

**बिड दस्तावेज़ / Bid Document**

| बिड विवरण/Bid Details                                                                                          |                                                                                                                                                                                                                                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| बिड बंद होने की तारीख/समय /Bid End Date/Time                                                                   | 24-09-2026 16:00:00                                                                                                                                                                                                                                                                                                                      |
| बिड खुलने की तारीख/समय /Bid Opening Date/Time                                                                  | 25-09-2026 16:00:00                                                                                                                                                                                                                                                                                                                      |
| 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                                                                                   | Agriculture And Co-operation Department Gujarat                                                                                                                                                                                                                                                                                          |
| संगठन का नाम/Organisation Name                                                                                 | Commissioner Of Fisheries                                                                                                                                                                                                                                                                                                                |
| कार्यालय का नाम/Office Name                                                                                    | Commissioner Of Fisheries Gandhinagar                                                                                                                                                                                                                                                                                                    |
| शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal                                          | HOD Email id :buycon5.cf.gj@gembuyer.in<br>Buyer Email id: sf-dahod@gujarat.gov.in                                                                                                                                                                                                                                                       |
| वस्तु श्रेणी /Item Category                                                                                    | Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report, FINANCIAL AUDIT OF FISH FARMER DEVELOPMENT AGENCY, DAHOD FOR FROM FY 2006-07 TO 2025-26; CA Firm                                                                                                                                 |
| अनुबंध अवधि /Contract Period                                                                                   | 3 Month(s) 2 Day(s)                                                                                                                                                                                                                                                                                                                      |
| बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years) | 5 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                                                                                                                                                                                                                                                                                                                                      |
| टर्नओवर पात्रता मानदंड/Turnover eligibility criteria                                                           | GeM verified turnover                                                                                                                                                                                                                                                                                                                    |
| टर्नओवर के लिए एमएसई को छूट प्राप्त है / MSE Relaxation for Turnover                                           | Yes   Complete                                                                                                                                                                                                                                                                                                                           |
| टर्नओवर के लिए स्टार्टअप को छूट प्राप्त है / Startup Relaxation for 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),Additional Doc 2 (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                                                                                | 3                                                                                                                                                                                                                                   |
| दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended                                                                                                      | 5                                                                                                                                                                                                                                   |
| 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                                                                                        | 5 Days                                                                                                                                                                                                                              |
| अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)                                                                                                             | 140000                                                                                                                                                                                                                              |
| Payment Timelines                                                                                                                                                                                                        | Payments shall be made to the Seller within <b>45</b> days of issue of service delivery acceptance certificate (SDAC) and on-line submission of bills (This is in supersession of 10 days time as provided in clause 12 of GeM GTC) |
| 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

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

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

#### एमआईआई अनुपालन/MII Compliance

|                               |     |
|-------------------------------|-----|
| एमआईआई अनुपालन/MII Compliance | Yes |
|-------------------------------|-----|

#### एमएसई खरीद वरीयता/MSE Purchase Preference

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

1. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE 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.
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. The minimum average annual financial turnover of the bidder during the last three financial years, ending on 31st March of the previous financial year, should be as indicated in the bid document. The turnover of the bidder shall be validated by the system based on the financial data available on the GeM portal. The average turnover shall be calculated based on the last three financial years where data is available; in case data is available for only two of the last three financial years, the average shall be computed based on those two years. In case the date of constitution / incorporation of the bidder is less than three years old, the average turnover in respect of the completed financial years after the date of constitution / incorporation shall be taken into account for this criterion. No separate documentary evidence is required to be uploaded by the bidder for this criterion, as the system shall derive and validate the turnover figures from the data available on the GeM portal.
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 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  $L-1+15\%$  (Selected by Buyer) of margin of purchase preference /price band defined in relevant policy, such MSE Seller shall be given opportunity to match L-1 price and contract will be awarded for % (selected by Buyer) percentage of total quantity. The buyers are advised to refer the 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.
6. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within  $L-1+15\%$  of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.
7. 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.

8. 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

**Number of Years of firm/company's existence as per ICAI certificate**<sup>5</sup>

**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.**<sup>3</sup>

**Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:**<sup>3</sup>

**Number of partners/ qualified professionals in full time employment with DISA/CISA qualification**<sup>2</sup>

**Number of XX fulltime CA's required and YY professional audit staff**<sup>1</sup>

**Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report, FINANCIAL AUDIT OF FISH FARMER DEVELOPMENT AGENCY, DAHOD FOR FROM FY 2006-07 TO 2025-26; CA Firm ( 1 )**

#### तकनीकी विशिष्टियाँ /Technical Specifications

| विवरण/<br>Specification                   | मूल्य/ Values                                                                                                                                                           |
|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>कोर / Core</b>                         |                                                                                                                                                                         |
| Scope of Work                             | Review of Financial Statements , Financial Reporting Framework , Audit report , FINANCIAL AUDIT OF FISH FARMER DEVELOPMENT AGENCY, DAHOD FOR FROM FY 2006-07 TO 2025-26 |
| Type of Financial Audit Partner           | CA Firm                                                                                                                                                                 |
| Type of Financial Audit                   | Statutory Audit                                                                                                                                                         |
| Category of Work under Financial Audit    | Audit of financial statements , Bank Transactions , Compliance with law & regulations                                                                                   |
| Type of Industries/Functions              | Payables , Receivables , Cash and Bank Balance                                                                                                                          |
| Frequency of Progress Report              | Monthly                                                                                                                                                                 |
| MIS Reporting for Financial Audit support | Yes                                                                                                                                                                     |

| विवरण/<br>Specification      | मूल्य/ Values |
|------------------------------|---------------|
| Frequency of MIS reporting   | Monthly       |
| State                        | NA            |
| District                     | NA            |
| एडऑन /Addon(s)               |               |
| 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**

**प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity**

| क्र.सं./S.No. | प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer | पता/Address                                                        | Quantity                | अतिरिक्त आवश्यकता /Additional Requirement |
|---------------|----------------------------------------------------------|--------------------------------------------------------------------|-------------------------|-------------------------------------------|
| 1             | Shingala Rajendrakumar Vitthalbhai                       | 389151,Jilla Seva sadan Block No 203-205 Chapari, Zalod Road Dahod | Project / Lumpsum Based | N/A                                       |

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

**1. Generic**

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

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

**2. Service & Support**

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

**3. Generic**

**Bidder financial standing:** The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

#### 4. **Certificates**

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

#### 5. **Generic**

Buyer Organization specific Integrity Pact shall have to be complied by all bidders. Bidders shall have to upload scanned copy of signed integrity pact as per Buyer organizations policy along with bid. [Click here to view the file](#)

#### 6. **Buyer Added Bid Specific Scope Of Work(SOW)**

File Attachment [Click here to view the file](#).

#### 7. **Payment**

**PAYMENT OF SALARIES AND WAGES:** Service Provider is required to pay Salaries / wages of contracted staff deployed at buyer location first i.e. on their own and then claim payment from Buyer alongwith all statutory documents like, PF, ESIC etc. as well as the bank statement of payment done to staff.

#### 8. **Purchase Preference (Centre)**

Procurement under this bid is reserved for purchase from Micro and Small Enterprises whose credentials are validated online through Udyog Aadhaar/URC for that product/service category. If the bidder wants to avail the reservation benefit, the bidder must be the manufacturer of the offered product in case of bid for supply of goods. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered product or service.

#### 9. **Past Project Experience**

**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.  
**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

### **अस्वीकरण/Disclaimer**

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

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

suspension period has already expired.

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

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

**All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.**

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

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

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

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

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

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

**will over-ride the conditions in the General Terms and Conditions.**

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

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

**---धन्यवाद/Thank You---**