

**INDIA TRADE PROMOTION ORGANISATION  
FINANCE & ACCOUNTS DIVISION**

**Notice Inviting Tender (NIT)**

**Tender for appointment of GST Auditors**

Online electronic bids (single stage 2 bid) on open tender basis for appointment of GST Auditors for the FY 2020-2021 (1<sup>st</sup> April, 2020 to 31<sup>st</sup> March., 2021) are invited by India Trade Promotion Organisation (ITPO) from eligible firms as detailed hereunder:

- 1 **Tender reference No.:** ITPO/FINANCE/Rev Sec/GST Audit/2020-21.
- 2 **Mode of tendering:** e-Procurement System
- 3 **E-Tender No.:** GST Audit/2020-21
- 4 **Scope of Service:** ITPO's head office is at Pragati Maidan New Delhi and has three regional offices at Mumbai, Chennai and Kolkata. ITPO has separate GSTINs for Head Office and its three regional offices. As per the GST Act, the GST Audit of all the above GSTINs of ITPO shall be carried out at ITPO's Corporate Office at Pragati Maidan, New Delhi.
- 5 **Tender View Date & Time:** 28.04.2021 (01:00pm)
- 6 **Period of Bid Validity:** 90 days
- 7 **Cost of bid documents:** INR 1180 (incl. GST 18%) through online payments. Bid submitted without cost of bid shall be rejected. Bank Details are as under:  
*Beneficiary Name:* India Trade Promotion Organisation  
*Bank name:* Central Bank of India  
*Branch:* TFAI, New Delhi  
*Address:* PRAGATI MAIDAN, MATHURA ROAD, NEW DELHI  
*A/c No.:* 1167404133  
*IFSC:* CBIN0284078
- 8 **Amount of bid Security:** N.A.
- 9 **Starting date of submission of Technical Bid and Price Bid:** 03.05.2021 (01:00pm)
- 10 **Last Date for submission of Technical Bid & Price Bid:** 24.05.2021 (02:30pm)
- 11 **Date and Time of bid opening:**  
*Technical bid:* 25.05.2021 (2:30pm)  
*Price bid:* (Date & time to be intimated later to the bidders whose technical bids qualify)

**Tender Documents** can be viewed and downloaded from [www.indiatradefair.com/tenders/listing](http://www.indiatradefair.com/tenders/listing) and or CPPP site <https://eprocure.gov.in/eprocure/app>

Bidders are requested to read the terms and conditions of this tender before submitting their bids.

## **1. INDICATIVE SCOPE OF WORK**

### **1.1. GST AUDIT**

- 1.1.1. To conduct GST Audit of annual accounts of ITPO in accordance with section 35(5) read along with 44(2) of the GST Act, 2017 (including any enactments or amendments made as may be applicable from time to time) in respect of ITPO - HO Delhi and all the regional offices of ITPO.
- 1.1.2. Submission / e-filing of GST Audit Reports for the FY 2020-21 along with annual returns and reconciliation statement as per section 44(2) of the CGST Act, 2017 in E-form GSTR – 9C within the scheduled date and in the manner as specified / prescribed by CBIC in respect of ITPO - HO Delhi and all the regional offices of ITPO.

## **2. ELIGIBILITY CRITERIA**

The tender shall be considered only from Indian, technically competent, experienced and financially sound Chartered Accountants (CAs)/ Cost Accountants (CMAs) firms who meet the following pre-qualification requirements:-

**2.1. Bidder should be a Firm/LLP of Chartered Accountants (CAs) /Cost Accountants (CMAs) providing services in accounting & auditing field with a minimum experience of 10 years.**

In support of above, firm/LLP of CAs/CMAs shall submit copy of firm's/LLP's registration certificate issued by Institute of Chartered Accountants of India / Institute of Cost Accounts of India and the GST registration certificate.

**2.2. Bidder firm/LLP should have a minimum of 3 partners having minimum of one FCA / FCMA**

In support of above, bidders shall upload the resumes of the partners and paid CAs /CMAs giving the brief details of experience in relevant field with membership no. and other documentary evidence establishing the fulfillment of criteria.

**2.3. Bidder firm/LLP should have prior experience of completing at least One (1) assignments of GST Audit in previous 3 financial years (i.e. 2017-18, 2018-20 & 2019-20) of a Central/ State Public Sector Company/ BSE/ NSE Listed Company having an annual turnover of at least Rs. 100 crores for the financial year related to the assignment. The reference date for considering the period of previous three (3) financial years shall be reckoned till FY ended 31.03.2020.**

In support of above, bidders shall upload the following:

- Self-attested copy of relevant extract of Profit & Loss Statement of the client organization for the relevant financial year.

- Self-attested copy of letter of award.

2.4. **The bidder should have their permanent office in Delhi/ NCR.** Undertaking required as per Annexure II.

2.5. **Bidders should have in-house expertise/ qualified professionals for handling the assignment and job should not be outsourced to another organization.**

In support of above, bidders shall submit an undertaking as per Annexure II that they are having in-house expertise for the work of GST Audit and the work shall not be outsourced to another organization.

2.6. **The bidder should not have been banned/ de-listed/ de-barred from business by any PSU/ Govt. department.**

Self-declaration in this regard is to be submitted as per format attached in Annexure II

2.7 **The bidder** entity/ any partner/ Director of the firm should not have been convicted in any disciplinary proceedings/ criminal case by regulatory authority/court in connection with professional misconduct.

### **3. Time period**

3.1 The Firms / LLPs will be required to issue Audit report / Certificates as per the requirements of the GST legislation within 30 days of the issue of appointment letter.

3.2 The assignment shall be time bound and time shall be the essence of the assignment.

### **4. GST Audit Team**

4.1 GST Audit Team shall consist of adequate number of qualified / semi- qualified assistants (CA/CMA) led by a partner of the Firm / LLP. Maximum number of above audit team shall not be more than five including partner.

### **5. INSTRUCTIONS TO BIDDERS**

5.1. The invitation of bid is open to all bidders who are registered legal entity i.e. consultancy firm/ proprietorship firm/ LLP etc.

5.2. The Bid has to be submitted ON-LINE only

5.3. Non-refundable fee of Rs. 1180/- (inclusive of GST 18%) is required to be paid online towards the cost of tender. The bidder shall submit the tender fee details along with the technical bid for the tender as per Annexure III. Bank details for the purpose are mentioned in NIT. MSMEs are exempted from payment of tender fees.

- 5.4. Bidder shall quote the lump sum price after careful analysis of cost involved for the performance of the complete work considering all parts of the Bidding Document.
- 5.5. The quoted Price shall be deemed to be all inclusive except applicable taxes till the completion of the work.
- 5.6. Bid shall remain valid for a period of 90 days after deadline for bid submission.
- 5.7. The bid shall be signed by a person duly authorized to sign on behalf of the bidder.
- 5.8. Mere issuance of Bid document to prospective bidders or their participation in the tender shall not be construed that such a bidder automatically fulfills the prescribed eligibility criteria.
- 5.9. At any time prior to the deadline for submission of bid, ITPO may amend the tender documents by issuing corrigendum/ agenda which shall be notified on portal. Therefore, the bidders are advised to visit the site regularly before deadline of submission of bids.
- 5.10. In case the office happens to be closed on the date of opening of bid as specified; the same will be opened on the next working day at the same time.
- 5.11. The bids as well as correspondence and documents relating to the qualification submitted by the bidders shall be in English language.
- 5.12. ITPO reserves the right to cancel the tendering process at any time before award of work without assigning any reasons thereof.
- 5.13. The entire work shall be awarded to the successful bidder and the work shall not be split amongst the bidders.
- 5.14. ITPO reserves the right to postpone and/ or extend the date of receipt or to withdraw the bid notice, without assigning any reason thereof, entirely at its discretion. In such an event, bidders shall not be entitled to any compensation, in any form whatsoever.
- 5.15. Prices quoted shall remain firm, fixed and valid until completion of the Contract and will not be subject to variation on any account.
- 5.16. ITPO reserves the right to accept or reject any offer or curtail the appointment at any time without assigning any reason. The decision of ITPO in this regard will be final and binding on the parties.
- 5.17. Payments shall only be made through Electronic Mode; hence Bank Details as per Annexure-V need to be submitted at the time of acceptance of the appointment

- 5.18. No partner of the Chartered Accountant/ Cost Accountant Firms/ LLPs should be related either C.M.D. or any Whole Time Directors or Part Time Directors of the Company within the meaning of the Companies Act, 2013
- 5.19. Neither the Chartered Accountant/Cost Accountant Firms/ LLPs nor its partner(s) or associates should have any interest in the business of the Company.
- 5.20. The Chartered Accountant/ Cost Accountant Firms/LLPs shall ensure that data given to them by the company and any information generated from the data provided shall not be used by the Auditor for any other purpose
- 5.21. All disputes subject to jurisdiction of the Delhi High Court.
- 5.22. In case of any queries on bidding, please contact/ write to:
- 1 Manish Prasad, [manishprasad@itpo.gov.in](mailto:manishprasad@itpo.gov.in),
  - 2 Aniket, [aniket@itpo.gov.in](mailto:aniket@itpo.gov.in),
  - 3 Narender Kumar, [narenderkumar@itpo.gov.in](mailto:narenderkumar@itpo.gov.in)

## **6. BID SUBMISSION & EVALUATION**

Two-Part Bid procedure shall be adopted for submission and evaluation of the bids. The bidder shall accordingly prepare and submit the bids containing the required documents up to the closing date and time. The bidder shall prepare the bid and submit the bid in following manner:

### **6.1 First Part: Technical bid:** Online submission:

- Duly filled-in evaluation sheet as per Annexure I
- The scanned copy of the Undertaking/ Acceptance/ other relevant documents as per Annexure II- III.
- The scanned copy of other supporting documents as per the tender requirement.

### **6.2 Second part: Price bid**

The Price bid submitted should be lump-sum amount excluding taxes and is for ITPO Head office and all its Regional Offices. No payment other than fee/remuneration shall be paid.

6.3 For qualifying Technical Evaluation, a bidder has to meet minimum specified eligible criteria in all the categories.

6.4 Price bid of bidders, whose technical bids are not considered acceptable to the Organisation, will not be opened. The decision of ITPO will be final and binding in this regard.

6.5 Bidders are requested to submit their offer strictly in line with terms and conditions of tender document; otherwise the bid may be rejected.

6.6 During bid evaluation, ITPO may, at its discretion, ask any bidder for clarification of its bid which shall be submitted within given time.

6.7 If a bidder does not provide clarifications of the information requested by the date and time set in ITPO's request for clarification, its bid may be rejected.

6.8 After the evaluation of Technical bid, ITPO shall notify the firms on the portal whose bids did not meet the technical qualification or were considered non-responsive and their financial bids will be not be opened. ITPO shall notify the firms that have qualified, indicating the date and time set for opening the financial bids.

6.9 The Financial bids shall be opened in the presence of the bidder's representatives who choose to attend.

## **7. SELECTION PROCESS**

### **7.1. Technical Evaluation**

7.1.1. The Technical bid will be evaluated by the Committee for eligibility criteria..

### **7.2. Financial Bid scoring**

7.2.1 The financial bids of technically qualified bidders alone will be opened and evaluated.

### **7.3. Final Selection**

7.3.1 The bidder quoting the lowest price for the GST audit will be declared as the L1 bidder & winner.

7.3.2 If there is a tie among the L1 bidders, the decision shall be based on the best judgment & management will finalise the firm for award of the assignment. The decision of ITPO shall be final and shall not be open to challenge.

## **8. Debarring Provisions**

The Audit Firm/LLP will be debarred from getting the GST audit or any other assignments of ITPO.

8.1 If the Firms/ LLPs obtains the appointment on the basis of false information / mis-statement.

8.2 If the Firms/ LLPs does not take up audit in terms of appointment letter.

8.3 If the Firms/ LLPs fails to maintain/honour confidentiality and secrecy of the Company's data.

- 8.4 If the Firms /LLPs does not complete the assignment within the assigned time frame as specified in clause of Time period above.

## **9. BREIF DESCRIPTION OF ITPO**

9.1. ITPO is the apex body of the Government of India for promoting trade in India & abroad primarily through the medium of trade fairs & exhibitions.

9.2. ITPO is registered under Sec. 25 of Companies Act, 1956 (now Section 8 of Companies Act, 2013).

9.3. ITPO is also registered under Section 12A as a charitable trust and exempted u/s 10(23C)(iv) of Income Tax Act, 1961. The matter of exemption is sub-judice in the Hon'ble Supreme Court of India.

9.4. It has its head office at Delhi, 3 operational Regional Offices at Chennai, Mumbai and Kolkata.

9.5. For further details, officers of ITPO referred above at clause 5.22 may be contacted.

**CHECKLIST OF DOCUMENTS**

This duly filled-in check-list shall form part of technical bid

<b>S. No</b>	<b>Eligibility Criteria</b>	<b>Eligible (Yes/No)</b>	<b><i>In case, more than the eligibility criteria, actual numbers be mentioned</i></b>	<b><i>Documentary proof attached</i></b>	<b>Page numbers</b>
1	Bidder should be a Firm/LLP of Chartered Accountants (CAa) /Cost Accountants (CMAs) providing services in accounting & auditing field with a minimum experience of 10 years.				
2	Bidder firm should have a minimum of 3 partners having minimum of one FCA/FCMA				
3	Bidder firm should have prior experience of completing at least One (1) assignments of GST Audit in previous 3 financial years (i.e. 2017-18, 2018-19 & 2019-20) of a Central/ State Public Sector Company/ BSE/ NSE Listed Company having an annual turnover of at least Rs. 100 crores for the financial year related to the assignment. The reference date for considering the period of previous three (3) financial years shall be reckoned till FY ended 31.03.2020.				
8	The bidder should have their permanent office in Delhi/ NCR.		-	Annexure II	
9	Bidders should have in-house expertise/ qualified professionals for handling the assignment and job should not be outsourced to		-	Annexure II	



	another organization.				
10	The bidder should not have been banned/ de-listed/ de-barred from business by any PSU/ Govt. department.		-	Annexure II	
11	Details Tender Document Fee Through online payment Rs.1,180/- as per Annexure III		-	Annexure III	
13	Price Bid (Lump-sum excl. taxes)		-	BOQ_XXX.xlsm	

Signature

Authorized Person: Name

Designation

Seal.....

**UNDERTAKING**  
**(To be given on Company Letter Head)**

Date:.....

To,  
 Manish Prasad  
 Senior Manager  
 India Trade Promotion Organisation  
 Pragati Maidan, New Delhi-110001

**Sub: Undertaking for & Acceptance of Terms & Conditions of Tender No. GST Audit/2020-21**

Dear Sir,

1. I/ We have downloaded/ obtained the tender document(s) for the 'Tender for appointment of GST Auditors' from the website(s) namely:\_\_\_\_\_ as per your advertisement, given in the above mentioned website(s).
2. I/ We hereby certify that I/ we have read the entire terms and conditions of the tender documents from Page No. \_\_\_\_\_to\_\_\_\_\_ (including all documents like annexure(s), schedule(s), etc.), which form part of the contract agreement and I/ we shall abide hereby by the terms / conditions / clauses contained therein.
3. The corrigendum(s) issued from time to time by your organization have also been taken into consideration, while submitting this acceptance letter.
4. I/ We hereby unconditionally accept the tender conditions of above-mentioned tender document(s) / corrigendum(s) in its totality / entirety.
5. I/ We have an office for work in Delhi/ NCR having address as under\_\_\_\_\_.
6. I/ We have in-house expertise/ qualified professionals for handling the assignment of Impairment Analysis of assets of ITPO.
7. I/We do hereby declare that our Firm has not been blacklisted/ debarred by any Government Department/Public Sector Undertaking.
8. I/ We certify that all information furnished by the our Firm is true & correct and in the event that the information is found to be incorrect/untrue or found violated, then your department/ organization shall without giving any notice or reason therefore or summarily reject the bid or terminate the contract, without prejudice to any other rights or remedy including the reporting to ICAI/ The Institute of Cost Accountants of India.
9. I/ We offer to work at the rates as indicated in the price bid (lump-sum excluding taxes).

Yours Faithfully,

Signature

Authorized Person: Name

Designation

Seal.....

**Details of payment of Tender fee and Bid Security**

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

Amount of payment: Rs. 1180/- (incl.18% GST)

Date of payment: \_\_\_\_\_

Transaction Ref. No.: \_\_\_\_\_

Remitting Bank Name: \_\_\_\_\_

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

Signature

Authorized Person: Name

Designation

Seal.....

.....  
(For ITPO Office use only)

It is confirmed that the above payment has been received in ITPO's Bank A/c no. 1167404133 with Central Bank of India.

(Signature)

Manager

Cash &amp; Banking Section

Financial Bid

<b>Tender Inviting Authority: Senior Manager, Finance Division, ITPO</b>			
<b>Name of Work: GST AUDIT</b>			
<b>Tender No: GST Audit/2020-21</b>			
<b>Bidder Name</b>			
<i>S. No.</i>	<i>Item Description</i>	<i>Basic rate in figures to be entered by the bidder in INR (Excluding taxes)</i>	<i>Total amount in words</i>
1.	<b>Lump sum price</b> for GST Audit of ITPO – Head Office & its regional offices for FY2020-21 as per scope of work (excluding applicable taxes).		
<b>Total</b>			
<b>Note:</b> 1. In case of difference in amounts mentioned in figures and words, the amount entered in words shall be considered. 2. Bidders are allowed to enter the Bidder Name and Values only. This template should not be modified/ replaced by the bidder and the same should be uploaded after filling the relevant columns, else the bidder is liable to be rejected for this tender.			

**ECS – FORM**

ELECTRONIC CLEARING SERVICE (CREDIT CLEARING)

(PAYMENT TO BIDDER THROUGH CREDIT CLEARING MECHANISM)

1. **CA/CMA FIRM/ LLP NAME :** \_\_\_\_\_  
**Address :** \_\_\_\_\_  
Phone / Mobile No.: \_\_\_\_\_
2. **PARTICULARS OF BANK ACCOUNT OF FIRMS/LLP:**
  - A. **BANK NAME:** \_\_\_\_\_
  - B. **BRANCH NAME** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
**Telephone No. :** \_\_\_\_\_
  - C. **IFSC code of the Bank**  
(For payments through RTGS): \_\_\_\_\_
  - D. **ACCOUNT TYPE**  
(S.B. Account/ Current Account or Cash  
Credit): \_\_\_\_\_
  - E. **ACCOUNT NUMBER**  
(As appearing on the Cheque Book): \_\_\_\_\_

I hereby declared that the particulars given above are correct and complete. If the transaction is delayed or not effected at all for reasons of incomplete or incorrect information, I would not hold the user Company responsible.

Date:

(.....)  
**Signature and seal of the  
Firms/LLPs**