

**बिड दस्तावेज़ / Bid Document**

| बिड विवरण/Bid Details                                                                                                        |                                                                                                                                                                                                                                                                                                      |
|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| बिड बंद होने की तारीख/समय /Bid End Date/Time                                                                                 | 04-08-2026 17:00:00                                                                                                                                                                                                                                                                                  |
| बिड खुलने की तारीख/समय /Bid Opening Date/Time                                                                                | 04-08-2026 17:30:00                                                                                                                                                                                                                                                                                  |
| बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)                                                    | 90 (Days)                                                                                                                                                                                                                                                                                            |
| मंत्रालय/राज्य का नाम/Ministry/State Name                                                                                    | Gujarat                                                                                                                                                                                                                                                                                              |
| विभाग का नाम/Department Name                                                                                                 | Narmada Water Resources Water Supply And Kalpsar Department Gujarat                                                                                                                                                                                                                                  |
| संगठन का नाम/Organisation Name                                                                                               | Gujarat Water Supply & Sewerage Board (gwssb)                                                                                                                                                                                                                                                        |
| कार्यालय का नाम/Office Name                                                                                                  | Gandhinagar Gwil                                                                                                                                                                                                                                                                                     |
| शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal                                                        | HOD Email id :cgm-gwil-gnr@gujarat.gov.in<br>Buyer Email id: mngr-gwil-gnr@gujarat.gov.in                                                                                                                                                                                                            |
| वस्तु श्रेणी /Item Category                                                                                                  | Financial Audit Services - as per RFP; CA Firm                                                                                                                                                                                                                                                       |
| अनुबंध अवधि /Contract Period                                                                                                 | 2 Year(s)                                                                                                                                                                                                                                                                                            |
| उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service               | 2 Year (s)                                                                                                                                                                                                                                                                                           |
| इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required                                      | Yes                                                                                                                                                                                                                                                                                                  |
| एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover         | No                                                                                                                                                                                                                                                                                                   |
| स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Relaxation for Years Of Experience and Turnover | Yes   Complete                                                                                                                                                                                                                                                                                       |
| विक्रेता से मांगे गए दस्तावेज़/Document required from seller                                                                 | Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC)<br>*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 |

| बिड विवरण/Bid Details                                                                                                                                                                                                    |                                                                                                                                                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid? | Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in) |
| बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension                                                                                | 2                                                                                                                                                                      |
| दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended                                                                                                      | 3                                                                                                                                                                      |
| ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count                                                                                                                                            | 3                                                                                                                                                                      |
| बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled                                                                                                                                                                       | Yes                                                                                                                                                                    |
| रिवर्स नीलामी योग्यता नियम/RA Qualification Rule                                                                                                                                                                         | H1-Highest Priced Bid Elimination                                                                                                                                      |
| बिड का प्रकार/Type of Bid                                                                                                                                                                                                | Two Packet Bid                                                                                                                                                         |
| तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation                                                                                        | 2 Days                                                                                                                                                                 |
| अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)                                                                                                             | 25000                                                                                                                                                                  |
| मूल्यांकन पद्धति/Evaluation Method                                                                                                                                                                                       | Total value wise evaluation                                                                                                                                            |
| मध्यस्थता खंड/Arbitration Clause                                                                                                                                                                                         | No                                                                                                                                                                     |
| सुलह खंड/Mediation Clause                                                                                                                                                                                                | No                                                                                                                                                                     |

#### ईएमडी विवरण/EMD Detail

|                   |    |
|-------------------|----|
| आवश्यकता/Required | No |
|-------------------|----|

#### ईपीबीजी विवरण /ePBG Detail

|                                                                   |                     |
|-------------------------------------------------------------------|---------------------|
| एडवाइजरी बैंक/Advisory Bank                                       | State Bank of India |
| ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)                           | 5.00                |
| ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months). | 24                  |

(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 :**

Gujarat Water Infrastructure Limited  
Gandhinagar GWIL, Narmada Water Resources Water Supply and Kalpsar Department Gujarat, Gujarat Water Supply & Sewerage Board (GWSSB),  
(Gujarat Water Infrastructure Limited)

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 $L1+X\%$ | 20  |

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

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

3. 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.

4. **Purchase preference to Micro and Small Enterprises (MSEs):** Purchase preference will be given to MSEs from the State of Bid Inviting Authority 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/ State of Bid Inviting Authority. 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, while evaluating the bid. If L-1 is not an MSE and MSE Seller (s) has / have quoted price within  $L-1+20\%$  (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 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 and its subsequent Orders/Notifications issued by concerned Ministry. Benefits of MSE will be allowed only if seller/service provider is validated on-line in GeM profile as well as validated and approved by Buyer after evaluation of documents submitted.

5. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within  $L-1+20\%$  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.

6. 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.

7. 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.

8. Reverse Auction would be conducted amongst all the technically qualified bidders except the Highest quoting bidder. The technically qualified Highest Quoting bidder will not be allowed to participate in RA. However, H-1 will also be allowed to participate in RA in following cases:

- i. If number of technically qualified bidders are only 2 or 3.
- ii. If Buyer has chosen to split the bid amongst N sellers, and H1 bid is coming within N.
- iii. In case Primary product of only one OEM is left in contention for participation in RA on elimination of H-1.
- iv. If L-1 is non-MSE and H-1 is eligible MSE and H-1 price is coming within price band of 15% of Non-MSE L-1
- v. If L-1 is non-MII and H-1 is eligible MII and H-1 price is coming within price band of 20% of Non-MII L-1

#### अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

**Number of Years of firm/company's existence as per ICAI certificate**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.**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

#### Financial Audit Services - As Per RFP; CA Firm ( 1 )

#### तकनीकी विशिष्टियाँ /Technical Specifications

| विवरण/ Specification                      | मूल्य/ Values |
|-------------------------------------------|---------------|
| <b>कोर / Core</b>                         |               |
| Scope of Work                             | as per RFP    |
| Type of Financial Audit Partner           | CA Firm       |
| Type of Financial Audit                   | as per RFP    |
| Category of Work under Financial Audit    | as per RFP    |
| Type of Industries/Functions              | as per RFP    |
| Frequency of Progress Report              | as per RFP    |
| MIS Reporting for Financial Audit support | Yes           |

| विवरण/ Specification         | मूल्य/ Values |
|------------------------------|---------------|
| Frequency of MIS reporting   | as per RFP    |
| State                        | NA            |
| District                     | NA            |
| <b>एडऑन /Addon(s)</b>        |               |
| Post Financial Audit Support | NA            |

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

|                                                                            |    |
|----------------------------------------------------------------------------|----|
| क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer | No |
|----------------------------------------------------------------------------|----|

#### अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

#### परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

| क्र.सं./S.N<br>o. | परेषिती/रिपोर्टिंग<br>अधिकारी /Consignee<br>Reporting/Officer | पता/Address                                                                      | Quantity                      | अतिरिक्त आवश्यकता<br>/Additional<br>Requirement |
|-------------------|---------------------------------------------------------------|----------------------------------------------------------------------------------|-------------------------------|-------------------------------------------------|
| 1                 | Makwana Yash<br>Manojbhai                                     | 382010,1st Floor. Block 1, Dr.<br>Jivraj Mehta Bhavan, Sector 10,<br>Gandhinagar | Project /<br>Lumpsum<br>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

##### 2. Buyer Added Bid Specific ATC

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

#### अस्वीकरण/Disclaimer

The Additional Terms and Conditions (ATC) have been incorporated by the Buyer after approval of their Competent Authority. The Buyer ,is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any restriction arising in the bidding process due to these ATCs and including the modification of technical specifications and / or terms and conditions governing the bid.All

representations / grievances pertaining to the ATC clauses shall be raised with the buyer organization directly and not with GeM. If any of the clause(s) is/are incorporated by the Buyer regarding the following, the bid & resultant contract shall be treated as null & void. Further, GeM reserves the right, at its sole discretion, to cancel the bid forthwith, without issuance of any prior notice or intimation :-

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents 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---**



**Gujarat Water Infrastructure Limited.**

## **Request for Proposal**

**EMD : Rs.1,000/-**

**Appointment of a Tax Auditor for tax Audit of Accounts of GWIL for the Financial Year 2025-26**

**Name of Client :**

**Gujarat Water Infrastructure Limited,  
Block No. 1, Dr. Jivraj Mehta Bhavan,  
GANDHINAGAR-382010**

**Telephone: - 079-232-22547, 232-29162,232-26336**

**Email: [gwil.finance@gmail.com](mailto:gwil.finance@gmail.com)**

### **GEM E-Tendering Schedule**

| <b>Sr.No.</b> | <b>Event</b>                                                                                                      | <b>Date and time</b>                                                                                                                               |
|---------------|-------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| 1             | Tender Issue Date                                                                                                 | Dt:23/ 07 /2026                                                                                                                                    |
| 2             | Last Date and Time for submission of written queries for clarification only by e-mail on gwil.finance@gmail.com   | Dt:29/07/2026<br>Time: 18.00 Hrs.                                                                                                                  |
| 3             | Last Date and Time for reply clarification/corrigendum as case may be by GWIL in response to the query of bidders | Dt: 29/ 07/2026<br>Time 18:00 Hrs.                                                                                                                 |
| 4             | Last Date and Time for submission of Online proposal (Technical and Financial)                                    | Dt:03/08/2026<br>Time: 15.00Hrs.                                                                                                                   |
| 5             | Last Date and Time for submission of EMD physically at GWIL, Gandhinagar                                          | Dt. 04/ 08 /2026<br>Time: 15.00 Hrs.                                                                                                               |
| 6             | Date and Time of Opening of Technical Bid                                                                         | Dt.04/08/2026<br>Time: 15.30 Hrs.                                                                                                                  |
| 7             | Date and Time of Opening of Financial Bid                                                                         | To be informed to Technically qualify bidders well in advance                                                                                      |
| 8             | Contact person for queries                                                                                        | Mr. B V Gamit<br>Chief General Manager (Finance)<br>Mo. 94278 68671<br><br>Mr. Dinesh L Solanki<br>Divisional Accountant<br>gwil.finance@gmail.com |
| 9             | Address for Communication                                                                                         | Block No.1, 1st Floor,<br>Dr. Jivraj Mehta Bhavan, Sector-10A,<br>Gandhinagar-382010, Gujarat<br>Phone No. 9978441148                              |
| 10            | Bid Validity                                                                                                      | 180 Days.                                                                                                                                          |

## **FOR CONDUCTING TAX AUDIT UNDER SECTION 44AB OF THE INCOME-TAX ACT, 1961**

**Financial Year 2025-26**

**Assessment Year 2026-27**

### **DISCLAIMER**

The information contained in this Tender Document is intended to assist prospective bidders in preparing and submitting their bids for appointment as Tax Auditor of the Company. The Company reserves the right to amend, modify, supplement or cancel the tender process at any stage without assigning any reason. Submission of a bid shall be deemed to have been made after careful examination of all the terms and conditions contained herein.

### **SECTION – I**

#### **NOTICE INVITING TENDER**

Gujarat Water Infrastructure Limited (hereinafter referred to as "the Company"), a Government of Gujarat Undertaking incorporated under the Companies Act, 2013, invites sealed bids in a two-bid system (Technical Bid and Financial Bid) from eligible Chartered Accountant firms for appointment as Tax Auditor for conducting Tax Audit under Section 44AB of the Income-tax Act, 1961 for the Financial Year 2025-26.

The Company has an annual turnover of approximately ₹800 Crore and is engaged in public utility operations. The selected Chartered Accountant Firm shall conduct the Tax Audit, certify the prescribed audit reports, file the Income-tax Return and provide professional assistance on all matters connected with the tax audit assignment.

The appointment shall be made through an open competitive bidding process based on **Least Cost Selection (L-1)** among the technically qualified bidders.

#### **Tender Details**

| <b>Particulars</b>        | <b>Details</b>               |
|---------------------------|------------------------------|
| Name of Assignment        | Appointment of Tax Auditor   |
| Nature of Assignment      | Tax Audit under Section 44AB |
| Financial Year            | 2025-26                      |
| Assessment Year           | 2026-27                      |
| Estimated Annual Turnover | Approximately ₹800 Crore     |

| Particulars              | Details                                 |
|--------------------------|-----------------------------------------|
| Bid System               | Two Bid System                          |
| Selection Method         | L-1 among technically qualified bidders |
| Minimum Professional Fee | ₹25,000 plus GST                        |
| Bid Validity             | 90 Days                                 |

## SECTION-II

### ELIGIBILITY CRITERIA

Considering the nature, size and public importance of the Company, only reputed and experienced Chartered Accountant firms possessing adequate professional capability shall be eligible to participate.

The bidder shall satisfy all the following conditions on the last date of submission of bids.

#### 1. Constitution of Firm

The bidder shall be a Chartered Accountant Firm registered with the Institute of Chartered Accountants of India (ICAI) holding a valid Firm Registration Number and Certificate of Practice.

A copy of the latest Constitution Certificate issued by ICAI shall be enclosed.

#### 2. Experience of the Firm

The firm should have been in continuous practice for a minimum period of **10 years** as on 1st April 2026.

The firm should possess adequate experience in conducting tax audits of corporate entities and Government organizations.

#### 3. Experience in Large Assignments

The bidder must have successfully completed any one of the following during the preceding five financial years:

- Tax Audit of at least **five companies** having annual turnover of ₹500 Crore or above;

OR

- Tax Audit of at least **three Central Government or State Government Companies/Public Sector Undertakings** having turnover of ₹500 Crore or above.

Copies of appointment letters or completion certificates shall be enclosed.

#### **4. Partners**

The firm shall have a minimum of **three full-time partners**, out of whom at least **two shall be Fellow Chartered Accountants (FCA)**.

The engagement partner proposed for the assignment shall possess not less than **ten years' post-qualification experience** in practice.

#### **5. Professional Receipts**

The average annual professional receipts of the firm during the last three financial years shall not be less than **₹50 lakh**.

A certificate issued by the Managing Partner shall be enclosed.

#### **6. Peer Review**

The firm should possess a valid Peer Review Certificate issued by ICAI, wherever applicable under ICAI Guidelines.

#### **7. Income-tax Compliance**

The bidder shall have filed Income-tax Returns for the last three Assessment Years.

#### **8. GST Registration**

The bidder shall possess a valid GST Registration Certificate.

#### **9. Office Infrastructure**

The firm shall have adequate office infrastructure and professional manpower capable of completing the assignment within the statutory timelines.

Preference may be given to firms having an office in the State of Gujarat for better coordination.

#### **10. Independence**

The bidder shall not have any conflict of interest in accepting the assignment.

The firm shall disclose whether it is presently rendering any services to the Company.

#### **11. Blacklisting**

The firm should not have been blacklisted, debarred or prohibited by any Government Department, Public Sector Undertaking, Statutory Authority or Regulatory Body.

A self-declaration shall be submitted.

## **12. Professional Misconduct**

None of the partners of the firm should have been held guilty of professional misconduct by ICAI during the last five years.

A declaration shall be submitted.

## **SECTION-III**

### **SCOPE OF WORK**

The selected Chartered Accountant Firm shall carry out the Tax Audit in accordance with the provisions of the Income-tax Act, 1961, Income-tax Rules, applicable notifications, circulars, judicial pronouncements and Standards on Auditing issued by ICAI.

The assignment shall broadly include, but shall not be limited to, the following:

#### **(a) Tax Audit**

The Auditor shall conduct the Tax Audit under Section 44AB of the Income-tax Act and prepare Form 3CA and Form 3CD after carrying out all necessary verification and examination of books of accounts and supporting records.

#### **(b) Verification of Books**

The Auditor shall examine books of accounts, ledgers, vouchers, trial balance, financial statements, fixed asset records, inventory records, statutory registers and all supporting documents considered necessary for completion of the Tax Audit.

#### **(c) Verification of Tax Compliance**

The Auditor shall verify compliance relating to:

- Tax Deducted at Source (TDS)
- Advance Tax
- Tax Collected at Source
- MAT provisions
- Depreciation
- ICDS
- Disallowances under Income-tax Act
- Related Party Transactions
- Specified Domestic Transactions, wherever applicable

- Other reporting requirements prescribed in Form 3CD.

**(d) Preparation and Filing of Income-tax Return**

The Auditor shall prepare the computation of taxable income, prepare the Income-tax Return and upload the same electronically after obtaining approval from the Company.

**(e) Advisory Services**

The Auditor shall provide clarification on tax matters arising during the course of audit and suggest corrective measures for improving tax compliance.

**(f) Assistance during Assessment Proceedings**

The Auditor shall provide necessary professional assistance during assessment proceedings or while responding to notices relating to the Tax Audit report without any additional professional fee.

**(g) Management Letter**

The Auditor shall submit a separate Management Letter highlighting areas of non-compliance, tax exposures, internal control weaknesses and recommendations for improvement.

**SECTION-IV**

**DELIVERABLES**

The Auditor shall submit the following documents:

- Draft Tax Audit Report.
- Final Tax Audit Report.
- Form 3CA.
- Form 3CD.
- Computation of Total Income.
- Income-tax Return.
- Management Letter.
- Soft copies of all reports and working papers, wherever required.

**SECTION-V**

**TIME SCHEDULE**

The Auditor shall complete the entire assignment sufficiently before the statutory due dates prescribed under the Income-tax Act so as to enable the Company to comply with all statutory filing requirements without delay.

## **SECTION-VI**

### **PROFESSIONAL FEES**

The Financial Bid shall be quoted as a **single consolidated lump sum amount** exclusive of GST.

The quoted fee shall be deemed to include all expenses such as travelling, boarding, lodging, local conveyance, printing, stationery, communication and incidental expenses.

No additional payment shall be admissible except applicable GST.

The financial quotation shall not be less than **₹25,000 (Rupees Twenty Five Thousand only) plus GST**.

## **SECTION-VII**

### **EVALUATION OF BIDS**

The evaluation shall be carried out in two stages.

In the first stage, the Technical Bids shall be examined to determine whether the bidders satisfy all eligibility requirements and have submitted all required documents.

Only those bidders who qualify technically shall be considered for opening of the Financial Bids.

The Financial Bids of technically qualified bidders shall be evaluated on **Least Cost Selection (L-1)** basis.

In case two or more bidders quote the same lowest price, preference shall be given in the following order:

1. Higher experience in Government Companies.
2. Greater number of full-time partners.
3. Older ICAI Firm Registration.

The decision of the Company shall be final and binding.

## **SECTION-VIII**

### **GENERAL TERMS AND CONDITIONS**

The selected Auditor shall maintain strict confidentiality regarding all financial and business information obtained during the course of the assignment.

The Auditor shall not subcontract or assign the work to any other firm without prior written approval of the Company.

The Company reserves the right to terminate the appointment in case of unsatisfactory performance, breach of confidentiality, conflict of interest or violation of any statutory or professional requirement.

The Auditor shall comply with all provisions of the Companies Act, 2013, Income-tax Act, 1961, Standards on Auditing, Code of Ethics issued by ICAI and all other applicable laws.

## **SECTION-IX**

### **DOCUMENTS TO BE SUBMITTED**

The Technical Bid shall contain the following:

- Covering Letter.
- ICAI Registration Certificate.
- Constitution Certificate.
- FRN Certificate.
- PAN.
- GST Registration.
- Peer Review Certificate.
- Details of Partners.
- Experience Certificates.
- List of Major Assignments.
- Income-tax Return acknowledgements for last three Assessment Years.
- Declaration regarding Blacklisting.
- Declaration regarding Professional Misconduct.
- Certificate of Annual Professional Receipts.
- Power of Attorney/Authorization Letter.

## **SECTION-X**

### **FINANCIAL BID**

The bidder shall quote a single consolidated professional fee in the prescribed Financial Bid format.

The quoted amount shall remain firm throughout the contract period.

Conditional financial bids shall be liable for rejection.

**ANNEXURE – I****TECHNICAL BID FORMAT****(To be submitted in separate sealed envelope)****A. General Information**

| Particulars                       | Details                            |
|-----------------------------------|------------------------------------|
| Name of Firm                      |                                    |
| Constitution of Firm              | Proprietorship / Partnership / LLP |
| ICAI Firm Registration Number     |                                    |
| Category of Firm (ICAI)           | Category-I                         |
| Date of Establishment             |                                    |
| PAN                               |                                    |
| GST Registration No.              |                                    |
| Address of Head Office            |                                    |
| Address of Branch Office (if any) |                                    |
| Telephone No.                     |                                    |
| Mobile No.                        |                                    |
| Email ID                          |                                    |
| Website                           |                                    |

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**B. Details of Partners**

| Name | Membership No. | FCA/ACA | Date of Joining Firm | Full Time Partner (Y/N) | Years of Experience |
|------|----------------|---------|----------------------|-------------------------|---------------------|
|      |                |         |                      |                         |                     |

**C. Professional Strength**

| Particular               | Number |
|--------------------------|--------|
| Full Time Partners       |        |
| FCA Partners             |        |
| ACA Partners             |        |
| Qualified CAs            |        |
| Article Assistants       |        |
| Other Professional Staff |        |
| Total Employees          |        |

**D. Experience of Tax Audit**

| Name of Client | Nature of Organization | Turnover (₹ Crore) | Financial Year | Scope of Work | Contact Person |
|----------------|------------------------|--------------------|----------------|---------------|----------------|
|                |                        |                    |                |               |                |

### E. Experience of Government Companies / PSUs

| Name of PSU | State/Central | Turnover | Nature of Assignment | Year |
|-------------|---------------|----------|----------------------|------|
|             |               |          |                      |      |

### F. Professional Receipts

| Financial Year | Professional Receipts (₹) |
|----------------|---------------------------|
| 2022-23        |                           |
| 2023-24        |                           |
| 2024-25        |                           |
| Average        |                           |

### G. Checklist of Documents

| Document                      | Submitted (Yes/No) |
|-------------------------------|--------------------|
| ICAI Registration Certificate |                    |
| Constitution Certificate      |                    |
| Peer Review Certificate       |                    |
| PAN                           |                    |
| GST Registration              |                    |
| Experience Certificates       |                    |
| ITR Acknowledgements          |                    |
| Declaration                   |                    |

Authorized Signatory

Date:

Seal

**ANNEXURE – II****FINANCIAL BID (BOQ)**

(To be submitted separately)

| Particular                       | Amount (₹)    |
|----------------------------------|---------------|
| Professional Fee (excluding GST) |               |
| GST                              | As Applicable |
| Total Amount                     |               |

The quoted fee shall include:

- Tax Audit under Section 44AB
- Form 3CA & Form 3CD
- Income Tax Return
- Meetings
- Replies to tax audit observations
- Assistance during assessment relating to tax audit
- Travelling
- Boarding
- Lodging
- Out-of-pocket expenses

**Declaration**

I/We agree to execute the assignment at the above rates.

Signature

Seal

**ANNEXURE – III**

**DECLARATION OF NON-BLACKLISTING**

(On Firm Letter Head)

To,

The Managing Director

\_\_\_\_\_ Limited

Subject: Declaration regarding Non-Blacklisting

We hereby declare that our firm has never been blacklisted, debarred, suspended or prohibited from participating in any tender by any Government Department, Government Company, Public Sector Undertaking, Autonomous Body, Statutory Authority or Regulatory Authority.

We further certify that no proceedings relating to blacklisting are pending against our firm.

In case the above declaration is found false, the Company shall be at liberty to reject our bid or terminate the contract without assigning any reason.

Date:

Authorized Signatory

Seal