

## बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	15-06-2026 15:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	15-06-2026 15:30:00
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 Defence
विभाग का नाम/Department Name	Department Of Military Affairs
संगठन का नाम/Organisation Name	Indian Army
कार्यालय का नाम/Office Name	*****
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	dhdgem@csdindia.gov.in
वस्तु श्रेणी /Item Category	Manpower Hiring for Financial Services - Offsite; Chartered Accountant
अनुबंध अवधि /Contract Period	2 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	18 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
वर्षों के अनुभव के लिए एमएसई को छूट प्राप्त है / MSE Relaxation for Years Of Experience	Yes   Complete
वर्षों के अनुभव के लिए स्टार्टअप को छूट प्राप्त है / Startup Relaxation for Years Of Experience	Yes   Complete
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (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

**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	1
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	3
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	1132800
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**

एडवाइजरी बैंक/Advisory Bank	PUNJAB NATIONAL BANK
ईएमडी राशि/EMD Amount	10000

**ईपीबीजी विवरण /ePBG Detail**

एडवाइजरी बैंक/Advisory Bank	PUNJAB NATIONAL BANK
ईपीबीजी प्रतिशत (%)/ePBG Percentage(%)	3.00

ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).

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(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने हैं। एमएसई केटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।/EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy.

(b). 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.

(c). ईएमडी और संपादन जमानत राशि लाभार्थी के पक्ष में होनी चाहिए। / Earnest Money Deposit (EMD) shall also be accepted by the buyer in the form of a surety bond.

**लाभार्थी /Beneficiary :**

AGM

Canteen Stores Department, Ministry of Defence, Kirby Place, Chitral Lines, Delhi Cantt  
(Ritesh Sharma)

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
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माता/सेवा प्रदाता को खरीद में प्राथमिकता के लिए बिड की मात्रा का अधिकतम प्रतिशत / Percentage of Bid quantity/amount for MSE OEMs/ Service Provider Purchase preference	100

1. If the bidder is a Micro or Small Enterprise as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Experience Criteria" as defined above subject to 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 "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.
3. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the

date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.

4. 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.

5. **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 100% (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.

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.

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

**Scope of Work:**[1780643313.pdf](#)

#### Manpower Hiring For Financial Services - Offsite; Chartered Accountant ( 1 )

#### तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Deployment Location	Offsite
Type of Professional/Resources required	Chartered Accountant
Certifications of Professional/Resources required	Chartered Accountant
Qualification of Professional/Resources required	CA
Total Experience of Professionals / Resources (In years)	3 - 5 Years
<b>एडऑन /Addon(s)</b>	

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

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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**अतिरिक्त विशिष्टि दस्तावेज /Additional Specification Documents****परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity**

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / Number of manpower deployed	अतिरिक्त आवश्यकता /Additional Requirement
1	*****	*****SOUTH DELHI	1	• Number of Months : 24

**क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें/Buyer Added Bid Specific Terms and Conditions****1. Forms of EMD and PBG**

Bidders can also submit the EMD with Account Payee Demand Draft in favour of

CSD PUBLIC FUND A/C Main  
payable at  
Delhi Cantt

Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

**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---**

**ADDITIONAL TERMS & CONDITION FOR**  
**HIRING SERVICES OF CHARTERED ACCOUNTANT / TAX**  
**CONSULTANT/CMA FOR CSD DEPOT \_\_\_\_\_**

**Request for Proposal (RFP) / Bid No. \_\_\_\_\_**

1. For and on behalf of the President of India, the bid(s) is/are hereby published on Government e-Marketing Portal (GeM) for hiring services of CA/Tax consultant/CMA for CSD Depot \_\_\_\_\_ for the period of one year, from the date of award of contract.

For any clarifications regarding this RFP / Bid, Manager CSD Depot \_\_\_\_\_ may be contacted at telephone no. \_\_\_\_\_ Fax No. \_\_\_\_\_ or Email ID \_\_\_\_\_.

2. This Bid is being issued with no financial commitment and CSD reserves the right to change or vary any part thereof at any stage. CSD also reserves the right to withdraw the RFP, should it become necessary at any stage.

**3. Eligibility / Qualifying Requirement**

(a) The firm should have valid registration number as GST practitioner. (Produce copy of self attested registration certificate).

(b) The firm should have minimum \_\_\_\_\_ years' work experience in providing Tax Consultancy Services. (Produce self attested copies of experience certificate / work order / work completion certificate)

(c) Bidder must have Goods and Service Tax Identification Number (GSTIN) If turnover more than 20 Lakhs. (Produce self attested copy of GSTIN certificate)

(d) The firm should preferably be empanelled with the Office of Comptroller and Auditor General of India (C&AG). (Produce copy of self attested C&AG empanelled certificate).

**4. Disclaimer**

The information contained in this Request for Proposal (RFP) / Bid document or information provided subsequently to bidder(s), applicants whether verbally or in documentary form by or on behalf of Canteen Stores Department, is provided to the bidder(s) on the terms and conditions set out in this Request for Proposal (RFP) / Bid document and all other terms and conditions subject to which such information is provided.

This Request for Proposal (RFP) / Bid is neither an agreement nor an offer and is only an invitation by CSD to the interested parties for submission of bids. The purpose of this Request for Proposal (RFP) / Bid is to provide the bidder(s) with information to assist the formulation of their proposals. This Request for Proposal (RFP) / Bid does not claim to contain all the information each bidder may require. Each bidder should conduct his own investigation and analysis and should check the accuracy, reliability and completeness of the information in this Request for Proposal (RFP) / Bid and where necessary obtain independent advice. CSD makes no representation or warranty and shall incur no liability under any law, statute, rules or regulation as to the accuracy, reliability or completeness of this Request for Proposal (RFP) / Bid. CSD may in its absolute discretion but without being under any obligations to do so, update, amend or supplement the information in this Request for Proposal (RFP) / Bid.

5. **Quotes in respect of bidders:** No separate TA / DA / Lodging / Boarding expenditure shall be provided by CSD Depot to the CA selected as L1.

6. **Earnest Money Deposit (EMD)/Bid Security:** Bidders are required to submit EMD/Bid security for an amount of Rupees Ten Thousand. The EMD/Bid security may be submitted in the form of a Account Payee Demand Draft, fixed Deposit Receipt (FDR), Banker's Cheque, Insurance Surety Bonds, Bank Guarantee (BG)/Electronic BG (e-BG) or Electronic EMD (e-EMD) from any of the Indian Public or Private Sector Scheduled Commercial Banks drawn in favour of **CANTEEN STORES DEPARTMENT** \_\_\_\_\_ **DEPOT, PUBLIC FUND ACCOUNT (MAIN)**. EMD/Bid security is to remain valid for a period of 90 days beyond the final bid validity period. EMD/Bid security of the unsuccessful bidders will be returned to them at the earliest after expiry of the final bid validity and latest on or before the 30<sup>th</sup> day after the award of the contract. The bid Security of the successful Bidder would be returned, without any interest whatsoever, after the receipt of Performance Security from them as called for in the contract. EMD is not required to be submitted by Micro and Small Enterprises (MSEs) as defined in MSE Procurement Policy issued by the Ministry of Micro, Small and Medium Enterprises (MSME)/MSEs registered with National Small Industries Corporation (NSIC)/ firms having Udyam Registration/ Startups recognized by the Department for Promotion of Industry and Internal Trade (DPIIT) and those Bidders who are registered with the Central Purchase Organization/s of Departments/ Ministries of the Government of India concerned for the same item/range of products/ goods or services for which tender has been issued. The EMD/ Bid security will be forfeited if the Bidder withdraws or amends, impairs or derogates from the Tender in any respect within the validity period of their tender.

**OR**

7. **Bid Securing Declaration:** In place of a Bid Security, the Bidders are required to sign a bid securing declaration, accepting that if they withdraw or withdraw or modify their bids during the period of validity, or if they are awarded the contract and they fail to sign the contract, or to submit a performance security before the deadline defined in the request for bids document, they will be suspended for the period of time specified in the request for bids document, from being eligible to submit bids for contracts with the entity that invited the bids. Format of Bid Security Declaration in lieu of EMD is attached as **Appendix – A**.

Special Instructions to Contractors/Bidders for e-submission of bids online through e-Procurement Portals, may be adhered to. The details of the EMD and other documents submitted physically to the Organization/ Unit and the scanned copies furnished at the time of bid submission online, should be the same, otherwise the Tender will be summarily rejected.

8. **Service Required:** Filing of tax returns, processing and obtaining refunds to the authority concerned at CSD Depot. Detailed description of services required is mentioned below:

8.1. **Scope of services to be provided by the successful bidder:**

- (a) Preparing, checking, scrutinizing and filing of monthly GSTR (1/2/3/3B) returns including revised return (s) if required.
- (b) To check veracity and correctness of data before filing of GST returns.
- (c) To track 2A/2B entries and reconcile 2A/2B form on monthly basis and on cumulative basis and reconcile with the books of accounts.
- (d) To Identify and report vendors who are not filing GST returns.
- (e) Preparing, checking, scrutinizing and filing of monthly VAT / CST returns for liquor including revised return (s) if required.
- (f) Preparing, checking, scrutinizing and filing of quarterly GST refund application (GST RFD10A) within 180 days from the last day of the quarter in which the supply was received at depot.
- (g) Preparing, checking, scrutinizing and filing of annual returns under GST.
- (h) Preparing, checking, scrutinizing and filing of annual VAT return / refund.
- (i) To provide full assistance for processing and obtaining various refunds during the period of contract.
- (j) Preparing, checking, scrutinizing and filing of online Electronic Tax Deducted at Source (E-TDS) return. Advising on issued related to TDS.
- (k) Preparing, checking, scrutinizing and filing of online Electronic Tax Collected at Source (E-TCS) return. Advising on issued related to TCS.
- (l) Replying to normal demand/intimations received from tax authority by the depot on tax related matter.
- (m) Time to time keeping the authority at CSD Depot updated about various notifications / circulars / orders issued by State / Central Govt. regarding tax related matters or any amendment made to existing GST / VAT rules which are directly or indirectly affecting CSD operations and providing assistance in implementation of such notifications / orders / circulars.
- (n) Providing quarterly report regarding Govt. notifications / circulars / orders issued during the quarter with remarks applicable / not applicable to CSD against each notification / circular / order.
- (o) To render advice on tax related matters as and when sought.
- (p) To provide all necessary assistance and guidance for any other matters related to VAT/GST.
- (q) To review and suggest overall improvement in regulatory compliance, if considered necessary.
- (r) Advising on accounting issues, suggesting improvement in systems, procedures and accounting records with respect to Taxation and compliance etc.

9. **Contract Period:** The contract period shall start from date of acceptance of agreement. The contract will be valid for one year from the date of acceptance. The Contract may be extended on the same terms and conditions on year to year basis for up to one year at the sole discretion of CSD. Successful bidder shall not sub-contract, the contract work in whole or part of the work to third parties for the performance of this contract. The CSD reserves the right to reject any / all offer(s) without assigning any reason thereof. Any enquiry after submission of the bid will not be entertained.

10. **Terms of Payment:** Payment against bill / invoice shall be released only after execution of the work order and provided that quality of service is satisfactory to CSD. Payment will be made directly to the successful bidder on quarterly basis through RTGS / NEFT. No request for other mode of payment will be entertained. The bank details like account holders name, bank name, bank account number, IFSC Code, MICR Code for e-payment must be submitted with the bill.

11. **Terms & Conditions:** The bid validity period is as per criteria of GeM which will be published at the time of publication of bid. The rates quoted by the bidders will remain valid as per terms and conditions of GeM or till the date of finalization of bid, whichever is earlier. The rates quoted by the selected firm and approved by the CSD HO shall remain valid throughout the period of contract and any request to increase the rates for any service during the currency of the contract, shall not be considered. This office, however, reserves the right to conduct performance review at anytime during the contract period and deficiencies noticed, if any, will be required to be rectified. If the service provider fails to rectify the deficiencies or fails to comply with instructions of the CSD HO, his contract shall be liable to be terminated. CSD reserves the right to suo-moto terminate the contract at any point of time.

12. The bidder is required to give confirmation of their acceptance to the Standard Conditions of the Request for proposal mentioned below which will automatically be considered as part of the contract to be concluded with the successful bidder (i.e. service provider in the contract) as selected by CSD Depot. Failure to do so may result in rejection of the bid submitted by the Bidder.

13. **Law:** The contract shall be considered and made in accordance with the laws of the Union of India through the policies of Government E-Marketing (GeM). The contract shall be governed by and interpreted in accordance with the laws of the Republic of India.

14. **Effective Date of the Contract:** Normally the contract shall come into effect on the date of signatures of both the parties on the contract except when some other effective date is mutually agreed to and specifically indicated / provided in the contract.

15. **Arbitration:**

(a) Any dispute, disagreement of question arising out of or relating to this contract which cannot be settled amicably, shall within sixty (60) days or such longer period as may be mutually agreed upon, from the date on which either party informs the other in writing by a notice that such dispute, disagreement or question exists, will be referred to a sole Arbitrator.

(b) Within sixty (60) days of the receipt of the said notice, an arbitrator shall be nominated in writing by the authority agreed upon by the parties.

(c) The sole Arbitrator shall have its seat at the location of CSD Depot.

(d) The arbitration proceedings shall be conducted under the Indian Arbitration and Conciliation Act, 2015 and the award of such Arbitration Tribunal shall be enforceable in Indian Courts only.

(e) Each party shall bear its own cost of preparing and presenting its case. The cost of arbitration including the fees and expenses shall be shared equally by the parties, unless otherwise awarded by the sole arbitrator.

(f) The parties shall continue to perform their respective obligations under this contract during the pendency of the arbitration proceedings except in so far as such obligations are the subject matter of the said arbitration proceedings.

**(Note -** In the event of the parties deciding to refer the dispute(s) for adjudication to an Arbitration Tribunal, then one arbitrator each will be appointed by each party and the case will be referred to the Indian Council of Arbitration (ICADR) for nomination of the third arbitrator. The fees of the arbitrator appointed by the parties shall be borne by each party and the fees of the third arbitrator, if appointed, shall be equally shared by the Parties).

16. **Penalty for use of undue influence:** The service provider should not have given, offered or promised to give, directly or indirectly, any gift, consideration, reward, commission, fees, brokerage or inducement to any person in service of CSD or otherwise in procuring the contract or for bearing to do or for having done or for borne to do any act in relation to the obtaining or execution of the present contract or any other Contract with the Government of India for showing or for bearing to show favor or disfavor to any person in relation to the present contract or any other contract with the Government of India. Any breach of the aforesaid clause by the service provider or any one employed by him or acting on his behalf (whether with or without the knowledge of the service provider) or the commission of any offers by the service provider or anyone employed by him or acting on his behalf, as defined in Chapter IX of the Indian Penal Code, 1860 or the Prevention of Corruption Act, 1988 or any other Act enacted for the prevention of corruption shall entitle CSD to cancel the contract and all or any other contracts with the service provider and recover from the service provider the amount of any loss arising from such cancellation. A decision of CSD or his nominee to the effect that a breach of the undertaking had been committed shall be final and binding on the service provider. Giving or offering of any gift, bribe or inducement or any attempt at any such act on behalf of the service provider towards any officer / employee of CSD or to any other person in a position to influence any officer / employee of CSD for showing any favor in relation to this or any other contract, shall render the service provider to such liability / penalty as CSD may deem proper, including but not limited to termination of the contract, imposition of penal damages, forfeiture of the Bank Guarantee and refund of the amounts paid by CSD Depots.

17. **Fall Clause:** If the service provider reduces its price or even offers to provide the services similar to those of the contract, at a price lower than the contract price, to any person or organization during the currency of the contract, the same will be amended accordingly and shall be intimated to GeM authority.

18. The service provider shall furnish the following certificate to the Paying Authority along with each bill for payment for services made against the contract-“We certify that there has been no reduction in service price of the services supplied to the CSD under the contract herein and such services have not been offered / sold by the service provider to any person / organization including the customer or any department of Central Government or any department of a State Government or Statutory Undertaking of the Central or State Government as the case may be up to the date of bill / the date of completion of services against all job orders / contract placed during the currency of the contract at a price lower than the price charged to CSD Depot under the contract”.

19. **Non-disclosure of Contract documents:** Under this contract service provider should not disclose anything to any third party. In particular, any information identified as proprietary in nature by CSD shall be kept strictly confidential by the receiving party and shall not be disclosed to any third party without the prior written consent of CSD.

20. **Liquidated Damages:** In case of para1(c), under scope of work, (Part II), of this RFP, any delay of filing quarterly GST refund application (GST RFD10A) beyond prescribed timeline even after receipt of requisite documents from concerned depot, an amount equal to 0.5% of the quarterly payment of the particular quarter for which the contract has failed to file (GST RFD10A) for each week or part thereof the delay beyond 180 days, will be charged against consequent payment being made by this depot to you (firm).

21. **Termination of Contract:** CSD shall have the right to terminate this contract within the norms of Government E-Marketing (GeM) in part or in full in any of the following cases:

- (a) Service provider is unable to meet the requirement of user.
- (b) The service provider is declared bankrupt or becomes insolvent.
- (c) Misbehavior with any official of this office by him or his employees.
- (d) CSD has noticed that the service provider has utilized the services of any agent in getting this contract and paid commission to such individual / company etc.
- (e) As per decision of the Arbitration Tribunal.
- (f) Non compliance to the terms and conditions of Contract Agreement.
- (g) When the service provider is found to have made any false or fraudulent declaration or statement to get the contract or he is found to be indulging in unethical or unfair trade practices. Besides termination of contract, suitable action as per law will also be taken against the service provider.
- (h) On the event of any communication/instruction received from GeM.

22. **Transfer and Sub-letting:** In no circumstance, the service provider shall appoint any sub-contractor or sub-lease the contract. If it is found that the service provider has violated these conditions, the service provider will be terminated forthwith without any notice and performance security (BG) will be forfeited.

23. **Amendments:** No provision of present contract shall be changed or modified in any way (including this provision) either in whole or in part except by an instrument in writing made after the date of this Contract and signed on behalf of both the parties and which expressly states to amend the present Contract.

24. **Taxes and Duties:**

- (a) If the bidder desires to ask for Tax / Duty, the same must be specifically stated. In the absence of any such stipulation, it will be presumed that the prices include all such charges and no separate claim for the same will be entertained.
- (b) If reimbursement of any Tax / Duty is intended as extra over the quoted prices, the bidder must specifically say so. In the absence of any such stipulation, it will be presumed that the prices quoted are firm and final and no claim on account of such duty / tax will be entertained after the opening of tenders.

(c) If a Bidder chooses to quote a price inclusive of any duty / tax and does not confirm inclusive of such duty / tax so included is firm and final, he should clearly indicate the rate of such duty / tax and quantum of such duty / tax included in the price. Failure to do so may result in ignoring of such offers summarily.

(d) If a Bidder is exempted from payment of any duty / tax up to any limit of turnover, he should clearly state that no such duty / tax will be charged by him up to the limit of exemption which he may have. If any concession is available in regard to rate / quantum of any duty / tax, it should be brought out clearly.

(e) Any change in any duty / tax as a result of any statutory variation in GST taking place within contract terms shall be allowed to the extent of actual quantum of such duty / tax paid by the service provider. Similarly, in case of downward revision in any duty / tax, the actual quantum of reduction of such duty / tax shall be reimbursed to CSD Depot by the service provider. All such adjustments shall include all reliefs, exemptions, rebates, concession etc., if any obtained by the service provider.

25. **Pre-Integrity Pact Clause:** As per the clause the bidders for specific services or contracts agree with CSD Depot to carry out the procurement in a specified manner. The essential elements of the clause are as follows:

(a) CSD and its officials will not demand or accept any bribes, gifts etc. with appropriate disciplinary or criminal sanctions in case of violation;

(b) Bidder should not have paid, and will not pay any bribes;

(c) Bidder to disclose all payments made in connection with the contract in question to anybody (including agents and other middlemen as well as family members etc. of officials); the disclosure would be made either at the time of submission of bids or upon demand of CSD, especially when a suspicion of a violation by that bidder emerges;

(d) The explicit acceptance by each bidder that the no-bribery commitment and the disclosure obligation as well as the attendant sanctions remain in force for the winning bidder until the contract has been fully executed.

(e) The following set of sanctions shall be enforced for any violation by a bidder of the clause:

(i) Denial or loss of contracts;

(ii) Forfeiture of the bid security and performance bond;

(iii) Liability for damages to CSD and the competing bidders; and

(iv) Debarment of the violator by CSD for an appropriate period of time.

(f) Bidders are also advised to have a company / firm's code of conduct (clearly rejecting the use of bribes and other unethical behavior and compliance program for the implementation of the code of conduct throughout the company / firm.

26. The Bidder is required to give confirmation of their acceptance of Special Conditions of the RFP / Bid mentioned below which will automatically be considered as part of the services concluded with the successful bidder (i.e. service provider in the contract) as selected by CSD. Failure to do so may result in rejection of bid submitted by the bidder.

27. **Force Majeure clause:**

(a) Neither party shall bear responsibility for the complete or partial non-performance of any of its obligations, if the non-performance results from such Force Majeure circumstances as Flood, Fire, Earthquake and other acts of God as well as War, Military operation, blockade, Acts or Actions of State Authorities or any other circumstances beyond the parties control that have arisen after the conclusion of the present contract.

(b) In such circumstances, the time stipulated for the performance of an obligation under the present contract is extended correspondingly for the period of time of action of these circumstances and their consequences.

(c) The party for which it becomes impossible to meet obligations under this contract due to Force Majeure conditions, is to notify in written form the other party of the beginning and cessation of the above circumstances immediately, but in any case not later than 10 (ten) days from the moment of their beginning.

(d) If the impossibility of complete or partial performance of an obligation lasts for more than 3 (three) months, either party hereto reserves the right to terminate the contract totally or partially upon giving prior written notice of 30 (thirty) days to the other party of the intention to terminate without any liability.

28. **Extension of Contract:** The Contract may be extended on the same terms and conditions on year to year basis up to one year at a time at the sole discretion of CSD.

29. **Performance Guarantee:**

25.1. The Bidder will be required to furnish a Performance Guarantee by way of a Account Payee Demand Draft, Fixed Deposit Receipt (FDR), Banker's Cheque, Insurance Surety Bonds, Bank Guarantee (BG)/ Electronic BG (e-BG) or Electronic EMD (e-EMD) in favour of **CANTEEN STORES DEPARTMENT** \_\_\_\_\_ **DEPOT, PUBLIC FUND ACCOUNT (MAIN)** from any of the Indian Public or Private Sector Scheduled Commercial Banks or payment online in an acceptable form for a sum equal to 3% of the Contract value within 30 days of receipt of the confirmed order. Performance Bank Guarantee (PBG) should be valid up to 60 days beyond the period of warranty. The specimen of PBG is attached as **Annexure 'B'**.

25.2. In case any claims or any other Contract obligations are outstanding, the Seller will extend the Performance Bank Guarantee as asked for by the Buyer till such time as the Seller settles all claims and completes all Contract obligations including warranty. The Performance Bank Guarantee will be subject to encashment by the Buyer, in case the conditions regarding adherence to delivery schedule, settlement of claims and other provisions of the Contract are not fulfilled by the Seller.

**Note:** Bidders offering their bids for a contract value of Rs. 2 lakh or less are exempted from furnishing of Performance Guarantee.

30. **Evaluation Criteria:** The broad guidelines for evaluation of Bids are be as follows:
- (a) The Lowest Bids will be decided by GeM portal automatically upon the lowest price quoted for services listed at **PRICE BID** by the particular bidder and CSD as known direct involvement for evaluation of lowest bid. The consideration of taxes and duties in evaluation process will be as follows:
- (i) The taxes and duties levied by Central / State Governments such as GST etc. will not be taken into account for evaluation criteria for determination of L- 1. (the amount of L-1 bid shall be inclusive of all relevant Taxis and duties)
- (ii) The Bidders are required to spell out the rates of GST or any other tax in unambiguous terms.
- (iii) If there is a discrepancy between words and figures, the amount in words will prevail for calculation of price.
- (iv) The Lowest Acceptable Bids (Consolidated for all services) will be considered further for placement of contract after complete clarification and price negotiations as decided by CSD.
- (b) If the lowest bidder is not fulfilling the eligibility / qualifying requirement of the RFP / Bid, the second lowest bidder fulfilling the eligibility / qualifying requirement will be considered for awarding contract as per policy of GeM.

**PRICE BID**

<b><u>S. No.</u></b>	<b><u>Services</u></b>
1.	Preparing, checking, scrutinizing and filing of monthly GSTR (1/2/3/3B) returns including revised return (s) if required.
2.	To check veracity and correctness of data before filing of GST returns.
3.	To track 2A/2B entries and reconcile 2A/2B form on monthly basis and on cumulative basis and reconcile with the books of accounts.
4.	To Identify and report vendors who are not filling GST returns.
5.	Preparing, checking, scrutinizing and filing of monthly VAT / CST returns for liquor including revised return (s) if required.
6.	Preparing, checking, scrutinizing and filing of quarterly GST refund application (GST RFD10A) within 180 days from the last day of the quarter in which the supply was received at depot.
7.	Preparing, checking, scrutinizing and filing of annual returns under GST.
8.	Preparing, checking, scrutinizing and filing of annual VAT return / refund.
9.	To provide full assistance for processing and obtaining various refunds during the period of contract.
10.	Preparing, checking, scrutinizing and filing of online Electronic Tax Deducted at Source (E-TDS) return. Advising on issued related to TDS.
11.	Preparing, checking, scrutinizing and filing of online Electronic Tax Collected at Source (E-TCS) return. Advising on issued related to TCS.
12.	Replying to normal demand/intimations received from tax authority by the depot on tax related matter.
13.	Time to time keeping the authority at CSD Depot updated about various notifications / circulars / orders issued by State / Central Govt. regarding tax related matters or any amendment made to existing GST / VAT rules which are directly or indirectly affecting CSD operations and providing assistance in implementation of such notifications / orders / circulars.
14.	Providing quarterly report regarding Govt. notifications / circulars / orders issued during the quarter with remarks applicable / not applicable to CSD against each notification / circular / order.
15.	To render advice on tax related matters as and when sought.
16.	To provide all necessary assistance and guidance for any other matters related to VAT/GST.
17.	To review and suggest overall improvement in regulatory compliance, if considered necessary.
18.	Advising on accounting issues, suggesting improvement in systems, procedures and accounting records with respect to Taxation and compliance etc.
<b>TOTAL AMOUNT: _____(inclusive of GST)</b> <b>IN WORDS: _____</b>	

**Note:** Please bring out clearly whether the amount mentioned above is inclusive or exclusive of taxes.

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

**Signature with name, designation**

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

**membership number & seal of the firm**

**FORMAT OF BID SECURITY DECLARATION FROM BIDDERS IN LIEU OF EMD**

**(On Company Letterhead)**

**Format of Bid Security Declaration from bidders in lieu of Earnest Money Deposit / Bid Security (On Bidders' Letter Head)**

1. I /We, the authorized signatory of M/s \_\_\_\_\_, participating in the subject Tender No: \_\_\_\_\_, for the job of \_\_\_\_\_, do hereby declare that in the event:

I/We withdraw / modify our bid during the period of bid validity

OR

I/We commit any other breach of tender conditions/ contract which would have otherwise attracted forfeiture of EMD

OR

I/We fail to / refuse to initiate the execution of the awarded Contract as per the terms of the Contract

2. Then I/We could be suspended from being eligible for bidding / award of all future tender(s) for a period as applicable per the Incident Management Policy of GeM.

Signature and seal of authorized signatory of bidder

Name of authorized signatory:

**Performance Bank Guarantee Format**

**From:**

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

To,  
The President of India  
Ministry of Defence,  
Government of India  
New Delhi

Dear Sir,

Whereas you have entered into a contract No. \_\_\_\_\_ dated \_\_\_\_\_ (hereinafter referred to as the said Contract) with **CSD Depot** \_\_\_\_\_, hereinafter referred to as the "seller" for providing professional services as per Part-II of the said contract to the said seller and whereas the seller has undertaken to produce a bank guarantee for 3% of total contract value amounting to \_\_\_\_\_ to secure its obligations to the President of India. We the \_\_\_\_\_ bank hereby expressly, irrevocably and unreservedly undertake and guarantee as principal obligors on behalf of the seller that, in the event that the President of India declares to us that the services have not been supplied according to the contractual obligations under the aforementioned contract, we will pay you, on demand and without demur, all and any sum up to a maximum of \_\_\_\_\_ Rupees \_\_\_\_\_ only. Your written demand shall be conclusive evidence to us that such repayment is due under the terms of the said contract. We undertake to effect payment upon receipt of such written demand.

2. We shall not be discharged or released from this undertaking and guarantee by any arrangements, variations made between you and the seller, indulgence to the seller by you, or by any alterations in the obligations of the seller or by any forbearance whether as to payment, time performance or otherwise.

3. In no case shall the amount of this guarantee be increased.

4. This guarantee shall remain valid for sixty days from the date of completion of contract according to the contractual obligations under the said contract.

5. Unless a demand or claim under this guarantee is made on us in writing or on before the aforesaid expiry date as provided in the above referred contract or unless this guarantee is extended by us, all your rights under this guarantee shall be forfeited and we shall be discharged from the liabilities hereunder.

6. This guarantee shall be a continuing guarantee and shall not be discharged by and change in the constitution of the Bank or in the constitution of M/s \_\_\_\_\_.