

बिड दस्तावेज़ / Bid Document

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय / Bid End Date/Time	28-09-2026 12:00:00
बिड खुलने की तारीख/समय / Bid Opening Date/Time	29-09-2026 12:00:00
बिड पेशकश वैधता (बंद होने की तारीख से) / Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम / Ministry/State Name	Gujarat
विभाग का नाम / Department Name	Industries And Mines Department Gujarat
संगठन का नाम / Organisation Name	Ced Gujarat Limited
कार्यालय का नाम / Office Name	Ced Gujarat Limited
शिकायत निवारण के संपर्क विवरण / Contact details of Grievance redressal	HOD Email id : hod1.ced.gj@gembuyer.in Buyer Email id: pm-cgl@gujarat.gov.in
वस्तु श्रेणी / Item Category	Financial Audit Services - Audit report, As per Scope of work attached; CA Firm, CAG Empaneled Audit or CA Firm
अनुबंध अवधि / Contract Period	1 Year(s) 1 Day(s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष / Years of Past Experience Required for same/similar service	5 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है / Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / MSE 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	Experience Criteria, Bidder Turnover, Certificate (Requested in ATC), OEM Authorization Certificate, OEM Annual Turnover *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 दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है / Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)

बिड विवरण/Bid Details	
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	3
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	2 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	25000
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	No
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1. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
2. 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.
3. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
 1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
 2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
 3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

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

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Audit report , As per Scope of work attached
Type of Financial Audit Partner	CA Firm , CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements , Internal control of financial , Internal Control over Financial Reporting , Bank Transactions , As per Scope of work attached , Compliance with law & regulations
Type of Industries/Functions	Operational & Administrative , Human Resource & Payroll , Fixed assets, depreciation and amortisation , Payables , Receivables , Cash and Bank Balance , As per Scope of work attached , Purchase & Procurement
Frequency of Progress Report	Annual
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Annual
State	NA
District	NA
एडऑन /Addon(s)	

विवरण/ Specification	मूल्य/ Values
Post Financial Audit Support	Yes

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

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

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Kiamuddin	382010,Block No. 1, 9th Floor, Udhyog bhavan, Sector 11, Gandhinagar - 382017.	Project / Lumpsum Based	Number of Months for which Post Audit Support is required : 12

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

1. Generic

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

For lumpsum-based service contracts, the buyer may increase the scope of work and contract value up to 25 percent with the consent of the service provider

2. Buyer Added Bid Specific ATC

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

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 (other than EMD and signed Integrity Pact - which can be submitted within 5 days of bid opening) 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---

**REQUEST FOR EXPRESSION OF INTEREST
FOR APPOINTMENT OF STATUTORY
AUDITOR OF
CED Gujarat Limited**



Block No:1 9th floor, Udyog Bhavan,
Sector-11, Gandhinagar-382010
Gujarat, India
Phone: 079-23243847-079-232-43706

CED Gujarat Limited

Expression of Interest (EOI): 07/2025-26

Request for Expression of Interest (EOI) for appointment of Statutory Auditors of CED Gujarat Limited (CGL)

CED Gujarat Limited (CGL) is a Government of Gujarat Undertaking. CGL has its Office at Udyog Bhavan, Sector-11, Gandhinagar- 382010.

CED Gujarat Limited (CED) invites Expressions of Interest from reputed firms of Chartered Accountants for appointment as Statutory Auditor for the Financial Year 2025-26 and further extendable for another one year. Extension for another year will be given based on Evaluation of the Performance of the firm at the end of each year. The committee constituted by the Competent Authority of the Organization will evaluate performance of the appointed firm at the end of year, based on criteria laid down by Committee. Please note that, Organization does not give assurance for extension of the Contract. Organization reserves its right to extend, award to another firm, cancel the EOI.

Interested firms are requested to quote the fees payable for the services rendered for the Financial Year 2025-26. Please note that, initially appointment will be given only for the Financial Year 2025-26. For the subsequent Financial Year i.e. 2026-27 work may be allotted based on work volume and performance as indicated above at the same rates. Any application indicating direct/indirect effect of escalation clause will be summarily rejected.

To be eligible, the firm must be empanelled with ICAI since at least 5 years & should have experience of Statutory Audit of Government Company/Pvt. Ltd. Company. Also, it must have Head office/Branch office in Gandhinagar/Ahmedabad city only as per ICAI records and possess experience of minimum 5 years in carrying out Statutory Audit.

Preferably, out of total assignments of the firm, one assignment should be of similar Government Company/Pvt. Ltd. Company.

(Form)

1. The Technical Proposal Comprises of (attach self -attested photocopies wherever required-

Sr. No.	Particulars	YES/NO	Page No.									
1.	Name of the Firm											
2.	Place of the Firm (Head office/branch office must be in Ahmedabad / Gandhinagar.)											
3.	Registration certificates of Partnership Firm/LLP/Proprietor etc. issued by the ICAI containing inter-alia; for establishing date of formation of the Partnership Firm/LLP/Proprietor.											
4.	Constitution of Partnership Firm/LLP/Proprietor etc. on the letter head of the firm containing inter-alia; Details shall be given as on date of application like, date of joining the firm, date of becoming FCA, and other interest/engagement, if any.											
	<table border="1"><thead><tr><th>Sr. No.</th><th>Particulars</th><th>Remarks</th></tr></thead><tbody><tr><td>a</td><td>Details of partners / Sole Proprietor</td><td></td></tr><tr><td>b</td><td>Employees in the firm including CA.</td><td></td></tr></tbody></table>	Sr. No.	Particulars	Remarks	a	Details of partners / Sole Proprietor		b	Employees in the firm including CA.			
Sr. No.	Particulars	Remarks										
a	Details of partners / Sole Proprietor											
b	Employees in the firm including CA.											
5.	Financial Statement of the firm along with schedules for the preceding three Financial Year.	2022-23 2023-24 2024-25										
6.	Details of relevant experience audit of the firm for the last 05 years. (Mention only the work related to the statutory audit of a Government Company/Pvt. Ltd. Company.)											
7.	Undertaking to be furnished by the firm that there are no legal suit/criminal cases pending against firms and/or its partners.											

Special Note:

- (1) The details shall be provided with certified photocopy otherwise EOI application will not be considered.
- (2) If any false information with a malafide intension of getting qualified is submitted, will be treated misconduct and firm will be blacklisted for any work of the Organization in future as per decision of the competent authority of the Organization.
- (3) CGL may ask to produce original documents if required.

The Competent Authority of the Organization reserves the right to accept or reject any or all application without assigning any reason.

General Conditions:

1. Selection of the firm will be done only after detailed scrutiny of the documents submitted by the firm.
2. The selected firm will have to start the audit in consultation with Finance and Account Section of the Organization after the issue of the Letter of Appointment from CED Gujarat Limited.
3. The Audit of Accounts as per the Scope of Work has to be completed in a time bound manner, audit should be carried out quarterly basis and final report should be submitted within 2 months of financial year end.
4. The Audit party will consist of sufficient number of experienced and qualified professionals.
5. The Chartered firm has to ensure that qualified C.A. and technical staff are deputed for audit work.
6. **Submission of Audit Report:** CA Firm will submit 4 copies of Audit Report along with all the required statements, Financial Statements, with due signatures.
7. Auditor will have to comply with any comment raised by Finance Committee or Board of Management of CED Gujarat Limited on the Financial Statement under Audit.
8. **Regulation of Audit fees:** In the Financial Bid, firm has to quote fees for conducting Statutory Audit
9. The payment of Audit Fees as fixed will be made only after completion of Audit Work and issue of Audit Report. The Organization will not pay any advance to the selected audit firm under any circumstances. Bill for Audit Fees will be submitted to the CGL along with a certificate indicating that audit has been conducted as per guidelines framed by the Organization and the work has been completed as per the agreed terms and conditions.
10. The statutory auditors shall not be entitled to claim any additional amount for any reason whatsoever for the above audit work.
11. The Statutory auditors shall not be provided with any special transport facility. Hence, fees quoted should also include any out of pocket expense including conveyance.
12. **Confidentiality:**
The firm shall not disclose the documented management systems to any third party including their internal department. Firm selected by CED Gujarat Limited, shall have to give an undertaking to follow all ethics of faith and that the information provided by Organization or received during the work of Audit, shall be kept '**strictly confidential**'. All assignments shall be carried out with due diligence maintaining quality of work done and in least possible time.

13. **Taxes and Duties:** CGL shall be entitled to deduct applicable tax (if any) at source as per Indian Laws from all payments due to the Firm under the agreement.
14. **Sub-Contracting:**
Firm to whom the work awarded shall not sub contract the work to any other parties either in part or full.
15. **Right To Accept / Reject The Proposal:**
CGL reserves the right to accept or reject the proposal at any time prior to award of Contract, without thereby incurring any liability to the Firm concerned or any obligation to inform the Firm concerned of the grounds for the institute's action.
16. **Dispute Resolution:**
In case of any dispute, the decision of the Managing Director, CGL shall be final and binding. Jurisdiction for the arbitrary matter shall be court of Gandhinagar, Gujarat only.

I have read and understood all terms and conditions and implications thereon of the document