

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	20-04-2026 12:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	20-04-2026 12:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	60 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Department Of Space
विभाग का नाम/Department Name	Department Of Space
संगठन का नाम/Organisation Name	Indian Space Research Organization
कार्यालय का नाम/Office Name	Physical Research Laboratory, Ahmedabad
वस्तु श्रेणी /Item Category	Financial Audit Services - as per scope of work; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	1 Year(s) 4 Day(s)
वर्षों के अनुभव एवं टर्नओवर से एमएसई को छूट प्राप्त है / MSE Relaxation for Years Of Experience and Turnover	Yes Complete
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Relaxation for Years Of Experience and Turnover	Yes Complete
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (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 मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या / Minimum number of bids required to disable automatic bid extension	1

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	3
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	Single Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित बिड मूल्य / Estimated Bid Value	100000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

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. If the bidder is a Micro or Small Enterprise as per latest orders issued by Ministry of MSME, the bidder shall be

relaxed from the eligibility criteria of "Experience Criteria" as defined above subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Experience Criteria, shall upload the supporting documents to prove his eligibility for Relaxation.

2. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover, shall upload the supporting documents to prove his eligibility for Relaxation.

3. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Experience Criteria" as defined above subject to their meeting of quality and technical specifications. The bidder seeking Relaxation from Experience Criteria, shall upload the supporting documents to prove his eligibility for Relaxation.

4. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Bidder Turnover" as defined above subject to their meeting of quality and technical specifications. If the bidder is DPIIT Registered OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover shall upload the supporting documents to prove his eligibility for Relaxation.

5. 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.

6. 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.

7. 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.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company's existence as per ICAI certificate:The CA Firm/ LLP should have been in continuous practice for not less than 15 years as on 31.03.2026.

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:The firm must have experience of Statutory Audit/ Internal Audit/ Consultancy work of Centrally Autonomous Bodies/Instituion/ IITs/ IIMs/ having annual grant of Rs. 200 Crore or more for at least 3 years during the last 05 Years.

Number of XX fulltime CA's required and YY professional audit staff:The firm should have minimum 5 full-time partners, each having not less than 15 years of post-qualification experience as on 31.03.2026.

Financial Audit Services - As Per Scope Of Work; CAG Empaneled Audit Or CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	as per scope of work

विवरण/ Specification	मूल्य/ Values
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	as per scope of work
Category of Work under Financial Audit	as per scope of work
Type of Industries/Functions	as per scope of work
Frequency of Progress Report	as per scope of work
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	as per scope of work
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Rashmi Ranjan	380009,PHYSICAL RESEARCH LABORATORY, BEHIND GUJARAT UNIVERSITY, OPPOSITE ATIRA, NEAR GUJARAT UNIVERSITY VICE CHANCELLOR BUNGALOW, Navrangpura, AHMEDABAD, GUJARAT, 380009	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 uploaded ATC document [Click here to view the file.](#)

2. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

Prospective Bidders are requested to go through the pre qualification criteria and submit all related documents as per terms of the scope of work.

अस्वीकरण/Disclaimer

The Additional Terms and Conditions (ATC) have been incorporated by the Buyer after approval of their Competent Authority. The Buyer, is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any restriction arising in the bidding process due to these ATCs and including the modification of technical specifications and / or terms and conditions governing the bid. All representations / grievances pertaining to the ATC clauses shall be raised with the buyer organization directly and not with GeM. If any of the clause(s) is/are incorporated by the Buyer regarding the following, the bid & resultant contract shall be treated as null & void. Further, GeM reserves the right, at its sole discretion, to cancel the bid forthwith, without issuance of any prior notice or intimation :-

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers' controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers' Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. 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.
14. 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 catalogues 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. 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 General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to the Service, as the case may be, as provided in the Marketplace.

However, in case of Service, if any condition specified in General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement specific to said Service, then it will over-ride the conditions in the General Terms and Conditions.

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

Name of the Public Trust : Physical Research Laboratory
[Trust registered under the Bombay Public Trusts Act 1950]
Address : Navrangpura, Ahmedabad-380009
Registration No. : E/1371/Ahmedabad.

The Audit of books of Accounts of PRL, including the 'Project Base Accounts' of sponsored both, departmental and non - departmental, as a Trust registered under the Bombay Public Trust Act, 1950. The auditor shall need to issue the utilization certificates for such externally funded projects at PRL at the end of the audit.

The books of accounts of PRL and the projects are maintained separately. A separate Income and Expenditure statement, Balance sheet is drawn and report to be prepared. PRL has two campuses in Udaipur and Mount Abu and if the auditor desires, he may visit those centres for audit. [Reasonable out of pocket expenses for visiting the locations shall be borne and reimbursed by PRL.] The books of accounts are maintained centrally.

The Auditor shall submit:

1) Physical Research Laboratory (PRL):

- a) The test checks and audit for period up to April 2025 to March 2026 Thus, prepare a detailed Audit calendar to discuss and finalize with the Director/Registrar/ Head Accounts & IFA.
- b) Prepare audit report on audit areas and discuss the observations and recommendation should be finalized by the auditor by 31.07.2026.
- c) The E-filing of IT Return & IT Forms as per Income tax as applicable and compliance to Charity Commissioner as per the Act.

2) PRL EPF

- a) The test checks and audit for period up to April 2025 to March 2026 Thus, prepare a detailed Audit calendar to discuss and finalize with the PRL EPF Chairman/ Trustee / Head Accounts & IFA.
- b) Prepare audit report on audit areas and discuss the observations and recommendation finalized by 31.07.2026.
- c) The E-filing of IT Return & IT Forms as per Income tax as applicable and compliance to Charity Commissioner as per the Act.

3) PRL Project Accounts

- a) The test checks and audit for period up to April 2025 to March 2026 Thus, prepare a detailed Audit calendar to discuss and finalize with the Director/Registrar / Head Accounts & IFA
- b) FUC as per GFR format or as per funding agency's requirement if required to be submitted (individual project wise)

Salient features of Audit:

- I. To carry out review of the system of book keeping & accounting.
- II. To make such tests and enquire as the auditors consider necessary to form an opinion as to the reliability of the records as a basis for preparation of Accounts.
- III. To verify accounts with reference to the books of accounts i.e. ledgers, journal and other subsidiary and supporting records to see that the accounts are in agreement with the books of accounts.
- IV. To make a review of the Income and Expenditure Account/ Receipt & Payment Account and the Balance Sheet in order to make a report stating, whether in the opinion of the auditors, the financial statements are presented in conformity with the generally accepted accounting

principles and the items therein are described in such a way to give a true and fair view of the financial position and results of operations of the entity.

- V. To assess the adequacy of Internal Audit System.
- VI. System of Physical Verification of Inventory & Fixed Assets.
- VII. Regularity in Payment of Statutory Dues.
- VIII. Checking of submission of Utilization Certificate.
- IX. Any other work needed for Accounts finalization.

Schedule for Completion of Audit:

The firm will have to start and complete the audit as per time schedule of audit plan decided mutually with PRL.

Time Period for Engagement:

CA Firm will be appointed for the financial years 2025-26, 2026-27 and 2027-28.

Pre-Qualification Criteria for Appointment of Statutory Auditor

The bidder shall submit the **Pre-Qualification Bid (Technical Bid)** along with documentary evidence in support of the eligibility criteria mentioned below. Bids not supported with the requisite documentary proof shall be liable for rejection.

The bidder must satisfy **all the following eligibility conditions** as on **31.03.2026** unless otherwise specified.

Sr. No.	Eligibility Criteria	Documentary Proof to be Submitted
1	<p>Legal Status of Firm: The bidder shall be a legally constituted Chartered Accountants Firm/ Limited Liability Partnership (LLP) registered with the Institute of Chartered Accountants of India (ICAI). Joint ventures, consortiums, or associations of firms shall not be permitted.</p>	Copy of Partnership Deed/ LLP Agreement/ Registration Certificate along with latest Constitution Certificate/ Firm Card issued by ICAI.
2	<p>Experience of the Firm: The CA Firm/ LLP should have been in continuous practice for not less than 15 years as on 31.03.2026.</p>	Latest Constitution Certificate/ Firm Card issued by ICAI clearly indicating the date of establishment.
3	<p>Partners' Experience: The firm should have minimum 5 full-time partners, each having not less than 15 years of post-qualification experience as on 31.03.2026.</p>	Latest Constitution Certificate/ Firm Card issued by ICAI indicating partner details.
4	<p>Professional Strength: The firm should have minimum 10 Chartered Accountants (including partners and paid Chartered Accountants).</p>	Latest Constitution Certificate/ Firm Card issued by ICAI and/or self-certified declaration from the firm confirming number of CAs employed.
5	<p>Financial Capacity: The firm must have Gross Annual Professional Revenue of Rs. 5 Crore or above (average of the last three financial years 2022-23, 2023-24 and 2024-25).</p>	Certificate from Chartered Accountant in Annexure-D format indicating professional revenue. PRL reserves the right to seek Audited Financial Statements/ Profit & Loss Accounts if required.
6	<p>Relevant Audit Experience: The firm must have experience of Statutory Audit/ Internal Audit/ Consultancy work of Centrally Funded Autonomous Bodies (CABs)/ IITs/ IIMs/ any other Central Government Institutions having annual grant of Rs. 200 Crore or more for at least 3 years during the last 5 years.</p>	Copies of Work Orders/ Engagement Letters/ Completion Certificates as per Annexure-C.
7	<p>C&AG Empanelment: The firm must be empanelled with the Office of the Comptroller and Auditor General of India (C&AG) for FY 2025-26 and should continue to remain empanelled for FY 2026-27 and FY 2027-28 during the tenure of the audit.</p>	Copy of C&AG Empanelment Letter/ Empanelment Certificate for FY 2025-26. Firms must ensure continuation of empanelment during the contract period.

Sr. No.	Eligibility Criteria	Documentary Proof to be Submitted
		Firms not empanelled in subsequent years may not be considered for continuation of audit.
8	Peer Review Compliance: The firm must possess a valid Peer Review Certificate issued by the Peer Review Board of ICAI, which should remain valid at least up to 31.12.2026.	Copy of valid Peer Review Certificate issued by ICAI. Firms must ensure continuation of Peer Review Certification during the contract period.
9	Local Presence: The firm should have its Head Office only in Ahmedabad with minimum 10 Chartered Accountants (partner plus employees) available at the Ahmedabad office for audit work.	Self-declaration on firm's letterhead indicating office address, infrastructure details and list of Chartered Accountants posted at Ahmedabad office. PRL reserves the right to verify the same.
10	Independence of Auditor: The firm should not have been associated with PRL for Statutory Audit or Internal Audit during the preceding 6 years to maintain independence.	Undertaking on the firm's letterhead confirming non-association with PRL for the past six years.
11	Blacklisting/ Debarment: The firm should not have been blacklisted, debarred or declared ineligible by any Government Department, PSU, Autonomous Body or Statutory Authority.	Declaration as per Annexure-E.
12	Compliance with Tender Conditions: The bidder shall submit all required annexures and declarations forming part of the tender document.	Duly filled and signed annexures as listed below.

Mandatory Documents to be Submitted with the Pre-Qualification Bid

The following documents must be submitted duly **signed and stamped on the firm's letterhead**:

1. Copy of **GST Registration Certificate**
2. Copy of **Permanent Account Number (PAN)**
3. **Annexure-A** – Bidder's Details
4. **Annexure-B** – Tender Acceptance Letter & Price Bid Undertaking
5. **Annexure-C** – List of Work Orders and Completion Certificates
6. **Annexure-D** – Chartered Accountant Certificate for Professional Revenue
7. **Annexure-E** – Undertaking regarding Blacklisting / Non-Debarment
8. **Annexure-F** – Near Relative Declaration
9. **Annexure-G** – Certificate for No Deviation

Important Conditions

1. All documentary evidence must be **self-attested by Managing Partner of Firm/ authorised partner of the firm.**
2. PRL reserves the right to **verify the authenticity of any document submitted by the bidder.**
3. Any **false declaration or suppression of information** shall lead to **rejection of the bid and blacklisting of the firm.**
4. PRL reserves the right to **seek additional documents or clarifications** during evaluation of bids.
5. Only those firms **meeting all the pre-qualification criteria** shall be considered for **technical evaluation and opening of financial bid.**

Annexure-A
Bidder's Detail

Sl	Description	Document required	Details	Attached Yes/No	Page No.
1	Name of the Agency				
2	Registered Address				
3	Phone/Mobile Nos.				
4	E Mail ID		-		-
5	Legal Status of Firm: The bidder shall be a legally constituted Chartered Accountants Firm/ Limited Liability Partnership (LLP) registered with the Institute of Chartered Accountants of India (ICAI). Joint ventures, consortiums, or associations of firms shall not be permitted.	Copy of Partnership Deed/ LLP Agreement/ Registration Certificate along with latest Constitution Certificate/ Firm Card issued by ICAI.			
6	Experience of the Firm: The CA Firm/ LLP should have been in continuous practice for not less than 15 years as on 31.03.2026.	Latest Constitution Certificate/ Firm Card issued by ICAI clearly indicating the date of establishment.			
7	Partners' Experience: The firm should have minimum 5 full-time partners, each having not less than 15 years of post-qualification experience as on 31.03.2026.	Latest Constitution Certificate/ Firm Card issued by ICAI indicating partner details.			
8	Professional Strength: The firm should have minimum 10 Chartered Accountants (including	Latest Constitution Certificate/ Firm Card issued by ICAI and/or self-certified			

	partners and paid Chartered Accountants).	declaration from the firm confirming number of CAs employed.		
9	Financial Capacity: The firm must have Gross Annual Professional Revenue of Rs. 5 Crore or above (average of the last three financial years 2022-23, 2023-24 and 2024-25).	Certificate from Chartered Accountant in Annexure-D format indicating professional revenue. PRL reserves the right to seek Audited Financial Statements/ Profit & Loss Accounts if required.		
10	Relevant Audit Experience: The firm must have experience of Statutory Audit/ Internal Audit/ Consultancy work of Centrally Funded Autonomous Bodies (CABs)/ IITs/ IIMs/ any other Central Government Institutions having annual grant of Rs. 200 Crore or more for at least 3 years during the last 5 years.	Copies of Work Orders/ Engagement Letters/ Completion Certificates as per Annexure-C.		
11	C&AG Empanelment: The firm must be empanelled with the Office of the Comptroller and Auditor General of India (C&AG) for FY 2025-26 and should continue to remain empanelled for FY 2026-27 and FY 2027-28 during the tenure of the audit.	Copy of C&AG Empanelment Letter/ Empanelment Certificate for FY 2025-26. Firms must ensure continuation of empanelment during the contract period. Firms not empanelled in subsequent years may not be considered for continuation of audit.		
12	Peer Review Compliance: The firm must possess a valid Peer Review Certificate issued by the Peer Review Board of ICAI, which should remain valid at least up to 31.12.2026.	Copy of valid Peer Review Certificate issued by ICAI. Firms must ensure continuation of Peer Review Certification during the contract period.		

13	<p>Local Presence: The firm should have its Head Office only in Ahmedabad with minimum 10 Chartered Accountants (partner plus employees) available at the Ahmedabad office for audit work.</p>	<p>Self-declaration on firm's letterhead indicating office address, infrastructure details and list of Chartered Accountants posted at Ahmedabad office. PRL reserves the right to verify the same.</p>			
14	<p>Independence of Auditor: The firm should not have been associated with PRL for Statutory Audit or Internal Audit during the preceding 6 years to maintain independence.</p>	<p>Undertaking on the firm's letterhead confirming non-association with PRL for the past six years.</p>			
15	<p>Blacklisting/ Debarment: The firm should not have been blacklisted, debarred or declared ineligible by any Government Department, PSU, Autonomous Body or Statutory Authority.</p>	<p>Declaration as per Annexure-E.</p>			

16	<p>Compliance with Tender Conditions: The bidder shall submit all required annexures and declarations forming part of the tender document.</p>	Duly filled and signed annexures as listed below.			
12	Other mandatory documents as per PQ Criteria. (Scanned documents duly signed and stamped on Company's Letter head)	GSTIN (Registration certificate) Copy self-attested.			
		PAN Copy (Self attested)			
		Annexure-A			
		Annexure-B			
		Annexure- C			
		Annexure-D			
		Annexure-E			
		Annexure-F			
		Annexure-G			
14	Other Details (IF ANY)				

Annexure-B

Part - I

Tender acceptance letter & Price bid undertaking
(To be given on Company Letter Head)

To,
Physical Research Laboratory
Navrangpura, Ahmedabad 380 009

Sub: Acceptance of Terms and Conditions of Tender & Price bid undertaking. Tender Reference No: GeM/2026/B/_____.

Dear Sir,

We have downloaded / obtained the tender document(s) for the above mentioned 'Tender/Work' from the web site(s) namely: <https://gem.gov.in/>

Name of Tender: **Appointment of Statutory Auditor** as per your advertisement, given in the above-mentioned website(s). We hereby certify that:

1. We have read the entire terms and conditions of the tender documents (including all documents like annexure(s), schedule(s), etc.), which form part of the contract agreement and I / we shall abide hereby by the terms / conditions / clauses contained therein.
2. The corrigendum(s) issued from time to time by PRL too have also been taken into consideration in its totality / entirety, while submitting this acceptance letter.
3. We offer to work at the rates as indicated in the Price Bid, inclusive of all applicable taxes.
4. We do hereby declare that our Firm has not been blacklisted/debarred by any Govt. Department/Public sector undertaking and there has been no litigation with any Government department on account of these services.

We certify that all information furnished by the our Firm is true & correct and in the event that the information is found to be incorrect/untrue or found violated, then PRL shall without giving any notice or reason therefore or summarily reject the bid or terminate the contract, without prejudice to any other rights or remedy including the forfeiture of the full said earnest money deposit absolutely.

Yours Faithfully,

(Signature of the Bidder, with Official Seal)

Annexure-B
Part – II
PARTICULARS OF BIDDER

1. Name of the bidder _____
 - (a) Trade Name (in Block letters) _____
 - (b) Status of the Bidder _____
(Partnership/LLP/Firm) (in Block letters)
 - (c) Name of Managing Partner (s)/CEO/Directors _____ (in
Block letters) _____
 - (d) Date of Establishment _____
2. Postal Address _____
3. Telephone/Mobile No. _____
4. E-mail / Website address (if available) _____
5. MSME or NSIC Regn. No. _____
 - (a) MSME/NSIC Regn. No. (if applicable) _____
(Enclose self-attested photocopy)
6. Name of the Banker, Branch Name & address _____
(in Block letters) (for e-payment purpose)
A/c No.: _____
A/c Type: Branch Code: _____
IFSC Code: _____
7. PAN (Enclose self-attested photocopy) _____
8. GST Registration No. _____
(Enclose self-attested photocopy)
9. Any other Relevant Information _____
(e.g., Number of Years of Experience in similar line of Business / Turnover for last financial year)
10. EPF / ESIC Reg. No. (if applicable) _____ (Enclose self-attested photocopy)

I/We hereby declare and affirm that I/we have read and understood the terms and conditions of this tender/quotation/NIT as stipulated in the GeM Bid No. GeM/2026/B/_____. Accordingly, I/ we accept the terms and conditions and hereby offer the rates for “_____(name of the work or supply)”

Signature _____

Name of the bidder _____

Date _____

Official seal of bidder _____

NOTE: Please upload all the above-mentioned supporting documents with seal and signature for verification.

Annexure-C

List of Work orders and Work Completion Certificates

Sr. No.	Department/ Company Name	Work Description	Contract Value (Rs.)	Contract start Date	Contract Completion Date	Work order attached YES or NO	Completion Certificate attached YES or NO	Page No. on submitted document
1								
2								
3								
4								
5								

Company Name: _____

Name of Authorized Person: _____

Authorized Signatory: _____

Date: _____

Annexure-D

Certificate

(Format of the CA Certificate to be submitted by the Firm)

Dear Sir/ Ma'am,

This is to certify that M/s _____ having office at _____ are in the business of _____ for completed years (considered up to 31-March 2026). Their Gross Annual Professional Revenue of Rs. 5 Crore or above (average of the last three financial years 2022-23, 2023-24 and 2024-25) are as given below:

SR. NO.	FINANCIAL YEAR	ANNUAL TURN OVER IN INR
1	2022-2023	
2	2023-2024	
3	2024-2025	

This is further certified that the above details is in line with the P&L accounts declared by the Business in their Income Tax Returns filed under PAN No:

[UDIN] _____

For _____, Chartered Accountants

Partner, M. No/ FRN No. _____

Date: _____

Place: _____

Annexure-E

**FORMAT OF UNDERTAKING, TO BE FURNISHED ON COMPANY LETTER HEAD WITH REGARD TO
BLACKLISTING/ NON- DEBARMENT, BY ORGANISATION**

UNDERTAKING REGARDING BLACKLISTING / NON – DEBARMENT

To,

PHYSICAL RESEARCH LABORATORY, AHMEDABAD

Dear Sir/ Ma'am,

We hereby confirm and declare that we, M/s _____, is not blacklisted/ De-registered/ debarred by any Government department/ Public Sector Undertaking/ Autonomous body/ or or Statutory Authority any other agency for which we have Executed/ Undertaken the works/ Services during the last _____ years.

For _____

Authorized Stamp and Signatory

Date:

Annexure-F
Declaration (On Company Letter Head)

It is certified that I/We_____ do not have any relation either personal/professional/legal/commercial with any of the employees /staff / consultant of PRL as specified in the tender documents. In case at any stage, it is found that the information given by me is false /incorrect, PRL shall have the absolute right to take any action or to terminate the contract as deemed fit without any prior intimation to me.

OR

Below mentioned person is/are working with us either who is near relative of the employee/ staff/ consultant of PRL.

Sr. No.	Name of the employee of the Tenderer	Name & designation of the Officer of the PRL

OR

Below mentioned person is/are in our relation, who is either working in PRL or has relation with the person working in PRL.

Sr. No.	Name of the relation of the Tenderer	Name & designation of the Officer of the PRL

Date:

Tenderer's Signature & Seal

Place:

Annexure-G
Certificate For No Deviation
Declaration (On Company Letter Head)

This is with reference to GeM Bid No.: _____

for Physical Research Laboratory, Ahmedabad.

I, _____, _____ Of M/s. _____

Hereby certify that there is no deviation from the Tender conditions, either technical or commercial and I am agreeing to all the terms and conditions mentioned in the tender.

We confirm to have submitted offer in accordance with tender instructions and as per aforesaid tender reference.

Date:

Bidder Signature & Seal

Place: