



WEST BENGAL HIGHWAY DEVELOPMENT CORPORATION LIMITED

(A Wholly Owned Company of Govt. of West Bengal)

Dr. Deodar Rahaman Road, Lake Gardens, Kolkata- 700033

Tel.: (033) 2422-3422/2422-5422, Email: wbhdclfinance@wbhdcl.gov.in

Corporate Identity Number U45203WB2012SGC180687

www.wbhdcl.gov.in

Memo No: 498/WBHDCL

Date: 09/04/2026

NIQ (2nd call) for Appointment of Tax Auditor for the F.Y. 2025-2026

West Bengal Highway Development Corporation Limited (WBHDCL) proposes to appoint a Practicing Chartered Accountant (Partnership firm) to conduct the Tax Audit for the financial year 2025-2026 in terms of the provisions of Section 44AB of the Income Tax Act.

The terms & conditions and other details for selection of a Practicing Chartered Accountant as a Tax Auditor are given hereunder along with the notes and Annexures:

1. The quotationer(s) must possess a Certificate of Practice of at least two partners [including Managing Partner] from the Institute of Chartered Accountants of India (ICAI).
2. The firm/ partner(s) of the firm should have at least 5 (five) years of experience in field of all types of audit including at least two (2) Tax Audit Assignment [**relevant copies of documents signed & stamped should be enclosed with Annexure-V**].
3. In case of firm, it should have, at least two partners out of which at least one partner should be DISA qualified (post-qualification course of the ICAI) [**relevant copies of documents to be enclosed with stamp and signature**].
4. Firm/ any of its partners should not have been convicted of any offence or debarred or imposed punishment by any court/statutory authority/ICAI [**a signed copy of declaration thereof to be enclosed**].
5. Firm/ any of its partners should not be associated with WBHDCL or any of its directors / key managerial personnel / senior management in any manner during a period of last two years immediately preceding the date of appointment [**a signed copy of declaration thereof to be enclosed**].
6. The firm should have Headquarter/Branch Office in Kolkata.
7. Further necessary documents are required to be enclosed [**signed and stamped**], these are:
 - a) Copy of PAN
 - b) Copy of GSTIN, if any,
 - c) Copy of Master Data of the Firm

The Tax Audit shall be conducted in accordance with Section 44AB of the Income Tax Act, 1961 and scope of work of the same has been provided as per **Annexure-II**. The Tax Audit shall be conducted at the Head Office of the Company which is situated at Dr. Deodar Rahaman Road, Lake Gardens, Kolkata-700033. Upon conclusion of the Audit, report shall be submitted to the management of the company and Income Tax Department.

Terms & Conditions of Internal Audit are:

1. The Tax Audit is expected to be based on scope of work provided in **Annexure-II**.
2. The Audit should be completed as per the following schedule tentatively :

Period	Date of completion	Date of online submission of report
01/04/2025 – 31/03/2026	12/10/2026	14/10/2026

3. Tax Audit Fees should be quoted clearly showing GST amount separately and payment will be made after successful submission of the report with Income Tax Department.
4. **The estimated fees are Rs 25,000/- (Rupees Twenty-Five Thousand) only excluding Taxes for one year.**
5. No outsourcing will be allowed. If any outsourcing has been resorted to, the appointment is liable to be cancelled with immediate effect.
6. The Auditor or any of his staff(s) engaged in audit shall not use confidential information, the name or the logo of WBHDCL except for the purposes of providing the Service as specified under this NIQ and shall be liable to fully compensate WBHDCL for any loss of revenue arising from breach of confidentiality. WBHDCL reserves the right to adopt legal proceedings, civil or criminal, against the Bidder in relation to a dispute arising out of breach of obligation by the Bidder under this clause.
7. No reimbursement of expenses apart from Audit fees will be made.
8. The NIQ is initially for the period of one year (i.e; Fy 2025-2026). However, on the basis of satisfactory performance of conducting Tax Audit, the contract may be renewed for a further one-year term maximum upto two years.

Notes:-

1. Quotations are invited from the eligible Practicing Chartered Accountants in the format prescribed in this NIQ as per **Annexure-I**.
2. Quotations in sealed envelope should be submitted in the drop-box of the Company within 20/04/2026, by 5.00 pm. at the address stated herein below:

The Director (Finance)

West Bengal Highway Development Corporation Limited

Dr. Deodar Rahaman Road, Lake Gardens

Kolkata 700 033, Tel.: (033) 2422 3422/ 5422

E-mail: wbdclfinance@wbhdcl.gov.in

[Please note : For all queries please contact : DGM (Finance), 8910253083, e-mail: dgmfa@wbhdcl.gov.in and gmaccounts@wbhdcl.gov.in]

Bid will be opened on 23/04/2026 at 3.00 pm at the chamber of GM Accounts. The willing participants or its representatives may physically present on that date.

3. Necessary documentary evidence such as experience certificate, copy(ies) of PAN card, GSTIN, firm Registration no. (including Master Data of the Firm showing details of the partner) shall be submitted along with the application in support of the information furnished by applicant and any other documents as and when required by WBHDCL. The same has also been specified in point no-1 to 7 (pg-1).
4. For selection of Auditor towards appointment of the firm on the basis of the above details, Management's discretion shall be final. Management reserves the right to reject or accept any application without assigning any reason whatsoever.
5. The quotation shall be submitted in two parts viz. Credentials and Fee.
6. The quotation shall be submitted in one bigger sealed envelope super scripted as "**Quotation of Fees for Appointment of Tax Auditor for the F.Y. 2025-2026**" which must contain two separate sealed envelopes super scribed as "**Credentials for Appointment of Tax Auditor for F.Y. 2025-2026**" and "**Fee for Appointment of Tax Auditor for F.Y. 2025-2026**".
7. The NIQ may be cancelled at the discretion of the WBHDCL authority at any time.
8. If required, pre-NIQ opening meeting may be held on 21/04/2026 (4 p.m.), at the request of willing participant(s) on submission of written request only.
9. WBHDCL reserves the right, at its convenience, to terminate or cancel the audit assignment by giving 7 days advance notice thereby if:
 - a. The selected auditor fails to comply with any of the terms of the NIQ.
 - b. On breach of confidentiality of information.
 - c. On any other valid ground at the discretion of the competent authority of WBHDCL.
10. Check list for quotation :

➤ **Information / Credentials (in the letter head) should contain the following:-**

- a) Name of the Audit firm:
- b) Address:
- c) Firm Registration No:
- d) Certificate of Practice (COP) No of at least two partners [incl Managing Partner]:
- e) Membership No of the Managing Partner:

- f) Telephone & Mobile No., Fax no., e-mail id, website:
g) Date of incorporation/ Registration of Audit firm:
h) Total Experience as on 31/03/2025
i) Number of years of practice as on 31/03/2025
j) Experience (in detail) [**a declaration must be submitted in Annexure V, regarding para 2 (page-1) ante stating name of the Limited Company(s) / Business Organization(s) in which Audit including Tax Audit was done & year of such audit**]:
k) PAN No of the firm:
l) GST Registration No of the firm (if any):
m) Firm/ any of its Partners have not been convicted of any offence or debarred or imposed punishment by any court/statutory authority/ICAI (**Declaration as per Annexure-III**).
n) Firm/ any of its Partners are not associated with the Company or any of its directors/key managerial personnel/senior management in any manner during a period of two years immediately preceding the date of application (**Declaration as per Annexure-IV**).

i) Quotation of Fee (in the letter head) should in following format:-

Sl No	Description	Annual Fees (Rs.) (a)	GST (Rs) (b)	Total Amount (inclusive of GST)- (Rs) (c=a+b)
01	Tax Audit Fees			

Note-The Quotation of Fees shall be submitted in a separate sealed envelope super scribed as “**Fee for Appointment of Tax Auditor for F.Y. 2025-2026**”.

Enclosure – Annexure I/II/III/IV/V.

Annexure-I

(To be submitted along with the envelope containing Credential)

Memo No-

Date-

Director Finance
West Bengal Highway Development Corporation Limited
Dr. Deodar Rahaman Road, Lake Gardens
Kolkata- 700033

Sub: Application for appointment of Tax Auditor

Sir/ Madam

This has reference to NIQ ref No-498/WBHDCL dated- 09/04/2026. We have carefully gone through the terms & conditions of the same regarding appointment of tax auditor.

This is to certify [insert the name of the Chartered Accountant], Address are competent enough to undertake and successfully deliver the scope of work mentioned in NIQ referred above. The recommendation has been made after full understanding of the objectives and requirements.

We hereby certify the quality and number of resources deployed will be adequate and competent enough to accomplish the service in an applicable standard as may be performed by the professional accountant.

We further certify that all the information provided in response to this NIQ is absolutely true and correct.

Thanking you

Yours faithfully

Authorized Signatory
(Name, Designation & seal of the firm)

Annexure-II
Scope of Tax Audit

1. To examine/ review books of accounts under the purview Income Tax law.
2. To ascertain the compliance of various provisions of Income Tax law.
3. To report observations/ discrepancies (if any) found during Tax audit.
4. The Audit Report along with a statement of particulars, should be furnished in the prescribed form, as under:

Category	Form of Audit Report	Form of Statement of Particulars
Where accounts have been audited under any other law	3CA	3CD

Annexure-III
Declaration regarding Clean Track Record
(To be submitted along with the envelope containing Credential)

Memo No-

Date-

Director Finance
West Bengal Highway Development Corporation Limited
Dr. Deodar Rahaman Road, Lake Gardens
Kolkata- 700033

Sub: Declaration regarding Clean Track Record

Sir/ Madam

This has reference to NIQ ref No-498/WBHDCL dated- 09/04/2026. We have carefully gone through the terms & conditions of the same regarding appointment of tax auditor.

We hereby declare that our firm has not been debarred/ black listed/ imposed punishment by any court of law/ ICAI. I further certify that I am the competent person/ authority of our firm to make the declaration that bid is binding on us and you have an exclusive right not to accept the bid you receive. Your decision is final and binding for all.

Thanking you

Yours faithfully

Authorized Signatory
(Name, Designation & seal of the firm)



Annexure-IV

Declaration regarding not associated with the company
(To be submitted along with the envelope containing Credential)

Memo No-

Date-

Director Finance
West Bengal Highway Development Corporation Limited
Dr. Deodar Rahaman Road, Lake Gardens
Kolkata- 700033

Sub: Declaration regarding non-associated firm

Sir/ Madam

This has reference to NIQ ref No-498/WBHDCL dated- 09/04/2026. We have carefully gone through the terms & conditions of the same regarding appointment of internal auditor.

We hereby declare that our firm has not been associated with the Company or any of its directors/key managerial personnel/senior management in any manner during a period of two years immediately preceding the date of application.

I further certify that I am the competent person/ authority of our firm to make the declaration that bid is binding on us and you have an exclusive right not to accept the bid you receive. Your decision is final and binding on all.

Thanking you

Yours faithfully

Authorized Signatory
(Name, Designation & seal of the firm)

Annexure-V

Declaration regarding minimum ten number(s) of Tax Audit Assignment
(To be submitted along with the envelope containing Credential)

Memo No-

Date-

Director Finance
West Bengal Highway Development Corporation Limited
Dr. Deodar Rahaman Road, Lake Gardens
Kolkata- 700033

Sub: Declaration regarding experience of the firm/ partner(s) of the Firm

Sir/ Madam

This has reference to NIQ ref No- 498/WBHDCL dated-09/04/2026. We have experience of conducting the Audit including at least two (2) Tax Audit assignments in Limited Company(s)/ Business Organization(s) for at least five (5) financial years. The details of Audit Assignment(s) along with financial year are as follows:

Sl No	Name of the Company/ Business Organization	Type of Audit	Financial year of conducting Audit
01			
02			
03			
04			
05			
06			
07			
08			
09			
10			

We further certify that all the information provided above in response to this NIQ is absolutely true and correct.

Thanking you
Yours faithfully

Authorized Signatory
(Name, Designation & seal of the individual / firm)