acceptable unless details of the same is transmitted to the ONGC's Bank through SFMS platform. It's bidder's responsibility to ensure that BG issuing bank sends the BG advice correctly in the form of message format 760COV via SFMS (Structured Financial Messaging System) as provided by RBI while capturing all requisite fields including Beneficiary Account Name, Bank Name, Bank Account Number, IFSC Code etc..
- e) In case of any error by the applicant (bidder/contractor) or BG issuing bank while capturing the requisite field details/format or non-receipt of

confirmation of BG through SFMS 760COV message format, bidder/contractor shall be responsible for the non-acceptance of the same.

- f) For any amendment of SFMS BG, message 767COV through SFMS should be used.

In the event CONTRACTOR fails to honour any of the commitments entered into under this agreement, and /or in the event of termination of the contract under provisions of Integrity Pact and /or in respect of any amount due from the CONTRACTOR to the CORPORATION, the CORPORATION shall have unconditional option under the guarantee/ Insurance Surety Bond to invoke to invoke the above bank guarantee /Insurance Surety Bond and claim the amount from the bank/Insurer. The bank (in case of e-BG/SFMS BG)/ Insurer (in case of Insurance Surety Bond) shall be obliged to pay the amount to the CORPORATION on demand.

Subject to credit in ONGC's account within prescribed time

10.1 In case PBG is not submitted within 30 days from the date of NOA, a sum equivalent to 1.5% (one and half percent) of the amount of Performance Security per month for such delay or part thereof shall be recovered from the first Bill/invoice (& any remaining amount from subsequent invoice) submitted by the supplier/contractor.

11.0 IMPORT AND IMPORT CLEARANCE:-

All imports and clearance under this CONTRACT shall be done by the CONTRACTOR and CORPORATION will not provide any assistance in this regard.

12.0 DISCIPLINE:-

CONTRACTOR shall carry out operations hereunder with due diligence and in a safe and workman like manner according to good international oilfield practice. CONTRACTOR shall maintain strict discipline and good CONTRACT among its employees and its SUB-CONTRACTOR's employees and shall abide by and conform to all rules and regulations promulgated by the CORPORATION governing the operations. Should CORPORATION feel that the conduct of any of CONTRACTOR/SUB-CONTRACTOR's employees is detrimental to CORPORATION's interest, the CORPORATION shall have the unqualified right to request for the removal of such employee either for incompetence, unreliability, misbehavior, security reasons etc. while on or off the job. The CONTRACTOR shall comply with any such request to remove such personnel at CONTRACTOR's expense unconditionally. The CONTRACTOR will be allowed a maximum of _____ working days to replace the person by competent qualified person at CONTRACTOR's

cost.

13. SAFETY AND LABOUR LAWS:-

CONTRACTOR shall comply with the provision of all laws including Labour Laws, rules, regulations and notifications issued thereunder from time to time. All safety and labour laws enforced by statutory agencies and by ONGC shall be applicable in the performance of this CONTRACT and CONTRACTOR shall abide by these laws.

CONTRACTOR shall take all measures necessary or proper to protect the personnel, work and facilities and shall observe all reasonable safety rules and instructions. No smoking shall be permitted outside the living quarters, and welding jobs will be carried out with full safety precautions. ONGC's employee also shall comply with safety procedures/policy.

The CONTRACTOR shall report as soon as possible any evidence which may indicate or is likely to lead to an abnormal or dangerous situation and shall take all necessary emergency control steps to avoid such abnormal situations.

13.1 Verification of character and antecedents of Contractual Manpower

In all contracts involving deployment of Contractor's manpower within ONGC's premises like plants, offices, installations, rigs, stock yards etc., the Contractor shall submit the following documents to ONGC prior to start of work:

- (i) Undertaking from the Contractor that the character and antecedents of the person(s) proposed to be deployed by them is/are impeccable.
- (ii) Undertaking from the Contractor that they have scrutinized the previous working of the person(s) proposed to be deployed by them and there is nothing adverse as regards his/her character and antecedent.
- (iii) Along with the above mentioned undertakings, the Contractor will provide certified photocopies of Police verification certificates for inspection by the authorized representative of ONGC. The Contractor has to obtain Police verification report (signed by an officer equivalent to DSP rank of higher) from the area where the person(s) to be deployed has/have been residing since the last five years. In case the person concerned has not resided at a place for five years at a stretch, Police verification reports should be obtained from that area where the person(s) has/ have stayed earlier.

14. Confidentiality Clause:

1. The terms and conditions of this Agreement/ Contract are confidential between the parties and shall not be disclosed to anyone else, except as shall be necessary to effectuate its terms.

"Confidential Information" shall not include information that:

- (a) is or becomes publicly known through no wrongful or unlawful act of the Contractor;
- (b) is independently developed by the Contractor without the benefit of ONGC's Confidential Information.

2. The Confidential Information will be used by the Contractor solely and exclusively for the purpose of this Contract and will be kept confidential and will not be disclosed, in whole or in part to any other person, except to those of the employees, directors, or any other person concerned, acting on their behalf, (collectively the "Representatives") of the Contractor who need to know such information for the Contract.

3. "Contractor shall not be deemed to be in breach of confidentiality for any disclosure of Confidential Information done with the prior written permission of ONGC or to the extent required to comply with applicable statutory law, rule or regulation, order from court or any statutory or governmental authority provided that the contractor provides reasonable prior written notice, takes all reasonable and lawful actions to obtain confidential treatment of such disclosure and disclose the minimum amount and scope of the confidential information necessary to comply with the applicable law, rules, regulations, order from court or any statutory or governmental authority."

4. Contractor shall procure that its Representatives to whom any Confidential Information is disclosed shall also be bound by this Agreement mutatis mutandis.

5. The Confidential Information shall be and remain the property of ONGC and any document containing or reflecting the Confidential Information, and all copies thereof, shall be promptly returned to ONGC upon written request, or destroyed at ONGC's option.

6. The obligations set forth herein with respect to Confidential Information will continue until such period that such information continues to be confidential and that obligation will continue notwithstanding the termination of business relationship with Contractor provided that Contractor's obligations herein shall cease upon return of the Confidential Information to ONGC or destruction of the Confidential Information with notice to ONGC.

7. Contractor acknowledges and agrees that it is aware (and that its representatives acknowledge and agree) that the Confidential Information being disclosed by ONGC or its representatives may be 'unpublished price sensitive information' as defined under the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 ("Insider Trading Regulations"). Contractor agrees that Contractor or any of its representative or affiliates shall not trade in the securities of ONGC while Contractor is in possession of the Confidential Information, other than in compliance with provisions of the Insider Trading Regulations.

15. **STATUTORY REQUIREMENTS:-**

During the tenure of this CONTRACT nothing shall be done by the CONTRACTOR in contravention of any law, act and/or rules/regulations, thereunder or any amendment thereof governing interalia customs stowaways, foreign exchange etc.

16. **INSURANCE:-**

- A) (i) CONTRACTOR shall, at his own expense, arrange ***Workmen's Compensation / Employer's Liability Insurance policy to cover statutory liability of an employer for the workmen engaged under this contract also*** to cover all risks assumed by the CONTRACTOR in respect of its personnel deputed under this CONTRACT.

[Above policy, wherever applicable, shall be submitted by the contractor at the time of mobilization with its validity for the entire contract period. However in case insurance for entire contract period is not issued by insurance company as per their company policy, wherever the policy validity is expiring before the contract period, the policy with extended validity is to be taken and submitted by the Contractor to ONGC (Indentor from ONGC to verify compliance) for continuity of Insurance policy without break before expiry of insurance (e.g., if policy is expiring in June, then extended policy to be submitted in June itself before its expiry)]

- (ii) Further, CONTRACTOR at his own expense shall also arrange ***insurance policy to cover*** CONTRACTOR's equipment, tools and any other belongings of the CONTRACTOR or their personnel during the entire period of their engagement in connection with this contract even when these are in the custody of ONGC and that ONGC will have no liability on this account." [Above policy is to be submitted at the time of mobilisation and subsequently every year (if renewal of policy have been done) and not required with monthly invoice]

[Following para may be incorporated by work centre for cases involving short mobilization period:]

In case aforesaid policies (i and/or ii) cannot be taken at the time of mobilisation due to short mobilisation period, they can be submitted before commencement of work but with validity from mobilisation date.]

- B) Waiver of subrogation: Except for the *workmen's Compensation / Employer's Liability Insurance for workmen engaged under this contract which have been obtained by the contractor as their Corporate policy/rules, where*

ONGC is neither required to be present as principal Assured or additional Assured, all insurance policies of the CONTRACTOR with respect to the operations conducted hereunder as set forth in clause 13 hereof, shall be endorsed by the underwriter in accordance with the following policy wording:-

“The insurers hereby waive their rights of subrogation against any individual, CORPORATION, affiliates or assignees for whom or with whom the assured may be operating to the extent of the Contractual indemnities undertaken by the CONTRACTOR”.

C) Certificate of Insurance: Before commencing performance of the CONTRACT, CONTRACTOR shall upon request furnish CORPORATION with certificates of insurance indicating (1) kinds and amounts of insurance as required herein (2) insurance CORPORATION or companies carrying the aforesaid coverage (3) effective and expiry dates of policies (4) that CORPORATION shall be given thirty (30) days written advance notice of any material change in the policy (5) waiver of subrogation endorsement has been attached to all policies and (6) the territorial limits of all policies. If any of the above policy expire or/ are cancelled during the term of this CONTRACT and CONTRACTOR fails for any reason to renew such policies, then CORPORATION may replace same and charge the cost thereof to CONTRACTOR. Should there be lapse in any insurance required to be carried out by CONTRACTOR hereunder for any reason, losses resulting therefrom shall be to the sole account of the CONTRACTOR. Such insurance shall be effected within Insurance Company incorporated and registered in India or jointly with a Company of International repute and an Insurance Company incorporated and registered in India.

D) Deductible:-

The contractor shall take policy with minimum deductible as prescribed for the policy (ies).

That portion of any loss not covered by insurance provided for in this article solely by reason of deductible provision in such insurance policies shall be to the account of the CONTRACTOR.

E) CONTRACTOR shall require all of its SUB-Contractors to provide such of the foregoing insurance cover as the CONTRACTOR is obligated to provide under this CONTRACT.

Note:- Work centers depending upon the specific work requirements may add suitable clauses for additional insurance coverage in the Special Conditions of CONTRACT).

16.1. Pradhan Mantri Suraksha Bima Yojana (PMSBY) and Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY).

Contractor shall, ensure that all his/ its personnel deployed under this contract have obtained additional insurance coverage under the Pradhan Mantri Suraksha Bima Yojana (PMSBY) and Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY) through the participating banks and submit the proof of such insurance coverage to the satisfaction of ONGC for defraying the cost of the insurance premium amount under the contract. The contractor shall also certify that the claim has not been preferred in the earlier contract of ONGC or otherwise.

ONGC after satisfying by verifying the required documents shall release the premium amount to contractor. In case a member is covered through more than one account, insurance cover will be restricted to one only.

17. INDEMNITY AGREEMENT:

17.1 INDEMNITY BY CONTRACTOR:

Unless otherwise specified elsewhere in this CONTRACT, CONTRACTOR shall indemnify and keep indemnified CORPORATION, its CONTRACTORs (other than the CONTRACTOR) and/or sub-CONTRACTORs and its/their employees from all actions, proceedings, suits, claims, demands, liabilities, damages, losses, costs, charges, expenses (including without limitation, wreck or debris, removal costs, where wreck or debris removal is ordered by a competent authority) judgements and fines arising out of or in the course of or caused by the execution of work under the CONTRACT or other obligations hereunder directly or indirectly associated herewith and or arising from :

- a) personal injury, illness or death of :
 - i) any of CONTRACTOR's or subCONTRACTOR's personnel (even if caused by or contributed to by the negligence or fault of CORPORATION); and
 - ii) subject to clause 17.2 (a) (I) any other person to the extent the injury, illness or death is caused by the negligence or fault of the CONTRACTOR or CONTRACTOR's personnel or subCONTRACTORs or subCONTRACTOR's personnel and

- b) loss or damage to :
 - i) any property owned, hired or supplied by CONTRACTOR or CONTRACTOR's personnel or subCONTRACTORs or

- subCONTRACTOR's personnel including Constructional Plant (even if caused by, or contributed to by, the negligence or fault of CORPORATION); or
- ii) subject to clause 17.2 (b) (I) any other property to the extent the loss or damage is caused by the negligence or fault of the CONTRACTOR or CONTRACTOR's personnel or subCONTRACTORS or subCONTRACTOR's personnel.

17.2 INDEMNITY BY CORPORATION :

Unless otherwise specified elsewhere in this CONTRACT, CORPORATION shall indemnify and keep indemnified CONTRACTOR (which expression in this clause includes, unless the context otherwise requires. SubCONTRACTORS of any tier and their employees) from all actions, proceedings, suits, claims, demands, liabilities, damages, losses, costs, charges, expenses and fines arising from :

- a) personal injury, illness or death of
 - i) any employee of the CORPORATION (even if caused by or contributed to by the negligence or fault of CONTRACTOR);
 - ii) subject to clause 17.1 (a) (I) any other person to the extent that the injury, illness or death is caused by the negligence or fault of CORPORATION ; and

- b) any loss or damage to :
 - i) any property owned, hired or supplied by CORPORATION (even if caused by or contributed to by the negligence or fault of CONTRACTOR); except to the extent that such property is in the care or custody of CONTRACTOR in connection with the work under the CONTRACT.
 - ii) Subject to clause 17.1 (b) (I) any loss or damage to any other property to the extent the loss or damage is caused by the negligence or fault of CORPORATION.

18. TERMINATION

18.1 Termination on expiry of the CONTRACT

This Agreement shall be deemed to have been automatically terminated on the expiry of the CONTRACT period unless the ONGC has exercised its option to extend this CONTRACT in accordance with the provisions, if any, of this CONTRACT.

18.2 Termination on account of force majeure

ONGC shall have the right to terminate this CONTRACT on account of Force Majeure, as set forth in clause _____

18.3 Termination on account of insolvency

In the event the CONTRACTOR at any time during the term of this Agreement, gets admitted to an Insolvency Resolution Process under the Insolvency & Bankruptcy Code, 2016 (or any amendments thereof), or, is declared as bankrupt/insolvent or gets admitted to any proceedings for resolution of bankruptcy /insolvency by concerned court/authority of relevant jurisdiction, or makes a voluntary assignment of its assets for the benefit of creditors, then ONGC shall, by a notice in Writing have the right to terminate this CONTRACT and all the CONTRACTOR's rights and privileges hereunder, shall stand terminated forthwith.

18.4 Termination for unsatisfactory performance

If the ONGC considers that the performance of the CONTRACTOR is unsatisfactory or, not upto the expected standard, the ONGC shall notify the CONTRACTOR in writing and specify in detail the cause of such dissatisfaction. The ONGC shall have the option to terminate this Agreement by giving 30 days notice in writing to the CONTRACTOR, if, CONTRACTOR fails to comply with the requisitions contained in the said written notice issued by the ONGC.

18.5 Termination for delay in mobilisation

Successful bidder shall be required to mobilise complete equipment alongwith crew (only manpower / crew in case of Operation and Maintenance Contracts) for commencement of services at the specified site within a maximum number of ... days from the date of Fax order / LOA/ NOA. If the CONTRACTOR (successful bidder) fails to mobilise as above, ONGC shall have, without prejudice to any other clause of the CONTRACT, the right to terminate the contract.

18.6 Consequences of termination

In all cases of termination herein set forth, the obligation of the ONGC to pay shall be limited to the period upto the date of termination. Notwithstanding the termination of this Agreement, the parties shall continue to be bound by the provisions of this Agreement that reasonably require some action or forbearance after such termination.

In case of termination of Contract herein set forth, except under 18.1 and 18.2, and / or annulment of the contract due to non-submission of Performance Security (as per clause 36 of Annexure-I), actions as per

ONGC's 'Policy for Banning/ provisional Suspension of Business dealings with erring Finns' shall be taken against the Contractor. Aforesaid policy is available at ONGC portals <https://tenders.ongc.co.in> and <https://ongcindia.com>.

19. **DELAY IN MOBILISATION AND LIQUIDATED DAMAGES**

- (a) CONTRACTOR (successful bidder) shall mobilize and deploy the required manpower and the complete equipments so as to commence the services at the specified site (s) within a maximum ofdays from the date of Fax order / LOA / NOA (***Work center should specify the period depending upon nature of the services***).
- (b) If the CONTRACTOR fails to mobilize and deploy the required manpower / equipment and / or fails to commence the services within the period specified in sub clause (a) above, ONGC shall have, without prejudice to any other right or remedy in law or contract including sub clause (c) below, the right to terminate the contract.
- (c) If the contractor is unable to mobilize / deploy and commence the services within the period specified in sub clause (a) above, it may request ONGC for extension of the time with unconditionally agreeing for levy and recovery of LD. Upon receipt of such a request, ONGC may at its discretion, extend the period of mobilization and shall recover from the contractor, as an ascertained and agreed Liquidated Damages, a sum equivalent to 1/2 % of annual contract value, for each week of delay or part thereof, subject to a maximum of 10% of the annual contract value.
- (d) The parties agree that the sum specified above is not a penalty but a genuine pre-estimate of the loss/damage which will be suffered by ONGC on account of delay on the part of the CONTRACTOR and the said amount will be payable without proof of actual loss or damage caused by such delay.
- (e) LD will be calculated on the basis of annual contract value excluding duties and taxes, where such duties/taxes have been shown separately in the contract..

20. **SEVERABILITY:**

Should any provision of this agreement be found to be invalid, illegal or otherwise not enforceable by any court of law, such finding shall not affect the remaining provisions hereto and they shall remain binding on the parties hereto.

21. CHANGE IN LAW:

21.1 In the event of introduction of any new legislation or any change or amendment or enforcement of any Act or Law, rules or regulations of Government of India or State Government(s) or Public Body which becomes effective after the tender closing date for this CONTRACT and which results in increase in rate of taxes and duties on the supply of services to ONGC under the CONTRACT (other than personnel and Corporate taxes), the CONTRACTOR shall be indemnified for any such increased taxes and duties by the CORPORATION subject to the production of documentary proof to the satisfaction of the CORPORATION to the extent which directly is attributable to such introduction of new legislation or change or amendment as mentioned above and adjudication by the competent authority & the courts wherever levy of such taxes / duties are disputed by CORPORATION.

21.2 Similarly, in the event of introduction of new legislation or any change or amendment or enforcement of any Act or Law, rules or regulations of Government of India or State Government(s) or Public Body which becomes effective after the tender closing date for this CONTRACT and which results in any decrease in the rate of taxes and duties on the supply of services to ONGC, (other than personnel and Corporate taxes), the CONTRACTOR shall pass on the benefits of such reduced cost, taxes or duties to the CORPORATION, to the extent which is directly attributable to such introduction of new legislation or change or amendment as mentioned above.

21.3 All taxes & duties (except where otherwise expressly provided in the Contract) as may be levied / imposed in consequences of execution of the Services or in relation thereto or in connection therewith as per the Acts, Laws, Rules, Regulations in force on the tender closing date, for the this CONTRACT shall be to CONTRACTOR's account. Any increase / decrease in the rate of such duties, taxes after the tender closing date, but within the contractual completion / mobilization date as stipulated in the CONTRACT will be to the account of CORPORATION.

21.4 Any increase in the rate of taxes & duties after the contractual completion / mobilization date during the extended period will be to the contractor's account, where delay in completion /mobilization period is attributable to the CONTRACTOR. However, any decrease in the rate of taxes and duties after the contractual completion / mobilization date will be to CORPORATION's account.

21.5 The Contract Price and other prices given in the Schedule of Prices are based on the applicable tariff as indicated by the CONTRACTOR in the Schedule of Prices. In case this information subsequently proves to be wrong, incorrect or misleading, CORPORATION will have no liability to reimburse/pay to the CONTRACTOR the excess duties, taxes, fees, if any finally levied / imposed by the concerned authorities. However, in such an

event, CORPORATION will have the right to recover the difference in case the rate of duty/tax finally assessed is on the lower side.

21.6 Notwithstanding the provision contained in clause 21.1 to 21.4 above, the CORPORATION shall not bear any liability in respect of :

- (i) Personal taxes on the personnel deployed by CONTRACTOR, his sub-contractor / sub-sub contractors and Agents etc.
- (ii) Corporate taxes and Fringe benefit tax in respect of contractor and all of their sub-contractors, agents etc.
- (iii) Other taxes & duties including Customs Duty, and GST in addition to new taxes etc. in respect of sub-contractors, vendors, agents etc of the CONTRACTOR.

21.7 The above provisions would be applicable only in case of variation in rate of taxes and duties on supply of services to ONGC and not applicable on taxes and duties on input (goods and services).

21.8 Any claim or reduction on account of change in law shall be accompanied with undertaking that the provisions of anti-profiteering clause under GST Act have been complied with.

22. LIABILITY OF THE GOVERNMENT OF INDIA:-

It is expressly understood and agreed by and between the CONTRACTOR and ONGC (the Indian PSU), that ONGC is entering into this agreement solely on its own behalf and not on behalf of any other person or entity. In particular, it is expressly understood and agreed that the Govt. of India is not a party to this agreement and has no liabilities, obligations or rights hereunder. It is expressly understood and agreed that ONGC is an independent legal entity with power and authority to enter into CONTRACTs solely in its behalf under the applicable laws of India and general principles of CONTRACT Law. The CONTRACTOR expressly agrees, acknowledges and understands that ONGC is not an agent, representative or delegate of the Govt. of India. It is further understood and agreed that the Govt. of India is not and shall not be liable for any acts, omissions, and commission, breaches or other wrongs arising out of the CONTRACT. Accordingly, CONTRACTOR hereby expressly waives, releases and forgoes any and all actions or claims, including cross claims, impleader claims or counter claims against the Govt. of India arising out of this CONTRACT and covenants not to the Govt. of India as to any manner, claim, cause of action or thing whatsoever arising of under this CONTRACT

23. FORCE MAJEURE:

In the event of either party being rendered unable by Force Majeure to perform any obligation required to be performed by them under this Agreement, the relative obligation of the party affected by such Force

Majeure shall, upon notification to the other party be suspended for the period during which such cause lasts.

The term "Force Majeure" as employed herein shall mean Act of God, floods, tempest, war, civil riot, fire and Acts, Rules and Regulations of respective government of the two parties namely ONGC and the Contractor, directly effecting the performance of the Contract.

Upon the occurrence of such cause and upon its termination, the party alleging that it has been rendered unable as aforesaid thereby, shall notify the other party in writing within seventy-two hours of the alleged beginning and ending thereof, giving full particulars and satisfactory evidence in support of its claim.

Time for performance of the relative obligation suspended by the Force Majeure, shall then stand extended by the period for which such cause lasts.

If performance under the contract are suspended by Force Majeure conditions lasting for more than 2 (two) months, **ONGC** shall have the right to terminate this Agreement by giving 15 days' notice.

24. EMPLOYMENT BY FIRMS TO OFFICIALS OF ONGC

Firms/companies who have or had business relations with ONGC are advised not to employ serving ONGC employees without prior permission. It is also advised not to employ ex-personnel of ONGC within the initial two years period after their retirement/resignation/severance from the service without specific permission of ONGC. The ONGC may decide not to deal with such firm(s) who fail to comply with the above advice.

25. PREFERENCE TO LOCAL COMPANIES:-

CONTRACTOR agrees to give priority and preference to locally owned companies, when hiring Sub CONTRACTOR, SUBJECT TO price, quality and delivery being equivalent.

25.1 Contractor shall source the fuels like petrol, diesel etc., if required for carrying out the works / services covered under this contract, from M/s. Mangalore Refinery & Petrochemicals Limited, Mangalore (a subsidiary of ONGC), wherever feasible.

26. JURISDICTION AND APPLICABLE LAW:-

This Agreement including all matter connected with this Agreement, shall be governed by the laws of India (both substantive and procedural) for the time being in force and shall be subject to exclusive jurisdiction of the Indian Courts (the place where the CONTRACT is signed in India). Foreign companies, operating in India or entering into Joint ventures in

India, shall have to obey the law of the Land and there shall be no compromise or excuse for the ignorance of the Indian legal system in any way.

27 Dispute Resolution Mechanism (Applicable for Domestic Procurement)

27.1 Notice of Dispute and Amicable Settlement

27.1.1 In the event of any difference/dispute between the parties to the contract arising out of or in connection with the contract, the concerned party shall send a **Notice of Dispute** specifying all points of disputes / issues, the amounts of any quantified claims, and, to the extent possible, an estimate of the monetary value of any other claims, along with the supporting document(s) to the other party under the contract.

27.1.2 After receipt of a Notice of Dispute under Clause 27.1.1 above, the parties shall in good faith, make all reasonable efforts to arrive at a mutually acceptable resolution to the disputes raised in the Notice of Dispute in a formal meeting(s) between authorized representatives of the parties.

27.1.3 Parties agree that any effort by either party for arriving at the mutually acceptable resolution of the disputes is to be kept confidential by both Parties. Parties also agree to not rely upon any views expressed, admissions or suggestions made, or willingness to enter into a settlement by either party as evidence in any forum / arbitration / court proceeding.

27.1.4 Parties agree that neither party shall be entitled to any claim or compensation for any consequential, indirect or special losses/damages, including loss of profit, loss of production, loss of use, loss of goodwill, loss of reputation, remote damages, loss of business opportunities, loss of employment opportunities, loss of interest including any pre-reference or *pendente-lite* interest, idling costs of men and machinery, prolongation costs etc., on account of any dispute/ claim raised under the contract. Parties agree that claim for any such amount shall not be considered and shall be void.

27.1.5 In case the parties fail to amicably resolve the disputes between them within **60 days** of receipt of Notice of Dispute sent under Clause 27.1.1 above, the following provisions of Clause 27 mentioned below, as applicable, shall follow.

27.2 Mediation/Conciliation

27.2.1 For Disputes above Rs 10 Lakh - through Outside Expert Council (OEC)

27.2.1.1 If any dispute between the parties, of or above the value of Rs. 10 lakh, is not resolved within 60 days of receipt of Notice of Dispute, the concerned party may request the other party to refer the said dispute(s) for settlement through mediation / conciliation through an Outside Expert Council (**OEC**) as per the extant ONGC's Guidelines on the subject.

27.2.1.2 The concerned party shall submit its request for mediation / conciliation on the '**Mediation Portal**' created by ONGC at <https://oec.ongc.co.in>. The procedure and timelines to be followed for the mediation process shall be in accordance with the 'Manual on Mediation through Outside Expert Council' (including any changes thereto) available / uploaded on the aforesaid Mediation Portal.

27.3 Arbitration (*not applicable in case of disputes between public sector enterprises*)

27.3.1 The provisions under Clause 27.3 of the Contract shall be applicable only for disputes with a claim amount of more than Rs. 25 lakh and less than Rs. 10 crore. For the purposes of determining the applicability of this clause, the claim amount shall include any previous claim(s) referred to Arbitration under the Contract and the value of such cumulative claim(s) shall be restricted to Rs. 10 crore only.

27.3.2 In case of failure to resolve a dispute amicably through amicable settlement / mediation / conciliation under the provisions of Clauses 27.1 and 27.2 above, either party may, subject to the provision under Clause 27.3.1 above, refer the said dispute for resolution through Arbitration under the administration of 'India International Arbitration Centre' ("**IIAC**"), established by an Act of the Parliament, i.e., the India International Arbitration Centre Act, 2019, in accordance with the India International Arbitration Centre (Conduct of Arbitration) Regulations ("**IIAC Regulations**") for the time being in force, including any subsequent modifications and amendments thereof, which regulations are deemed to be incorporated by reference in this clause, to the extent these regulations are not inconsistent with this clause.

27.3.3 The Arbitration shall be conducted by an Arbitral Tribunal consisting of:

(i) For claim amount upto Rs. 2 crore, by a Sole Arbitrator, to be appointed by the Chairman, IAC, in accordance with the IAC Regulations. It is clarified that only a Retired Judge shall be eligible to be appointed as a Sole Arbitrator under this clause, and

(ii) For claim amount above Rs. 2 crore, by a Tribunal of three arbitrators comprised of Retired Judges. Parties to nominate one arbitrator each and the two co-arbitrators shall nominate the presiding arbitrator in accordance with the IAC Regulations.

Any arbitrator appointed under sub-clauses (i) and (ii) above that is not a member of the panel of arbitrators maintained by IAC shall submit a declaration to abide by and conduct the arbitration proceedings in accordance with the IAC Regulations.

27.3.4 The seat of Arbitration shall be at Delhi.

27.3.5 Parties further agree that following matters shall not be referred to Arbitration:-

- i. Any claim, difference or dispute relating to, connected with or arising out of ONGC's decision to initiate proceeding for suspension or banning, or decision to suspend or to ban business dealings with the Bidder / Contractor;
- ii. Any claim, difference or dispute relating to, connected with or arising out of ONGC's decision under the provisions of Integrity Pact executed between ONGC and the Bidder / Contractor;
- iii. Any dispute pertaining to insolvency and bankruptcy, property laws.

27.3.6 The necessary arrangements for venue of arbitration proceedings, travel and stay of arbitrators, etc. shall be made by the Contractor. The total cost of Arbitration proceedings including all expenses incurred in relation thereto shall be shared equally by the parties.

27.4 **Dispute resolution (*in case of disputes between Govt. entities/public sector enterprises*) through AMRCD**

27.4.1 The provision under Clause 27.4 is applicable only for settlement of commercial disputes between Central Public Sector Enterprises (CPSEs) and Government Department(s)/Organizations(s).

27.4.2 Before referring any dispute for adjudication through Administrative Mechanism for Resolution of CPSEs Disputes

(AMRCD), the parties undertake to make all efforts in good faith to resolve their differences/disputes amicably amongst themselves, through respective Internal Committees consisting of authorized officers of each party. If such dispute or difference cannot be resolved mutually between the parties, the same may be referred to the AMRCD. [In this regard, ONGC has set up an Internal Fast-track Resolution Committee (IFRC), which is empowered to negotiate with the concerned CPSEs/Govt. entities for resolving the differences amicably].

27.4.3 Subject to the provision under 27.4.2 above, in the event of any dispute or difference relating to the interpretation and application of the provisions of commercial contract(s) between Central Public Sector Enterprises (CPSEs)/ Port Trusts inter se and also between CPSEs and Government Departments/Organizations (excluding disputes concerning Railways, Income Tax, Customs & Excise Departments), such dispute or difference shall be taken up by either party for resolution through AMRCD as mentioned in DPE OM No. 05/0003/2019-FTS-10937 dated 14th December, 2022 (as revised time to time) and the decision of AMRCD on the said dispute will be binding on both the parties.

27.5 Adjudication by Courts

27.5.1 Any dispute not resolved or not covered under the provisions of Clauses 27.1, 27.2, 27.3 above may be referred for final adjudication by the court.

Clause 27: Dispute Resolution Mechanism – (Applicable for International competitive bidding (ICB))

27.1 Notice of Dispute and Amicable Settlement

27.1.1 In the event of any difference/dispute between the parties to the contract arising out of or in connection with the contract, the concerned party shall send a **Notice of Dispute** specifying all points of disputes / issues, the amounts of any quantified claims, and, to the extent possible, an estimate of the monetary value of any other claims along with the supporting document(s) to the other party under the contract.

27.1.2 After receipt of a Notice of Dispute under Clause 27.1.1 above, the parties shall in good faith, make all reasonable efforts to arrive at a mutually acceptable resolution to the disputes raised in the Notice

of Dispute in a formal meeting(s) between authorized representatives of the parties.

27.1.3 Parties agree that any effort by either party for arriving at the mutually acceptable resolution of the disputes is to be kept confidential by both Parties. Parties also agree to not rely upon any views expressed, admissions or suggestions made, or willingness to enter into a settlement by either party as evidence in any forum / arbitration / court proceeding.

27.1.4 Parties agree that neither party shall be entitled to any claim or compensation for any consequential, indirect or special losses/damages, including loss of profit, loss of production, loss of use, loss of goodwill, loss of reputation, remote damages, loss of business opportunities, loss of employment opportunities, loss of interest including any pre-reference or *pendente-lite* interest, idling costs of men and machinery, prolongation costs etc., on account of any dispute/ claim raised under the contract. Parties agree that claim for any such amount shall not be considered and shall be void.

27.1.5 In case the parties fail to amicably resolve the disputes between them within **60 days** of receipt of Notice of Dispute sent under Clause 27.1.1 above, the following provisions of Clause 27 mentioned below, as applicable, shall follow.

27.2 Mediation/Conciliation

27.2.1 For Disputes above Rs 10 Lakh - through Outside Expert Council (OEC)

27.2.1 If any dispute between the parties, of or above the value of Rs. 10 lakh, is not resolved within 60 days of receipt of Notice of Dispute, the concerned party may request the other party to refer the said dispute(s) for settlement through mediation / conciliation through an Outside Expert Council (**OEC**) as per the extant ONGC's Guidelines on the subject.

27.2.1.2 The concerned party shall submit its request for mediation / conciliation on the '**Mediation Portal**' created by ONGC at <https://oec.ongc.co.in>. The procedure and timelines to be followed for the mediation process shall be in accordance with the '**Manual on Mediation through Outside Expert Council**' (including any changes thereto) available / uploaded on the aforesaid Mediation Portal.

27.3 Arbitration (*not applicable in case of disputes between public sector enterprises*)

27.3.1 The provisions under Clause 27.3 of the Contract shall be applicable only for disputes with a claim amount of more than Rs. 25 lakh and less than Rs. 100 crore. For the purposes of determining the applicability of this clause, the claim amount shall include any previous claim(s) referred to Arbitration under the

Contract and the value of such cumulative claim(s) shall be restricted to Rs. 100 crore only.

27.3.2 In case of failure to resolve a dispute amicably through amicable settlement / mediation / conciliation under the provisions of Clauses 27.1 and 27.2 above, either party may, subject to the provision under Clause 27.3.1 above, refer the said dispute for resolution through Arbitration under the administration of 'India International Arbitration Centre' ("IIAC"), established by an Act of the Parliament, i.e., the India International Arbitration Centre Act, 2019, in accordance with the India International Arbitration Centre (Conduct of Arbitration) Regulations ("IIAC Regulations") for the time being in force, including any subsequent modifications and amendments thereof, which regulations are deemed to be incorporated by reference in this clause, to the extent these regulations are not inconsistent with this clause.

27.3.3 The Arbitration shall be conducted by an Arbitral Tribunal consisting of:

(i) For claim amount upto Rs. 2 crore, by a Sole Arbitrator, to be appointed by the Chairman, IIAC, in accordance with the IIAC Regulations. It is clarified that only a Retired Judge shall be eligible to be appointed as a Sole Arbitrator under this clause, and

(ii) For claim amount above Rs. 2 crore, by a Tribunal of three arbitrators comprised of Retired Judges. Parties to nominate one arbitrator each and the two co-arbitrators shall nominate the presiding arbitrator in accordance with the IIAC Regulations.

Any arbitrator appointed under sub-clauses (i) and (ii) above that is not a member of the panel of arbitrators maintained by IIAC shall submit a declaration to abide by and conduct the arbitration proceedings in accordance with the IIAC Regulations.

27.3.4 The seat of Arbitration shall be at Delhi.

27.3.5 Parties further agree that following matters shall not be referred to Arbitration:-

i. Any claim, difference or dispute relating to, connected with or arising out of ONGC's decision to initiate proceeding for suspension or banning, or decision to suspend or to ban business dealings with the Bidder / Contractor;

ii. Any claim, difference or dispute relating to, connected with or arising out of ONGC's decision under the provisions of Integrity Pact executed between ONGC and the Bidder / Contractor;

iii. Any dispute pertaining to insolvency and bankruptcy, property laws.

27.3.6 The necessary arrangements for venue of arbitration proceedings, travel and stay of arbitrators, etc. shall be made by the Contractor. The total cost of Arbitration proceedings including all expenses incurred in relation thereto shall be shared equally by the parties.

27.4 Dispute resolution (in case of disputes between Govt entities/public sector enterprises) through AMRCD

27.4.1 The provision under Clause 27.4 is applicable only for settlement of commercial disputes between Central Public Sector Enterprises (CPSEs) and Government Department(s)/Organizations(s).

27.4.2 Before referring any dispute for adjudication through Administrative Mechanism for Resolution of CPSEs Disputes (AMRCD), the parties undertake to make all efforts in good faith to resolve their differences/disputes amicably amongst themselves, through respective Internal Committees consisting of authorized officers of each party. If such dispute or difference cannot be resolved mutually between the parties, the same may be referred to the AMRCD. [In this regard, ONGC has set up an Internal Fast-track Resolution Committee (IFRC), which is empowered to negotiate with the concerned CPSEs/Govt. entities for resolving the differences amicably].

27.4.3 Subject to the provision under 27.4.2 above, in the event of any dispute or difference relating to the interpretation and application of the provisions of commercial contract(s) between Central Public Sector Enterprises (CPSEs)/ Port Trusts inter se and also between CPSEs and Government Departments/Organizations (excluding disputes concerning Railways, Income Tax, Customs & Excise Departments), such dispute or difference shall be taken up by either party for resolution through AMRCD as mentioned in DPE OM No. 05/0003/2019-FTS-10937 dated 14th December, 2022 (as revised time to time) and the decision of AMRCD on the said dispute will be binding on both the parties.

27.5 Adjudication by Courts

27.5.1 Any dispute not resolved or not covered under the provisions of Clauses 27.1, 27.2, 27.3 above may be referred for final adjudication by the court.

28. CONTINUANCE OF THE CONTRACT: -

Notwithstanding the fact that settlement of dispute(s) (if any) under arbitration may be pending, the parties hereto shall continue to be governed by and perform the work in accordance with the provisions under this CONTRACT.

29. INTERPRETATION: -

The titles and headings of the sections in this CONTRACT are inserted for convenient reference only and shall not be construed and limiting or extending the meaning of any provisions of this CONTRACT.

30.0 ENTIRE AGREEMENT: -

This Agreement supersedes all prior Agreements and commitments, whether oral or in writing between the parties concerning the subject matters thereof. The right of either party to require strict performances will not be affected by any previous waiver or course of dealing. Neither this Agreement nor any modification will be binding on a party unless signed by an authorised representative of CONTRACTOR and ONGC.

31.0 PATENT INDEMNITY

31.1. The CONTRACTOR shall, subject to the CORPORATION's compliance with Sub-Clause below, indemnify and hold harmless the CORPORATION and its employees and officers from and against any and all suits, actions or administrative proceedings, claims, demands, losses, damages, costs, and expenses of any nature, including attorney's fees and expenses, which the CORPORATION may suffer as a result of any infringement or alleged infringement of any patent, utility model, registered design, trademark, copyright, or other intellectual property right registered or otherwise existing at the date of the Contract by reason of:

- (a) the installation of the Items by the CONTRACTOR or the use of the Items in the country where the Site is located; and
- (b) the sale in any country of the products produced by the Items.

Such indemnity shall not cover any use of the Items or any part thereof other than for the purpose indicated by or to be reasonably inferred from the Contract, neither any infringement resulting from the use of the Items or any part thereof, or any products produced thereby in association or combination with any other equipment, plant, or materials not supplied by the CONTRACTOR, pursuant to the Contract.

31.2. If any proceedings are brought or any claim is made against the CORPORATION arising out of the matters referred to in GCC above Sub-Clause, the CORPORATION shall promptly give the CONTRACTOR a notice thereof, and the CONTRACTOR may at its own expense and in the CORPORATION's name conduct such proceedings or claim and any negotiations for the settlement of any such proceedings or claim.

31.3. If the CONTRACTOR fails to notify the CORPORATION within twenty-eight (28) days after receipt of such notice that it intends to conduct any such proceedings or claim, then the CORPORATION shall be free to conduct the same on its own behalf.

31.4. The CORPORATION shall, at the CONTRACTOR's request, afford all available assistance to the CONTRACTOR in conducting such proceedings or claim, and shall be reimbursed by the CONTRACTOR for all reasonable expenses incurred in so doing.

31.5. The CORPORATION shall indemnify and hold harmless the CONTRACTOR and its employees, officers, and Subcontractors from and against any and all suits, actions or administrative proceedings, claims, demands, losses, damages, costs, and expenses of any nature, including attorney's fees and expenses, which the CONTRACTOR may suffer as a result of any infringement or alleged infringement of any patent, utility model, registered design, trademark, copyright, or other intellectual property right registered or otherwise existing at the date of the Contract arising out of or in connection with any design, data, drawing, specification, or other documents or materials provided or designed by or on behalf of the CORPORATION.

32.0 INDEPENDENT CONTRACTOR STATUS:

The CONTRACTOR shall act as an independent contractor performing the CONTRACT. The Contract does not create any agency, partnership, joint ventures or joint relationship between the parties.

Subject to all compliance with the CONTRACT, the CONTRACTOR shall be solely responsible for the manner in which works are performed. All employees, representatives or sub-CONTRACTORS engaged by the CONTRACTOR in performing the CONTRACT shall be under the complete control of the CONTRACTOR and shall not be deemed to be employees of the CORPORATION and nothing contained in the CONTRACT or in any sub-CONTRACT awarded by the CONTRACTOR shall be construed to create any contractual relationship between any such employees or representative or Sub-CONTRACTOR and the CORPORATION. CONTRACTOR shall be responsible for the acts, defaults or negligence of the CONTRACTOR, his agencies, servant or workmen.

33.0 EXPORT/RE-EXPORT CONTROL RESTRICTIONS:

In case there are certain export / re-export control restrictions imposed by parent country of the Contractor(s) w.r.t the items (i.e. goods, equipment, services, or technology) offered by them to Corporation regarding their end use or the end user or regarding their usage in certain other countries, then the Contractor can intimate about same while quoting in the Corporation's tender(s). Such intimation by the Contractor about the items (i.e. goods, equipment, services, or technology) being covered under export control regulations will not lead to rejection of the offer(s) in Corporation's tenders. Further, in case of award of Contract on such bidder(s), it should be stipulated therein that the items (i.e. goods, equipment, services, or technology) being procured against this CONTRACT would be used by Corporation for exploration and exploitation of hydrocarbons in India only. However, if for any reasons whatsoever the end use or end user of these items are required to be changed or if these goods are to be taken for use in countries out side India, then Corporation would request the Contractor to obtain consent from the concerned authority in their country.

34.0 INTEGRITY PACT (applicable for tenders above Rs 1 Crores):

The Integrity pact, duly signed by the authorized official of ONGC and the Contractor, will form part of this contract / supply order.

35.0 Limitation of Liability

Notwithstanding any other provisions, except only in cases of willful misconduct and / or criminal acts,

a) Neither the Contractor nor the Company (ONGC) shall be liable to the other, whether in Contract, tort, or otherwise, for any consequential loss or damage, loss of use, loss of production, or loss of profits or interest costs, provided however that this exclusion shall not apply to any obligation of the Contractor to pay Liquidated Damages **plus** GST thereon to the Company and

b) Notwithstanding any other provisions incorporated elsewhere in the contract, the aggregate liability of the Contractor in respect of this contract, whether under the Contract, in tort or otherwise, shall not exceed 50% of the annualized Contract Price, provided however that this limitation shall not apply to the cost of repairing or replacing defective equipment by the Contractor, or to any obligation of the Contractor to indemnify the Company with respect to Intellectual Property Rights.

c) Company shall indemnify and keep indemnified Contractor harmless from and against any and all claims, costs, losses and liabilities in excess of the aggregate liability amount in terms of clause (b) above.

36. Submission of forged documents:

Bidders should note that ONGC may verify authenticity of all the documents/certificate/information submitted by the bidder(s) against the tender. In case at any stage of tendering process or Contract/PO execution etc., if it is established **prima facie with reasonable grounds** that bidder has submitted forged documents/certificates/information towards fulfilment of any of the tender/contract conditions, ONGC shall immediately reject the bid of such bidder(s) or cancel/terminate the contract and forfeit EMD/SD submitted by the bidder.

Further, actions as per ONGC's 'Policy for Banning/ provisional Suspension of Business dealings with erring Firms' shall be taken against the Supplier. Aforesaid policy is available at ONGC portals <https://tenders.ongc.co.in> and <https://ongcindia.com>.

37. Consideration of representations on post contract issues submitted by the bidders to Independent External Monitors (IEMs)
(Applicable for all tenders valuing above Rs. 1 Crore where IP is applicable.)

The bidders may raise disputes / complaints, if any, either with the designated Competent Purchase Authority (CPA) in ONGC or with concerned Director of ONGC or directly with the IEM c/o Chief Vigilance Officer, ONGC, Deendayal Urja Bhawan, 5 Nelson Mandela Marg, Vasant Kunj, New Delhi - 110070.

However, Bidders should note that IEMs would consider only those representations on post contract issues wherein there is an alleged violation of provisions of IP. Hence, bidders should not refer those post contract issues to IEMs for resolution, for which dispute resolution mechanism has already been defined in the contract conditions. The post contract issues pertaining to alleged violation of provisions of IP, if any, should only be referred to IEMs.

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Note: The name and e-mail IDs of the IEMs appointed in ONGC are as under:

1. Shri Vijay Kumar Singh, IPS (Retd.) (dated 27.07.2023)
(vijaysinghsls10@gmail.com)
2. Sh. Arvinda Kumar, IPS(Retd.), Former Vigilance Commissioner
(arvindak@gmail.com in) (dated 22.01.2025)

Bidders should not send pre bid queries/clarifications or any other tender related queries to IEMs.

38. Financing of trade receivables of Micro and Small Enterprises (MSEs) through Trade Receivables Discounting System(TReDS) platform:

Based on the initiatives of government of India to help MSME vendors get immediate access to liquid fund based on Buyers (i.e. ONGC's) credit rating by discounting MSMEs trade receivables through an auction mechanism where multiple financiers can participate and bid, ONGC has registered itself on TReDS platform with M/s RXIL, M/s MYND Solution ([M1Xchange](#)), M/s A TREDIS Ltd. (Invoice Mart) and [C2FO \(C2treds\)](#). MSE vendors can avail this benefit by registering themselves with any of the exchanges providing e-discounting/electronic factoring services on TReDS platform and following the procedures defined therein, provided ONGC is also participating in such TReDS Platform as a Buyer. Such exchanges with participation of ONGC will be notified from time to time. Currently the exchanges are M/s RXIL, M/s MYND Solution ([M1Xchange](#)), M/s A TREDIS Ltd. (Invoice Mart) and [C2FO \(C2treds\)](#).

1. MSE Vendor should be aware that all costs relating to availing the facility of discounting on TReDS platform including but not limited to Registration charges, Transaction charges for financing, Discounting Charges, Interest on financing, or any other charges known by any name shall be borne by MSE Vendor.

2. MSE Vendor hereby agrees to indemnify, hold harmless and keep ONGC and its affiliates, Directors, officers, representatives, agents and employees indemnified, from any and all damages, losses, claims and liabilities (including legal costs) which may arise from Sellers submission, posting or display, participation, in any manner, on the TReDS Platform or from the use of Services or from the Buyer's breach of any of the terms and conditions of the Usage Terms or of this Agreement and any Applicable Law on a full indemnity basis.

3. ONGC shall not be liable for any special, indirect, punitive, incidental or consequential damages or any damages whatsoever (including but not limited to damages for loss of profits or savings, business interruption, loss of information), whether in contract, tort, equity or otherwise or any other damages resulting from using TReDS platform for discounting their (MSE Vendor's) invoices.

Note:

(i) Buyer means ONGC who has placed NOA/Purchase Order/ Contract on a MSE Vendor (Seller).

(ii) Seller means a MSE vendor, who has been awarded NOA/Purchase Order/Contract by the ONGC (Buyer).

39. In case, certificate submitted by the supplier during tendering stage with regard to "Guidelines for eligibility of a 'Bidder from a Country which shares a land border with India' " as mentioned under Instruction to Bidder of Tender document, is found to be false, then their contract shall be terminated and Security deposit shall be forfeited.

~~39. APPLICABLE FOR DEVELOPMENT ORDERS (Applicable for Oil Field Services):~~

Deleted

40. 'Policy for Banning/ provisional Suspension of Business dealings with erring Firms': ONGC's 'Policy for Banning/ provisional Suspension of Business dealings with erring Firms' as available at ONGC portals <https://tenders.ongc.co.in> and <https://ongcindia.com>, is applicable for Banning /provisional suspension of firms. The action as per aforesaid policy shall be taken against the firm/bidder/supplier/contractor in case of breach/default/transgression as stipulated in the policy.

41. 'Public Procurement (Preference to Make in India) (PPP-MII), Order 2017" dated 19.07.2024 issued by Department for Promotion of Industry and Internal Trade, GoI (as amended from time to time) :

All terms and conditions of Revised 'Public Procurement (Preference to Make in India) (PPP-MII), Order 2017" dated 19.07.2024 (as amended from time to time) issued by Department for Promotion of Industry and Internal Trade (DPIIT), GoI shall be applicable as per relevant clause in Instructions to Bidders (Annexure-I) of Tender document. (read with MoPNG O.M. No. FP-20013/2/2017-FP-PNG-Part(4)(E-41432) dated 26.04.2022 & 26.03.2024, 20013/2/2017-FP-PNG-Part(I) (E-36682) dated 11.07.2023 and FP-20013/24/2017-FP-PNG(E-17013) dated 21.08.2024 (as amended))

42. Bidder to check constraints/restrictions for obtaining Bank Guarantee or Currency of payment from a Company which is in the FATF Black/Grey list or under any other international sanction which restrict scheduled bank registered with RBI in India to release payments in the currency or to issue BG on behalf of such Supporting Company. Bidder shall be solely responsible for consequences (including but not limited to termination of contract) if they take support from such firm or quoted currency in ICB tenders.

43. Preference to interns trained in ONGC under Prime Minister Internship Scheme (PMIS) (applicable for contracts where hiring of Personnel is involved):

Contractor to give preference for the engagement of interns trained in ONGC under Prime Minister Internship Scheme (PMIS) who have proficiency certificate (issued by ONGC) towards execution of the contract for benefitting from their prior exposure to operation of oil & gas field equipments/ safety norms/ conditions etc.

Technical Qualification Criteria

Sl. No.	Technical Qualification Criterion	Documentary Evidence required
1.	The bidder should be a practicing partnership firm of Chartered Accountants.	The Latest constitution certificate of the firm issued by ICAI on or after 1.1.2026.
2.	Bidders must have Head/Branch office at Delhi/NCR/Dehradun since 01-01-2025 or earlier.	Documentary evidence as per ICAI's records (such as constitution of the firm issued by ICAI) establishing the existence of Head/Branch office at Delhi/NCR/Dehradun since 01-01-2025 or earlier.
3.	For the preceding three financial years i.e., FYs 2022-23 to 2024-25, the bidder should have conducted tax audit for at least one year of one company having turnover of ₹ 1,000 crore or more in the financial year for which tax audit was conducted (refer note 1 at selection criteria)	(i) Documentary evidence (Audited Annual Accounts of the auditee company) showing the turnover of ₹ 1,000 crore or more for the relevant financial year; and (ii) A copy of NOA/Agreement/Letter of Engagement/Tax Audit completion certificate with/from the auditee company for conducting tax audit.
4.	Turnover of CA Firm in Financial Year 2024-25 should be ₹ 200 Lakh or more as per audited accounts.	Audited Annual accounts of CA firm

Note 1: Bidder meeting the above Technical Qualification Criteria only will be considered for further evaluation as per Selection Criteria

Note 2: For the purpose of this tender document Partnership firm includes Limited Liability Partnership firm as well. If a Limited Liability Partnership firm was registered on conversion from an erstwhile Partnership Firm and wishes to claim credit for the vintage and experience of the erstwhile Partnership Firm, it would need to furnish the Certificate of Registration on Conversion issued by the Ministry of Corporate Affairs.

5.1 Selection Criteria:

CA firms meeting technical-qualification criteria as brought out above only will be further evaluated on following basis for shortlisting the CA firms. CA firms obtaining minimum 60 marks shall be shortlisted and considered for opening of price bid.

SI	Parameter	Selection Criteria	Basis of Marks	Point(s) per Criteria	Maximum Marks	Documents Required
A. Firm's Credentials						
A.1.	Firm's Experience	Year of establishment of Partnership Firm and no. of years since date of registration with Institute of Chartered Accountant of India (ICAI)	No. of Completed Years as on 01.01.2026 since Firm's Registration with ICAI	2 Marks per completed year	20	(i) Firm's Registration/constitution Certificate with ICAI (ii) Certificate of Registration issued by the Ministry of Corporate Affairs for conversion of Partnership Firm into Limited Liability Partnership firm (if applicable) (Refer note 2 below)
A.2.	Partner / Employee Strength	Numbers of partners/Qualified CA assistants in the Partnership Firm. The partners must be holding certificate of practice issued by ICAI and should be in whole time practice. Qualified CA assistants should be a member of ICAI and must be the paid assistant under such CA firm as per ICAI records.	Each Partner (Specify Fellow or Associate) or Qualified Assistant	3 Marks per Fellow Partner 2 Marks per Associate Partner 1 Marks per Qualified Assistant	20	Firm's Registration/Constitution Certificate issued by ICAI of 1.1.2026 or later.
A.3.	Turnover of the CA firm	Turnover of Partnership Firm in	Turnover above ₹ 500 lakh	8 Marks	8	

		Financial Year 2024-25 as per audited accounts	Turnover above ₹ 400 lakh upto ₹ 500 lakh	5 Marks		Audited Annual accounts of CA firm
			Turnover above ₹ 300 lakh upto ₹ 400 Lakh	3 Marks		
			Turnover between ₹ 200 lakh to ₹ 300 lakh	2 Marks		
A.4.	Tax Audit Experience of Firm	(i) Tax Audit u/s 44AB of any company having turnover of ₹ 5,000 crore or more in the financial year for which Tax Audit was carried out	Total no. of Tax Audit of such Companies conducted for the preceding 5 financial years i.e. 2020-21 to 2024-25	5 Marks per Company per year	20	(i) A copy of NOA/ Agreement/ Letter of Engagement/Tax Audit completion certificate with/from the auditee company for conducting tax audit and (ii) Audited Annual Accounts of the auditee company (Refer note 1 below)
		(ii) Tax Audit u/s 44AB of any other company having turnover of ₹ 1,000 crore or more but less than ₹ 5,000 crore in the financial year for which Tax Audit was carried out.	Total no. of Tax Audit of such Companies conducted for the preceding 5 financial years i.e. 2020-21 to 2024-25	2 Marks per Company per year	14	
A.5.	Proficiency in SAP System	Exposure in SAP Environment for Statutory audit/Tax Audit u/s 44AB	Total no. of Tax Audit/Statutory audit of companies conducted for preceding 5 financial years i.e. 2020-21 to 2024-25	2 Mark per Company per year	8	(i) Documentary evidence establishing that the tax audit/statutory audit was carried out in SAP environment / confirmation from Auditee Company about SAP based accounting environment in the relevant year. (ii) A Copy of NOA/Agreement

						<p>/Letter of Engagement/Tax Audit/statutory audit completion certificate with/from the auditee company for conducting tax audit/statutory audit.</p> <p>(refer note 1 below selection criteria)</p>
Total (A)					90	
B. Firm's Local Office (Branch/ Head Office at Delhi/NCR/Dehra Dun) Credentials						
B.1	Partner / Employee Strength at Local Office	<p>Number of partners/Qualified CA assistants in Delhi/NCR/Dehradun office of the Partnership Firm. The partners must be holding certificate of practice issued by ICAI and should be in whole time practice.</p> <p>Qualified CA assistants should be a member of ICAI and must be the paid assistant under such CA firm as per ICAI records.</p>	Each Partner (Specify Fellow or Associate) or Qualified Assistant	<p>3 Marks per Fellow Partner</p> <p>2 Marks per Associate Partner</p> <p>1 Mark per Qualified Assistant</p>	7	<p>(i) Firm's Constitution Certificate issued by ICAI of 1.1.2026 or later to establish the status of the partners/Qualified CA assistant in the firm.</p> <p>(ii) A list of partners/qualified assistants working/employed in Delhi/NCR/Dehradun local office of the bidder along with a self-certification from the bidder to this effect.</p>
B.2.	Semi Qualified strength at Local Office	Number of semi-qualified assistants / article (CA inter or equivalent qualification from ICAI) in Delhi/NCR/Dehrad	Each Semi-Qualified Assistant/ article (CA inter or equivalent qualification from ICAI) in	0.5 Marks per semi qualified	3	A list of semi qualified assistants/article (CA inter or equivalent qualification from ICAI)

		un office of the Partnership Firm.	Delhi/NCR/Dehradun Local Office of the firm			working/employed in Delhi/NCR/Dehradun Local office of the bidder along with a self-certification from the bidder to this effect.
Total (B)					10	
Grand Total (A+B)					100	

Note –

1. *For all purposes of this tender Tax audit at company level shall only be considered. Tax audit of branch/part of Company shall not be considered as company level audit. Further, Joint tax audit of a company will be considered as company level audit*
2. *For the purpose of this tender document, Partnership firm includes Limited Liability Partnership firm as well. If a Limited Liability Partnership firm was registered on conversion from an erstwhile Partnership Firm and wishes to claim credit for the vintage and experience of the erstwhile Partnership Firm, it would need to furnish the Certificate of Registration on Conversion issued by the Ministry of Corporate Affairs.*

Undertaking for Custom Bid for Services Creation on GeM

(to be filled by the HoD)

File number: 2718499

Date: 24-03-2026

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

1. Services required (Please specify the exact services required): Appointment of Tax Auditor for Tax Audit of ONGC U/S 44AB OF THE INCOME TAX ACT 1961 / Section 63 of the Income Tax Act
2. Search String Used in the GeM Availability Report & Past Transactions Summary (Please state the exact search string used to find suitable Service categories):
As above
3. GARPTS ID (mention GeM Availability Report ID): GeM/GARPTS/23032026/
5HWP370637T0
4. Categories which will be selected for sending notification from GeM:
Category 1: (Category Name) Financial Audit Services
Category 2: (Category Name)
Category 3: (Category Name)
5. Undertaking:
I acknowledge that the creation of a custom bid for Services is an exceptional process, warranted only when categories are unavailable on GeM for the required services.

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

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

Signature

(Name of Competent Authority)
(Designation, Organization, Department, State)
Anant Prakash Yadav
महाप्रबंधक (विद्युत) / GM (Elect.)
आपूर्ति प्रबंधन / Supply Chain Management
ONGC, Tel Bhavan, Dehradun

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