बिड संख्या/Bid Number: GEM/2026/B/8068771
दिनांक /Dated: 16-10-2026

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	16-11-2026 17:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	17-11-2026 17:00:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Commerce And Industry
विभाग का नाम/Department Name	Department Of Commerce
संगठन का नाम/Organisation Name	Special Economic Zones
कार्यालय का नाम/Office Name	Office Of The Development Commissioner Kandla Sez
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :kr193@ifs.nic.in Buyer Email id: secy.kasez-gj@gov.in
वस्तु श्रेणी /Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	1 Year(s)
पिछले 3 वित्तीय वर्षों का बिडर का न्यूनतम औसत वार्षिक वित्तीय टर्नओवर/Minimum Average Annual Turnover of the bidder (For the last 3 Financial Years)	8 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	5 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
टर्नओवर पात्रता मानदंड/Turnover eligibility criteria	GeM verified turnover
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No

बिड विवरण/Bid Details	
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	1
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	10
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	200000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No

ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	PUNJAB NATIONAL BANK

ईपीबीजी प्रतिशत (%)/ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	2

(a).ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance security should be in favour of Beneficiary, wherever it is applicable.

लाभार्थी /Beneficiary :

secretary
Office of the Development Commissioner Kandla SEZ, Department of Commerce, Special Economic Zones, Ministry of Commerce and Industry
(Kasez)

UIN Number NCTGC2415P

बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes

एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं/सेवा प्रदाता को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% / Purchase Preference to MSE OEMs/ Service Provider available upto price within L1+X%	15

1. The minimum average annual financial turnover of the bidder during the last three financial years, ending on 31st March of the previous financial year, should be as indicated in the bid document. The turnover of the bidder shall be validated by the system based on the financial data available on the GeM portal. The average turnover shall be calculated based on the last three financial years where data is available; in case data is available for only two of the last three financial years, the average shall be computed based on those two years. In case the date of constitution / incorporation of the bidder is less than three years old, the average turnover in respect of the completed financial years after the date of constitution / incorporation shall be taken into account for this criterion. No separate documentary evidence is required to be uploaded by the bidder for this criterion, as the system shall derive and validate the turnover figures from the data available on the GeM portal.
2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
3. **Purchase preference to Micro and Small Enterprises (MSEs):** Purchase preference will be given to MSEs having valid Udyam Certificate and whose credentials are validated online through Udyam Registration portal as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail themselves of the Purchase preference, the bidder must be the manufacturer / OEM of the offered product on GeM. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises and hence resellers offering products manufactured by some other OEM are not eligible for any purchase preference. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered product or service, and Buyer will decide eligibility for purchase preference based on

documentary evidence submitted in case of product bids, whereas in case of services the eligibility is automatically validated. If L-1 is not an MSE and MSE Seller (s) has / have quoted price within L-1+ 15% (Selected by Buyer) of margin of purchase preference /price band defined in relevant policy, such MSE Seller shall be given opportunity to match L-1 price and contract will be awarded for % (selected by Buyer) percentage of total quantity. The buyers are advised to refer the OM_No.1_4_2021_PPD_dated_18.05.2023 for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if seller is validated on-line in GeM profile as well as validated and approved by Buyer after evaluation of documents submitted.
4. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.
5. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
6. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

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

PRICE - 1790071755.xlsx

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company'sexistence as per ICAI certificate: The applicant entity should be a registered partnership or a limited liability partnership providing Management Consultancy & other services permitted by the ICAI. (As per ATC)

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.: The applicant entity should have been registered with ICAI and should have at least a five-year track record of continuous operations. (As per ATC)

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:as per ATC

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:as per ATC

Number of XX fulltime CA's required and YY professional audit staff:as per ATC

Price Breakup Format for the bidders to upload for providing break-up of overall project cost:1791975368.pdf

Pre Bid Detail(s)

मूल्य भिन्नता खंड दस्तावेज़/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
02-11-2026 16:00:00	Conference room at KASEZ Administration Building, Gandhidham, 370230 and hybrid mode

Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report; CAG Empaneled Audit Or CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Audit of financial statements , Internal control of financial , Investigating fraud , Risk Management , Internal Control over Financial Reporting
Type of Industries/Functions	KASEZ AUTHORITY
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit Support	NA

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Hitesh J Mehta	370230,Office of the Development Commissioner, AO Building, Kandla Special Economic Zone, Gandhidham	Project / Lumpsum Based	N/A

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

1. **Generic**

   OPTION CLAUSE 25% : The buyer can increase or decrease the contract quantity or contract duration up

to 25 percent at the time of issue of the contract. However, once the contract is issued, the contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration.
For lumpsum-based service contracts, the buyer may increase the scope of work and contract value up to 25 percent with the consent of the service provider

अस्वीकरण/Disclaimer

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

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents (other than EMD and signed Integrity Pact - which can be submitted within 5 days of bid opening) in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers' controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers' Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. Any ATC clause in contravention with GeM GTC Clause 4 (xiii) (h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
14. In a category based bid, adding additional items, through buyer added, additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogues or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code

on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

This Bid is governed by the General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to the Service, as the case may be, as provided in the Marketplace.

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

This Bid is governed by the सामान्य नियम और शर्तें/General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो।बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---

KANDLA SPECIAL ECONOMIC ZONE AUTHORITY
(KASEZA)
Government of India
Ministry of Commerce & Industry
Gandhidham-Kutch-370 230
Phone: (02836) 252475/253950
Email: secy.kasez-gj@gov.in
Website: www.kasez.gov.in

REQUEST FOR PROPOSAL FOR APPOINTMENT OF

CHARTERED ACCOUNTANT FIRM

for

INTERNAL AUDIT

of

KANDLA SEZ AUTHORITY

RFP FOR CA FOR INTERNAL AUDIT

KANDLA SPECIAL ECONOMIC ZONE AUTHORITY
KASEZ Administration Building, Gandhidham, Kutch– 370230.

TABLE OF CONTENTS

Sr. No.	Description of contents
1.	Introduction
2.	General Terms & Conditions and Disclaimers
3.	Scope
4.	Selection Criteria
5.	Guidelines and Instructions
6.	Annexure I
7.	Annexure II
8.	Annexure III
9.	Annexure IV
10.	Annexure V
11.	Annexure VI

RFP FOR CA FOR INTERNAL AUDIT

. Key Activities and Dates relating to the present **"Request for proposal for Appointment of Chartered Accountant firm as Internal Auditor of KASEZA" (RFP/ Tender Document)** are cited as under:

Sr. No.	Particulars	Details
1	Name of the work	Outsourcing of Chartered Accountant Firm for Internal Audit for Kandla SEZ Authority
2	Estimated period for completion of the project	Initial contract period shall be one (01) year from the date of Letter of Award (LOA). The contract may be extended for a further period of up to two (02) years, on a year-to-year basis, subject to satisfactory performance, continued requirement of services, mutual agreement and approval of the Competent Authority.
3	Estimated Bid Value	Estimated Contract Value: ₹2,00,000/- for the initial period of one year, excluding GST.
4	Bid closing Date and Time	As per GeM Bid
5	Physical submission/ retention/production of all documents uploaded by the Bidder	As per GeM Bid
6	Date and Time of Opening of Bid	As per GeM Bid
7	Mode of tendering	Technical/Eligibility evaluation followed by financial evaluation of technically qualified bidders, as per the GeM Bid
8	Consortium/Joint venture	Not allowed
9	Mode of submission of Bids	Bids shall be submitted electronically through GeM in accordance with the GeM Bid.
10	Bank Account Details of the Authority	Kandla SEZ Authority A/c No.159800VS00000015 PUNJAB NATIONAL BANK KFTZ (1598) Branch IFSC: PUNB0159800
11	The Authority's Representative for this RFP procedure	Name of the Officer: The Secretary Kandla SEZ Authority Office of the Development Commissioner/ Chairman, Kandla SEZ Gandhidham, Dist. Kutch, Gujarat Phone: 94299 96694 Email: secy.kasez-gj@gov.in
12	Validity of the Bid	180 days from the Bid Due Date
13	EMD	Not Applicable
14	Performance Security	Performance Security shall be furnished in accordance

RFP FOR CA FOR INTERNAL AUDIT

		with the applicable GeM provisions and shall be 5% of the awarded contract value, wherever applicable.
15	Submission of Performance Security	Within 15 days of issue of Letter of Award (LoA)
16	Acceptance of the work order	Within 15 days of submission of Performance Security

. *KASEZA reserves the. right to change any date/time mentioned in the schedule above under intimation to all concerned.

RFP FOR CA FOR INTERNAL AUDIT

1. INTRODUCTION

a. Kandla Special Economic Zone Authority (KASEZA) is a statutory body created under Special Economic Zones Act, 2005 and comes under the Department of Commerce, Ministry of Commerce & Industry, New Delhi. KASEZA acts as a developer of the Kandla Special Economic Zone, Gandhidham, which is designated as a special enclave serving as an export hub for a diverse set of industries belonging to a variety of sectors. KASEZA provides all essential infrastructure facilities to the export firms/industries in the Zone on payment basis. KASEZA owns several multi-storey standard design factories/buildings (MSDF) and provides common amenities to its clients in the 1000 acres of land with a compound wall. The website of KASEZA is www.kasez.gov.in.

b. The KASEZA with its Office located at KASEZ Administration Building, Gandhidham, Kutch, 370230, seeks to appoint a Chartered Accountant (CA) firm (hereinafter also referred to as **"Service Provider**") as its Internal Auditor as per the scope of the work defined in the later part of the present tender document. The initial period of the contract shall be one (1) year, which may be further extended beyond the initial period, subject to the requirement and decision of the KASEZA, or may even be terminated before the specified period of one year, on the ground, including but not limited to, KASEZA not being satisfied with the performance of such firm.

2. GENERAL TERMS & CONDITIONS AND DISCLAIMERS

a. The Bidder is required to submit **"Compliance with eligibility criteria"** as laid down in submitted **Annexures**. The financial bid, inclusive of all Taxes, etc., should be submitted as per the format given**.** Bids received in any manner other than as prescribed above, shall be liable to be rejected summarily and the decision of KASEZA shall be final and binding.

b. The successful bidder shall deposit a Performance Security Deposit @5% of the value at which the contract is finally awarded to the CA firm appointed by KASEZA. The security deposit shall be in the form of Bank Guarantee/Fixed Deposit Receipt from any Nationalized Bank drawn in favour of **Chairman, KASEZ Authority (KASEZ Authority Fund)** payable at **Gandhidham,** having a validity of three months beyond the initial period of the contract**.** In case, the contract is further extended beyond the initial period, the Bank Guarantee/ Fixed Deposit Receipt shall be accordingly renewed by the successful bidder at its own cost.

c. Conditional bids shall not be considered and shall be summarily rejected at the very first instance, without providing any recourse to the bidder, in which event; the decision of KASEZA shall be final and binding.

RFP FOR CA FOR INTERNAL AUDIT

d. The Competent Authority of the KASEZA reserves the right to annul all the bids received and cancel the selection process for Internal Auditor, at any time prior to signing of the contract or discontinue this tender process, without assigning any reason, in which event, the decision of KASEZA shall be final and binding.

e. The CA firm engaged with the KASEZA during the FY 2025-26 as Tax Consultants, and providing the services of Accounting, shall ***not*** be eligible for applying under the present RFP.

f. This document does not constitute nor should it be interpreted as an offer or invitation for appointment.

g. Prospective bidders are advised to go through the complete tender document and annexure(s) thereto, including the terms and conditions thereof, carefully before applying and understand the eligibility conditions etc. The bid once submitted shall not be ordinarily permitted to be withdrawn, after the closing date of submission of bids, which shall be at the sole discretion of KASEZA.

h. No binding legal relationship of any nature shall exist between any of the bidders and KASEZA until execution of a contractual agreement.

i. A bidder shall, by responding to KASEZA under the present RFP, be deemed to have accepted all the terms and conditions of this document. The terms of engagement shall be in accordance with the contract to be entered with the successful bidder.

j. All entries/ details in the tender form shall be legible and filled clearly. **No overwriting or cutting is permitted in the Financial Bid Form. In such cases, the Bid shall be summarily rejected.**

k. This document is meant to provide information only and upon the express undertaking that recipients shall use it only for the purposes set above. No representation or warranty, expressed or implied, is or shall be made as to the reliability or accuracy of any of the information contained herein, nor shall it create any liability or responsibility on KASEZA or any of its officers. It does not purport to be all inclusive of the information regarding the services to be provided or to be the basis of the contract. It shall not be assumed that there shall be no deviation or change in any of the information mentioned hereunder on roles and responsibilities of the service provider. While this document has been prepared in good faith, neither KASEZA, nor any of its officers make any representation or warranty or shall have any responsibility or liability whatsoever, in respect of any statements or omissions made herein. Any liability or responsibility is accordingly and expressly disclaimed by KASEZA and its officers, The Service Provider shall be

RFP FOR CA FOR INTERNAL AUDIT

responsible for losses directly attributable to its proven negligence, willful misconduct, fraud or breach of applicable law, subject to the terms of the contract and applicable law.

l. By acceptance of this document, the recipient agrees that any information herewith contained, shall be superseded by any subsequent written information/ circular on the same subject, made available to the recipient(s), with access to any additional information or update to this document or to correct any inaccuracies herein which may become apparent.

m. KASEZA reserves the right, at any time and without advance notice, to change the procedure for selection of the service provider, at its sole discretion. Accordingly, the interested recipients shall carry out an independent assessment and analysis of the requirements of the information, facts and observations contained herein.

n. This document has not been filed, registered or approved in any jurisdiction. Recipients of this document shall be responsible to inform themselves of and observe any applicable legal requirement.

o. This document constitutes no form of commitment on the part of KASEZA. Furthermore, this document neither confers the right nor any expectation on any party whatsoever, to participate in the tender process. The bidder shall be responsible for all acts incurred or omissions made in connection with participation in this process. This tender does not bind KASEZA to award a contract or to engage in negotiations. However, the bidders' participation in this process may result in KASEZA selecting the bidder to engage in further discussions and negotiations towards execution of a contract. The commencement of such negotiations shall not, however signify a commitment by KASEZA to execute a contract or to continue the negotiations with that bidder. The KASEZA reserves its right to terminate such negotiations at any time without assigning any reason.

p. KASEZA further reserves the right to vary/alter/amend the eligibility criteria for selection of the Chartered Accountant firm under the present RFP, at any time, at its sole discretion, before the last date of submission of proposals/ bids.

q. The appointed Chartered Accountant firm shall accept to comply with and abide by such instructions and directions that KASEZA may issue from time to time.

r. The proposal/bid and all correspondence and documents shall be written in English. All proposals and accompanying documents received within the stipulated times shall become the property of KASEZA and shall not be returned in any event whatsoever.

RFP FOR CA FOR INTERNAL AUDIT

s. The proposal/ bid shall be valid for a period of three months from the date of openingof proposals. A proposal/ bid valid for a shorter period may be rejected by KASEZA as non- responsive. In exceptional circumstances or justified reasons, KASEZA may at its discretion, grant consent for an extension of the validity period. The request andresponses shall be in writing.

t. Once KASEZA notifies to the successful bidder that its proposal has been accepted, KASEZA shall enter into separate agreement with the successful bidder, and the terms and conditions of provision of services etc. shall be specified therein.

u. The selected bidder shall be liable to maintain secrecy and confidentiality of all the information / data / operations, etc. of KASEZA and in relation to the work undertaken by it.

v. Any form of canvassing / lobbying / influence / query regarding short listing, status, etc.under the present RFP, shall be a direct disqualification from the selection process.

w. The person(s) signing the bid documents shall preferably append their initials on all pages of the bid.

x. Governing Laws/Jurisdiction/Arbitration: Any dispute/ difference in relation to the process for selection of the Chartered Accountant firm under this document shall be subject to the exclusive jurisdiction of courts at Gandhidham only. Any dispute arising post the award of the contract shall be settled in accordance with the terms mentioned therein.

2. BROAD SCOPE OF WORK

The selected firm would broadly have the scope of work as under:

a. To review that accounting entries are in accordance with the Accounting Standards, General Financial Rules, 2017 and the *Special Economic Zone Authority Rules, 2009* under the *SEZ Act, 2005.*

b. To review that expenses are properly authorized along with all supporting vouchers and approvals, delegation of powers and within the sanctioned budget. Any expenditure incurred without proper approvals or supporting vouchers shall be reported and rectified immediately. It shall also identify any irregularities and shall comment on the existing mechanism of check and control.

c. To verify and report that ***Annual Statement of Accounts*** of KASEZA are in accordance with the books of accounts and the same are factually correct and free from any error.

RFP FOR CA FOR INTERNAL AUDIT

d. To review internal controls and accounting policies, procedures and the orders issuedby Authority from time to time.

e. To check that the internal controls are in place, to ensure that purchases and revenue payments are properly approved, for bona fide purposes, and are accurately classified and recorded.

f. The firm shall also examine present ordering system in respect of purchases being carried out by/for the Authority for its activities and check records for observance of purchase procedure (contracts, tenders, etc.) and check if purchases during a particular quarter are in accordance with the rules and order and with the sanction of the Competent Authority.

g. Verification of Heads of Accounts of various transactions recorded in the books of accounts and to check that no unauthorized head of account is operated.

h. To periodically review all accounts records without any deviation.

i. To verify and comment that the information generated from the books of accounts is accurate, complete, secure and readily available to support authority's decisions.

j. To check that Cash Book, Stock and Stores Records, Log Book and other accounting records are properly maintained.

k. The firm shall tender advice and assistance whenever required by the Authority.

l. The outstanding liabilities shall also be scrutinized division-wise in detail and the internal audit report would include the necessary remedial steps to be taken in this regard.

Receipts

a. To review that all money due to the Authority is received, correctly identified, properly and completely recorded and promptly banked on the same day or the next day.

b. To verify the interest accrued and received on the funds parked, in the form of FDR(s) or inany other form with various banks, has been correctly calculated and is properly accounted for.

To review any payments received by the Authority and later on dishonored, through bank reconciliation.

RFP FOR CA FOR INTERNAL AUDIT

Fixed Assets

a. To review the policies of the Authority for the control and proper utilization of all the fixed assets and their entries in the books of accounts.

b. To conduct physical verification of the fixed assets and submit the physical verification report.

c. To verify the method of charging depreciation being followed by the Authority under various regulations and the provision for depreciation, at year end.

d. Checking of procedures with regard to disposal of assets, to ensure that adequate procedure exists for scrapping, condemning etc. and the same is followed by the Authority.

Fund management

a. To review the status and pending items of bank reconciliations.

b. To review the idle funds, if any, and reasons thereof.

c. Advice the Authority to achieve better revenue/savings of cost.

Statutory Requirements

a. Tax Deduction at Source under the Income Tax Act, 1961.

i. To review that the Authority is regular in deducting and depositing tax on various payments like wages, consultation fees, professional fees, payments for contract of engage mentors etc.
ii. To review that the Authority is issuing TDS certificates in correct form and in prescribed time.
iii. To ensure submission of TDS returns/Revised Returns, if any, with the department in time.
iv. To check that Income Tax has been calculated correctly.

b. Tax Deduction at Source under the GST as per GST Act, 2017.

i. To review that the Authority is regular in deducting and depositing tax on various payments, consultation fees, professional fees, payments for contractors, etc.
ii. To ensure the submission of TDS GST returns/Revised Returns, if any, with the department in time.
iii. To check that TDS/TCS under GST has been calculated correctly.

RFP FOR CA FOR INTERNAL AUDIT

Other Assets and liabilities

a. To review various loans and advances made by the Authority and timely recovery of thesame.

b. To review current liabilities and also provisioning of various liabilities.

Ledger Scrutiny

a. To conduct a quick ledger scrutiny and give comments on that.

b. To verify that all the accounting entries with respect to income, expenses, banks, journals, cash etc. are incorporated in the books of accounts.

c. Scrutiny of advances outstanding, Security Deposits and Sundry Creditors and Debtors.

Internal Audit Report

a. To verify that the proper audit trail is maintained for the period and all supporting documents and authorizations are available.

b. To conduct the internal audit on quarterly basis and to submit the internal audit report within two months from the close of the related period.

3. SELECTION CRITERIA

Eligibility Criteria: (To be submitted as per *Annexure I and II*)

a. The applicant entity should be a registered partnership firm or a limited liability partnership firm providing Management Consultancy and other services permitted by the ICAI.

b. The applicant entity should have been registered with ICAI and should have at least five years track record of continuous operations as on 31.03.2026.

c. Audit entity should have a minimum of three partners out of which,

(i) Any one partner must have an audit experience of at least *five* years,
(ii) Any one partner must have documents Final been in practice in an audit entity (not necessarilythe applicant entity) for at least *five* years,
(iii) Any two partners must have been with the applicant firm for a continuous periodof at least *five* years,
(iv) Any one partner of the entity or the designated partner (LLP) must be a Fellow member of '*The Institute of Chartered Accountants of India'* (ICAI) and should have been in continuous practice for at least *five* years after enrolment as Fellow Chartered

RFP FOR CA FOR INTERNAL AUDIT

Accountant (FCA).

d. During the last five years (upto 31st March 2026), the entity should have an experience of Accounting/Internal Audit related work of at least five (5) Central/State Autonomous Bodies/ Authorities/PSUs.

e. CISA/DISA or equivalent qualification shall be considered as an additional qualification and shall not form part of the financial evaluation.

f. The applicant entity should be empanelled with the Comptroller and Auditor General of India (C&AG) for the F.Y. 2025-26.

g. The applicant entity should not have been banned/declared ineligible for corrupt and fraudulent practices by the Govt. of India/State Govt/ICAI/C&AG/any financial sector regulator and should not have any disciplinary proceedings pending against it or any of its partners with ICAI/ C&AG/any financial sector regulator.

h. The applicant entity should not have *turnover* (on receipt/cash basis) from professional services of less than *Rupees Eight lakh* (Rs.8,00,000/-) for each of the last 3 financial years.

i. **The applicant entity should have an office/branch in the State of Gujarat.**

j. The eligibility criteria must be duly satisfied by the applicant entity on the date of submission of the bid and not later.

Selection Process

This RFP shall be assessed on the basis of selection process in following two phases:-

Phase 1 - Pre-Qualification based on EligibilityCriteria Phase 2 - Financial evaluation

All the bidders, Bid shall be opened as per the dates and time specified in the tender document. However, the financial bid shall be considered only in respect of those firms which satisfy the eligibility criteria as on the date of submission of bid. The contract shall be awarded to the firm satisfying all the conditions as laid down under the eligibility criteria and submitting the lowest financial bid (inclusive of taxes), and the decision of KASEZA in respect thereto, shall be final and binding on all bidders. KASEZA shall issue the Letter of Award (LOA) to the successful bidder and communicate the same through Post/email as per details given by bidder.

Pre Bid Meeting

A prospective bidder requiring any clarification on the RFP document(s) may notify KASEZA in writing at the address indicated in this RFP. The format for the same is prescribed at **Annexure VI (MS Word only).** The same shall also be mailed to secy.kasez-gj@gov.in.

RFP FOR CA FOR INTERNAL AUDIT

KASEZA, at its sole discretion, would endeavor to provide clarifications to the bidders in the pre-bid meeting only, and shall not entertain or respond to any query or clarification received after the pre-bid meeting.

A pre-bid conference will be organized on (as per intimation in GeM Bid) in Conference room at KASEZ Administration Building, Gandhidham, 370230 and hybrid mode. Bidders are requested to forward all queries and clarifications on (as per timeline in GeM Bid). The bidders' authorized representatives are invited to attend the Pre-bid meeting at their own cost, which would take place at the venue mentioned below and at the time as stipulated in this RFP. The maximum number of authorized representatives for each bidder shall not be more than two.

1. GUIDELINES AND INSTRUCTIONS

a. Letters and Declaration to Accompany Tenders

The bid must be accompanied by a letter on firm's letter head showing the full registered name(s) and registered office address of the bidder. It should be signed by a person of suitable authority to commit the bidders to a binding contract.

b. Conflict of Interest

Bidders must disclose in their bid, details of any circumstances, including personal, financial and business activities that will, or might, give rise to a conflict of interest. Where bidders identify any potential conflicts they should state how they intend to avoid such conflicts. KASEZA reserves the right to reject any bid which, in KASEZA's opinion, gives rise, or could potentially give rise to, a conflict of interest, including on account of association with any intermediaries registered with KASEZA.

c. Payment

Payment shall be released on half-yearly basis against submission of the prescribed invoice and satisfactory completion/submission of the deliverables for the relevant period, duly certified by the designated officer of KASEZA. KASEZA may withhold payment, in whole or in part, until the deficiencies are rectified, in accordance with the terms of the contract.

RFP FOR CA FOR INTERNAL AUDIT

d. Undertaking from the firm that: (Refer Annexure IV)

(i) There has not been any disciplinary action initiated or contemplated or pending/suspension of practice against the entity or debarment from conducting any activity, by ICAI/RBI/C&AG or other financial sector regulator /statutory authority during the last five years.

(ii) None of the partners/employees of the firm have been convicted of any offence involving moral turpitude or has been found guilty of any economic offence.

(iii) No appeal/unresolved dispute/suit/case/application has been pending at any court of law/ Tribunal in India regarding the existence of the business/ right to carry on practice of the firm or any of its partners/directors.

d. Indemnity

The Service Provider shall indemnify KASEZA against losses, claims, damages or liabilities arising directly from proven negligence, willful misconduct, fraud or breach of applicable law attributable to the Service Provider in the performance of the Services.

e. Assigning to Others

The successful bidder shall not, without the prior written consent of KASEZA, assign or transfer or cause to be assigned or transferred, whether actually or as the result of takeover, merger or other change of identity or character of the successful bidders, any of its rights or obligations under present RFP and Contract thereto or any part, share or interest therein. Upon any such assignment or transfer, this engagement may forthwith be terminated by KASEZA.

f. Termination

KASEZA may, at its sole discretion and at any time, terminate the Contract with the successful bidder/ firm by giving a month's notice, and inform the firm of KASEZA's decision by written instructions to that effect. Termination could also take place on such breaches as may be specified in the Contract. In the event of the Contract being so terminated, the firm shall take such steps as are necessary to bring the Services to an end, in a cost effective, timely and orderly manner, without making any claim of whatsoever nature, against KASEZA or any of its officers, employees, etc.

RFP FOR CA FOR INTERNAL AUDIT

ANNEXURE – I – ELIGIBILITY CRITERIA

Sl. No.	Requirements	Documents to be submitted	Page No. of the proposal
1	The applicant entity should be a registered partnership or a limited liability partnership providing Management Consultancy & other services permitted by the ICAI.	Copy of Partnership Deed / registration as LLP along with Self- Attested copy of the registration certificate issued by ICAI to the entity.	
2	The applicant entity should have been registered with ICAI and should have at least five years track record of continuous operations.	Self-Declaration in the format given as per AnnexureII	
3	Applicant entity should have a minimum of three partners: (i) Any *one* partner to have an audit experience of at least *five* years, (ii) Any *one* partner should have been in practice in an audit entity for at least *five* years, (iii)Any *two* partners should have been with the applicant firm for a continuous period of at least *five* years, (iv) Any one partner of the entity or the designated partner (LLP) shall be a Fellow member of '*The Institute of Chartered Accountants of India'* (ICAI) and should have been in continuous practice for at least *five* years after enrolment as FCA.	Self-Declaration in the format given as per Annexure II	
4	During the last five years (upto 31st March 2026), the entity should have the experience of Accounting/Internal Audit related work of at least 5 Central/State Autonomous Bodies/ Authorities/PSUs	Copies of agreements with the entities, along with the details to be filled in Annexure II.	

RFP FOR CA FOR INTERNAL AUDIT

5	At least one partner or paid Chartered Accountant of the applicant entity may preferably have CISA/DISA or any other equivalent qualification.	Self-Declaration in the format given as per AnnexureII	
6	The applicant entity should be empanelled with the Comptroller and Auditor General of India (C&AG) for the F.Y.2025-26.	Self-attested copy of the certificate/ acknowledgement issued by C&AG.	
7	The applicant entity should not have been banned/declared ineligible for corrupt and fraudulent practices by the Govt. of India/ StateGovt. / ICAI/ C&AG/ any financial sector regulator and should not have any disciplinary proceedings pending against it or against any of the partners, with ICAI/ C&AG/any financial sector regulator	Self-Declaration in the format given as per AnnexureIV	
8	The applicant entity should not have *turnover* (on receipt/cash basis) from professional services, of less than *Rupees Eight lakhs* (Rs.8,00,000/-) for each of the last 3 financial years.	Certificate from an independent Chartered Accountant certifying the turnover for F.Y.2023-24, F.Y. 2024-25 and F.Y. 2025-26.	
9	The applicant entity should have an office/branch in the State of Gujarat	Self-Attested copy of Telephone bill/ Electricity Bill/Registered Lease Deed/ the Constitution certificate issued by ICAI to the entity supporting the address in the State of Gujarat.	
10	Acceptance Certificate for Additional terms and condition	as per Annexure V	

(Page number should be clearly mentioned on each of the RFP documents to be submitted by the bidders. The reference of the same should be indicated on the column 3 of the above Annexure I and may also form a part of an Index of the proposal documents.)

RFP FOR CA FOR INTERNAL AUDIT

ANNEXURE – II. EXPERIENCE DECLARATION

Sl. No.	Particulars	Details
1	Name of the CA Firm	
2	Address of Head Office	
	Number of Branch Offices	
3	Constitution	
4	Date of Establishment	
5	Registration Number of the firm with ICAI	
6	Manpower (Nos)	
	A) Qualified Professionals:	
	(i) Partners	
	(ii) Others	
	B) Articles:	
	C) Partner/ Staff with DISA/ CISA qualification	
7	Brief profile of partners/CAs in the following manner	

Name/ Qualification	ICAI Member-ship /Date of Certificate of Practice	Number of years of experience in Conductingaudit	Whether DISA/ CISA	Name of entity wherein partner has experience of at least 05 years	Date of joining in the applicant firm	WhetherFCA or ACA	Date of acquiringFCA Designation

8	Past Experience of Concurrent / Statutory /Internal Audit of Central/State Autonomous Bodies/Authorities/PSUs			
Year of Assignment	Name of the Central Autonomous Body Where worked	Nature of assignment (Statutory/Concurrent/ Internal Audit)	Value of Assignment	No. of Staff Deployed

Date

Place

Signature of Authorized person

Name
Designation along with stamp

RFP FOR CA FOR INTERNAL AUDIT

ANNEXURE – III - FINANCIAL BID

(For Appointment of Chartered Accountant Firm as Internal Auditor of KASEZA)

The Financial Bid shall contain the total cost for the proposed assignment with break-up of annual professional fees and GST. KASEZA shall not be providing for or reimbursing any expenditure incurred by the firm towards accommodation, local conveyance, air fare or train fare, halting expense, lodging, boarding, food etc. in connection with carrying out the assignment.

The format for the Financial Bid is given below:

S.N.	Particulars	Amount (in Rs.)
1	Annual Professional Fees	
2	GST @ %	
3	Total Fees (1+2)	

Date

Place:

Signature of Authorised Person

Name:

Designation along with Stamp

***(to be furnished on the letter head of the firm)**

RFP FOR CA FOR INTERNAL AUDIT

ANNEXURE – IV SELF DECLARATION

(to be furnished on the letter head of the firm)

The Chairman,
Kandla Special Economic Zone Authority,
KASEZ Administration Building,
Gandhidham – Kutch - 370230

SUBJECT: APPLICATION FOR APPOINTMENT OF CHARTERED ACCOUNTANT FIRM AS INTERNAL AUDITOR OF KASEZA

Dear Sir,

Please find enclosed the bid for consideration of our Chartered Accountant firm to be appointed as the Internal Auditor of Kandla Special Economic Zone Authority (KASEZA).

We agree to undertake the assignments, if given by you, as per the scope of work laid down under the RFP. We hereby declare that our firm does not have any pecuniary liability or any claim/disciplinary proceeding /legal proceeding pending against us/ our partners/ our employees/ our agents or any other cause which could hamper our ability to render the services to KASEZA as envisaged. We further declare that:

i. There has not been any disciplinary action initiated or contemplated or pending/suspension of practice against our firm or debarment from conducting any activity by ICAI/RBI/C&AG or other financial sector regulator /statutory authority during thelast five years.

ii. None of the partners/employees have been convicted of any offence involving moral turpitude or has been found guilty of any economic offence.

iii. No appeal/unresolved dispute/suit/case/application has been pending at any court of law/ Tribunal in India regarding the existence of the business/ right to carry on practice of our firm or any of its partners/directors.

iv. If the aforesaid representation /declaration or any information contained in the Annexures is found to be incorrect, false or misleading, we agree that the KASEZA shall be entitled to terminate the Contract, if executed with our firm, or initiate suitable action as deemed fit, in accordance with law, without reference to us. We have during the last three years, neither failed to perform any agreement/ assignment, as evidenced by imposition of a penalty by an arbitral or

RFP FOR CA FOR INTERNAL AUDIT

a judicial pronouncement, or by an arbitration awarded against us, nor have been expelled from any project or agreement, or had got any agreement terminated for breach by us.

Date

Place:

Signature of Authorised Person

Name:

Designation along with Stamp

*List of Documents Enclosed

RFP FOR CA FOR INTERNAL AUDIT

ANNEXURE – V ACCEPTANCE CERTIFICATE

(To be furnished on the Letter Head of the Firm)

Date: _____
GeM Bid: _____
To
The Chairman,
Kandla Special Economic Zone Authority,
KASEZ Administration Building,
Gandhidham, Kutch – 370230.

Subject: Acceptance of Additional Terms & Conditions (ATC) of GeM Bid

I/We, the undersigned, on behalf of **M/s _____**, hereby certify and declare that:

1. I/We have carefully read and examined the **GeM Bid Document, Scope of Work, Specifications, Additional Terms & Conditions (ATC), and all other terms and conditions** applicable to the subject GeM Bid.
2. I/We hereby **unconditionally accept all the terms and conditions, including the Additional Terms & Conditions (ATC), Scope of Work, eligibility requirements, deliverables, timelines, payment terms and other contractual obligations** specified by Kandla Special Economic Zone Authority.
3. I/We undertake to provide the required professional services strictly in accordance with the specifications, scope of work and conditions stipulated in the GeM Bid/Contract.
4. I/We confirm that the information and documents submitted by us in connection with the GeM Bid are true, complete and correct to the best of our knowledge and belief.
5. I/We understand that any false declaration, suppression of material facts, or failure to comply with the prescribed terms and conditions may result in action as per the **GeM terms and conditions and applicable Government rules**.
6. I/We further undertake that, if awarded the contract, we shall execute the services in accordance with the terms and conditions of the GeM Contract and the ATC issued by Kandla Special Economic Zone Authority.

Accordingly, this **Acceptance Certificate is furnished as confirmation of our unconditional acceptance of the ATC and other terms and conditions of the GeM Bid**.

For M/s_____

Signature: _____
Name: _____
Designation: _____
Contact No.: _____
Email: _____

Seal of Firm

RFP FOR CA FOR INTERNAL AUDIT

ANNEXURE – VI REQUEST FOR CLARIFICATION

Bidder's Request For Clarification			
Name of Organization submittingrequest		Name & position of person submitting request	Address of organization including phone, fax, email points of contact
			Tel: E-mail:
Sl. No.	Bidding Document Reference (Number/page)	Content of RFP requiring clarification	Points of Clarification required
1			
2			
3			

RFP FOR CA FOR INTERNAL AUDIT