

# Government of Madhya Pradesh



## REQUEST FOR PROPOSAL (RFP)

**“Selection of an Chartered Accountant Firm for Filing of TDS Returns and Professional Tax Returns for FY 2026-27 and 2027-28 of Ayushman Bharat Niramayam Scheme and Ayushman Bharat Digital Mission in Madhya Pradesh”**

**Ref: SHA/RFP/TDS/2026/01**

**05 JUNE, 2026**

**State Health Agency - Ayushman Bharat Niramayam  
Deen Dayal Swasth Suraksha Parishad (AB-DDSSP)  
1st floor, IEC Bureau, Jai Prakash District Hospital Compound,  
1250, Link Road Number 2, Tulsi Nagar, Bhopal – 462003**

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## **DISCLAIMER**

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The information contained in this RFP provided to the Bidders, whether verbally or in documentary or any other form, by or on behalf of the Department of Health & Family Welfare, Government of Madhya Pradesh, hereinafter referred to as the State Government, acting through the Ayushman Bharat – Deen Dayal Swasth Suraksha Parishad (AB-DDSSP), also known henceforth as State Health Agency (SHA), or any of its employees or advisors, is provided to the Bidders on the terms and conditions set out in this RFP along with all its Volumes and such other terms and conditions subject to which such information is provided.

The purpose of this RFP Document is to provide the Bidder(s) with information to assist the formulation of their bids. This RFP does not purport to contain all the information each Bidder may require. This RFP may not be appropriate for all persons, and it is not possible for the State Government or the SHA or its representatives to consider the objectives, financial situation, and particular needs of each Bidder who reads or uses this RFP. Each Bidder should conduct its own investigations and analysis and should check the accuracy, reliability, and completeness of the information in this RFP, and where necessary, obtain independent advice from appropriate sources.

Neither the State Government nor the SHA nor their employees or their consultants make any representation or warranty as to the accuracy, reliability, or completeness of the information in this RFP. The State Government along with SHA & associated consultants shall incur no liability under any law including the law of contract, tort, and the principles of restitution, or unjust enrichment, statute, rules, or regulations as to the accuracy, reliability, or completeness of the RFP.

The statements and explanations contained in this RFP are intended to provide an understanding to the Bidders about the subject matter of this Tender and should not be construed or interpreted as limiting in any way or manner the scope of services and obligations of the Bidders that will be set forth in the CA Firm Agreement or the State Government's rights to amend, alter, change, supplement, or clarify the scope of work, or the agreement to be signed pursuant to this Tender or the terms thereof or herein contained. Consequently, any omissions, conflicts, or contradictions in the Bidding Documents, including this RFP, are to be noted, interpreted, and applied appropriately to give effect to this intent, and no claims on that account shall be entertained by the State Government.

This RFP does not constitute an agreement and does not constitute either an offer or invitation by the State Government or the SHA to the Bidders or any other person. Information provided in the RFPs to the Bidders is on a wide range of matters, some of which may depend upon interpretation of law. The information given is not intended to be an exhaustive account of statutory requirements and should not be regarded as complete or authoritative statements of law. The State Government or the SHA accepts no responsibility for the accuracy, or otherwise, of any interpretation or opinion on law expressed in this RFP.

The State Government may, in its absolute discretion but without being under any obligation to do so, update, amend, or supplement the information, assessment, or assumptions contained in this RFP. The issue of this RFP does not imply that the State Government is bound to appoint the

Successful Bidder as the CA Firm, as the case may be, and the State Government reserves the right to reject all or any of the Bidders or Bids or not to enter into a Contract for the implementation of the Ayushman Bharat – Madhya Pradesh (AB-MP) ‘Niramayam’ in the State, without assigning any reason whatsoever.

Each Bidder shall bear all its costs associated with or relating to the preparation and submission of its Bid including but not limited to preparation, copying, postage, delivery fees, expenses affiliated with any demonstration or presentation which may be required by the State Government or any other costs incurred in connection with or relating to its Bid. All such costs and expenses will be borne by the Bidders, and the State Government and its employees and advisors shall not be liable, in any manner whatsoever, for the same or for any other costs or other expenses incurred by any Bidder in preparation or submission of its Bid, regardless of the conduct or outcome of the Bidding Process

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## RFP NOTICE (NIT)

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### **“Selection of an Chartered Accountant Firm for Filing of TDS Returns and Professional Tax Returns for Ayushman Bharat Niramayam and Ayushman Bharat Digital Mission in Madhya Pradesh”**

Ref No: SHA/RFP/TDS/2026/01

Date : June 05, 2026

State Health Agency, Department of Public Health & Family Welfare, Government of Madhya Pradesh envisages to engage Competitive bids are invited from agencies for selection of eligible and experienced Chartered Accountant Firms / Agencies for providing professional services related to filing of TDS Returns, Professional Tax Returns, statutory compliance support and related financial advisory services under Ayushman Bharat-“Niramayam” Madhya Pradesh. The RFP document for this may be downloaded from the website <http://www.mptenders.gov.in>. The Issuing Authority intends to select the CA Firm through an open competitive bidding in accordance with the procedure set out herein.

Interested Bidders are requested to submit their technical and financial proposals in responses to the RFP online on the Madhya Pradesh Government e Procurement System website: <https://mptenders.gov.in>.

**Office of Chief Executive Officer,  
State Health Agency - Ayushman Bharat Niramyam  
Deen Dayal Swasth Suraksha Parishad (AB-DDSSP)  
1st floor, IEC Bureau, Jai Prakash District Hospital Compound,  
1250, Link Road Number 2, Tulsi Nagar, Bhopal – 462003**

## BIDDING TIMELINE

S.N	Description	Timeline
1.	<b>Date of Publication</b>	June 05, 2026
2.	<b>Tender Document Sale Start Date</b>	June 07, 2026
3.	<b>Bid Submission Start Date</b>	June [10], 2026 16:30 Hrs
4.	<b>Closing Date &amp; Time for Submission of Online Bids</b>	June [18], 2026 17:30 Hrs
5.	<b>Closing Date &amp; Time for Submission of Tender Processing Fee and EMD Online through <a href="http://www.mptenders.gov.in">www.mptenders.gov.in</a></b>	June [18], 2026, 17:30 Hrs
6.	<b>Time and Date of Opening of Online Bids</b>	June [22], 2026, 14:00 Hrs
7.	<b>Time and Date of Opening of Financial Bids</b>	Only Technically Qualified Bidders shall be intimated regarding Financial Bid Opening.
8.	<b>Mode of Submission of Bids, EMD, Tender Fee</b>	Online through <a href="http://www.mptenders.gov.in">www.mptenders.gov.in</a>

## SCHEDULE OF RFP

<b>Project title</b>	RFP for Selection of Chartered Accountant Firm for Filing of TDS Returns and Professional Tax Returns for Ayushman Bharat Niramayam and Ayushman Bharat Digital Mission in Madhya Pradesh
<b>Name of Bid Inviting Authority</b>	Office of Chief Executive Officer, Ayushman Bharat –Deen Dayal Swasth Suraksha Parishad 1st floor, IEC Bureau, Jai Prakash District Hospital Compound, 1250, Link Road Number 2, Tulsi Nagar, Bhopal - 462003 Email: <a href="mailto:ayushman.bharat@mp.gov.in">ayushman.bharat@mp.gov.in</a>
<b>Name and Contact of Officer</b>	OIC Tender : Ms Mitali Sareaam (Accounts Officer) Email:- <a href="mailto:ao.ayushmanbharat@mp.gov.in">ao.ayushmanbharat@mp.gov.in</a> Phone:- +91 9871771080
<b>Language of bid</b>	English
<b>Currency of bid</b>	Indian National Rupees (INR)
<b>Earnest Money Deposit</b>	INR 60,000/- Rupees Sixty Thousand only (Only MP registered MSME are exempted from EMD Submission)
<b>Tenure of the Contract</b>	Tenure of [2] years and annually extendable for a period 1 year
<b>Performance Security or Performance Bank Guarantee (PBG)</b>	[3%] of the Total Contract Value
<b>Bid Processing Fees</b>	INR [3000] (Three Thousand Only) + Taxes / GST
<b>Mode for submission of Bids, Tender Fee, EMD</b>	Bidders are to upload their Bids on the e-procurement portal <a href="https://www.mptenders.gov.in">https://www.mptenders.gov.in</a> Submission of Bids through any other mode will not be accepted.
<b>Mode of Selection</b>	Open Bid, Single Stage, Two Envelopes (Technical and Financial)
<b>Selection Criteria</b>	Least Cost Selection Based (Financial L-1 Based)
<b>Validity of Bid</b>	180 days from last date for submission of the bid documents, excluding the last date of submission.
<b>Date and time of Financial Bid opening</b>	Only technically qualified bidders will be informed of financial opening
<b>Issue of Notice of Award (NOA) by Issuing Authority</b>	Within 3 days of financial bid opening
<b>Acceptance of Notice of Award</b>	Within 3 days of the issue of Notice of Award.
<b>Signing of Contract</b>	Within 5 days of issue of Notice of Award.

<b>Commencement of Services</b>	Within 07 days of signing of contract
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1. The RFP Schedule set out above is indicative in nature and the SHA may, in its sole discretion and without prior notice to the Bidders, amend the Schedule. The responsibility shall lie with the Bidders to verify the Bid Process Schedule and the SHA shall not incur any liability whatsoever arising out of amendments to the Schedule. SHA shall give notice of changes to the Schedule, if any, by Addendum. All bidders are advised to check for any further clarifications, amendments/addendums and corrigendum related to this RFP at the following website.
2. This document is not transferable.
3. The issuing entity reserves the complete right to cancel the bid process and reject any or all of the bids.
4. No contractual obligation whatsoever shall arise from the bidding document/bidding process unless and until a formal contract is signed and executed between the Authority and the successful bidder.
5. Issuing entity disclaims any factual/ or other errors in the bidding document (the onus is purely on the individual bidders to verify such information) and the information provided therein are only intended to help the bidders to prepare a logical bid-proposal.
6. The original EMD (Bid Security) shall be submitted by the Bidder online through [www.mptenders.gov.in](http://www.mptenders.gov.in) website latest by the date and time mentioned in the schedule for RFP.
7. EMD will be forfeited if the successful bidder does not deposit the required performance guarantee within the stipulated period or is not willing to accept the contract after the notification of award, and other actions as per Tender conditions.

## DEFINITIONS AND INTERPRETATION

<b>AB-Madhya Pradesh</b>	Refers to Ayushman Bharat – Madhya Pradesh Niramayam, managed and administered by the Public Health and Family Welfare Department, Government of Madhya Pradesh through State Health Agency (SHA)/Ayushman Bharat – Deen Dayal Swasthya Suraksha Parishad (AB-DDSSP), with the objective of reducing out-of-pocket healthcare expenses and improving access of validated Beneficiary Family Units to quality inpatient care and day care surgeries (as applicable) for treatment of diseases and medical conditions through a network of Empanelled Health Care Providers.
<b>AB-Madhya Pradesh Beneficiary Database</b>	Refers to all AB-MP (Niramayam) Beneficiary Family Units and PMJAY Beneficiary Family Units, as defined in Category under the deprivation criteria of D1, D2, D3, D4, D5, and D7, Automatically Included category (viz. Households without shelter, Destitute-living on alms, Manual Scavenger Families, Primitive Tribal Groups, and Legally released Bonded Labour) and 11 defined occupational un-organized workers (in Urban Sector) of the Socio-Economic Caste Census (SECC) 2011 database of the State along with beneficiaries under the National Food Security Act & Sambal beneficiaries (enrolled as laborers from the unorganized sectors). Additionally, State Health Agency, on directions of National Health Authority or Government of Madhya Pradesh, may include any other category of beneficiaries for availing health benefits under Ayushman Bharat “Niramayam” for the purposes of materializing Universal Health Coverage goals under Sustainable Development Goals 2030. Currently, under the National Health Authority convergence scheme, the aforesaid database shall mean to include members of Building and Other Construction Workers (BoCW), Bhopal gas tragedy victims, BPL card holders, Anganwadi workers, helpers, and all senior citizens above 70 years of age.
<b>Addendum or Addenda</b>	Means document issued in continuation or as modification or as clarification to certain points in the RFP Documents. The bidders would need to consider the main document as well as any addenda issued subsequently for responding to the bid.
<b>Beneficiary</b>	Means a member of the AB-Madhya Pradesh Niramayam Beneficiary Family Units who are eligible to avail benefits under the scheme.
<b>Contract or Agreement</b>	This document outlines the procedures for selection of ICAI - registered, CAG-Empanelled Agencies (CA Firms) for work under Ayushman Bharat-Niramayam. This agreement will be executed between SHA and selected CA Firms detailing

	service scope, penalties compliance obligation, and contract duration (2 years, renewable yearly based on performance).
<b>Beneficiary Family Unit:</b>	Refers to those families under AB-Madhya Pradesh Beneficiary Database and PMJAY Beneficiary Database, including all its members figuring in the Socio-Economic Caste Census (SECC) database under the deprivation criteria of D1, D2, D3, D4, D5, and D7, Automatically Included category (viz. Households without shelter, Destitute-living on alms, Manual Scavenger Families, Primitive Tribal Groups, and Legally released Bonded Labour) and broadly 11 defined occupational un-organized workers (in Urban Sector) of the Socio-Economic Caste Census (SECC) 2011 database of the State along with families who are beneficiaries under the National Food Security Act of Madhya Pradesh & Sambal beneficiaries (enrolled as workers from the unorganized sectors) not falling under the SECC beneficiary list of the State. This shall also include any other category of beneficiaries decided and included in the AB-Madhya Pradesh Beneficiary Database by orders of National Health Authority or State Government from time to time and referred to as AB-MP (Niramayam) Beneficiary Family Unit henceforth in the document.
<b>Bid</b>	Refers to the qualification and the financial bids submitted by an eligible CA Firm's pursuant to the release of this RFP Document as per the provisions laid down in this RFP Document and all subsequent submissions made by the Bidder as requested by the SHA for the purposes of evaluating the bid.
<b>Bidder</b>	Shall mean any agency which has submitted its bid in response to this RFP released by the State Government.
<b>Days</b>	Mean and shall be interpreted as calendar days unless otherwise specified.
<b>EHCP or Empaneled Health Care Providers:</b>	Shall mean and refer to those public or private health care providers who are empaneled by the SHA for providing services to the Beneficiaries under the Ayushman Bharat – Deen Dayal Swasthya Mission.
<b>IEC</b>	Shall mean Information, Education, and Communication and refer to all such efforts undertaken by the State Health Agency, under the directions of the State Government, that are aimed at promoting information and awareness about the Ayushman Bharat - Madhya Pradesh and its benefits to the potential beneficiaries in particular and to the general population at large.
<b>Material Misrepresentation</b>	Shall mean an act of intentional hiding or fabrication of a material fact which, if known to the other party, could have

	terminated, or significantly altered the basis of a contract, deal, or transaction.
<b>MoHFW</b>	Shall mean the Ministry of Health and Family Welfare, Government of India.
<b>NHA</b>	Shall mean the National Health Agency set up by the Ministry of Health and Family Welfare, Government of India, with the primary objective of coordinating the implementation, operation, and
<b>RFP Document or Bidding Document</b>	Refers to this RFP Document including all amendments, modifications issued by the SHA in writing pursuant to the release of the RFP Document.
<b>Performance Security or Performance Bank Guarantee or PBG</b>	Shall mean as defined in the Contract.
<b>State Health Agency (SHA)</b>	Refers to Ayushman Bharat – Deen Dayal Swasthya Suraksha Parishad (AB-DDSSP), constituted by the Department of Public Health and Family Welfare, Government of Madhya Pradesh for the purpose of coordinating and implementing the Ayushman Bharat – Madhya Pradesh.
<b>Scheme</b>	Shall mean the Ayushman Bharat “Niramayam”, Madhya Pradesh managed and administered by the Department of Health and Family Welfare, Government of Madhya Pradesh.
<b>Selected Bidder</b>	Shall mean the successful bidder which has been selected in the bid exercise and has agreed to the terms and conditions of the RFP Document and has signed the Contract with the State Government.
<b>Successful Bidder</b>	Shall mean the bidder whose bid document is responsive, which has been selected as per the lowest quote submitted during Financial Bid Evaluation, among all the shortlisted and with whom the State Government intends to select and sign the Service Contract.
<b>Sum Assured</b>	Shall mean the sum of Rs 5,00,000 per AB-MP (Niramayam) Beneficiary Family Unit per annum against which the AB-MP (Niramayam) and PMJAY Beneficiary Family Unit may seek benefits as per the benefit package proposed under the AB-MP (Niramayam).
<b>State Government</b>	Refers to the duly elected Government in the State of Madhya Pradesh in which the tender is issued.

## 1. INTRODUCTION

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### 1.1 Ayushman Bharat PM-JAY

- i. Ayushman Bharat PM-JAY, a flagship scheme of Government of India was launched as recommended by the National Health Policy 2017, to achieve the vision of Universal Health Coverage (UHC). This initiative has been designed so as to meet SDG and its underlining commitment, which is "leave no one behind". The scheme is being implemented in the state of Madhya Pradesh as Ayushman Bharat “Niramayam”.
- ii. Key features of PM-JAY
  - World’s largest health insurance/ assurance scheme fully financed by the government.
  - Provides benefit cover of Rs. 5 lakhs per family per year, for secondary and tertiary care hospitalization across public and private empaneled hospitals in India.
  - Over 10.74 crore poor and vulnerable entitled families (approximately 50 crore beneficiaries) are eligible for these benefits.
  - Provides cashless and paperless access to health care services for the beneficiary at the point of service.
  - Will help reduce catastrophic expenditure for hospitalizations, which pushes 6 crore people into poverty each year, and will help mitigate the financial risk arising out of catastrophic health episodes.
  - No restrictions on family size, age or gender.
  - All pre-existing conditions are covered from day one.
  - Covers up to 3 days of pre-hospitalization and 15 days post-hospitalization expenses such as diagnostics and medicines.
  - Benefits of the scheme are portable across the country i.e. a beneficiary can visit any empaneled public or private hospital for cashless treatment.

Bidders are requested to visit <https://pmjay.gov.in/> for details.

### 1.2 Ayushman Bharat Digital Mission (ABDM)

ABDM will support the state in leveraging technology to set-up digital health ecosystem that supports universal health coverage in an efficient, accessible, inclusive, affordable, and timely manner through provisioning of a wide range of data, information, and infrastructure services.

### 1.3 Other Central Government and State Convergence Schemes

State of Madhya Pradesh has expanded the Scheme to other beneficiary categories such Bhopal Gas Tragedy victims, NFSA, SAMBAL, and BoCW. Also, Central Government has expanded the Scheme to other categories including CAPF, ASHA, ANW, Angawadi Workers, PVTG and DAJ GUA.

#### **1.4 Objectives of the RFP**

The State Health Agency, Madhya Pradesh, intends to engage a C&AG empanelled Chartered Accountant Firm for ensuring timely and accurate compliance with statutory requirements under the Income Tax Act, 1961, and applicable Professional Tax laws. The scope of work shall include preparation and filing of quarterly TDS returns (Forms 24Q and 26Q), filing of Professional Tax returns, and providing all related statutory compliance, advisory, and support services as required from time to time.

The Agency shall be responsible for Timely preparation and filing of quarterly TDS returns, Filing of Professional Tax Returns, Reconciliation of TDS data with books/accounts, Issuance and verification of TDS certificates, Statutory advisory and compliance support, Assistance in notices, scrutiny and compliance matters related to TDS and Professional Tax.

## 2. Scope of work

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### 2.1 Brief Scope of Work

The selected Chartered Accountant Firm shall perform the following activities:

#### (2.1.1) TDS Related Services

- a. Preparation and filing of quarterly TDS/TCS Returns in prescribed forms.
- b. Verification and reconciliation of TDS deductions with accounting records.
- c. Downloading and verifying TDS certificates
- d. Ensuring timely filing of returns within statutory timelines.
- e. Downloading and verification of Form 16, Form 16A, 12BA and other certificates.
- f. Assistance in correction/revised TDS returns.
- g. Assistance in lower deduction certificate related matters.
- h. Assistance in PAN validation and correction.
- i. Identification and reporting of mismatches or defaults.
- j. Assistance in compliance under sections applicable to TDS.
- k. Coordination with department officials whenever required.

#### (2.1.2) Professional Tax Related Services

- a. Preparation and filing of Professional Tax Returns.
- b. Verification of employee data related to PT deductions.
- c. Compliance with applicable State Professional Tax provisions.
- d. Assistance in obtaining challans and acknowledgements.
- e. Support in rectification/corrections.

#### (2.1.3) Advisory & Compliance Support

- a. Periodic advisory on statutory amendments.
- b. Guidance regarding applicability of TDS provisions.
- c. Assistance in notices, queries or departmental communications.
- d. Compliance review and reporting.
- e. Submission of compliance status reports.
- f. Coordination with Finance and Accounts Division.

#### (2.1.4) Deliverables

The selected CA Firm shall submit:

- a. Quarterly TDS/TCS Return Filing Acknowledgements.
- b. Professional Tax Return Acknowledgements.
- c. Reconciliation Reports.
- d. Compliance Status Reports.
- e. Error/Mismatch Reports.
- f. Advisory Notes on statutory amendments.

### **(2.1.5) Last Year Report in Entrise for TDS Return file**

- a. During the previous financial year, approximately 1,057,363 accounting entries were successfully compiled, verified, and processed for the filing of TDS returns.

## **2.2 Detail Scope of Work**

### **(2.2.1) TDS/TCS Related Services**

- I. The selected Chartered Accountant Firm (here in
- II. after referred to as the “Consultant”) shall be responsible for providing comprehensive services related to Tax Deducted at Source (TDS) and Tax Collected at Source (TCS) compliance under the provisions of the Income Tax Act, 1961 and the rules framed thereunder. The Consultant shall ensure timely and accurate compliance with all statutory requirements applicable to the Deen Dayal Swasthya Suraksha Parishad (DDSSP).
- III. The Consultant shall, review and file quarterly TDS/TCS returns in the prescribed forms, including but not limited to Form 24Q, Form 26Q, Form 27Q and any other applicable return as prescribed under the Income Tax Act, 1961. The Consultant shall ensure that all returns are filed within the statutory timelines and shall provide acknowledgements and supporting documentation to DDSSP immediately upon successful filing.
- IV. The Consultant shall undertake detailed verification and reconciliation of TDS deductions with the accounting records, payment records, payroll records, vendor records and other relevant financial documents maintained by DDSSP. The Consultant shall identify discrepancies, mismatches, short deductions, excess deductions, non-deductions, incorrect challan details or any other compliance issues and shall report the same to DDSSP along with recommendations for corrective action.
- V. The Consultant shall download, verify and reconcile TDS certificates, Form 26AS, Annual Information Statements (AIS), TRACES reports, Justification Reports and other relevant records available through the Income Tax Department portals. The Consultant shall ensure that all tax credits are appropriately reflected and reconciled with the records maintained by DDSSP.
- VI. The Consultant shall facilitate downloading, verification and generation of Form 16, Form 16A, Form 12BA and any other statutory certificates required under applicable provisions of the Income Tax Act. The Consultant shall ensure that such certificates are accurate, complete and issued within the prescribed timelines.
- VII. The Consultant shall provide assistance in filing correction statements and revised TDS/TCS returns whenever required. This shall include correction of deductee details, challan particulars, PAN details, section codes, deduction amounts, filing errors and any other discrepancies identified by DDSSP or communicated by the Income Tax Department.
- VIII. The Consultant shall provide support in matters relating to lower deduction certificates, nil deduction certificates and any other certificates issued under the Income Tax Act. The Consultant shall advise DDSSP regarding the applicability of such certificates and assist in implementing the necessary compliance requirements.

- IX. The Consultant shall undertake PAN validation of employees, consultants, service providers and vendors and shall assist DDSSP in correcting invalid PAN records, updating deductee information and ensuring compliance with PAN-related requirements prescribed under the Income Tax Act.
- X. The Consultant shall identify and report all instances of defaults, short deductions, late deductions, late deposits, interest liabilities, penalties, non-filing issues and mismatches reflected on the TRACES portal or any other statutory platform. The Consultant shall recommend corrective measures and assist DDSSP in resolving such issues in a timely manner.
- XI. The Consultant shall provide support and guidance for compliance with all provisions of the Income Tax Act relating to TDS/TCS, including amendments, notifications, circulars and instructions issued by the Central Board of Direct Taxes (CBDT) from time to time.
- XII. The Consultant shall coordinate with the officers and officials of DDSSP, the Income Tax Department, TRACES authorities and other concerned stakeholders whenever required for ensuring smooth and effective compliance of statutory obligations.

#### **(2.2.2) Professional Tax Related Services**

- I. The Consultant shall provide end-to-end Professional Tax compliance services in accordance with the applicable provisions of the Madhya Pradesh Vritti Kar Adhiniyam and other relevant statutory provisions.
- II. The Consultant shall verify employee data, payroll records and other relevant information for determination of Professional Tax liability and deduction requirements. The Consultant shall review the correctness of Professional Tax deductions and advise DDSSP regarding any discrepancies observed during the review process.
- III. The Consultant shall prepare and file Professional Tax returns within the prescribed timelines and ensure compliance with all applicable statutory requirements. The Consultant shall obtain filing acknowledgements, challans and supporting records and submit the same to DDSSP for record purposes.
- IV. The Consultant shall assist DDSSP in reconciliation of Professional Tax deductions with payroll records and payment records. Any discrepancies identified during reconciliation shall be reported to DDSSP along with recommendations for corrective action.
- V. The Consultant shall provide support in rectification, correction, modification and revision of Professional Tax returns, wherever required. The Consultant shall also assist DDSSP in responding to notices, queries, inspections, assessments and communications issued by Professional Tax authorities.
- VI. The Consultant shall monitor amendments in Professional Tax laws and regulations and advise DDSSP regarding changes that may affect compliance obligations.

#### **(2.2.3) Advisory and Compliance Support Services**

- I. The Consultant shall provide continuous advisory and compliance support to DDSSP in relation to TDS/TCS and Professional Tax matters throughout the contract period.
- II. The Consultant shall keep DDSSP informed about amendments, notifications, circulars, judicial pronouncements, policy changes and other statutory developments affecting

TDS/TCS and Professional Tax compliance. Wherever required, the Consultant shall issue written advisory notes explaining the implications of such changes and the actions required to be taken by DDSSP.

- III. The Consultant shall provide guidance regarding applicability of various TDS provisions, appropriate deduction rates, exemptions, threshold limits, lower deduction certificates and any other compliance matters referred by DDSSP.
- IV. The Consultant shall assist DDSSP in handling notices, communications, queries, inspections and proceedings initiated by the Income Tax Department, Professional Tax Department or any other statutory authority. Such assistance shall include examination of notices, preparation of replies, reconciliation of records and submission of supporting documents.
- V. The Consultant shall conduct periodic compliance reviews and submit reports highlighting compliance status, risks, deficiencies, corrective actions and recommendations for improvement. The Consultant shall also provide support during Internal Audit, Statutory Audit, Comptroller and Auditor General (C&AG) Audit, Accountant General Audit and any other audit or inspection conducted by competent authorities.
- VI. The Consultant shall maintain regular coordination with the Finance and Accounts Division of DDSSP and attend meetings, discussions and review sessions whenever required by DDSSP.

#### **(2.2.4) Deliverables**

- a. The Consultant shall submit the following deliverables during the contract period:
- b. Quarterly TDS/TCS Return Filing Acknowledgements along with supporting reports.
- c. Professional Tax Return Filing Acknowledgements and supporting documents.
- d. Quarterly TDS/TCS Reconciliation Reports indicating deductions, deposits, challan matching status, defaults and corrective actions.
- e. Professional Tax Reconciliation Reports indicating deduction and payment status.
- f. Compliance Status Reports highlighting statutory compliance undertaken during the reporting period.
- g. Error, Exception and Mismatch Reports identifying defaults, discrepancies and corrective actions required.
- h. Advisory Notes on amendments, notifications and statutory changes affecting DDSSP.
- i. Reports relating to notices, queries, assessments and statutory communications handled during the contract period.
- j. Any other reports, statements or compliance documents as may be required by DDSSP from time to time.

**Note : The volume of transactions, deductee records, challans, returns and compliance activities mentioned in this RFP is indicative only and may vary during the contract period. The quoted professional fee shall remain firm and fixed for the entire contract period and no additional payment shall be admissible on account of increase in workload or transaction volume.**

## **2.3 Responsibility of the Chartered Accountant Firm**

### **(2.3.1) General Responsibilities**

- a. The selected Chartered Accountant Firm (hereinafter referred to as the “Consultant”) shall perform the services with due diligence, efficiency, integrity, professionalism and in accordance with the applicable provisions of the Income Tax Act, 1961, Professional Tax laws, rules, regulations, notifications and guidelines issued by the competent authorities from time to time.
- b. The Consultant shall deploy adequate qualified manpower, infrastructure, software tools and technical resources necessary for carrying out the assignment efficiently throughout the contract period.
- c. The Consultant shall ensure strict adherence to statutory timelines and shall take all necessary actions to avoid delays, defaults, penalties or non-compliance on the part of DDSSP.

### **(2.3.2) Compliance Responsibilities**

- a. The Consultant shall be responsible for preparation, verification and timely filing of all TDS/TCS and Professional Tax returns covered under the scope of work.
- b. The Consultant shall ensure accuracy and completeness of all information submitted through statutory returns and shall verify the data before filing.
- c. The Consultant shall continuously monitor statutory due dates and ensure that all filings, corrections, reconciliations and compliance activities are completed within the prescribed timelines.
- d. The Consultant shall immediately inform DDSSP of any compliance risk, default, mismatch, short deduction, short payment, interest liability, penalty exposure or statutory irregularity observed during the course of the assignment.

### **(2.3.3) Data Verification and Reconciliation**

- a. The Consultant shall verify and reconcile data received from DDSSP before filing statutory returns.
- b. The Consultant shall identify discrepancies in PAN details, challan information, employee records, vendor records, tax deductions and payment details and shall advise DDSSP regarding corrective measures.
- c. The Consultant shall maintain proper reconciliation records between books of accounts, payroll records, challans, statutory returns and TRACES data.

#### **(2.3.4) Reporting Responsibilities**

- a. The Consultant shall submit all reports, acknowledgements, certificates and deliverables prescribed under the contract within the timelines specified by DDSSP.
- b. The Consultant shall submit periodic compliance reports indicating:
  - Status of TDS/TCS compliance;
  - Status of Professional Tax compliance;
  - Pending actions;
  - Identified risks and observations;
  - Corrective actions recommended.
- c. The Consultant shall promptly report any statutory changes having financial or compliance implications for DDSSP.

#### **(2.3.5) Support During Notices and Assessments**

- a. The Consultant shall assist DDSSP in responding to notices, communications, queries and observations issued by the Income Tax Department, Professional Tax Authorities or any other statutory authority in relation to the services covered under the contract.
- b. The Consultant shall prepare draft replies, reconciliations, supporting documents and explanations required for submission before the concerned authorities.
- c. Where required by DDSSP, the Consultant shall attend meetings, hearings and discussions with statutory authorities relating to TDS/TCS and Professional Tax matters.

#### **(2.3.6) Confidentiality and Data Security**

- a. The Consultant shall maintain complete confidentiality of all financial, payroll, employee, vendor, beneficiary and tax-related information received from DDSSP.
- b. The Consultant shall not disclose, publish, share or use any information obtained during the course of the assignment for any purpose other than performance of contractual obligations without prior written approval of DDSSP.
- c. The confidentiality obligations shall survive the completion, expiry or termination of the contract.

#### **(2.3.7) Professional Responsibility**

- a. The Consultant shall ensure that all services are rendered by qualified professionals possessing adequate knowledge and experience in taxation and statutory compliance matters.
- b. The Consultant shall remain fully responsible for the quality, accuracy and correctness of services provided under the contract.
- c. Any error, omission, negligence or deficiency attributable to the Consultant resulting in avoidable statutory liability, penalty or financial loss to DDSSP may attract recovery of losses and other actions as per the terms of the contract.

### **(2.3.8) Coordination Responsibilities**

- a. The Consultant shall maintain regular coordination with the Finance and Accounts Division and other designated officers of DDSSP.
- b. The Consultant shall attend review meetings, compliance meetings and presentations whenever required by DDSSP without any additional cost.
- c. The Consultant shall nominate a dedicated Engagement Partner/Authorized Representative who shall act as the single point of contact for all communications and coordination with DDSSP.

### **(2.3.9) Record Maintenance and Handover**

- a. The Consultant shall maintain complete records of all filings, reconciliations, acknowledgements, certificates, reports and correspondence relating to the assignment.
- b. Upon completion or termination of the contract, the Consultant shall hand over all records, documents, reports, working papers and electronic files pertaining to DDSSP in an organized manner without retaining any unauthorized copies.

### **(2.4) Compliance with ICAI Standards**

- a. The Consultant shall perform the assignment in accordance with the Code of Ethics, Professional Standards, Guidelines and Advisories issued by the Institute of Chartered Accountants of India (ICAI) from time to time.
- b. The Consultant shall ensure that the professional fees quoted and services rendered are consistent with the applicable professional standards and best practices prescribed by ICAI.

### **(2.5) Deficiencies in Services**

The following shall be considered as deficiencies in services by the CA Firm:

1. Delay in filing TDS/TCS Returns or Professional Tax Returns within prescribed timelines.
2. Submission of incorrect, incomplete, or inaccurate returns, reports, certificates, or reconciliations.
3. Failure to identify and report statutory defaults, mismatches, or compliance issues.
4. Delay in submission of deliverables, acknowledgements, compliance reports, or advisory notes.
5. Failure to respond to notices, departmental communications, or DDSSP queries within stipulated timelines.
6. Non-compliance with provisions of the Income Tax Act, Professional Tax laws, or other applicable regulations.
7. Failure to maintain confidentiality of records, data, and information of DDSSP.
8. Deployment of inadequate or unqualified manpower affecting service delivery.
9. Failure to provide necessary support during audits, inspections, or assessments.

10. Any act of negligence, misconduct, misrepresentation, or omission resulting in financial loss, penalty, interest liability, or reputational damage to DDSSP.
11. Repeated failure to achieve Service Level Agreement (SLA) requirements.
12. Failure to rectify errors, deficiencies, or observations communicated by DDSSP within the prescribed time.

**Note:** Repeated or material deficiencies may attract penalties, withholding of payments, invocation of Performance Security, termination of contract, and/or blacklisting as per applicable rules and contract provisions.

### 3. SERVICE LEVELS

#### 3.1 Key Performance Indicator and Penalty

- i. The Key Performance Indicators (“KPIs”) below defines the terms of the Selected CA Firm responsibility in ensuring the timely delivery of the SOW, quality of deliverables and other aspects of selection as per the RFP. The KPIs mentioned below are not exhaustive and any addition/ deletion to this list of KPIs shall be with the mutual consent of both Nodal, SHA - MP and the Selected CA Firm

#### 3.2 Service Levels / Key Performance Indicators (KPIs)

The selected Chartered Accountant Firm shall adhere to the following Service Levels during the contract period:

S. No.	Service Parameter / KPI	Service Level Requirement	Measurement Criteria
1	Filing of Quarterly TDS/TCS Returns	Within statutory due dates prescribed under the Income Tax Act	Return filing acknowledgement
2	Filing of Professional Tax Returns	Within statutory due dates prescribed by the State Government	Return filing acknowledgement
3	Submission of TDS/TCS Reconciliation Report	Within 15 days from the end of each quarter	Report submission
4	Submission of Professional Tax Reconciliation Report	Within 15 days from the end of each quarter	Report submission
5	Generation and Verification of Form 16	Within statutory timelines	Form 16 issuance record
6	Generation and Verification of Form 16A	Within statutory timelines	Form 16A issuance record
7	Response to DDSSP Queries	Within 2 working days	Email/communication records
8	Response to Statutory Notices/Communications	Within 2 working days of receipt of information from DDSSP	Submission of draft reply/response
9	Filing of Correction/Revised Returns	Within 7 working days from identification of error or receipt of approved data	Filing acknowledgement
10	Identification and Reporting of Defaults/Mismatches	Within 5 working days from detection	Compliance/exception report
11	Advisory on Statutory Amendments	Within 15 working days of significant amendment/notification	Advisory note/report
12	Attendance in Meetings/Audit Support	As and when required by DDSSP	Attendance/meeting records

13	Accuracy of Returns Filed	Minimum 99% accuracy level	Number of corrections attributable to consultant
14	Compliance Status Reporting	Quarterly	Compliance report submission

### 3.3 Performance Standards

- The CA Firm shall ensure 100% filing of all applicable TDS/TCS and Professional Tax returns within statutory timelines.
- The CA Firm shall maintain a minimum 99% accuracy level in all statutory filings and reports.
- The CA Firm shall ensure that no statutory penalty, interest, or compliance default occurs due to negligence, delay, or omission attributable to the Firm.
- The CA Firm shall provide proactive advisory support on changes in tax laws and compliance requirements affecting DDSSP.
- The CA Firm shall nominate a dedicated authorized representative as a single point of contact for coordination with DDSSP.

### 3.4 Service Credits / Penalty for Non-Performance

S. No.	Non-Performance Event	Penalty
1	Delay in filing TDS/TCS Return	₹1,000 per day subject to maximum 10% of quarterly payment
2	Delay in filing Professional Tax Return	₹1,000 per day subject to maximum 10% of quarterly payment
3	Delay in submission of reports/deliverables	₹500 per day
4	Delay in responding to notices or DDSSP queries	₹500 per day
5	Incorrect filing requiring correction due to consultant's error	Actual cost of correction plus ₹2,000 per instance
6	Statutory penalty imposed due to consultant's negligence	Recovery of actual penalty/interest attributable to the consultant

### 3.5 Critical Performance Failure

The following shall be treated as Critical Performance Failures:

- Failure to file statutory returns within due dates on three or more occasions during a contract year.
- Repeated submission of incorrect returns or reports.
- Failure to provide support in statutory notices or assessments.
- Breach of confidentiality obligations.
- Any act causing substantial financial loss, penalty, or reputational damage to DDSSP.

In such cases, DDSSP may invoke the Performance Security, terminate the contract, and initiate debarment/blacklisting proceedings as per applicable rules.

## **Do's and Don'ts for the Selected CA Firm**

### **Do's**

1. Ensure timely filing of all TDS/TCS Returns and Professional Tax Returns within statutory due dates.
2. Verify all data, challans, deductee details, PAN information and supporting records before filing any return.
3. Maintain proper coordination with the Finance & Accounts Division of DDSSP.
4. Submit all deliverables, reports, acknowledgements and compliance certificates within prescribed timelines.
5. Immediately inform DDSSP regarding any statutory amendments, notifications, circulars or compliance changes affecting the organization.
6. Maintain complete confidentiality of records, employee data, vendor information and financial information.
7. Identify and report defaults, mismatches, short deductions, short payments or other compliance issues on a timely basis.
8. Provide prompt assistance in notices, assessments, audits and departmental communications.
9. Deploy qualified and experienced personnel for execution of the assignment.
10. Maintain proper documentation and working papers relating to all filings and compliance activities.
11. Attend meetings, review sessions and discussions whenever required by DDSSP.
12. Ensure compliance with provisions of the Income Tax Act, 1961, Professional Tax laws, and ICAI guidelines.

### **Don'ts**

1. Do not delay filing of statutory returns or submission of reports without prior approval of DDSSP.
2. Do not submit incomplete, inaccurate or unverified information in any statutory filing.
3. Do not make any correction, revision or modification in returns without proper verification and approval from DDSSP.
4. Do not disclose or share any confidential information of DDSSP with any third party without written authorization.
5. Do not outsource or sub-contract the assignment without prior written approval of DDSSP.
6. Do not communicate directly with statutory authorities on behalf of DDSSP without authorization from the competent authority.
7. Do not use DDSSP's data, records or information for any purpose other than execution of the assignment.
8. Do not suppress, conceal or ignore compliance deficiencies, defaults or statutory notices.
9. Do not deploy unqualified personnel for handling statutory compliance activities.
10. Do not engage in any activity that may create conflict of interest with the assignment.
11. Do not submit false, misleading or fabricated information, documents or certificates.
12. Do not indulge in fraudulent, corrupt, collusive or unethical practices during the contract period.

**Note** - Failure to adhere to the above Do's and Don'ts may be treated as a deficiency in service and may attract penalties, withholding of payments, invocation of Performance Security, termination of contract and/or blacklisting as per the provisions of the RFP and Contract Agreement.

## 4. PAYMENT TERMS

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### 4.1 Payment Terms

#### **(4.1.1) Payment Schedule**

- a. The selected Chartered Accountant Firm shall be permitted to submit invoices on a quarterly basis upon completion of the services and submission of deliverables pertaining to the respective quarter.
- b. DDSSP shall release payment to the Chartered Accountant Firm on a quarterly basis against the invoices submitted, subject to satisfactory performance of services and certification by the designated officer of DDSSP.
- c. The payment shall be made proportionately based on the rates quoted by the Chartered Accountant Firm in the Financial Bid and accepted by DDSSP under the Contract.

#### **(4.1.3) Conditions for Release of Payment**

The quarterly invoice shall be accompanied by:

- a. Quarterly TDS/TCS Return Filing Acknowledgements.
- b. Professional Tax Return Filing Acknowledgements, wherever applicable.
- c. Quarterly Reconciliation Reports.
- d. Compliance Status Report for the relevant quarter.
- e. Details of notices, corrections, revisions and statutory compliances handled during the quarter.
- f. Any other deliverables specified in the Scope of Work.
- g. Payment shall be released only after verification and acceptance of the deliverables by DDSSP.

#### **(4.1.4) Professional Fee**

- a. The professional fee payable to the Chartered Accountant Firm shall be as per the rates quoted in the Financial Proposal and accepted by DDSSP.
- b. The quoted fee shall be deemed to include all expenses related to manpower, travel, local conveyance, communication, documentation, software, meetings, statutory compliance support, preparation and filing of returns, correction statements, reconciliation activities, advisory services, audit support and all incidental expenses required for execution of the assignment.
- c. No additional payment shall be admissible except applicable GST.

#### **(4.1.5) ICAI Fee Compliance**

- a. The Chartered Accountant Firm shall ensure that the professional fees quoted under the Financial Proposal are commensurate with the scope, volume and complexity of the assignment and are in conformity with the applicable professional standards, guidelines and the Minimum Recommended Scale of Fees issued by the Institute of Chartered Accountants of India (ICAI), as amended from time to time.
- b. DDSSP reserves the right to seek justification for abnormally low financial bids and may reject such bids if found inconsistent with the scope of work, transaction volume, professional standards and quality requirements of the assignment.

#### **(4.1.6) Statutory Deductions**

All applicable statutory deductions, including Tax Deducted at Source (TDS) and other recoveries as per Government rules, shall be deducted from the payments made to the CA Firm.

#### **(4.1.7) Withholding of Payment**

DDSSP reserves the right to withhold or deduct payments in case of:

- a) Non-submission of prescribed deliverables;
- b) Non-compliance with Service Levels (SLAs) and Key Performance Indicators (KPIs);
- c) Deficiencies in services attributable to the Consultant;
- d) Penalties, liquidated damages or recoveries applicable under the Contract.

The withheld amount shall be released only after satisfactory rectification of deficiencies and approval by DDSSP.

#### **(4.1.8) Final Settlement**

The final payment shall be released after completion of all contractual obligations, submission of all pending reports and records, and certification by DDSSP that the services have been satisfactorily performed.

## 5. CONTRACT PERIOD

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### 5. Contract Period

#### 5.1 Duration of Contract

The Contract shall remain valid for a period of **Two (02) Years** from the date of issuance of Work Order/Letter of Award (LoA) or signing of the Agreement, whichever is later, unless terminated earlier in accordance with the provisions of the Contract.

#### 5.2 Commencement of Services

The selected Chartered Accountant Firm shall commence the services within **fifteen (15) days** from the date of issuance of Work Order/Letter of Award (LoA) or execution of the Agreement.

#### 5.3 Extension of Contract

DDSSP reserves the right to extend the Contract for a further period of up to **one (01) year** on the same terms and conditions, subject to satisfactory performance of the Consultant, continued requirement of services, availability of funds, and approval of the Competent Authority.

#### 5.4 Performance Review

The performance of the Consultant shall be reviewed periodically by DDSSP based on compliance with Service Levels, quality of deliverables, adherence to statutory timelines, responsiveness, and overall contractual obligations.

#### 5.5 Termination of Contract

DDSSP may terminate the Contract by giving a written notice to the Consultant in accordance with the provisions of the Contract in the event of:

- Material breach of contractual obligations;
- Repeated deficiencies in services;
- Failure to comply with statutory requirements;
- Misrepresentation or submission of false information;
- Insolvency, liquidation, or cessation of business operations by the Consultant.

#### 5.6 Continuity of Services

Upon expiry or termination of the Contract, the Consultant shall provide all necessary assistance, records, reports, reconciliations, acknowledgements, and related documents to DDSSP to ensure smooth transition and continuity of statutory compliance activities.

## **5.7 No Automatic Renewal**

The Contract shall not be renewed automatically upon completion of the Contract Period. Any extension or renewal shall be subject to approval of the Competent Authority and shall be communicated in writing by DDSSP.

## **5.8 Contract Period and Financial Year Coverage**

The selected Consultant shall provide services for all quarters falling within the Contract Period and shall ensure completion of all statutory compliances, filings, reconciliations, certifications, and related activities pertaining to the relevant financial years covered under the Contract.

## 6. GOVERNING LAWS AND DISPUTE RESOLUTION

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- i. The Parties shall use their best efforts to amicably resolve any dispute, difference, claim, or controversy arising out of or in connection with the interpretation, implementation, performance, or termination of the Contract.
- ii. In the event of any dispute between DDSSP and the selected Chartered Accountant Firm, either Party may refer the matter to the Chief Executive Officer (CEO), Deen dayal Swasthya Suraksha Parishad (DDSSP), Madhya Pradesh, for resolution.
- iii. If either Party is not satisfied with the decision of the Chief Executive Officer (CEO), DDSSP, the matter may be referred to the Commissioner, Public Health and Medical Education Department, Government of Madhya Pradesh, for further resolution.
- iv. In case the dispute remains unresolved, or either Party is aggrieved by the decision of the Commissioner, Public Health and Medical Education Department, the matter may be referred to the Additional Chief Secretary, Public Health and Medical Education Department, Government of Madhya Pradesh, whose decision shall be considered for administrative resolution of the dispute.
- v. Any dispute which remains unresolved after the above process shall be settled in accordance with the applicable laws of India.
- vi. The courts at Bhopal, Madhya Pradesh shall have exclusive jurisdiction over all matters arising out of or relating to this RFP, the Contract, and the services provided thereunder.
- vii. Pending resolution of any dispute, the Consultant shall continue to perform its obligations under the Contract and DDSSP shall continue to make payments for satisfactorily rendered services in accordance with the terms of the Contract.

## 7. TERMINATION BY THE STATE HEALTH AGENCY

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- i. The State Health Agency (SHA)/DDSSP shall have the right to terminate the Contract upon the occurrence of any Consultant Event of Default, provided such default is not attributable to a Force Majeure Event.
- ii. The Consultant commits a material breach of any provision of the Contract and fails to remedy such breach within thirty (30) days from receipt of a written notice from DDSSP.
- iii. Any representation, declaration, undertaking, certificate, or information furnished by the Consultant is found to be false, misleading, inaccurate, or materially incorrect.
- iv. The Consultant repeatedly fails to comply with the Scope of Work, Service Levels (SLAs), Key Performance Indicators (KPIs), or statutory timelines prescribed under the Contract.
- v. The Consultant fails to file TDS/TCS Returns, Professional Tax Returns, correction statements, or other statutory compliances within the prescribed timelines on three (3) or more occasions during a contract year.
- vi. The Consultant fails to perform its obligations under the Contract, resulting in statutory non-compliance, financial loss, interest liability, penalty, or reputational damage to DDSSP.
- vii. The Consultant or its personnel engage in any fraudulent, corrupt, unlawful, unethical, or prohibited activity in connection with the services under the Contract.
- viii. The Consultant breaches confidentiality obligations or discloses any confidential information of DDSSP without prior written authorization.
- ix. The Consultant becomes insolvent, bankrupt, is ordered to be wound up by a competent authority, or ceases to carry on its business operations.
- x. Upon occurrence of any of the above events, DDSSP may issue a Preliminary Termination Notice. If the Consultant fails to rectify the default within thirty (30) days of such notice, DDSSP may terminate the Contract by issuing a Final Termination Notice without prejudice to any other rights and remedies available under the Contract or applicable law.

## 8. STATE HEALTH AGENCY EVENT OF DEFAULT

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- i. The Consultant may terminate the Contract upon the occurrence of any of the following events (each a "State Health Agency Event of Default"), provided that such event is not attributable to a Force Majeure Event.
- ii. DDSSP fails to make undisputed payments due to the Consultant under the Contract within ninety (90) days from the due date, despite receipt of a written demand notice from the Consultant.
- iii. DDSSP materially fails to perform or discharge any of its obligations under the Contract, resulting in the Consultant being unable to perform the services in accordance with the provisions of the Contract.
- iv. DDSSP repeatedly fails to provide information, records, documents, approvals, authorizations, or access required for performance of the services, despite written requests from the Consultant.
- v. DDSSP prevents, obstructs, or unreasonably delays the Consultant in carrying out its contractual obligations without any valid justification.
- vi. Upon occurrence of a State Health Agency Event of Default, the Consultant may issue a written Preliminary Termination Notice to DDSSP specifying the nature of the default and seeking its rectification.
- vii. If DDSSP fails to remedy or rectify the State Health Agency Event of Default within fifteen (15) days from the date of receipt of the Preliminary Termination Notice, the Consultant may issue a Final Termination Notice and terminate the Contract.
- viii. Upon termination due to a State Health Agency Event of Default, the Consultant shall be entitled to receive payment for all satisfactorily completed services and accepted deliverables up to the effective date of termination.
- ix. Termination of the Contract shall not prejudice any rights, obligations, liabilities, or remedies accrued prior to the effective date of termination.
- x. The courts at Bhopal, Madhya Pradesh shall have jurisdiction over all matters arising out of or relating to such termination, subject to the dispute resolution provisions of the Contract.

## 9. GENERAL TERMS AND CONDITIONS OF BIDDING

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### 9.1 General Terms of Bidding

- i. The Bidder shall carefully examine the RFP and all related documents before submission of the Proposal.
- ii. Submission of a Proposal shall be deemed to constitute unconditional acceptance of all terms and conditions contained in the RFP.
- iii. DDSSP reserves the right to modify, amend, cancel or withdraw the RFP at any stage without assigning any reason.
- iv. The Bidder shall be responsible for obtaining all information necessary for preparation of its Proposal.

### 9.2 Number of Proposals

- i. No Bidder shall submit more than 01 (one) Proposal for the Project. In the event of such an occurrence (i.e., submission of more than 01 (one) Technical or Financial Proposal), both the Proposals, shall be summarily rejected

### 9.3 Conflict of Interest

- ii. A Bidder shall not have a conflict of interest (the “**Conflict of Interest**”) that affects the Selection Process. Any Bidder found to have a Conflict of Interest shall be disqualified. In the event of disqualification, SHA shall be entitled to forfeit and appropriate the EMD, as the case may be, as mutually agreed genuine pre-estimated loss and damage likely to be suffered and incurred by SHA and not by way of penalty for, *inter alia*, the time, cost and effort of SHA, including consideration of such Bidder’s Proposal (“the **Damages**”), without prejudice to any other right or remedy that may be available to SHA under the Bidding Documents and/ or the Contract or otherwise. Without limiting the generality of the above, a Bidder shall be deemed to have a Conflict of Interest affecting the Selection Process, in the below circumstances:
  - a) A Bidder may be considered to be in a Conflict of Interest with one or more Bidders in the same Selection Process under this RFP if they have a relationship with each other, directly or indirectly through a common company / entity, which puts them in a position to have access to information about or influence the Proposal of another Bidder; or
  - b) The Bidder, or its Associate (or any constituent thereof) and any other Bidder, or its Associate (or any constituent thereof) have common controlling shareholders or other ownership interest; or
  - c) a constituent of such Bidder is also a constituent of another Bidder in the Selection Process; or

- d) such Bidder, or its Associate thereof receives or has received any direct or indirect subsidy, grant, concessional loan or subordinated debt from any other Bidder, its Associate, or has provided any such subsidy, grant, concessional loan or subordinated debt to any other Bidder, or its Associate thereof; or
- e) such Bidder has the same legal representative for purposes of this Proposal as any other Bidder; or
- f) such Bidder, or any Associate thereof, has a relationship with another Bidder, or any Associate thereof, directly or through common third party/ parties, which puts either or both of them in a position to have access to each other's information about, or to influence the Proposal of either or each other; or
- g) such Bidder, or any Associate thereof has participated as a consultant to SHA in the preparation of any Bidding Documents, design, or technical specifications of the Project

**9.4** Any Bidder that has been barred by the Central Government, any State Government, a statutory authority, or a Public Sector Undertaking, as the case may be, from participating in any project and the bar subsists as on the date of the Proposal Due Date, would not be eligible to submit a Proposal.

**9.5** A Bidder shall be liable for disqualification if any legal, financial, or technical adviser of SHA in relation to the Project is engaged by the Bidder and/or its Associate thereof, as the case may be, in any manner for matters related to or incidental to the Project. For the avoidance of doubt, this disqualification shall not apply where such adviser was engaged by the Bidder, its Associate in the past but its assignment expired or was terminated prior to the Proposal Due Date. Nor will this disqualification apply where such adviser is engaged after a period of 05 (five) years from the date of commencement of services under the Project

## **9.6 Cost of Bidding**

- iii. The Bidder shall bear all costs associated with the preparation and submission of its Proposal, including visits to DDSSP offices, obtaining information, preparation of documents, presentations, and participation in discussions or negotiations.
- iv. DDSSP shall not be responsible or liable for any such costs, regardless of the conduct or outcome of the bidding process.
- v. No claim for reimbursement of any expenditure incurred in connection with the bidding process shall be entertained by DDSSP.

## **9.7 Acknowledgement by Bidder**

- i. By submitting its Proposal, the Bidder acknowledges that it has carefully examined and understood the RFP and all related documents.

- ii. The Bidder confirms that it has obtained all necessary information required for preparation of the Proposal and has satisfied itself regarding the nature, scope, volume, and complexity of the assignment.
- iii. Submission of a Proposal shall be deemed to constitute unconditional acceptance of all terms, conditions, and provisions of the RFP.

### **9.8 Right to Accept or Reject**

- i. DDSSP reserves the right to accept or reject any Proposal and to annul the bidding process at any time without assigning any reason.
- ii. DDSSP reserves the right to reject any Proposal if it is found incomplete, non-responsive, misleading, or not in conformity with the requirements of the RFP.
- iii. Such rejection shall not create any liability on DDSSP towards any Bidder.

### **9.9 Clarification and Amendment of RFP Documents**

- i. A Bidder requiring any clarification regarding the RFP may submit its queries in writing within the timelines specified in the Bid Data Sheet.
- ii. DDSSP may issue clarifications, corrigenda, addenda, or amendments to the RFP at any time before the Proposal Due Date.
- iii. Any clarification or amendment issued by DDSSP shall form an integral part of the RFP and shall be binding upon all Bidders.
- iv. DDSSP may extend the Proposal Due Date, if considered necessary.

### **9.10 Tender Fee**

- i. The RFP document is available online to registered users. A non-refundable RFP submission fee of INR 3,000/- (INR Three Thousand only) shall be payable (**“Tender Fee”**), apart from gateway and service charges, by each Bidder for their Proposals to be accepted.
- ii. The Tender fee shall only be paid online. Online payment details are available on this website: <https://mptenders.gov.in>

### **9.11 Earnest Money Deposit (EMD)**

- i. An Earnest Money Deposit (**“EMD”**) shall be paid online for the sum of INR 60,000/- (INR Sixty Thousand only) shall be required to be submitted by each Bidder.
- ii. The EMD shall be kept valid through the Bid Validity Period and may need to be extended, if so, required by SHA.
- iii. SHA will not be liable to pay any interest on EMD. EMD of pre-qualified but unselected Bidders shall be returned, without any interest, within 01 (one) month after grant of the Work Order or execution of the Contract by the Selected Bidder (whichever is later) or

when the Selection Process is cancelled by SHA. The Selected Bidder's EMD shall be returned, without any interest upon the Selected Bidder accepting the Work Order or executing the Contract (whichever is later) and after furnishing the Performance Security in accordance with provision of the RFP and Work Order.

- iv. SHA will be entitled to forfeit and appropriate the EMD as mutually agreed loss and damage payable to SHA in regard to the RFP without prejudice to SHA's any other right or remedy that may be available to SHA under the Bidding Documents and/ or under the Contract, or otherwise under the following conditions:
- v. If a Bidder engages in a corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice as envisaged under this RFP (including the standard form of Work Order); or,
  - a) If any Bidder withdraws its Proposal during the Bid Validity Period as specified in this RFP and as extended by the Bidder from time to time; or,
  - b) In the case of the Selected Bidder, if the Selected Bidder fails to accept the Work Order or execute the Contract or fails to furnish the Performance Security within the specified time limit; or,
  - c) If the Bidder commits any breach of terms of this RFP or is found to have made a false, representation to SHA.

## **9.12 Preparation of Proposal**

- i. The Proposal shall comprise a Technical Proposal and a Financial Proposal.
- ii. The Proposal shall be prepared in English language and submitted in the formats prescribed in the RFP.
- iii. The Bidder shall ensure that all pages of the Proposal are duly signed by the authorized signatory.
- iv. Any overwriting, alteration, or correction shall be duly authenticated.

**9.13 Financial Proposal** - While preparing the Financial Proposal, Bidders are expected to consider the various requirements and conditions stipulated in this RFP document. The Financial Proposal should be submitted as per the standard Financial Proposal submission forms prescribed in this RFP on **MP Tenders only**. While submitting the Financial Proposal, the Bidder shall ensure the following:

- i. The Bidder shall submit the Financial Proposal as per the instruction provided in this RFP.
- ii. The Bidder shall ensure not to submit the Financial Proposal with the Technical Proposal. Any Technical Proposal with financial details will be rejected by SHA.

- iii. The Financial Proposal shall only be submitted in soft copy through MP Tender Website <https://mptenders.gov.in>, in the Format as provided therein (“**Financial Proposal**”) in a MS excel file clearly indicating the amount in both figures and words and up to 02 (two) decimal points. For example, amount shall be quoted as 10.12 instead of 10 or 10.1.
- iv. In case of any discrepancy between figures and words, in the Financial Proposal, the amount indicated in words shall prevail.
- v. The Financial Proposal shall be furnished in INR (Indian Rupees) only.
- vi. The Financial Proposal should be a Proposal inclusive of all the costs including but not limited to all taxes associated with the Project. The Financial Proposal should clearly indicate the price to be charged without any qualifications whatsoever and should include all taxes, duties, fees, levies, works contract tax, cost of insurance and other charges as may be applicable in relation to the activities proposed to be carried out excluding GST. These shall cover manpower remuneration their statutory contributions, travel, lodging and boarding cost etc. The Financial Proposal shall consider all the expenses and tax liabilities and cost of insurance, levies, and other impositions applicable under the prevailing law.
- vii. If there is a change in the applicable taxes, SHA shall bear the cost of the same.
- viii. Rates quoted in the Financial Proposal must be firm and final and shall not be subject to any modifications, on any account whatsoever.
- ix. Rates shall be quoted for details mentioned in Financial Proposal.
- x. The total amount indicated in the Financial Proposal shall be without any condition attached or subject to any assumption and shall be final and binding. In case any assumption or condition is indicated in the Financial Proposal, it shall be considered non-responsive and would be liable to be rejected.
- xi. NIL value quoted against any field in the Financial Proposal sheet shall lead to rejection of Proposal.
- xii. Bidders are required to note that they should necessarily submit their Financial Proposal in the format provided and no other format is acceptable. If during or subsequent to evaluation of Financial Proposal, it is discovered that the Financial Proposal submitted by a Bidder, has been modified in any unauthorized manner, the Proposal may be rejected. SHA may first in exercise of its discretion seek clarifications from the Bidder on such an occurrence.
- xiii. The quoted fee shall remain firm during the Contract Period unless otherwise provided in the Contract.
- xiv. The quoted professional fee shall not be lower than the minimum professional fee recommended by ICAI for similar assignments and the bidder shall certify compliance thereof.

**9.14 Rectification of Errors** - Arithmetical errors in the Financial Proposal will be rectified on the following basis:

- i. DDSSP reserves the right to correct any arithmetic errors identified during evaluation.
- ii. In case of discrepancy between figures and words, the amount written in words shall prevail.
- iii. In case of discrepancy between unit rates and total amount, the unit rate shall prevail and the total amount shall be corrected accordingly.
- iv. The Bidder shall be informed of such corrections and the corrected value shall be binding.
- v. If the Bidder does not accept the correction of errors, the Proposal will be rejected. as the case may be Bidders are advised to serially number their Proposal documents along with indexing

### **9.15 Proposal Validity**

- i. The Proposal shall remain valid for a period of 180 days from the Proposal Due Date.
- ii. DDSSP may request extension of Proposal validity and the Bidder may agree to such extension.

### **9.16 Submission, Receipt and Opening of Proposals**

- i. The Proposal shall be submitted through MP Tender Website <https://mptenders.gov.in> . The procedure for filing of e-tender is provided on the portal. For any queries or errors faced related to uploading and submission of Technical and Financial proposals, payment of Tender Fee and EMD, as part of this RFP, the Bidder(s) may contact the e-portal's 24 x 7 helpdesk at toll free number as mentioned on the MP Tender Website <https://www.mptenders.gov.in>. The Bidder(s) may kindly note that SHA shall not be responsible for any delays or errors faced in submission of Proposals, processing payment of Tender fees or EMD etc., at any stage of the Proposal submission process due to issues including but not limited to network outage and connectivity, technical errors, server downtime etc. on <https://mptenders.gov.in>.
- ii. The Authorized Representative of the Bidder should authenticate EMD details, Technical and Financial Proposal.
- iii. The Authorized Representative's authorization should be confirmed by a written power of attorney by the competent authority in the format set out in **Annexure-7** of this RFP.
- iv. No Proposal shall be accepted after the Proposal Due Date and time.
- v. After the deadline for submission of Proposals the Technical Proposal shall be opened by the evaluation committee to evaluate whether the Bidders meet the prescribed minimum Pre- Qualification Criteria.
- vi. After the Proposal submission until the execution of the Contract, if any Bidder wishes to contact SHA on any matter related to its Proposal, it should do so in writing at the issuing authority (SHA) official address. Any effort by a Bidder (including the Selected Bidder) to

influence SHA during the Proposal evaluation, Proposal comparison or grant of the Work Order decisions may result in the rejection of the Proposal

### 9.17 Proposal Evaluation

- i. As part of the evaluation, the Technical Proposal submitted shall be checked to evaluate whether the Bidder meets the prescribed minimum Pre-Qualification Criteria in accordance with the technical evaluation in accordance with the criteria specified in the RFP. Subsequently the Technical Proposal submission, for Bidders who meet the minimum Pre-Qualification Criteria, shall be checked for responsiveness in accordance with the requirements of the RFP and only those Technical Proposals which are found to be responsive would be further evaluated in accordance with the criteria set out in this RFP.
- ii. SHA may, in its sole discretion, reject any Proposal that is not responsive hereunder. A Proposal will be considered responsive at each stage only if:
  1. To the satisfaction of SHA, the Bidders meet the minimum qualifications prescribed before evaluating Financial Proposals.
  2. The Technical Proposal submitted by the Bidder is:
    - a) submitted online only. No hard copy shall be submitted to SHA. In case a Bidder submits the Technical Proposal in hard copy, the Proposal shall be summarily rejected;
    - b) received in the form specified in this RFP;
    - c) received by the Proposed Due Date including any extension thereof in terms hereof;
    - d) it is accompanied by the Earnest Money Deposit unless eligible for exemption;
    - e) it contains all the information (complete in all respects) as requested in this RFP and/or Bidding Documents (in formats same as those specified);
    - f) does not contain any condition or qualification; and
    - g) it is not non-responsive in terms hereof
  3. That the Financial Proposal submitted by the Bidder is:
    - a) submitted online only. No hard copy shall be submitted to SHA. In case a Bidder submits the Financial Proposal in hard copy, the Proposal shall be summarily rejected;
    - b) the Financial Proposal is received in the form specified in this RFP;
    - c) it is received by the Proposal Due Date including any extension thereof in terms hereof;
    - d) it does not contain any condition or qualification; and
    - e) It is not non-responsive in terms hereof
- iii. SHA reserves the right to reject any Proposal which is non-responsive and no request for alteration, modification, substitution, or withdrawal will be entertained by SHA in respect of such Proposals. However, SHA reserves the right to seek clarifications or additional

information from the Bidder during the evaluation process. SHA will subsequently examine and evaluate Proposals in accordance with the Selection Process detailed out below.

- iv. For the purpose of this RFP document, a Proposal shall be regarded as non-responsive when the Proposal, in which any of the particulars and prescribed information is missing or are incomplete, in any respect and/or prescribed conditions are not fulfilled and shall be liable to be rejected.

## **9.18 SELECTION METHODOLOGY**

### **9.18.1 Selection Method**

- i. The selection of the Chartered Accountant Firm shall be carried out through the **Least Cost Selection (LCS) Method**.

The evaluation process shall comprise two stages:

- a) Technical Evaluation; and
- b) Financial Evaluation.
- ii. Only those Bidders who qualify in the Technical Evaluation stage shall be considered for Financial Evaluation.
- iii. The bid will have two (2) step evaluation process i.e. Technical Evaluation and Financial Evaluation. For technical evaluation at least 2 (two) bidders must qualify under pre-qualification criteria.
- iv. Firstly, Technical Evaluation will be undertaken and the bidders achieving minimum 70% score will only be considered for Financial Evaluation.
- v. While evaluating Financial Proposals, DDSSP may take into consideration the professional standards, guidance, advisories, and Minimum Recommended Scale of Fees issued by the Institute of Chartered Accountants of India (ICAI), as amended from time to time, to assess the reasonableness of the quoted fee.

### **9.18.2 Technical Evaluation**

- i. The Technical Proposals submitted by the Bidders shall be evaluated by the Tender Evaluation Committee constituted by DDSSP based on the criteria specified in this RFP Section 10.
- ii. The Technical Proposal shall be evaluated out of a maximum of **100 Marks as per Section 11**.
- iii. Only those Bidders securing a minimum score of **70 Marks out of 100 Marks** in the Technical Evaluation shall be declared as Technically Qualified and shall be eligible for opening of their Financial Proposals.
- iv. The Financial Proposals of Bidders securing less than 70 Marks shall not be opened and shall be returned unopened, wherever applicable.

### **9.18.3 Financial Evaluation**

- i. The Financial Proposals of only those Bidders who secure the minimum qualifying Technical Score of 70 Marks shall be opened and evaluated.
- ii. The Financial Proposal shall be evaluated on the basis of the total professional fee quoted by the Bidder in the prescribed Financial Bid Format.
- iii. The Bidder quoting the lowest evaluated financial proposal (**L1**), based on the Quarterly Quoted Rate, among the technically qualified Bidders shall be considered for award of the Contract.
- iv. The Bidder quoting the second lowest professional fee shall be ranked as **L2**, and so on.
- v. The quoted professional fee shall be inclusive of all costs relating to manpower, professional services, travel, local conveyance, communication, documentation, software, reconciliation activities, filing of returns, correction statements, advisory support, audit support, meetings, and all incidental expenses required for execution of the assignment, excluding applicable GST.
- vi. DDSSP reserves the right to seek clarification, justification, cost break-up, and supporting details from any Bidder whose financial proposal is considered abnormally low in comparison to the estimated cost, prevailing market rates, scope of work, transaction volume, or complexity of the assignment.
- vii. If DDSSP determines that the quoted fee is unreasonably low and may adversely affect the quality, timeliness, or effectiveness of the services, the Bidder shall be required to provide satisfactory justification demonstrating its capability to perform the assignment at the quoted price.
- viii. In the event that the explanation furnished by the Bidder is found unsatisfactory, inadequate, or inconsistent with the scope and requirements of the assignment, DDSSP reserves the right to reject such Financial Proposal and proceed with evaluation of the next eligible Bidder in accordance with the provisions of this RFP.
- ix. While evaluating Financial Proposals, DDSSP may take into consideration the professional standards, guidance, advisories, and Minimum Recommended Scale of Fees issued by the Institute of Chartered Accountants of India (ICAI), as amended from time to time, to assess the reasonableness of the quoted fee.
- x. The decision of DDSSP regarding determination of an abnormally low bid and acceptance or rejection thereof shall be final and binding on all Bidders.

### **9.19 DDSSP's Right Regarding Abnormally Low Bids**

- i. DDSSP reserves the right to seek detailed justification from any Bidder whose financial quote is found to be abnormally low in comparison to the scope, volume and complexity of the assignment.

- ii. If the explanation furnished by the Bidder is not found satisfactory, DDSSP may reject such bid in order to safeguard the quality of services and ensure compliance with applicable professional standards, including the guidance issued by the Institute of Chartered Accountants of India (ICAI).

### **9.20 Fraudulent and Corrupt Practices**

- i. The Bidder and its representatives shall observe the highest standards of ethics during the bidding process and execution of the Contract.
- ii. Any fraudulent, corrupt, collusive, coercive, undesirable, or restrictive practice shall result in rejection of the Proposal.
- iii. DDSSP may blacklist, debar, or initiate legal proceedings against the Bidder in accordance with applicable laws

### **9.21 Verification of Information**

- i. DDSSP reserves the right to verify any statement, information, document or certificate submitted by the Bidder.
- ii. Submission of false, misleading or forged information shall result in rejection of the Proposal and may lead to blacklisting/debarment.

### **9.22 Confidentiality**

- i. The Bidder shall maintain strict confidentiality of all information received from DDSSP.
- ii. No information relating to DDSSP shall be disclosed to any third party without prior written approval of DDSSP.
- iii. The confidentiality obligations shall survive expiry or termination of the Contract.

### **9.23 Compliance with Laws**

- i. The Bidder shall comply with all applicable laws, rules, regulations, notifications and orders issued by competent authorities.
- ii. The Bidder shall comply with provisions of the Income Tax Act, 1961, Professional Tax Laws, Goods and Services Tax Act, Companies Act, ICAI Guidelines and other applicable laws.

### **9.24 Professional Responsibility**

- i. The Bidder shall deploy qualified Chartered Accountants and other competent professionals for execution of the assignment.
- ii. The Bidder shall be solely responsible for the accuracy and quality of services rendered under the Contract.
- iii. Any error, omission or negligence attributable to the Bidder shall be rectified at its own cost.

### **9.25 Personnel and Replacement**

- i. The Bidder shall nominate an Engagement Partner and an Authorized Representative for coordination with DDSSP.
- ii. DDSSP may require replacement of any personnel found unsuitable, non-performing or involved in misconduct.
- iii. The Bidder shall provide suitable replacement within fifteen (15) days of such request.

### **9.26 Assignment and Sub-Contracting**

- i. The selected Firm shall not assign, transfer, pledge or subcontract any part of the assignment without prior written approval of DDSSP.
- ii. Any unauthorized subcontracting shall constitute a material breach of Contract.

### **9.27 Records and Documentation**

- i. The Firm shall maintain complete records of filings, reconciliations, reports, correspondence and statutory compliances.
- ii. DDSSP shall have the right to inspect, review or obtain copies of such records at any time during the Contract Period.

### **9.28 Statutory Compliance Support**

- i. The Firm shall provide assistance in notices, assessments, audits, inspections and departmental communications relating to TDS/TCS and Professional Tax matters.
- ii. The Firm shall submit timely compliance reports and advisory notes regarding statutory changes.

### **9.29 Ownership of Documents**

- i. All reports, reconciliations, certificates, filings, working papers, compliance records and documents prepared under the Contract shall be the property of DDSSP.
- ii. The Firm shall not claim any ownership rights over such records.

### **9.30 Audit and Inspection**

- i. DDSSP or any agency authorized by DDSSP may conduct audits or inspections relating to the services rendered under the Contract.
- ii. The Firm shall provide all necessary assistance, records and information during such audits or inspections.

### **9.31 Deficiency in Services**

- i. Delay in filing statutory returns.

- ii. Incorrect filing of returns.
- iii. Failure to identify statutory defaults or mismatches.
- iv. Delay in responding to notices or queries.
- v. Breach of confidentiality.
- vi. Failure to comply with Service Levels and KPIs.
- vii. Non-compliance with statutory requirements.
- viii. Any act resulting in financial loss, interest liability or penalty to DDSSP.

### **9.32 Force Majeure**

- i. Neither Party shall be liable for failure to perform obligations arising due to Force Majeure Events.
- ii. The affected Party shall notify the other Party promptly regarding the occurrence of such event.

### **9.33 Governing Law**

- i. The RFP and resulting Contract shall be governed by the laws of India.
- ii. The Parties shall comply with all applicable Central and State Government laws.

### **9.34 Jurisdiction**

- i. Any dispute arising out of or relating to this RFP or the resulting Contract shall be subject to the jurisdiction of competent courts at Bhopal, Madhya Pradesh only.
- ii. This structure closely mirrors the governance style used in DDSSP/SHA operational tenders while adapting the provisions to a CA compliance-services engagement.

### **9.35 Right to Terminate the Process**

- i. DDSSP reserves the right to suspend, cancel, modify, withdraw, or terminate the bidding process at any stage without assigning any reason.
- ii. DDSSP shall not be liable for any costs, expenses, losses, or damages incurred by any Bidder due to such cancellation or termination.
- iii. The decision of DDSSP in this regard shall be final and binding on all Bidders.

## 10. ELIGIBILITY CRITERIA

### Selection of Chartered Accountant Firm's

10.1 As part of the evaluation, a Bidder must fulfill the minimum Pre-Qualification Criteria. In case a Bidder does not fulfill the minimum Pre- Qualification Criteria, the Proposal of such a Bidder will not be evaluated further.

### 10.2 Pre-Qualification Criteria

The minimum qualification criteria (“**Pre- Qualification Criteria**”) for a Bidder to qualify for Technical Evaluation are listed below:

S. No	Basis Requirement	Specific Requirements	Documents Required
1	Legal Entity	The Bidder must be a Chartered Accountant Firm / LLP of Chartered Accountants duly registered with the Institute of Chartered Accountants of India (ICAI) and operating in India. The Firm may be constituted as: (i) Partnership Firm registered under the Indian Partnership Act, 1932; or (ii) Limited Liability Partnership (LLP) registered under the LLP Act, 2008. The Firm should have been in existence for at least five (05) years as on the Proposal Due Date. Consortium, Joint Venture, Association of Persons, or Sub-contracting arrangements shall not be permitted.	<ol style="list-style-type: none"> <li>1. Copy of ICAI Firm Constitution Certificate.</li> <li>2. Firm Registration Certificate issued by ICAI.</li> <li>3. Partnership Deed / LLP Incorporation Certificate.</li> <li>4. PAN Card of the Firm.</li> <li>5. GST Registration Certificate.</li> <li>6. Details of Partners/Designated Partners/Authorized Signatory.</li> </ol>
2	Bidder turnover and positive net worth	The Bidder shall have an average annual professional turnover of not less than INR 50 Lakhs during the last three Financial Years (FY 2023-24, FY 2024-25 and FY 2025-26). The Firm shall have positive net worth in each of the last three Financial Years. Turnover shall be derived from professional services rendered by the Firm.	<ol style="list-style-type: none"> <li>1. Certificate from Statutory Auditor/Chartered Accountant certifying annual turnover and net worth for FY 2022-23, FY 2023-24 and FY 2024-25.</li> <li>2. Audited Financial Statements or Income &amp; Expenditure Statements for the respective years.</li> </ol>
3	Black Listing and Pending Suits	The Bidder should not have been blacklisted, debarred, suspended, or declared ineligible by any Central Government Ministry, State	<ol style="list-style-type: none"> <li>1. Self-Certified Undertaking on Non-Judicial Stamp Paper regarding non-blacklisting.</li> </ol>

	<p>Government Department, PSU, Statutory Authority, Autonomous Body, or Government Agency as on the Proposal Due Date. The Bidder shall disclose details of any pending litigation, arbitration, investigation, disciplinary proceedings by ICAI, or any matter which may materially affect the performance of the assignment.</p>	<p>2. Declaration regarding pending litigation, arbitration, disciplinary proceedings, or investigations, if any.</p>
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**Note:**

1. The Bidder must satisfy all the above Pre-Qualification Criteria to be considered responsive.
2. Failure to submit the prescribed supporting documents shall result in rejection of the Proposal.
3. DDSSP reserves the right to verify the authenticity of the information and documents submitted by the Bidder.
4. Any false declaration, concealment of facts, or submission of misleading information shall lead to disqualification of the Bidder and may attract further action as deemed appropriate by DDSSP.
5. The Bidder shall continue to satisfy the above eligibility conditions throughout the bidding process and during the Contract Period.

## 11. TECHNICAL EVALUATION CRITERIA

The evaluation committee (“Evaluation Committee”) appointed by the SHA will carry out the technical evaluation (“Technical Evaluation”) of Proposals on the basis of the following evaluation criteria and points system. If required, the SHA may seek specific clarifications from any or all Bidder (s) at this stage.

Technical evaluation of only those Bidder(s) shall be carried out of those meeting all the defined minimum pre-qualification criteria. After the technical evaluation each Proposal will be given a technical score as detailed below. The maximum points/ marks to be given under each of the evaluation criteria are:

### Technical Evaluation Criteria

The Technical Evaluation shall be carried out based on the following criteria:

S. No.	Evaluation Criteria	Maximum Marks	Scoring Mechanism		Document Requirement
			Criteria	Marks	
1	Experience of the Firm in TDS/TCS Compliance, Professional Tax Compliance, Taxation and Statutory Return Filing Services of Institution or Organization or Autonomous body having Turnover/Gross receipt more than 40 Cr.	25	Up to 3 Years	10	ICAI Registration Certificate, Work Orders, Completion Certificates, Client Certificates
			4-5 years	15	
			More than 5 Year	25	

S. No.	Evaluation Criteria	Maximum Marks	Scoring Mechanism		Document Requirement
			Criteria	Marks	
2	Experience of Similar Assignments with Government Departments, PSUs, Autonomous Bodies, Health Sector Organizations or Large Organizations during the last five (05) years	25	Minimum 3 Assignments	15	Work Orders, Agreements, Completion Certificates, Client Certificates
			4-5 Assignments	20	
			More than 5 Assignments	25	

3	Professional Team Strength and Infrastructure of the Firm Availability of Minimum Two (02) FCA Partners and Availability of Qualified / Professional Staff for execution of the assignment	25	<b>Criteria</b>	<b>Marks</b>	ICAI Constitution Certificate, Partner Details, Employee Details certified by Managing Partner
			2 FCA Partners	5	
			5 FCA Partners	8	
			10 or More FCA Partners	10	
			3-5 Staff	5	
			6-10 Staff	10	
			More than 10 Staff	15	
4	Average Annual Professional Turnover of the Firm during the last three Financial Years (2022-23, 2023-24 & 2024-25)	25	<b>Criteria</b>	<b>Marks</b>	Statutory Auditor Certificate
			INR 25 Lakh	10	
			INR 50 Lakh	15	
			INR 1 Cr.	25	
<b>Total</b>		<b>100</b>			

### Minimum Qualifying Marks: 70 Marks

11.1 Exclusion of Proposal/ Disqualification SHA may exclude or disqualify a Proposal if:

- i. The information submitted, concerning the qualifications of the Bidder, was false or constituted a misrepresentation;
- ii. The information submitted, concerning the qualifications of the Bidder, was materially inaccurate or incomplete;
- iii. The Bidder is not qualified as per Pre-Qualification Criteria mentioned in the RFP document, even after seeking clarifications/ additional documents by the Evaluation Committee;
- iv. The Proposal materially departs from the requirements specified in the Proposal or it contains false information;
- v. The Bidder submitting the Proposal, his agent or anyone acting on his behalf, gave or agreed to give, to any officer or employee of SHA or other governmental authority a gratification in any form or any other thing of value so as to unduly influence the Selection Process;
- vi. The Bidder in the opinion of SHA, has a Conflict of Interest materially affecting fair competition;
- vii. A Proposal shall be excluded/ disqualified as soon as the cause for its exclusion/disqualification is discovered.

### 11.2 Grant of Work Order

- i. After selection, a work order (“Work Order”) will be issued, in duplicate, by SHA to the Selected Bidder(s). The Work Order will be handed to the Selected Bidder or emailed or posted to the Selected Bidder’s address as given in the Proposal and such handing or emailing or posting shall be deemed good service of such a notice. The Selected Bidder (s) shall, within 07 (Seven) working days of the receipt of the Work Order, sign and return the duplicate copy of the Work Order in acknowledgement thereof.
- ii. The issue of the Work Order accepting the Selected Bidder’s Proposal by SHA and the acceptance of the Work Order by the Selected Bidder shall create binding obligations upon the Selected Bidder to fulfil the conditions as specified in this RFP and the Work Order, including the execution of the Contract within the prescribed time, all to the satisfaction of SHA.
- iii. In the event the duplicate copy of the Work Order duly signed by the Selected Bidder (s) is not received by the stipulated date, SHA may, unless it consents to extension of time for submission thereof, appropriate the Earnest Money Deposit of such Selected Bidder(s) as mutually agreed genuine pre-estimated loss and damage suffered by SHA on account of failure of the Selected Bidder(s) to acknowledge the Work Order.
- iv. Additionally, non-acceptance of the Work Order by the Selected Bidder within the time prescribed therein shall lead to forfeiture of the Earnest Money Deposit of such Selected Bidder and thereafter, SHA shall be free to award the Project to the next Bidder in sequence, or to proceed in the manner as considered in the best interest of SHA, at the sole discretion of SHA
- v. In the event of the selected Bidder declining the award or failing to execute the Contract, DDSSP reserves the right to invite the next eligible Bidder in the order of ranking or take such action as deemed appropriate.

## 12. EXECUTION OF CONTRACT/SERVICE LEVEL AGREEMENT

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### 12.1 Letter of Award (LoA)

- i. After completion of the evaluation process and approval of the competent authority, DDSSP shall issue a Letter of Award (LoA) to the Successful Bidder.
- ii. The Successful Bidder shall acknowledge and accept the LoA in writing within seven (7) days from the date of issuance of the LoA.
- iii. Failure to communicate acceptance of the LoA within the prescribed period may result in cancellation of the award and forfeiture of the Bid Security/EMD, if applicable.

### 12.2 The Bidder(s) declared as the Successful Bidder(s) shall:

- i. Within three days of receiving the NOA, sign and return one original copy of the NOA to the SHA as acceptance thereof and in acceptance of the terms of the revised draft Contract issued by the SHA.
- ii. The CA Firm shall give the undertaking that it shall not subcontract any material scope of work to any subcontractor without due permission from SHA.
- iii. Submit Performance Guarantee (PBG) in line with Bidding Documents/Contract.
- iv. If the Bidder that is issued the NOA does not comply with either or all of the conditions set out in this RFP, the SHA may elect to grant such Bidder an extension of time for the completion of such condition or to disqualify the Bidder selected as the Successful Bidder, including debaring the Bidder from participating in any future AB-PM JAY Tenders in the State of Madhya Pradesh for a period of three consecutive years from such date.
- v. If the SHA elects to disqualify such Bidder, then the SHA may evaluate all the Financial Bids of the remaining Eligible Bidders received in accordance with the procedure under the RFP. The SHA may exercise this option only during the validity period of the Bids, as extended from time to time, and not thereafter.

### 12.3 Execution of Contract Agreement

- i. DDSSP and the Successful Bidder shall execute the Contract Agreement within fifteen (15) days from the date of acceptance of the LoA or within such extended period as may be permitted by DDSSP.
- ii. The Contract Agreement shall be executed substantially in the format provided in this RFP and shall incorporate the provisions of the RFP, corrigenda/addenda, bid submitted by the Successful Bidder, LoA, and any subsequent clarifications accepted by DDSSP.

- iii. Prior to execution of the Contract Agreement, the Successful Bidder shall submit all documents and undertakings required under the RFP, including Performance Security, Power of Attorney, and other documents as may be required by DDSSP.
- iv. The Successful Bidder shall not seek any material modification, deviation, qualification, or alteration to the draft Contract Agreement provided by DDSSP.
- v. DDSSP reserves the right to reject any request for material changes to the Contract Agreement and may, in such cases, withdraw the award and proceed in accordance with the provisions of the RFP.

#### **12.4 Performance Security**

- i. The Successful Bidder shall, within **Fifteen (15) days** from the date of issuance of the Letter of Award (LoA)/Notification of Award (NoA), furnish a **Performance Security** in the form of an unconditional and irrevocable Bank Guarantee issued by a Scheduled Commercial Bank/Nationalized Bank operating in India.
- ii. The Performance Security shall be for an amount equivalent to **Three Percent (3%) of the total Contract Value** and shall be submitted in the format prescribed in **Annexure-11** of the RFP.
- iii. The Performance Security shall remain valid throughout the Contract Period and shall be kept valid until **Ninety (90) days beyond the expiry or termination of the Contract**, including any extension thereof.
- iv. Failure of the Successful Bidder to furnish the required Performance Security within the stipulated period may constitute sufficient grounds for cancellation of the award, forfeiture of Earnest Money Deposit (if applicable), and award of the Contract to another eligible bidder at the sole discretion of DDSSP.
- v. The Performance Security may be invoked by DDSSP, wholly or partially, in the event of:
  - Failure of the Chartered Accountant Firm to perform its contractual obligations;
  - Persistent non-compliance with statutory timelines;
  - Submission of false or misleading information;
  - Breach of confidentiality obligations;
  - Material breach of the Contract or Service Level Requirements;
  - Any loss, penalty, interest, liability or damage suffered by DDSSP attributable to the acts, omissions, negligence or default of the Chartered Accountant Firm.

Subject to satisfactory completion of all contractual obligations and settlement of all dues, the Performance Security shall be released by DDSSP within a reasonable period after expiry of the validity period, without any interest thereon.

The cost of obtaining, renewing, extending or replacing the Performance Security shall be borne entirely by the CA Firm.

### **12.5 Failure to Execute Contract**

- i. If DDSSP is ready and willing to execute the Contract Agreement and the Successful Bidder fails to execute the Contract Agreement within the stipulated period, DDSSP may grant an extension of time at its sole discretion.
- ii. In the event the Successful Bidder fails to execute the Contract Agreement even after the extended period, DDSSP may cancel the Letter of Award, forfeit the Bid Security/EMD and take such action as deemed appropriate under applicable rules.
- iii. Upon cancellation of the award, DDSSP may invite the next eligible Bidder in the order of ranking or undertake a fresh procurement process.

### **12.6 Effective Date of Contract**

- i. The Contract shall become effective from the date of execution of the Contract Agreement unless otherwise specified by DDSSP.
- ii. The Successful Bidder shall commence the services immediately upon the Effective Date or from such date as may be communicated by DDSSP.

### **12.7 Binding Effect**

- i. The executed Contract Agreement shall be legally binding on both Parties and shall remain in force during the Contract Period unless terminated in accordance with the provisions of the Contract.
- ii. The Successful Bidder shall perform the services strictly in accordance with the terms and conditions of the Contract, Scope of Work, Service Levels, Deliverables, and directions issued by DDSSP from time to time.

### 13. RIGHTS OF THE STATE HEALTH AGENCY

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DDSSP reserves the right, at its sole discretion and without incurring any liability to any Bidder, to:

- i. Accept or reject any Proposal, or annul the bidding process, or reject all Proposals at any stage prior to the award of the Contract without assigning any reason.
- ii. Disqualify any Bidder whose Proposal is found to be non-responsive, incomplete, misleading, conditional, or not in conformity with the requirements of this RFP.
- iii. Seek clarifications, additional information, or supporting documents from any Bidder and independently verify any information, credentials, experience, or documents submitted by the Bidder.
- iv. Reject any Financial Proposal that is found to be abnormally low, unreasonable, or inconsistent with the scope of work, statutory requirements, or professional standards applicable to the assignment.
- v. Suspend, modify, amend, cancel, or withdraw the bidding process at any time, including modification of timelines, scope of work, or other terms and conditions of the RFP, without incurring any liability to the Bidders.

## 14. CHECKLIST OF DOCUMENTS TO BE SUBMITTED

S. No.	List of Documents	Annexure	Y/N (Yes/No)	Page No.
1	Covering Letter	Annexure-1		
2	Registration Documents of the Bidder along with the following:	Annexure-2		
i	ICAI Firm Registration Certificate / Firm Constitution Certificate			
ii	Partnership Deed / LLP Incorporation Certificate			
iii	Details of Partners/Designated Partners/Authorized Signatory			
iv	PAN Card of the Firm			
v	GST Registration Certificate			
vi	Any other supporting document, if applicable			
3	Certificate of Average Annual Professional Turnover for FY 2022-23, FY 2023-24 and FY 2024-25 issued by Statutory Auditor/Chartered Accountant	Annexure-3		
4	Undertaking regarding Non-Blacklisting and Pending Litigation on Non-Judicial Stamp Paper	Annexure-4		
5	Technical Proposal Submission Form	Annexure-5		
6	Self-Declaration by Bidder	Annexure-6		
7	Power of Attorney / Authorization Letter for Authorized Signatory	Annexure-7		
8	Details of Similar Assignments completed during the last five (05) years relating to TDS/TCS Return Filing, Professional Tax Compliance, Statutory Compliance Support, Taxation Services, Payroll Compliance or similar services	Annexure-8		
9	Certificate regarding availability of Minimum Two (02) Full-Time FCA Partners along with ICAI Membership Numbers	Annexure-09		
10	Certificate regarding availability of Minimum Five (05) Qualified / Semi-Qualified Staff along with qualification details			
11	Details of Professional Team proposed for the Assignment	Annexure-10		
12	Performance Security / Performance Bank Guarantee Format	Annexure-11		
13	Draft Contract Agreement	Annexure-12		

## ANNEXURE – 1: COVER LETTER

*(To be submitted on the Letterhead of the Bidder)*

To,

**The Chief Executive Officer**  
Ayushman Bharat "Niramayam"  
Deen dayal Swasthya Suraksha Parishad (DDSSP)  
State Health Agency, Madhya Pradesh  
Bhopal (M.P.)

**Subject: Proposal for Selection of Chartered Accountant Firm for Filing of TDS/TCS Returns, Professional Tax Returns and Related Statutory Compliance Support Services for DDSSP**

Dear Sir,

With reference to the Request for Proposal (RFP) No. \_\_\_\_\_ dated \_\_\_\_\_, we, having examined the RFP document, all annexures, amendments, corrigenda and other documents issued by DDSSP, hereby submit our Proposal for **Selection of Chartered Accountant Firm for Filing of TDS/TCS Returns, Professional Tax Returns and Related Statutory Compliance Support Services for Ayushman Bharat “Niramayam”, Deen dayal Swasthya Suraksha Parishad (DDSSP), Madhya Pradesh.**

We are submitting our Proposal as \_\_\_\_\_ **(Name of Firm/LLP).**

We understand that DDSSP is not bound to accept any Proposal received in response to this RFP and further declare as under:

1. We acknowledge that DDSSP shall rely upon the information and documents submitted by us in our Proposal and we hereby certify that all information furnished in the Proposal and supporting documents is true, correct, complete and authentic to the best of our knowledge and belief.
2. We confirm that this Proposal is submitted for the purpose of selection and appointment as the Chartered Accountant Firm for providing TDS/TCS compliance, Professional Tax compliance and related statutory support services to DDSSP.
3. We undertake to provide any additional information, clarification, explanation or supporting documents as may be required by DDSSP during the evaluation process.
4. We acknowledge the right of DDSSP to reject our Proposal or cancel the bidding process at any stage without assigning any reason and without incurring any liability whatsoever.
5. We certify that during the last five (05) years, our Firm has not been terminated for material breach of contract by any Government Department, Public Sector Undertaking, Autonomous Body or Statutory Authority.

6. We declare that:
  - a. We have carefully examined and fully understood the provisions of the RFP and have no reservations whatsoever regarding the same.
  - b. We accept all terms, conditions, scope of work, deliverables, service levels, obligations and other provisions contained in the RFP.
  - c. We do not have any conflict of interest that may affect the selection process or performance of the assignment.
  - d. We have not directly or indirectly engaged in any corrupt, fraudulent, collusive, coercive or unethical practice in connection with this RFP or any other Government procurement process.
  - e. We have taken adequate measures to ensure that no person acting on our behalf engages in any corrupt, fraudulent, collusive or unethical practice.
7. We declare that neither our Firm nor any of our Partners has been blacklisted, debarred or declared ineligible by any Central Government Ministry, State Government Department, PSU, Autonomous Body or Statutory Authority as on the Proposal Due Date.
8. We declare that there are no pending legal proceedings, disciplinary proceedings by ICAI, regulatory actions or investigations against the Firm or its Partners that may materially affect our ability to perform the assignment.
9. We certify that all undertakings, declarations and information submitted along with this Proposal are true and shall continue to remain valid throughout the bidding process.
10. We undertake that in the event of any change in information furnished by us, including eligibility conditions, legal status, litigation status or any other material fact, we shall immediately inform DDSSP in writing.
11. We understand that if any information submitted by us is found to be false, misleading, suppressed or incorrect at any stage, DDSSP shall be entitled to reject our Proposal, cancel the award of contract, forfeit the EMD/Performance Security and take appropriate legal action.
12. We agree to keep our Proposal valid for a period of **180 (One Hundred Eighty) Days** from the Proposal Due Date specified in the RFP or for such extended period as may be required by DDSSP.
13. We agree that failure to extend the Proposal Validity Period, if requested by DDSSP, may result in rejection of our Proposal.
14. We hereby authorize DDSSP to verify all information, documents, credentials, work orders, client references and declarations submitted by us.
15. We agree that upon selection, we shall execute the Contract Agreement in the prescribed format and furnish the required Performance Security within the stipulated period.
16. We understand that the Technical Proposal and Financial Proposal submitted by us shall together constitute our binding Proposal for this assignment.
17. We undertake to abide by all provisions, conditions and requirements specified in the RFP and any subsequent communication issued by DDSSP.

18. We hereby irrevocably waive any right or remedy available under law to challenge any decision taken by DDSSP in relation to the evaluation process, selection process or award of contract, except as may be permissible under applicable law.
19. We certify that the Financial Proposal has been submitted separately in the prescribed format and manner specified in the RFP.
20. We hereby submit our Proposal in accordance with the terms and conditions contained in the RFP and request DDSSP to consider the same for evaluation.

**Yours faithfully,**

**Authorized Signatory**

(As per Power of Attorney / Authorization Letter)

Signature: \_\_\_\_\_  
Name: \_\_\_\_\_  
Designation: \_\_\_\_\_  
Name of Firm/LLP: \_\_\_\_\_  
ICAI Firm Registration No.: \_\_\_\_\_  
Address: \_\_\_\_\_  
Contact No.: \_\_\_\_\_  
Email ID: \_\_\_\_\_  
Date: \_\_\_\_\_  
Place: \_\_\_\_\_  
(Seal of the Firm)

## ANNEXURE – 2 BIDDER'S LEGAL ENTITY DETAILS

(To be submitted on the Letterhead of the Bidder)

### 1. Basic Information of the Bidder

S. No.	Particulars	Details
1	Name of the Firm / LLP	
2	Constitution of the Firm (Partnership Firm / LLP)	
3	ICAI Firm Registration Number	
4	Date of Establishment of the Firm	
5	PAN Number	
6	GST Registration Number	
7	Registered Office Address	
8	Correspondence Address	
9	Telephone Number	
10	Email Address	
11	Website (if any)	
12	Name of Managing Partner / Authorized Signatory	
13	Mobile Number of Authorized Signatory	
14	Email ID of Authorized Signatory	

### 2. Details of Documents Attached

S. No.	Document	Attached (Yes/No)
1	Details of Partners / Designated Partners	
2	ICAI Firm Registration Certificate / Firm Constitution Certificate	
3	Partnership Deed / LLP Incorporation Certificate	
4	PAN Card of the Firm	
5	GST Registration Certificate	
6	Any Other Supporting Document	

#### Declaration

I/We hereby certify that the information furnished above is true, complete and correct to the best of my/our knowledge and belief. I/We understand that if any information furnished herein is found to be false or misleading at any stage, DDSSP shall have the right to reject the Proposal and take appropriate action as deemed fit.

#### For and on behalf of the Bidder

Signature: \_\_\_\_\_

Name of Authorized Signatory: \_\_\_\_\_

Designation: \_\_\_\_\_

Name of Firm / LLP: \_\_\_\_\_

ICAI Firm Registration No.: \_\_\_\_\_

Date: \_\_\_\_\_

Place: \_\_\_\_\_

(Seal of the Firm)

### ANNEXURE – 3: AVERAGE ANNUAL PROFESSIONAL TURNOVER

(To be submitted on the Letterhead of the Statutory Auditor / Chartered Accountant of the Bidder)

S. No.	Financial Year	Professional Turnover (INR)
1.	FY 2022-23	
2.	FY 2023-24	
3.	FY 2024-25	
<b>Average Annual Professional Turnover</b>		

This is to certify that M/s \_\_\_\_\_ (Name of Bidder/Firm/LLP) has achieved the above Professional Turnover during the respective Financial Years based on the Audited Financial Statements and books of accounts of the Firm.

Further, it is certified that the Average Annual Professional Turnover of the Firm during the last three Financial Years i.e. FY 2022-23, FY 2023-24 and FY 2024-25 is INR \_\_\_\_\_ (Rupees \_\_\_\_\_ only).

**Note:**

(a) This certificate is issued on the basis of the Audited Financial Statements and books of accounts of the Bidder.

(b) The turnover stated above represents the Professional Receipts/Professional Revenue earned by the Firm from rendering professional services.

(c) Copies of Audited Financial Statements, Income & Expenditure Statements / Profit & Loss Accounts and Balance Sheets for FY 2022-23, FY 2023-24 and FY 2024-25 shall be enclosed with this certificate.

(d) DDSSP reserves the right to verify the information furnished herein from the original records of the Bidder.

**Name, Membership Number and Signature of the Chartered Accountant / Statutory Auditor:**

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**Name and Seal of the CA Firm:**

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**Place:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Authorized Signature (PoA Holder as per Annexure-7) [In full and initials with Seal]:**

Name and Title of Signatory: \_\_\_\_\_

Name of Bidder (Firm / LLP): \_\_\_\_\_

In the Capacity of: \_\_\_\_\_

Address: \_\_\_\_\_

Contact Information (Phone & E-mail): \_\_\_\_\_

Place: \_\_\_\_\_

Date: \_\_\_\_\_

**ANNEXURE – 4**  
**UNDERTAKING REGARDING NON-BLACKLISTING AND PENDING LITIGATION**  
*(To be submitted on Non-Judicial Stamp Paper duly notarized)*

To,

The Chief Executive Officer  
Ayushman Bharat "Niramayam"  
Deen dayal Swasthya Suraksha Parishad (DDSSP)  
State Health Agency, Madhya Pradesh  
Bhopal

**Subject: Declaration regarding Non-Blacklisting and Pending Litigation**

I/We, \_\_\_\_\_, son/daughter of \_\_\_\_\_,  
authorized representative of M/s \_\_\_\_\_, having its registered office  
at \_\_\_\_\_, do hereby solemnly affirm and declare as under:

1. That the Firm/LLP is duly registered with the Institute of Chartered Accountants of India (ICAI) and is legally competent to participate in the bidding process for **Selection of Chartered Accountant Firm for Filing of TDS/TCS Returns, Professional Tax Returns and Related Statutory Compliance Support Services for DDSSP, Madhya Pradesh.**
2. That neither the Firm nor any of its Partners/Directors/Designated Partners has been blacklisted, debarred, suspended, declared ineligible, or prohibited from participating in any tender, contract, or procurement process by any Central Government Ministry, State Government Department, Public Sector Undertaking, Autonomous Body, Statutory Authority, or Government Agency as on the Proposal Due Date.
3. That no order of blacklisting, debarment, suspension, cancellation of registration, or restriction on professional practice has been passed against the Firm by ICAI or any competent authority and is in force as on the Proposal Due Date.
4. That there is no pending litigation, arbitration, criminal proceeding, vigilance inquiry, regulatory proceeding, disciplinary proceeding by ICAI, or investigation against the Firm or its Partners that may materially affect the Firm's ability to perform the services contemplated under this RFP.
5. That if any litigation, arbitration, disciplinary proceeding, investigation, or similar matter is pending, the details thereof have been fully disclosed below:

S. No.	Name of Case/Proceeding	Forum/Authority	Current Status
1			
2			

*(Strike out the above table and mention "NIL" if not applicable.)*

6. That the Firm has not been convicted by any Court of Law for any offence involving fraud, corruption, moral turpitude, misrepresentation, financial irregularity, or professional misconduct.
7. That the Firm has not furnished any false information or suppressed any material information in connection with this RFP.
8. That the Firm shall immediately inform DDSSP in writing if any blacklisting, disciplinary action, litigation, investigation, or other material event occurs during the bidding process or during the currency of the Contract.
9. That DDSSP shall have the right to reject the Proposal, terminate the Contract, forfeit Performance Security, and take any other action deemed appropriate if any declaration made herein is found to be false, misleading, or incorrect.
10. I/We hereby declare that the information furnished above is true, correct, and complete to the best of my/our knowledge and belief and nothing material has been concealed therefrom.

**Verification**

I/We hereby verify that the contents of this Undertaking are true and correct to the best of my/our knowledge and belief and no part of it is false and nothing material has been concealed therein.

Place: \_\_\_\_\_

Date: \_\_\_\_\_

For and on behalf of the Bidder

**Authorized Signatory**

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Designation: \_\_\_\_\_

Name of Firm/LLP: \_\_\_\_\_

ICAI Firm Registration No.: \_\_\_\_\_

Seal of the Firm

**Witnesses**

1. Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

2. Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

**(To be notarized)**

## **ANNEXURE – 5: FORMAT FOR TECHNICAL PROPOSAL**

*(To be submitted on the Letterhead of the Bidder)*

To,

The Chief Executive Officer  
Ayushman Bharat "Niramayam"  
Deen dayal Swasthya Suraksha Parishad (DDSSP)  
State Health Agency, Madhya Pradesh  
Bhopal

**Subject: Technical Proposal for Selection of Chartered Accountant Firm for Filing of TDS/TCS Returns, Professional Tax Returns and Related Statutory Compliance Support Services for DDSSP, Madhya Pradesh**

Dear Sir/Madam,

With reference to RFP No. \_\_\_\_\_ dated \_\_\_\_\_, we, having examined the RFP document, all annexures, amendments, corrigenda and other related documents, hereby submit our Technical Proposal for **Selection of Chartered Accountant Firm for Filing of TDS/TCS Returns, Professional Tax Returns and Related Statutory Compliance Support Services for Ayushman Bharat “Niramayam”, Deen dayal Swasthya Suraksha Parishad (DDSSP), Madhya Pradesh.**

The Proposal is unconditional and unqualified.

We are submitting our Proposal as \_\_\_\_\_ **(Name of the Bidder/Firm/LLP).**

We understand that DDSSP is not bound to accept any Proposal received in response to this RFP.

Further, we hereby declare and undertake as follows:

1. We acknowledge that DDSSP shall rely upon the information furnished in this Technical Proposal and the supporting documents submitted therewith for evaluation and selection of the Bidder, and we certify that all information provided is true, complete, correct and authentic.
2. This Proposal is submitted for the purpose of appointment as the Chartered Accountant Firm for providing TDS/TCS Return Filing, Professional Tax Compliance and related statutory support services to DDSSP.
3. We undertake to furnish any additional information, clarification, explanation or supporting documents as may be required by DDSSP during the evaluation process.
4. We acknowledge the right of DDSSP to accept or reject any Proposal, or to annul the bidding process at any stage without assigning any reason whatsoever.

5. We certify that during the last five (05) years, our Firm has not been terminated for material breach of contract by any Central Government, State Government, PSU, Autonomous Body, Statutory Authority or Government Agency.
6. We declare that:
  - (a) We have carefully examined the RFP document and have no reservations whatsoever regarding any provision of the RFP.
  - (b) We fulfil all eligibility and qualification requirements prescribed in the RFP.
  - (c) We do not have any conflict of interest which may affect the selection process or execution of the assignment.
  - (d) We have not directly or indirectly engaged in any corrupt, fraudulent, coercive, collusive or unethical practice in connection with this RFP or any other government procurement process.
  - (e) We have taken adequate steps to ensure that no person acting on our behalf engages in any corrupt, fraudulent or unethical practice.
  - (f) We shall comply with all applicable laws, rules, regulations, notifications and professional standards issued by ICAI, Income Tax Department, GST Authorities, Professional Tax Authorities and other competent authorities.
7. We understand that DDSSP reserves the right to cancel the selection process at any stage and is not bound to accept any Proposal or select any Bidder.
8. We declare that neither our Firm nor any of our Partners/Associates has been blacklisted, debarred or declared ineligible by any Government Department, Public Sector Undertaking, Statutory Authority or Regulatory Body as on the Proposal Due Date.
9. We certify that no disciplinary proceedings by ICAI, criminal proceedings, vigilance proceedings, regulatory proceedings or investigations are pending against the Firm or its Partners that may materially affect the performance of the assignment.
10. We certify that the information and documents submitted by us are genuine and authentic and that no material information has been suppressed.
11. We understand that if any information submitted by us is found to be false, misleading or incorrect at any stage, DDSSP shall have the right to reject our Proposal, cancel the award of contract, forfeit Performance Security and take appropriate legal action.
12. We agree that DDSSP may independently verify any information, work experience, credentials, client references, manpower details or other documents submitted by us.
13. We hereby irrevocably waive any right or remedy available under law to challenge any decision taken by DDSSP in connection with the evaluation process, selection process or award of contract, except as may be permissible under applicable law.
14. We agree that this Technical Proposal shall be read together with the Financial Proposal submitted by us and shall constitute our binding Proposal.
15. We undertake to execute the Contract Agreement and furnish the required Performance Security within the timelines prescribed by DDSSP in the event of our selection.

16. We agree and undertake to abide by all terms and conditions contained in the RFP and any subsequent communication issued by DDSSP.
17. We agree to keep this Proposal valid for a period of 180 (One Hundred Eighty) days from the Proposal Due Date or such extended period as may be required by DDSSP.

We hereby submit our Technical Proposal for consideration.

Yours faithfully,

**Authorized Signature**

*(PoA Holder as per Annexure-7)*

Signature: \_\_\_\_\_

Name of Signatory: \_\_\_\_\_

Designation: \_\_\_\_\_

Name of Firm/LLP: \_\_\_\_\_

ICAI Firm Registration No.: \_\_\_\_\_

Address: \_\_\_\_\_

Contact No.: \_\_\_\_\_

E-mail ID: \_\_\_\_\_

Place: \_\_\_\_\_

Date: \_\_\_\_\_

(Seal of the Firm)

**ANNEXURE – 6: SELF-DECLARATION BY BIDDER**  
*(To be submitted on the Letterhead of the Bidder)*

To,

The Chief Executive Officer  
Ayushman Bharat "Niramayam"  
Deen dayal Swasthya Suraksha Parishad (DDSSP)  
State Health Agency, Madhya Pradesh  
Bhopal

**Subject: Self-Declaration by Bidder**

In response to RFP No. \_\_\_\_\_ dated \_\_\_\_\_ for **Selection of Chartered Accountant Firm for Filing of TDS/TCS Returns, Professional Tax Returns and Related Statutory Compliance Support Services for Ayushman Bharat “Niramayam”, Deen dayal Swasthya Suraksha Parishad (DDSSP), Madhya Pradesh, I/We**, being the Authorized Signatory/Partner of M/s \_\_\_\_\_, hereby solemnly affirm and declare that:

1. The Firm possesses the necessary professional, technical, financial, managerial and human resources required for successful execution of the assignment as specified in the RFP.
2. The Firm is duly registered with the Institute of Chartered Accountants of India (ICAI) and is legally eligible to undertake the assignment.
3. The Firm has fulfilled all statutory obligations relating to payment of Income Tax, GST, Professional Tax and other applicable taxes, duties and levies imposed by the Central Government, State Government or any statutory authority.
4. The Firm has not been blacklisted, debarred, suspended or declared ineligible by any Central Government Ministry, State Government Department, PSU, Autonomous Body, Statutory Authority or Regulatory Authority as on the Proposal Due Date.
5. Neither the Firm nor any of its Partners has been convicted by any Court of Law for any offence involving fraud, corruption, moral turpitude, financial irregularity or professional misconduct during the preceding five (05) years.
6. No disciplinary proceedings resulting in suspension, removal or restriction on practice are currently in force against the Firm or its Partners by ICAI or any competent authority.
7. The Firm is not insolvent, bankrupt, under liquidation, under receivership, wound up, or subject to any proceedings that may adversely affect its ability to perform the assignment.
8. The Firm does not have any conflict of interest that may materially affect the fairness of the bidding process or execution of the assignment.
9. The Firm has not submitted more than one Proposal either directly or indirectly in response to this RFP.
10. The Firm shall comply with all provisions of the Income Tax Act, 1961, applicable Professional Tax laws, ICAI Guidelines, Government instructions and all other applicable laws while performing the assignment.

11. The Firm shall maintain confidentiality of all records, information, data, documents and reports made available by DDSSP during the course of the assignment.
12. The Firm shall comply with the Code of Integrity, Fraud and Corrupt Practices provisions specified in the RFP document.
13. The information and documents submitted by the Firm in response to this RFP are true, complete and correct, and no material information has been concealed or misrepresented.
14. We understand that if any declaration made herein is found to be false, incorrect or misleading, DDSSP shall have the right to reject our Proposal, terminate the Contract, forfeit Performance Security and take any other action deemed appropriate under applicable law.

## **Declaration**

I/We hereby declare that the information furnished above is true and correct to the best of my/our knowledge and belief. Nothing material has been concealed therefrom.

Place: \_\_\_\_\_

Date: \_\_\_\_\_

For and on behalf of the Bidder

### **Authorized Signature**

*(PoA Holder as per Annexure-7)*

Signature: \_\_\_\_\_

Name of Signatory: \_\_\_\_\_

Designation: \_\_\_\_\_

Name of Firm / LLP: \_\_\_\_\_

ICAI Firm Registration No.: \_\_\_\_\_

Address: \_\_\_\_\_

Contact No.: \_\_\_\_\_

Email ID: \_\_\_\_\_

(Seal of the Firm)

**ANNEXURE – 7**

**AUTHORIZATION LETTER / PARTNER RESOLUTION / POWER OF ATTORNEY  
FOR AUTHORIZED SIGNATORY**

*(To be submitted on the Letterhead of the Bidder)*

To,

The Chief Executive Officer  
Ayushman Bharat "Niramayam"  
Deen dayal Swasthya Suraksha Parishad (DDSSP)  
State Health Agency, Madhya Pradesh  
Bhopal

**Subject: Authorization in favour of Authorized Signatory**

We, the undersigned Partners/Designated Partners of M/s \_\_\_\_\_, having ICAI Firm Registration No. \_\_\_\_\_ and having its Registered Office at \_\_\_\_\_, do hereby authorize Mr./Ms. \_\_\_\_\_, Designation \_\_\_\_\_, whose specimen signature is provided below, to act for and on behalf of the Firm in connection with the RFP for **Selection of Chartered Accountant Firm for Filing of TDS/TCS Returns, Professional Tax Returns and Related Statutory Compliance Support Services for Ayushman Bharat "Niramayam", Deen dayal Swasthya Suraksha Parishad (DDSSP), Madhya Pradesh.**

The Authorized Signatory is hereby authorized to:

1. Sign, submit, modify, withdraw and resubmit the Proposal and all related documents.
2. Make representations, declarations, undertakings and commitments on behalf of the Firm.
3. Respond to clarifications, queries, requests for additional information and communications issued by DDSSP.
4. Attend meetings, discussions, presentations, negotiations and other proceedings relating to the bidding process.
5. Receive communications, notices, letters, Letter of Award (LoA), Letter of Intent (LoI) and any other correspondence from DDSSP.
6. Execute agreements, undertakings, affidavits and other documents required for award and execution of the Contract.
7. Perform all acts necessary for participation in the bidding process and execution of the Contract, if awarded.

We hereby confirm that all acts, deeds, statements and documents executed by the above Authorized Signatory shall be binding upon the Firm.

This authorization shall remain valid throughout the bidding process and, in the event of award of contract, during the entire Contract Period unless revoked in writing with prior intimation to DDSSP.

### Specimen Signature of Authorized Signatory

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Designation: \_\_\_\_\_

Mobile No.: \_\_\_\_\_

Email ID: \_\_\_\_\_

---

### For and on behalf of the Firm

S. No.	Name of Partner/Designated Partner	Membership No.	Signature
1			
2			
3			
4			

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### Declaration

We hereby certify that the above authorization has been granted in accordance with the Partnership Deed, LLP Agreement, Board Resolution, Partner Resolution or other governing documents of the Firm and the same is valid and binding on the Firm.

Place: \_\_\_\_\_

Date: \_\_\_\_\_

**For M/s** \_\_\_\_\_

Firm Seal

Signature of Managing Partner / Designated Partner

Name: \_\_\_\_\_

Designation: \_\_\_\_\_

ICAI Membership No.: \_\_\_\_\_

ICAI Firm Registration No.: \_\_\_\_\_

**ANNEXURE – 8**

**DETAILS OF SIMILAR ASSIGNMENTS COMPLETED DURING THE LAST FIVE (05) YEARS**

S. No.	Name of Client	Nature of Assignment	Contract Value (₹)	Period of Assignment	Status (Completed/Ongoing)
1					
2					
3					
4					
5					

**NOTE:**

**Documents/Proofs are required for all of the above.**

**Kindly provide copies of supporting documents such as Letter of award/ work order/ agreement/ contract/ MoU.**

**Declaration**

Certified that the above information is true and supported by relevant Work Orders / Agreements / Completion Certificates enclosed with the Proposal.

Place: \_\_\_\_\_

Date: \_\_\_\_\_

For and on behalf of the Bidder

**Authorized Signature**

*(PoA Holder as per Annexure-7)*

Signature: \_\_\_\_\_

Name of Signatory: \_\_\_\_\_

Designation: \_\_\_\_\_

Name of Firm / LLP: \_\_\_\_\_

ICAI Firm Registration No.: \_\_\_\_\_

Address: \_\_\_\_\_

Contact No.: \_\_\_\_\_

Email ID: \_\_\_\_\_

(Seal of the Firm)

**ANNEXURE – 09**  
**CERTIFICATE OF FCA PARTNERS AND PROFESSIONAL STAFF STRENGTH**  
(To be submitted on Firm Letterhead)

**A. Details of FCA Partners**

S. No.	Name of FCA Partner	Membership No.	FCA Since (Year)	Full-Time with Firm (Y/N)
1				
2				
3				

**B. Details of Qualified / Semi-Qualified Staff**

S. No.	Name	Qualification	Experience (Years)	Employee ID / PF No.
1				
2				
3				

**Certification**

We hereby certify that the Firm has minimum Two (02) FCA Partners and minimum Five (05) Qualified/Semi-Qualified Staff available for execution of the assignment.

Place: \_\_\_\_\_

Date: \_\_\_\_\_

For and on behalf of the Bidder

**Authorized Signature**

*(PoA Holder as per Annexure-7)*

Signature: \_\_\_\_\_

Name of Signatory: \_\_\_\_\_

Designation: \_\_\_\_\_

Name of Firm / LLP: \_\_\_\_\_

ICAI Firm Registration No.: \_\_\_\_\_

Address: \_\_\_\_\_

Contact No.: \_\_\_\_\_

Email ID: \_\_\_\_\_

(Seal of the Firm)

**ANNEXURE – 10**  
**DETAILS OF PROPOSED PROFESSIONAL TEAM**  
 (To be submitted on Firm Letterhead)

S. No.	Name	Designation	Qualification	Experience	Proposed Role in Assignment
1	Team Leader / Partner				
2	CA / Qualified Professional				
3	Semi-Qualified Professional				
4	Support Staff				

**Declaration**

The above personnel shall be deployed for execution of the assignment and shall be available throughout the contract period.

Place: \_\_\_\_\_

Date: \_\_\_\_\_

For and on behalf of the Bidder

**Authorized Signature**

*(PoA Holder as per Annexure-7)*

Signature: \_\_\_\_\_

Name of Signatory: \_\_\_\_\_

Designation: \_\_\_\_\_

Name of Firm / LLP: \_\_\_\_\_

ICAI Firm Registration No.: \_\_\_\_\_

Address: \_\_\_\_\_

Contact No.: \_\_\_\_\_

Email ID: \_\_\_\_\_

(Seal of the Firm)

**ANNEXURE – 11**  
**FORM OF BANK GUARANTEE FOR PERFORMANCE SECURITY**

*(To be executed on Non-Judicial Stamp Paper of appropriate value and issued by a Scheduled Commercial Bank/Nationalized Bank operating in India)*

**PERFORMANCE BANK GUARANTEE**

Bank Guarantee No.: \_\_\_\_\_

Date: \_\_\_\_\_

To,

The Chief Executive Officer  
Ayushman Bharat "Niramayam"  
Deen dayal Swasthya Suraksha Parishad (DDSSP)  
State Health Agency, Madhya Pradesh  
Bhopal – 462011

**Subject: Performance Bank Guarantee**

WHEREAS Deen dayal Swasthya Suraksha Parishad (DDSSP), State Health Agency, Madhya Pradesh (hereinafter referred to as "DDSSP" or "SHA", which expression shall unless repugnant to the context include its successors and assigns) has awarded a Contract to M/s \_\_\_\_\_, having its registered office at \_\_\_\_\_ (hereinafter referred to as the "CA Firm", which expression shall include its successors and permitted assigns) for providing **TDS/TCS Return Filing, Professional Tax Return Filing and Related Statutory Compliance Support Services** under Letter of Award (LoA) No. \_\_\_\_\_ dated \_\_\_\_\_.

AND WHEREAS, as per the terms of the Contract, the CA Firm is required to furnish a Performance Security equivalent to **Three Percent (3%) of the Total Contract Value** in the form of an unconditional and irrevocable Bank Guarantee for due and faithful performance of the Contract.

NOW THEREFORE, we, \_\_\_\_\_ **Bank**, having our Registered Office at \_\_\_\_\_ and Branch Office at \_\_\_\_\_ (hereinafter referred to as the "Bank"), do hereby irrevocably and unconditionally undertake and guarantee to pay DDSSP forthwith on first written demand, without demur, protest, objection, contestation or reference to the CA Firms, any sum or sums not exceeding:

**Rs.** \_\_\_\_\_

**(Rupees \_\_\_\_\_ Only)**

being the amount of the Performance Security.

## **1. Bank's Undertaking**

The Bank hereby guarantees that the CA Firm shall faithfully perform and fulfill all obligations, duties, responsibilities and commitments under the Contract.

In the event of any breach, default, negligence, non-performance or failure on the part of the CA Firm to comply with any contractual obligations, DDSSP shall be entitled to invoke this Bank Guarantee and recover the amount due without assigning any reason.

## **2. Unconditional and Irrevocable Guarantee**

We hereby agree that:

- a) This Guarantee is unconditional and irrevocable.
- b) DDSSP shall be the sole judge of whether the CA Firm has committed any breach of the Contract.
- c) Any demand made by DDSSP shall be final and binding upon the Bank.
- d) The Bank shall make payment within seven (07) working days of receipt of written demand from DDSSP.

## **3. No Requirement to Proceed Against CA Firm**

The Bank agrees that DDSSP shall be entitled to invoke this Guarantee directly without first proceeding against the CA Firm or exhausting any other remedies available under the Contract or applicable law.

## **4. Changes in Contract**

The liability of the Bank shall not be affected by:

- a) Any amendment, modification, variation or extension of the Contract;
- b) Any waiver or concession granted by DDSSP to the CA Firm;
- c) Any change in constitution, ownership, management, legal status or structure of the CA Firm;
- d) Any insolvency, liquidation, merger, amalgamation or reorganization of the CA Firm.

## **5. Continuity of Guarantee**

This Bank Guarantee shall remain valid, enforceable and binding notwithstanding any dispute pending between DDSSP and the CA Firm before any Court, Tribunal, Arbitrator or Authority.

## **6. Validity**

This Performance Bank Guarantee shall remain valid up to:

\_\_\_\_\_ **(Date)**

Being the expiry of the Contract Period plus an additional period of **Ninety (90) days** thereafter.

The CA Firm shall ensure timely renewal or extension of the Bank Guarantee whenever required by DDSSP.

## 7. Limitation of Liability

Notwithstanding anything contained herein:

a) The total liability of the Bank under this Guarantee shall not exceed:

**Rs.** \_\_\_\_\_

**(Rupees \_\_\_\_\_ Only)**

b) This Guarantee shall remain valid up to \_\_\_\_\_.

c) Any claim under this Guarantee must be received by the Bank on or before the expiry date mentioned above.

## 8. Governing Law

This Bank Guarantee shall be governed by and construed in accordance with the laws of India.

The Courts at Bhopal, Madhya Pradesh shall have exclusive jurisdiction in relation to matters arising out of this Guarantee.

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## Signed and Delivered

For and on behalf of

\_\_\_\_\_ **Bank**

Authorized Signatory

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Designation: \_\_\_\_\_

Employee ID: \_\_\_\_\_

Branch: \_\_\_\_\_

Bank Seal

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## Witnesses

### Witness – 1

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Signature: \_\_\_\_\_

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### Witness – 2

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Signature: \_\_\_\_\_

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**Note:**

1. The Performance Security shall be equivalent to **3% (Three Percent) of the Total Contract Value**.
2. The Bank Guarantee shall be issued by a Scheduled Commercial Bank/Nationalized Bank operating in India.
3. The stamp paper of appropriate value shall be purchased in the name of the issuing Bank.
4. DDSSP reserves the right to verify the authenticity of the Bank Guarantee from the issuing Bank.
5. The Performance Security shall remain valid throughout the Contract Period and for an additional **90 (Ninety) days** thereafter.

**ANNEXURE – 12**  
**DRAFT CONTRACT AGREEMENT**

**AGREEMENT FOR ENGAGEMENT OF CHARTERED ACCOUNTANT FIRM FOR FILING OF TDS/TCS RETURNS, PROFESSIONAL TAX RETURNS AND RELATED STATUTORY COMPLIANCE SUPPORT SERVICES**

This Agreement is made at Bhopal on this \_\_\_\_ day of \_\_\_\_\_, 20.

**BETWEEN**

**Ayushman Bharat “Niramayam” – Deen dayal Swasthya Suraksha Parishad (DDSSP), State Health Agency, Madhya Pradesh**, having its office at 1st Floor, IEC Bureau Building, Jai Prakash District Hospital Campus, Tulsi Nagar, Bhopal – 462003, represented through its Chief Executive Officer (hereinafter referred to as the “SHA/DDSSP”, which expression shall, unless repugnant to the context or meaning thereof, include its successors and permitted assigns);

**AND**

M/s \_\_\_\_\_, **Chartered Accountant Firm**, having ICAI Firm Registration No. \_\_\_\_\_ and its Registered Office at \_\_\_\_\_, represented through its Authorized Partner Shri/Smt. \_\_\_\_\_ (hereinafter referred to as the “CA Firm”, which expression shall, unless repugnant to the context or meaning thereof, include its successors and permitted assigns).

DDSSP and the CA Firm are hereinafter collectively referred to as the “**Parties**” and individually as a “**Party**”.

**WHEREAS**

A. Ayushman Bharat “Niramayam” – Deendayal Swasthya Suraksha Parishad (DDSSP) is responsible for implementation and administration of Ayushman Bharat PM-JAY and State Health Protection Schemes in the State of Madhya Pradesh.

B. DDSSP is required to ensure timely compliance with statutory obligations under the Income Tax Act, 1961, Professional Tax Laws and other applicable regulations relating to deduction, deposit, reconciliation and filing of statutory returns.

C. DDSSP invited bids through Request for Proposal (RFP No. \_\_\_\_\_ dated \_\_\_\_\_) for selection of a Chartered Accountant Firm for Filing of TDS/TCS Returns, Professional Tax Returns and Related Statutory Compliance Support Services.

D. The CA Firm participated in the bidding process and was declared the Successful Bidder through Letter of Award (LoA) No. \_\_\_\_\_ dated \_\_\_\_\_.

E. The CA Firm has represented that it possesses the necessary professional expertise, manpower, experience, infrastructure and statutory registrations required for execution of the assignment.

NOW THEREFORE, in consideration of the mutual covenants and obligations contained herein, the Parties agree as follows:

**1. DEFINITIONS**

Unless the context otherwise requires:

- a. “Agreement” means this Contract Agreement together with all schedules, annexures, amendments and work orders issued hereunder.
- b. “Authority” means Ayushman Bharat “Niramayam” – DDSSP, State Health Agency, Madhya Pradesh.
- c. “Agency” means the selected Chartered Accountant Firm.
- d. “Services” means all services specified in the Scope of Work of the RFP and this Agreement.
- e. “Contract Value” means the value accepted by DDSSP pursuant to the Financial Proposal submitted by the CA Firm.

## **2. SCOPE OF SERVICES**

The CA Firm shall provide, inter alia:

- i. Filing of quarterly TDS/TCS Returns in prescribed forms.
- ii. Verification and reconciliation of TDS deductions with accounting records.
- iii. Downloading and verification of Form 16, Form 16A, Form 12BA and related certificates.
- iv. Professional Tax Return filing and compliance support.
- v. Assistance in correction statements, revised returns and rectifications.
- vi. PAN validation and correction support.
- vii. Assistance in handling statutory notices, queries and communications.
- viii. Periodic compliance reviews and advisory services.
- ix. Submission of compliance reports, reconciliation reports and statutory status reports.
- x. Any other statutory compliance support related to TDS/TCS and Professional Tax as assigned by DDSSP.

## **3. CONTRACT PERIOD**

3.1 The Agreement shall remain valid for a period of **Two (02) Years** from the Effective Date.

3.2 DDSSP may extend the Agreement for a further period of **One (01) Year** on the same rates, terms and conditions subject to satisfactory performance and mutual agreement.

3.3 The CA Firm shall continue to perform all obligations until completion of pending statutory compliances during the Contract Period.

## **4. PERFORMANCE SECURITY**

4.1 The CA Firm shall furnish a Performance Security equivalent to **3% of the Total Contract Value** within fifteen (15) days from issuance of the Letter of Award.

4.2 The Performance Security shall remain valid during the Contract Period and for an additional **90 days** thereafter.

4.3 DDSSP may invoke the Performance Security in case of material breach, non-performance, negligence, submission of false information or any loss caused to DDSSP.

## **5. PAYMENT TERMS**

5.1 The CA Firm shall raise invoices on a **quarterly basis** upon completion of statutory filings and submission of deliverables.

5.2 DDSSP shall make payment based on the rates quoted by the CA Firm in the Financial Bid and accepted under the Contract.

5.3 Payment shall be released within sixty (60) days of receipt of complete invoice and supporting documents, subject to satisfactory performance.

5.4 Applicable statutory deductions shall be made as per law.

5.5 No advance payment shall be admissible.

5.6 The professional fee quoted and accepted under the Contract shall be deemed to be compliant with the applicable ICAI guidance on professional fees.

## **6. CONFIDENTIALITY**

The CA Firm shall maintain strict confidentiality of all financial records, employee information, tax records, statutory filings, passwords, digital signatures, reports and documents obtained during execution of the assignment.

The confidentiality obligations shall survive termination or expiry of this Agreement.

## **7. SERVICE LEVELS AND PENALTIES**

The CA Firm shall comply with all KPIs, timelines, service levels and reporting requirements prescribed in the RFP.

DDSSP shall be entitled to impose penalties, withhold payments or initiate contractual action in case of delay, deficiency or non-performance.

## **8. TERMINATION**

The Agreement may be terminated by DDSSP in accordance with the provisions specified under:

- a. Termination by DDSSP.
- b. DDSSP Event of Default.
- c. Force Majeure.
- d. Mutual Consent.

## **9. GOVERNING LAW AND DISPUTE RESOLUTION**

The Parties shall make every effort to resolve disputes amicably.

Any dispute arising out of this Agreement shall first be referred to the Chief Executive Officer, DDSSP.

If unresolved, the matter may be referred to the Principal Secretary, Public Health and Medical Education Department, Government of Madhya Pradesh.

Courts at Bhopal, Madhya Pradesh shall have exclusive jurisdiction.

**10. FORCE MAJEURE**

Neither Party shall be liable for failure to perform its obligations if such failure results from events beyond reasonable control including natural calamities, war, riots, epidemic, government restrictions or other force majeure events.

**11. ENTIRE AGREEMENT**

This Agreement together with the RFP, Corrigenda, Letter of Award, Technical Proposal and Financial Proposal shall constitute the entire agreement between the Parties.

**IN WITNESS WHEREOF**

The Parties have executed this Agreement on the date first written above.

For and on behalf of DDSSP

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Designation: Chief Executive Officer

Seal

\_\_\_\_\_  
For and on behalf of the Chartered Accountant Firm

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Designation: Managing Partner / Authorized Partner

Firm Seal

\_\_\_\_\_  
Witness 1

Name: \_\_\_\_\_

Signature: \_\_\_\_\_

\_\_\_\_\_  
Witness 2

Name: \_\_\_\_\_

Signature: \_\_\_\_\_

## **SCHEDULE – A DETAILED SCOPE OF SERVICES**

The CA Firm shall provide comprehensive statutory compliance support to DDSSP in relation to TDS/TCS and Professional Tax compliance including but not limited to:

### **A. TDS/TCS Compliance Services**

1. Preparation and filing of quarterly TDS/TCS returns in prescribed forms.
2. Verification and reconciliation of TDS deductions with accounting records.
3. PAN validation and correction support.
4. Preparation and filing of correction statements/revised returns.
5. Downloading and verification of Form 16, Form 16A, Form 12BA and related certificates.
6. Identification and reporting of defaults, short deductions, interest liabilities and mismatches.
7. Assistance in lower deduction certificate related matters.
8. Assistance in responding to departmental notices relating to TDS compliance.
9. Advisory support on amendments under Income Tax Act relating to TDS/TCS.
10. Coordination with DDSSP Finance and Accounts Division.

### **B. Professional Tax Compliance Services**

1. Preparation and filing of Professional Tax Returns.
2. Verification of employee-wise Professional Tax deductions.
3. Professional Tax compliance under applicable State laws.
4. Assistance in rectification and revised returns.
5. Assistance in obtaining challans and acknowledgements.
6. Advisory support regarding amendments in Professional Tax provisions.

### **C. Compliance Advisory Services**

1. Quarterly compliance review.
2. Statutory compliance status reporting.
3. Advisory notes on changes in tax laws.
4. Assistance in handling statutory notices and communications.
5. Guidance on compliance risks and mitigation measures.

**SCHEDULE – B**  
**DELIVERABLES AND SERVICE LEVEL AGREEMENT (SLA)**

**Deliverables**

The CA Firm shall submit:

1. Quarterly TDS/TCS Return Filing Acknowledgements.
2. Quarterly Professional Tax Return Filing Acknowledgements.
3. TDS Reconciliation Reports.
4. PAN Error/Mismatch Reports.
5. Statutory Compliance Status Reports.
6. Advisory Notes on amendments in applicable laws.
7. Annual Compliance Summary Report.

**Key Performance Indicators (KPIs)**

<b>S.No.</b>	<b>KPI</b>	<b>Service Level</b>
1	Timely filing of TDS Returns	100% within statutory due dates
2	Timely filing of PT Returns	100% within statutory due dates
3	Reconciliation accuracy	Minimum 99%
4	Response to DDSSP queries	Within 2 working days
5	Submission of compliance reports	Within 7 days of filing
6	Notice response support	Within 3 working days

**Penalty**

1. Delay in statutory filing attributable to CA Firm: ₹5,000 per instance.
2. Repeated delays (more than three occasions): additional penalty as determined by DDSSP.
3. Persistent KPI failure may lead to termination of contract.

**SCHEDULE – C TO H**  
**PAYMENT, CONFIDENTIALITY, INDEMNITY, EXIT MANAGEMENT, AUDIT**  
**RIGHTS AND CHANGE MANAGEMENT**

**Schedule-C: Payment Terms**

1. CA Firm shall submit invoices on quarterly basis.
2. Payment shall be released after acceptance of deliverables.
3. Payment shall be made at the rates quoted in Financial Bid.
4. Applicable taxes shall be deducted at source.
5. No advance payment shall be payable.
6. Fees quoted shall be deemed compliant with ICAI Guidelines/Recommended Professional Fees.

**Schedule-D: Confidentiality**

1. CA Firm shall maintain strict confidentiality of all information obtained during assignment.
2. No information shall be disclosed without prior written approval of DDSSP.
3. Confidentiality obligations shall survive expiry or termination of contract.

**Schedule-E: Indemnity**

1. CA Firm shall indemnify DDSSP against losses arising due to negligence, misconduct, fraud or breach of contractual obligations.
2. CA Firm shall be liable for penalties imposed on DDSSP due to proven professional negligence attributable to the CA Firm.

**Schedule-F: Exit Management**

1. Upon expiry or termination, CA Firm shall hand over all records, reports, reconciliations and statutory data.
2. CA Firm shall provide transition support for up to 60 days if required.
3. No data shall be retained by the CA Firm after completion of handover.

**Schedule-G: Audit and Inspection Rights**

1. DDSSP may inspect records relating to the assignment at any time.
2. CA Firm shall provide access to documents and information required for audit.
3. Records shall be preserved for a minimum period of seven (7) years.

**Schedule-H: Change Management**

1. DDSSP may issue written instructions for modification of scope within statutory requirements.
2. Any major variation affecting financial implications shall require written approval of DDSSP.
3. Change requests shall not affect ongoing statutory compliance obligations.

**SCHEDULE – I**  
**PERFORMANCE SECURITY**

**1. Performance Security Requirement**

1. The CA Firm shall furnish a Performance Security equivalent to **Three Percent (3%) of the Total Contract Value** within fifteen (15) days from the issuance of the Letter of Award (LoA).
2. The Performance Security shall be submitted in the form of an unconditional and irrevocable Bank Guarantee issued by a Scheduled Commercial Bank/Nationalized Bank operating in India in the format prescribed under Annexure-12.
3. The Performance Security shall remain valid throughout the Contract Period and for an additional period of **Ninety (90) days** thereafter.

**2. Invocation of Performance Security**

DDSSP shall have the right to invoke the Performance Security in whole or in part in the event of:

- a. Failure of the CA Firm to perform its contractual obligations.
- b. Persistent delays in statutory compliance activities.
- c. Submission of false, misleading or fraudulent information.
- d. Material breach of the Agreement.
- e. Breach of confidentiality obligations.
- f. Any financial loss, penalty, interest or liability suffered by DDSSP attributable to negligence or default of the CA Firm.

**3. Release of Performance Security**

Subject to satisfactory completion of the assignment and settlement of all contractual obligations, DDSSP shall release the Performance Security after expiry of the validity period without any interest thereon.

## **SCHEDULE – J**

### **FORCE MAJEURE**

#### **1. Definition**

Force Majeure shall mean any event or circumstance beyond the reasonable control of either Party which materially affects the performance of obligations under the Agreement and which could not have been prevented through reasonable diligence.

#### **2. Force Majeure Events**

Such events may include:

- a. Natural disasters including floods, earthquakes, cyclones, storms or other acts of God.
- b. War, invasion, armed conflict, terrorism, riots, civil unrest or sabotage.
- c. Epidemics, pandemics or public health emergencies.
- d. Nationwide strikes, lockouts or industrial disturbances not attributable to the affected Party.
- e. Government restrictions, embargoes, changes in law or judicial orders affecting performance.
- f. Failure of critical public infrastructure or communication systems beyond the control of the Parties.

#### **3. Notice of Force Majeure**

The affected Party shall notify the other Party in writing within seven (07) days of occurrence of the Force Majeure Event and shall provide reasonable evidence of its impact.

#### **4. Suspension of Obligations**

The obligations of the affected Party shall be suspended only to the extent impacted by the Force Majeure Event and only for the duration of such event.

#### **5. Mitigation**

The affected Party shall take all reasonable steps to minimize the consequences of the Force Majeure Event and resume performance as soon as practicable.

#### **6. Termination due to Force Majeure**

If a Force Majeure Event continues for a continuous period exceeding ninety (90) days and substantially prevents performance of the Agreement, either Party may terminate the Agreement by providing thirty (30) days written notice to the other Party.

## **SCHEDULE – K**

### **GOVERNING LAW AND DISPUTE RESOLUTION**

#### **1. Governing Law**

This Agreement shall be governed by and construed in accordance with the laws of India.

#### **2. Amicable Settlement**

The Parties shall make every effort to resolve amicably, through mutual discussions and negotiations, any dispute, controversy or claim arising out of or relating to this Agreement.

#### **3. First Level Resolution**

In the event of any dispute between DDSSP and the CA Firm, the matter shall initially be referred to the Chief Executive Officer, Ayushman Bharat "Niramayam" – DDSSP, Madhya Pradesh for resolution.

#### **4. Second Level Resolution**

If either Party is dissatisfied with the decision or the dispute remains unresolved within thirty (30) days, the matter may be referred to the Principal Secretary, Public Health and Medical Education Department, Government of Madhya Pradesh, whose decision shall be considered for amicable resolution.

#### **5. Jurisdiction**

Subject to the above provisions, any legal proceedings arising out of or relating to this Agreement shall be subject to the exclusive jurisdiction of the competent courts at Bhopal, Madhya Pradesh.

#### **6. Continuity of Services**

Pending resolution of any dispute, the CA Firm shall continue to perform its obligations under the Agreement unless otherwise directed by DDSSP.

#### **7. Costs**

Each Party shall bear its own costs associated with dispute resolution unless otherwise determined by a competent court of law.