

# Expression of Interest (EOI)

## For Engaging Professional Tax Consultancy Services

For



**GURU NANAK DEV UNIVERSITY, AMRITSAR (PUNJAB)-143005**  
(A State Government University)  
G.T Road, Amritsar-143005 (Punjab) Tele 0183-2258802-09, 2450601-14  
E-mail: [reg\\_gndu@yahoo.com](mailto:reg_gndu@yahoo.com), [www.gndu.ac.in](http://www.gndu.ac.in)



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NO. GNDU/TAXCONSULTANT/2023-24

Date : 18-07-2023

**REQUEST FOR EXPRESSION OF INTEREST**

To

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**Sub: EOI for Hiring a Tax Consultant for Taxation matters.**

Guru Nanak Dev University (GNDU), Amritsar is inviting Expression of Interest for hiring a professional Tax Consultant firm for Direct/ Indirect Tax Matters. EOI has been invited from reputed tax consultancy firms having offices in Amritsar.

Last date and time for submission of EOI : 8 August 2023 at 1500 Hrs

Due date and time for opening of Technical bid : 8 August 2023 at 1600 Hrs

**Place of receipt of EOI : Guru Nanak Dev University,  
G.T Road, Amritsar-143005  
Tel: 0183-2258802-09, 2450601-14  
Email: reg\_gndu@yahoo.com**

**EMD/Bid Security Details: Not Applicable**

Please go through the attached EOI document along with Bid Evaluation Criteria (BEC). EOI complete in all respects should reach the office of **Registrar, Guru Nanak Dev University, Amritsar – 143005** on or before the due date & time. EOI received after the due date and time is liable to be rejected.

**EOI should be valid for 3 months from the date of opening of bid.**

**EOI received through Fax/E-mail will not be acceptable.**

GNDU reserves the right to accept or reject any or all EOI proposals received at its absolute discretion without assigning any reason whatsoever.

Your Sincerely

(Dr. K.S Kahlon)  
Registrar



NO.GNDU/TAXCONSULTANT/2023-24

DATE: 18-07-2023

TO

All Selected Bidders

### INVITATION OF EOI

Dear Sirs,

Sealed EOI under "TWO BID SYSTEM" are invited for selection of Tax Consultants for Direct / Indirect Tax matters for a period of three years subject to annual review for satisfactory services as mentioned in the Scope of Work duly prescribed in Bid format attached to this Bid document. The details of the EOI are given below:-

1. EOI No. : NO. GNDU/TAX CONSULTANT/2023-24
2. Description of services : Hiring a Tax Consultant for Tax matters
3. Closing date & time for submission of EOI : 8 August 2023 at 1500 Hrs
4. Date & time of opening of Bid:
  - a) Technical bid : 8 August 2023 at 1600 Hrs
  - b) Financial bid : After evaluation of Technical Bid
5. EOI validity up to: 3 months from the date of opening of Bid.
6. Correspondence Address : Registrar, Guru Nanak Dev University, Amritsar-143005

The Request for EOI document for engagement of Tax Consultant for Indian Tax matters consists of the following:

- 1) Chapter 1 : SCHEDULE OF REQUIREMENT / SCOPE OF WORK
- 2) Chapter 2: INSTRUCTIONS TO BIDDERS
- 3) Chapter 3: FORMAT OF BID & ELIGIBILITY CRITERIA
- 4) Chapter 4: BID EVALUATION CRITERIA
- 5) Chapter 5: MAJOR TERMS & CONDITIONS OF ENGAGEMENT

**"TWO BIDS SYSTEM"** shall be followed for this tender. Bidder should take due care to submit EOI in accordance with requirement in sealed covers. Bid Evaluation Criteria, shall be the basis for evaluation of EOI. GNDU wants to finalize this EOI within a limited time schedule. GNDU will not entertain any modification subsequent to opening of bids and bids not conforming to EOI conditions shall liable to be rejected. Therefore, bidders are advised to submit their bids complete in all respects as per requirement of EOI document specifying their acceptance to all the clauses of Bid Evaluation Criteria, General terms and conditions and compliance to the Scope of Work requirement etc.

In case of any clarification required relating to this tender, the same can be sought from the following officers of the University:

1. Deputy Registrar (Finance)  
GND University, Amritsar-143005  
Email Id: fdo@gndu.ac.in  
Phone: 0183-2258802-09  
Mobile No. 97805-19238
2. System Administrator (Accounts)  
Email Id: sareen.admn@gndu.ac.in  
Mobile No. 95010-04678
3. O.S (Taxation)  
Email Id: incometax@gndu.ac.in  
Mobile no. 95010-22606
4. Taxation Cell  
Phone: 0183-2258802 – 09 Ext. 3041  
Mobile: 98550-80230

Yours faithfully,

**(Dr. K.S Kahlon)**  
**Registrar**

## **CHAPTER 1 - SCHEDULE OF REQUIREMENT/ SCOPE OF WORK**

### **1. Background**

- (a) Guru Nanak Dev University was established at Amritsar on November 24, 1969 to mark the 500th birth anniversary of Sri Guru Nanak Dev Ji. It is both a residential and an affiliating university. In conceiving the future course of the University, the objectives enshrined in the Guru Nanak Dev University Act 1969, emphasized that the University would make provision for imparting education and promoting research in the humanities, learned professions, sciences, especially of applied nature and technology.
- (b) The University is located at Amritsar (Punjab) and its two Regional Campuses and fourteen Constituent Colleges located at different Districts {Amritsar, Tarn Taran, Gurdaspur, Pathankot, Shaheed Bhagat Singh Nagar, Jalandhar & Kapurthala} of Punjab. GNDU, Amritsar is Second National Importance University in India declared and accredited by NAAC.

### **2. Modalities.**

- a) Proposals are invited from eligible Chartered Accountant/ Cost Accountant for hiring as Tax Consultant for taxation matters of Guru Nanak Dev University, Amritsar vide a service contract with specific terms and conditions. The contract may be renewed for another two years on yearly basis on the same terms and conditions subject to satisfactory performance of the firm and with the mutual consent of both the parties.
- b) Interested Chartered Accountant/ Cost Accountant can download the EOI document containing detailed terms and conditions, scope and eligibility criteria from the official website: ***www.gndu.ac.in***.
- c) The proposals (both technical and financial) by eligible Chartered Accountant/ Cost Accountant shall reach the Office of the undersigned within due date and time in the prescribed format and manner. Proposals received after due date and time shall be rejected. Proposals shall be received only through registered post/ speed post/ courier service.
- d) One Firm can submit only one Bid. If a Firm submits more than one Bid, all the Bids submitted by that Firm will be rejected.

### **3. Scope of Work (Sow):**

The prospective Firm shall be responsible for the following works:-

#### **(a) Dealing with all Direct/Indirect Tax Related Matters:-**

- (i) Computation of Monthly liability and Credit adjustment.
- (ii) Monthly/Quarterly/Annual GST Reconciliation tallied with the books of Accounts.
- (iii) Submission of statutory Returns and the compliances.
- (iv) Appearance and making submission in course of assessments and appeals.
- (v) Preparation and submission of replies against Notice issued by the authorities from time to time.
- (vi) Attending the queries, raised by the GST Dept., Income Tax Department and Tax related queries raised by Punjab Local audit Department and CAG.
- (vii) Checking on regular basis whether the suppliers/vendors have submitted the returns within the due date and prepare a report accordingly.
- (viii) Filing of Annual Returns.
- (ix) Assistance in filing of quarterly TDS Returns.
- (x) Obtain lower/NIL withholding tax certificates whenever required.
- (xi) **FCRA/Foreign Grants**: To assist GNDU in registration of FCRA, furnishing of Monthly/Annual Returns and other related necessary compliances and consultancies necessary in this regard.
- (xii) All other GST compliances and preparation of reports as and when required.

#### **b) Assistance in representation services, before tax authorities/ tax court/tax tribunal case(s) and Dealing with all Direct/Indirect Tax/DTAA Related Matters:-**

- (i) Provide Advisory assistance services to the GNDU in summons issued audit/ assessment conducted by Tax authorities, by assisting in preparing responses to routine communication like letters of enquiry, letters for provision of information/ documents received from indirect tax authorities;
- (ii) Advice/ assist with respect to drafting and filing of replies to Show Cause Notices to be filed before adjudicating officer/authorities;
- (iii) Advice/ assist with respect to drafting and filing of appeals before various adjudicating authorities up to Tax Tribunal;
- (iv) Attend hearing before indirect tax adjudicating authorities up to Tax Tribunal and assist in making submissions before them;

- (v) Advice/ assist the GNDU in filing and preparation of refund/rebate claim with the Tax authorities;
- (vi) Advice and assist the GNDU in preparation and filing of the advance ruling or filing appeal before the appellate advance ruling;
- (vii) Attend hearing before advance/appellate advance ruling authorities and assist in making submissions before them and obtaining necessary order from them.
- (viii) Handling all income tax compliances, assessment and appellate proceedings initiated by appropriate authorities including drafting/filing of replies and submissions, representation before the tax authorities for assessment proceedings, drafting/filing of submissions with tax authorities regarding rectification applications including any penalty proceedings as applicable, drafting/filing the submissions for stay of any demand, review of orders, etc. and attending hearing.
- (ix) Advise GNDU for further course of action consequent to assessment/reassessment/ rectification orders issued by the income-tax authorities, and assistance in filing of appeals before the Commissioner of Income-tax (Appeals) [‘CIT(A)’] including assistance in preparation of Grounds of Appeal and Statement of Facts, assistance in filing of written submissions/ paper book and representation in all existing/ new appeal proceedings before CIT(A) or Income-tax Appellate Tribunal, representing GNDU before appellate authorities and representing GNDU in pending appeals, if any, before Income-tax Appellate Tribunal.
- (x) Assistance in representation before the income-tax authorities, in relation to income-tax refund proceedings.
- (xi) Updating GNDU on the relevant changes in the Act and suggesting action for adopting the said changes.
- (xii) Opinion on various tax related issues.
- (xiii) Representing the GNDU before the Tax Authorities.
- (xiv) Dealing with all pending cases with the Taxation Authorities and compliance. Presently there are six cases. The status of all these cases can be seen at office hours before submitting the bid.**
- (xv) Rendering expert opinion as and when required by GNDU for all taxation issues including international taxation matters etc.
- (xvi) All other direct tax related Matters.

**(C) Responsibilities of the Service Provider:**

Following are the responsibilities of the Firm (Service Provider):-

- (I) One representative of the Tax Consultant firm, having knowledge of Tax matters and in position to give opinions in writing on the behalf of firm, shall be required to visit the GNDU from 5<sup>th</sup> to 12<sup>th</sup> of every month to verify the deduction of tax and preparation of challan (Income Tax/GST) and to assist filling of monthly/quarterly returns and to assist for filling correction statements. The attendance will be recorded for this visit, which will be validated at the time of payment to the CA firm, In addition the Tax Consultant will be required to visit the GNDU on a short notice for discussing urgent matters with the FDO/Deputy Registrar(F)/System Administrator(Accounts)/Assistant Registrar (Accounts)/Supdt.,(Taxation)as the case maybe.
- (II) One senior representative of the Tax Consultant firm should be available at least twice in a month to discuss the important and pending issues.
- (III) Personnel deployed by the Tax Consultant Firm should ensure proper conduct in the office premises.
- (IV) The personnel deployed should be polite, cordial and efficient and their actions should promote goodwill and uphold the image of GNDU. The Firm shall be responsible for any act of indiscipline on the part of the persons deployed.
- (V) Ensure reconciliation of all Direct & Indirect Tax related matters and compliance to the statutory authorities and Audit.
- (VI) For representing before CIT(Appeals), ITAT, AAR, Providing opinion on Direct/Indirect tax matters, at least one senior member having the requisite relevant experience should be assigned for GNDU assignment on work requirement basis.
- (VII) Regarding attending hearing for Regular assessments and all regular activities covered under scope of work, at least two team members meeting the requisite relevant experience should be assigned for GNDU assignment on work requirement basis.



## CHAPTER 2 - INSTRUCTIONS TO BIDDERS

1. **The EOI Document.** The 'Request for Expression of Interest' (hereinafter referred to as 'EOI') details the terms and conditions for entering into a contract for "***HIRING OF CONSULTANCY SERVICE FOR TAXCONSULTANT***" (hereinafter referred to as "Services") as detailed in succeeding Sections. BIDDER must go through the EOI Document for further details.
  
2. **GNDU– Rights and Disclaimers.**
  - a) **Bids are to be addressed.** Bids are to be addressed to The Registrar, GNDU, Amritsar. The Tender Inviting Authority is the designated officer for uploading and clarifying this Tender Document. The contract may designate, as required, Inspection Agency/ Officer and interim/ ultimate Consignee(s) and paying authority that shall discharge designated function during contract execution.
  
  - b) **Right to Intellectual Property and Confidentiality.** The Tender Document and associated correspondence are subject to copyright laws and shall always remain the property of the GNDU and must not be shared with third parties or reproduced, whether in whole or part, without the GNDU's prior written consent. However, Bidders may share these to prepare and submit its bid with its employees or partners. Bidders shall obtain from the man undertaking of confidentiality similar to that imposed on Bidder under this clause. This condition shall also apply to bidders who do not submit a bid after downloading it or who are not awarded a contract in the process. The obligation of the Bidders under sub-clauses above, however, shall not apply to information that:-
    - (i) Now or hereafter is or enters the public domain through no fault of Bidder;
    - (ii) Is legally possessed by Bidder at the relevant time and was not previously obtained, directly or indirectly, from the GNDU; or
    - (iii) Otherwise lawfully becomes available to Bidder from a third party that has no obligation of confidentiality.

***The provisions of this clause shall survive completion or termination for whatever reason of the Tender Process or the contract.***
  
  - c) **Right to Reject Any or All Bids.** The GNDU reserves its right to accept or reject any or all Bids, abandon/ cancel the Tender process, and issue another tender for the same or similar services at any time before the award of the contract. It would have no liability to the affected Bidder or Bidders or any obligation to inform the affected Bidder or Bidders of the grounds for such action(s).

**Disclaimers.** The Tender Document is neither an agreement nor an offer to prospective Bidder(s) or any other party hereunder. The purpose of the Tender Document is to provide the Bidder(s) with information to assist them in participation in this Tender Process. The Tender Document, ensuing communications, and Contracts shall determine the legal and commercial relationship between the bidders/ tax consultancy firms and the GNDU. No other Government or GNDU's document/ guidelines/ University Calendar including its Procurement Calendar (for internal and official use of its officers), notwithstanding any mention thereof in the Tender Document, shall have any locus-standii in such a relationship. Therefore, such documents/ guidelines/ Calendar shall not be admissible in any legal or dispute resolution or grievance re-addressal proceedings. Information contained in the Tender Document or subsequently provided to the Bidder(s) is on the terms and conditions set out in the Tender Document or subject to which that was provided. Similar terms apply to information provided verbally or in documentary or any other form, directly or indirectly, by the GNDU or any of its employees or associated agencies. The Tender Document does not purport to contain all the information Bidder(s) may require. It may not address the needs of all Bidders. They should conduct due diligence, investigation, and analysis, check the information's accuracy, reliability, and completeness, and obtain independent advice from appropriate sources. Information provided in the Tender Document to the Bidder(s) is on a wide range of matters, some of which may depend upon interpreting the law. The information given is not intended to be an exhaustive account of statutory requirements and should not be regarded as a complete or authoritative statement of law. The GNDU, its employees and other associated agencies accept no responsibility for the accuracy or otherwise for any interpretation or opinion on law expressed herein. The GNDU, its employees and other associated agencies make no representation or warranty for the accuracy, adequacy, correctness, completeness or reliability, assessment, assumption, statement, or information in the Tender Document. They have no legal liability, whether resulting from negligence or otherwise, for any loss, damages, cost, or expense that may arise from/ incurred/ suffered howsoever caused to any person, including any Bidder, on such account.

3. **Conflict of Interest:** Any bidder having a conflict of interest, which substantially affects fair competition, shall not be eligible to bid in this tender. Bids found to have a conflict of interest shall be rejected as nonresponsive.
  
4. **Bidding System.** Two Bid System is to be followed for submission of EOI. The first inner sealed envelope (Envelope no.1) superscripted "Technical Proposal" will contain all the details including the details required under chapter 3 except the Financial proposal sought in Item B of Chapter 3 which shall be left blank. The second inner sealed envelope (Envelope no. 2) superscripted with "Financial Proposal" will contain only the Financial Proposal as sought in item (B) of Chapter 3. Both sealed

envelopes (i.e. Envelope no. 1 & 2) must be put in a separate envelope which is also required to be sealed and superscripted with" **'EOI FOR SELECTION OF TAX CONSULTANT FOR TAX MATTERS'**

EOI No. GNDU/TAX CONSULTANT/2023-24

Date of opening : 8 August 2023 at 1600 Hrs

Do not open before : 8 August 2023 at 1600 Hrs

Name & Address of the bidder: \_\_\_\_\_

The sealed envelope containing sealed Envelope no. 1 & 2 must reach us on or before EOI submission date and time at the address of Registrar, Guru Nanak Dev University, Amritsar - 143005.

1. The bidder shall be responsible for all costs associated with the preparation of this proposal, if any regardless of the conduct or outcome of the bidding process.
  2. In case of any dispute, whatsoever in connection with EOI, the decision of authorities of GNDU shall be final and binding.
  3. Bidders should ensure that EOI is delivered before scheduled date, time and place as per instructions. Late EOI shall not be considered. If the last date of submission and opening of the EOI happens to be a holiday, the EOI shall be opened on the next working day.
  4. The proposal submitted by the bidder should be valid for acceptance for a period of 90 days from the opening date of EOI. In exceptional circumstances prior to expiry of original EOI validity period, GNDU may require the bidder to extend the period of validity for a specified additional period.
  5. This document of EOI is not transferable. The invitations and all communications pursuant to its terms are confidential and are not to be disclosed to any person other than the addressee without prior written consent of GNDU.
  6. GNDU may seek clarifications on the EOI submitted by the bidders.
  7. The scope of work shall be as defined in the bidding document.
  8. At any time prior to the deadline for submission of EOI, GNDU may, for any reason, whether on its own requirement or in response to a clarification requested by prospective bidders, modify the bidding document by issuing addenda.
  9. A bidder shall submit only one EOI for entire scope of work. Assigning part of work/ tie up arrangement is not allowed.
  10. The bidder shall quote prices only as per the format given in the Financial Proposal (Part B of Chapter 3). In the price bid, the bidder shall quote both in words and figures without any correction or overwriting. The prices quoted by the bidder shall remain firm and fixed (Taxes as applicable shall be paid extra).
5. **Availability of the Tender Document.** The advertisement for inviting EOI will be published in the leading newspapers and EOI document will be available for download on University's website [www.gndu.ac.in](http://www.gndu.ac.in). It shall be available for download after the date and time of the start of availability till the deadline for availability as mentioned in EOI documents unless otherwise stipulated in this tender document, the downloaded

Tender Document is free of cost. If the GNDU happens to be closed on the deadline for submitting the bids as specified above, this deadline shall be extended to the next working day. Any query/ clarification regarding EOI Documents and submitting Bids in the office of Registrar, GNDU may be made to the Officers/officials mentioned at page No 4 of the EOI Document.

6. **Downloading the Tender Document; Corrigenda and Clarifications.**

The Tender Document can be downloaded from [www.gndu.ac.in](http://www.gndu.ac.in) till the date and time mentioned in EOI. If the office happens to be closed on the deadline for the availability of the Tender Document, the deadline shall not be extended. Before the deadline for submitting bids, **GNDU** may update, amend, modify, or supplement the information, assessment or assumptions contained in the Tender Document by issuing corrigenda and addenda. The corrigenda and addenda shall be published in the same manner as the original Tender Document; however, the bidders' responsibility is to check the website for any corrigenda/ addenda. Any corrigendum or addendum thus issued shall be considered a part of the Tender Document. To give reasonable time to the prospective bidders to take such corrigendum/ addendum into account in preparing their bids, the GNDU may suitably extend the deadline for the bid submission, as necessary. After the GNDU makes such modifications, any Bidder who has submitted his bid in response to the original invitation shall have the opportunity to either withdraw his bid or re-submit his bid superseding the original bid within the extended time of submission.

7. **Documents Comprising the Bid in EOI Stage.**

- a) **Technical Bid/ Cover.** "Technical Bid" shall include inter-alia the original copies of EOI and Tender Documents, specified originals or self- certified copies of originals shall also be required to be physically submitted as per instruction contained therein. *No price details should be given or hinted at in the Technical bid (if so, NEITHER GNDU will be responsible for any leakage of Financial Bid Information NOR any representation at later stage will be entertained).* The following documents will be the part of Technical Bid Cover:-
- (i) Bidder's Information.
  - (ii) Eligibility Declarations.
  - (iii) Qualification Criteria Compliance: Documentary evidence needed to establish the Bidder's qualifications as stipulated in Chapter - 4: Qualification Criteria as follows. Besides the stipulated documents, other supporting documents, literature, pamphlets may also be attached.
  - (iv) Schedule of Requirements / Scope of Work -Compliance
  - (v) Terms and Conditions-Compliance.

8. **Manner of Submission of Bid:**

- a) The tender documents shall be submitted in the prescribed format given on the EOI and technical bids shall be opened as per EOI or Corrigendum thereof. No other mode of submission is acceptable. Detailed credentials as per the requirement of eligibility criteria and all tender papers are to be submitted.
- b) Bidders are advised to submit only the relevant document which is/are asked for in this EOI. Submitting of irrelevant/ unnecessary documents may lead to the rejection of Bid.

9. **Signing and Submitting of Bids:**

- a) **Signing of Bid:** The individual signing the bid or any other connected documents should submit an authenticated copy of the document(s), which authorizes the signatory to commit and submit bids on behalf of the bidder.

- b) **Submission of Bids:**

- (i) Bids shall be received *on* or before the deadline for the bid submission as notified in EOI.
- (ii) Only one copy of the bid can be submitted and Bidder shall sign all statements, documents, certificates submitted by him, owning sole and complete responsibility for their correctness/ authenticity as per the provisions of the IT Act 2000 as amended from time to time.
- (iii) As stipulated in the ITB, copies/ originals of such specified scanned documents submitted sealed in double cover and acknowledgement be obtained if physically submitted before the deadline for the bid submission at the venue mentioned. Failure to do so is likely to result in the bid being rejected as non-responsive. If the office is closed on the deadline for physical submission of originals, it shall stand extended to the next working day at the same time and venue. The GNDU reserves its right to call for verification originals of all such self- certified documents from the Bidders at any stage of evaluation, especially from the successful Bidder(s) before the issue of Letter of Award (LoA).
- (iv) Bidders should ensure that EOI is delivered before scheduled date, time and place as per instructions given in this EOI. Late EOI shall not be considered. If the last date of submission and opening of the EOI happens to be a holiday, the next working day will be considered as last date.
- (v) The GNDU may extend the deadline for bids submission by issuing an amendment, in which case all rights and obligations of the GNDU and the bidders previously subject to the original deadline shall then be subject to the new deadline for the bid submission.

- (vi) Bid submitted through modalities other than those stipulated in this Tender Document shall be liable to be rejected as non-response

10. **Modification, Re-submission and Withdrawal of Bids**: Once bid submitted, Bidder cannot modify or withdrawal his/their bid. However, Re-submission of the bid by the bidders for any number of times superseding earlier bid(s) before the date and time of submission is allowed. GNDU shall consider only the last bid submitted as the valid bid.
11. **Rejection of Bids**: Conditional bids will be rejected.
12. **Location of GNDU office**: GNDU office is located at Administrative Block, Guru Nanak Dev University, G.T Road, Amritsar –143005 Punjab.
13. The approval or rejection of EOI rests with Competent Authority, who reserves to himself the right of rejecting any tender in whole or in part of any item in whole or in part in respect of any or all the delivery points shown in the schedule of requirements / Scope of Work in Chapter-1 or EOI without cause assigned.

## CHAPTER 3 – FORMAT OF BID& ELIGIBILITY CRETERIA

The consultancy firms are required to submit the technical proposal and financial proposal separately.

### **ELIGIBILITY CRITERIA OF BIDDERS**

1. **Minimum Eligibility Criteria.** The interested Bidders shall have to comply to the following minimum eligibility criteria to participate in the EOI Tendering process:-
  - a) **H.O or Branch at Amritsar:** Must have either its registered office or branch office in Amritsar at least for the last 3 years.
  - b) **Registration:** Registered for **minimum FIVE (05) YEARS** with the Institute of Chartered Accountants of India / Cost & Works Accountants of India.
  - c) **Number of Qualified Staff.** There must be at least **Two (02)** qualified Chartered/ Cost Accountants on the Payroll of the Firm.
  - d) **Experience:**
    1. ***Minimum FIVE (05) YEARS*** of experience as on 31st March, 2022 in dealing with the Direct Tax and Indirect tax matters for Central or State Autonomous Bodies/PSU's with annual Income exceeding Rs. 10 Crores (Rupees Ten Crores Only).
    2. The Bidder firm must have relevant Indian tax advisory experience as below :

<b>Sl. No.</b>	<b>Level of assignment</b>	<b>Relevant Experience of the team member</b>
1.	Representing before ITAT	03 years or more
2.	Representing before CIT(Appeals)	03 years or more
3.	Providing opinion on income tax matters	03 years or more
4.	Attending hearing for Regular assessments and all regular activities covered under scope of work	02 years or more

- e) **Minimum Average Annual Income:** Must be having minimum Average Annual Income of Rs.25 Lakh (Rupees Twenty Five lakh) during the last THREE (03) Financial Years i.e. from 2019-20 to 2021-22.
- f) The applicant should not have been black listed/debarred/

disqualified by any regulatory/ statutory body or Government entity or any International/National agency for corrupt or fraudulent practices.

**2. Documents to be Submitted in Support of Minimum Eligibility Criteria:**

**PART A**

**a. Technical Proposal**

Bidder should submit the following documents in support of fulfilling minimum eligibility criteria:-

<b>Sr. No</b>	<b>Particulars</b>	<b>Details (Documents to be submitted as proof)</b>
(a)	Name and Address of the Chartered Accountant Firm/Cost Accountant Firm	Copies of relevant proofs
(b)	Date of Registration with Institute of Chartered Accountants of India/Cost & Works Accountants of India <i>(Self-Attested copy of Registration Certificate issued by Institute of Chartered Accountants/Cost Accountant of India to be furnished.)</i>	Date of Incorporation/ Registration:  Date of Opening of Main Office or Branch Office at Amritsar
(c)	No. of FCA/FCMA Partners as on 1 <sup>st</sup> January, 2023 <i>(Self-Attested copy of latest Constitution Certificate from Institute of Chartered Accountants/Cost Accountant of India to be Furnished.)</i>	Copies of relevant proofs
(d)	Name, Designation, Contact No. and Address of the Contact Person/ Local Representative	To be filled up in Bidder Information Sheet as per FORM 1 attached to this EOI
(e)	Years of experience (as on 31 <sup>st</sup> March, 2022) Minimum 5 years of experience as on 31 <sup>st</sup> March, 2022 in dealing with the Direct Tax and Indirect tax matters for Central or State Autonomous Bodies/PSU's with annual income exceeding Rs.10 Crores. <i>(Self-Attested copies of Appointment Letters/ Agreements/ Work Orders issued by such Autonomous bodies along with extract of Audited Financial Statements in support of Income to be furnished.)</i>	Separate Sheet be attached, comprising of following details: 1. Name of Client 2. Date of Contract 3. Duration of Engagement 4. Contract Value 5. Contract Status(Completed/Ongoing) 6. IF 5 above is completed then Date of Completion
(g)	No. of Staff of the Firm including CA/ICWA/ <i>(Self-Attested copy of documentary evidence including Form 16 be furnished.)</i>	Copies of relevant proofs
(h)	Date of Registration under Goods & Service Tax Act. <i>(Self-Attested Goods and Service Tax Registration Certificate to be attached.)</i>	Copies of relevant proofs



(i)	Annual Income of the Firm for last 3 Financial Years i.e. from 2019-20 to 2021-22. <i>(Self- Attested copies of Audited Profit &amp; Loss Accounts and Balance Sheets to be attached. Provisional Profit &amp; Loss Accounts and Balance Sheets will not be considered.)</i>	Attested copies of Audited Profit & Loss Accounts and Balance Sheets to be attached
(j)	Number of years of Internal Audit/ Tax Audit (excluding Banks)/Tax Consultancies conducted by the firm for any Autonomous Bodies/PSUs	With details of the work orders from the organization
(k)	The applicant should not have been black listed/debarred/ disqualified by any regulatory/ statutory body or Government entity or any International/National agency for corrupt or fraudulent practices.	Self-certified certificate
(l)	Any other details the Firm would like to furnish (Example: Awards & Accreditations)	Copies of relevant proof

Bidders are advised to submit / attach only relevant and valid documents in the same chronological order as mentioned in Para 2 above. Submitting/ attaching unsolicited documents/ certificates may lead to rejection of bid.

**FORM-1.****BIDDER'S INFORMATION**

<b>SL No.</b>	<b>Particulars</b>	<b>Details</b>
1.	Name of the Bidder Firm	
2.	Registered Address	
3.	Branch/Head Office Address at Amritsar	
4.	Name of the Authorized Signatory	
5.	Trade License No	
6.	Shop/Establishment Registration No	
7.	PAN Details	
8.	GST Registration No	
9.	Name of Proprietor	
10.	Contact Number of Proprietor	
11.	E-mail ID of proprietor in which all communication(s) will be sent.	
12.	Name of one Point Contact Person regarding Bid clarification(s)	
13.	Contact number of one point contact person regarding Bid Clarification	
14.	E-mail ID of one point contact person regarding Bid Clarification	

**Certificate to be submitted by Bidder:** A certificate to be submitted by the bidder on the Letter Head of their Firm/Company as under:-

“This is to certify that \_\_\_\_\_ is my official mobile number and my official e-mail id is \_\_\_\_\_. Any communication made by the Bidder on the above said mobile number /e-mail through Bidder official mobile/e-mail will be treated as an official communication. GNDU reserves the rights to produce these communications during legal proceedings as a form of legal communication from the Bidder”. **Further I/We confirm the acceptance of Terms and Conditions, Scope of Work given in this EOI.**

(Signature with date)

.....

(Name and designation)

Duly authorized to sign bid

For and on behalf of

[Name & address of Bidder and seal of company]

## **PART B**

### **b. Financial Proposal**

- 1) The bidder is required to furnish the financial proposal in a separate sealed envelope in the following format:

#### **(i.) Quote for Regular Tax Advisory services**

<b>Particulars</b>	<b>Amount for Annual Lump Sum financial Bid</b>
<b><u>Tax Consultancy services including specialised services on call out basis :</u></b>	
1. Regular Tax Services as mentioned in scope of work	In Figure : Rs. _____
2. Preparation, filing and written submission for CIT(A)/ITAT/AAR/GST authorities as mentioned in Scope of work. (Appeal)	In Words : Rs. _____
3. Representation before CIT (A)/ITAT/AAR /GST authorities as mentioned in Scope of work. (Hearing)	

- 2) The quoted fee should be inclusive of all out-of-pocket expenses and any other incidental expenses.
- 3) The quoted fee should be exclusive of applicable tax. Applicable tax shall be borne by GNDU as applicable.
- 4) Bidders are required to quote financial proposal/ fee structure strictly as sought above.

We undertake that the rates quoted above by us will not change during the contract period and its extended period.

We also accept the payment schedule / payment terms as mentioned in chapter- 5 (3).

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

Signature \_\_\_\_\_

Seal: Name & Designation \_\_\_\_\_

## CHAPTER 4 –BID EVALUATION CRITERIA

Bidder firms are required to comply with the following essential criteria:

1. EOI should be submitted strictly as per Bid Format given in Chapter 3. Bidder firms not submitting the EOI in this format are liable for rejection.
2. The bidder firm must confirm acceptance to the terms and conditions, scope of work of this EOI in Form No. 1 of Chapter 3.
3. The bidder firm should be registered with the Institute of Chartered Accountants of India (ICAI) / ICMA and possess permanent account number (PAN) under I.T.
4. The bidder firm should have been in operation for at least 05 (Five) years after its registration. The annual receipts of the Firm should be at least 25 Lakhs during the last three years.
5. The bidder firm should have experience in:
  - i. Preparation of annual accounts i.e. IT, GST/Service Tax etc. of State Govt. / State Autonomous bodies etc.
  - ii. Filing of e-TDS Return (income Tax) of State Govt. / State Autonomous bodies etc.
  - iii. Filing of GST/ Service tax Returns of State Govt. / State Autonomous bodies etc.
6. The Bidder firm should have a minimum strength of 02 (Two) qualified CA /cost accountants on its payroll on full time basis
7. The Bids will be opened as per schedule. The Bid evaluation committee constituted by the competent authority will evaluate the proposals submitted by bidder(s). Subject to terms and conditions mentioned in the EOI document, process as explained below will be adopted for evaluation of the proposals. For the purpose of selection of Tax Consultancy firm, overall evaluation of proposals will be done in two stages i.e. Technical & Financial evaluation based on Quality & Cost Based Selection (QCBC). The final award of the contract will be done based on a Quality & Cost Based Selection (QCBC) procedure with 80% weightage towards Technical/Quality of work & 20% weightage towards Financial Bid.
8. After evaluation of Technical Bid, only those bids which qualify all technical evaluation criteria will be considered for opening of Financial Bid. During evaluation process, if found unsuitable, GNDU may reject bidder without assigning any reason and without any clarification /correspondence.
9. Interested consulting firms are requested to submit two-stage documents in separate sealed covers:
  - A.: Technical Proposal (Envelope A)
  - B: Financial Proposal (Envelope B)

**STANDARD FORMAT FOR EVALUATION OF TECHNICAL PROPOSAL**

Sr. No	Criteria	Max Marks	Marks Obtained	Remarks
01.	No. of Qualified Staff on the payroll of the firm as defined at point 1 ( c ) of chapter 3 : a) Between 2 to 5 nos : 5 marks b) Between 6 to 8 nos : 10 marks c) Above 8 nos : 15 marks	15		
02.	Years of experience in dealing with the Direct Tax and Indirect tax matters for Central or State Autonomous Bodies/ PSUs with annual Income exceeding Rs.10 Crores: a) 5 years to 7 years : 10 marks b) Between 8 years to 10 years : 20 marks c) Above 10 years : 30 marks	30		
03.	Experience in dealing with number of organizations w.r.t. the Direct Tax and Indirect tax matters with Central or State Autonomous Bodies: a) Between 1 to 3 nos. : 10 marks b) Between 4 nos., to 7 nos. : 20 marks c) Above 7 nos. : 30 marks	30		
04.	Annual Income (Last three Financial Years i.e. 2019-20 to 2021-22) a) Upto Rs.25 Lakh : 15 marks b) Between Rs. 25 to Rs. 50 Lakh : 20 marks c) Above Rs. 50 Lakh : 25 marks	25		
<b>Total Marks</b>		<b>100</b>		

## **b. Financial Proposal**

The Financial Proposal should be submitted exclusive of GST. The Financial Proposal shall be submitted in the formats clearly indicating the total cost of the work in both figures and words, in Indian Rupees, and signed by the Applicant's Authorized Representative. In the event of any difference between figures and words, the amount indicated in words shall prevail. In the event of a difference between the arithmetic total and the total shown in the Financial Proposal, the lower of the two shall prevail. While submitting the Financial Proposal, the Applicant shall ensure the following:

- a) All the costs associated with the EOI shall be included in the Financial Proposal.
- b) The total amount indicated in the Financial Proposal shall be without any condition attached or subject to any assumption, and shall be final and binding. In case any assumption or condition is indicated in the Financial Proposal, it shall be considered non-responsive and liable to be rejected.
- c) Costs shall be expressed in INR only.

### **Financial Evaluation:**

- a) The financial bids shall be opened of only those bidders who have been found to be technically eligible.
- b) The bidders who have quoted the lowest price will be assigned a score of 100 in the financial bid.
- c) The other bidders will be allotted score relative to the score of bidders with the lowest quote as follows:-

$$F_s = 100 * F_1 / F$$

Where FS is Financial Score of the Financial Proposal being evaluated. F1 = the price of the lowest priced financial proposal. F= the quoted price of Financial Proposal under consideration

### **Final Bid Selection Method:-**

The selection of Consultancy Firm shall be based in the maximum accumulated points in collaboration of weight associated with Technical Proposal which will be 80% and that associated correspondingly with Financial Proposal which will be 20%. The formula will be as follows:-

$$Stf = (Ts/100)*80 + (Fs/100)*20$$

Where Stf = Total Score Technical & Financial

Ts = Technical Score

Fs= Financial Score

**Composite Marks of the Bidder:**

Composite marks of the Bidder for the bid shall be worked out as under:

Bidder	Technical Marks (Ts)	Financial Marks (Fs)	Weighted Technical Marks (80% of Ts)	Weighted Financial Marks (20% of Fs)	Composite Marks (Stf =Ts +Fs)
A	B	C	D	E	F
1.					
2.					
3.					
4.					
5.					

Table: Composite Marks of Bidder

- The preferred Bidder/ Consultant/ Firms shall be the one securing the highest Composite Marks and work will be initially offered to bidder securing highest composite score.
- In the event of two or more Bidder/ Consultant/ Firms securing the same composite marks, then GNDU reserves the right to declare the bidder whose technical marks is highest, among the bidders who have secured the same composite marks as preferred bidder or through any other method.

## **CHAPTER 5 -MAJOR TERMS AND CONDITIONS OF ENGAGEMENT**

### **1. DURATION OF CONTRACT**

The tax consultancy Firm will be required to provide the desired services for a period of three years subject to annual review by the review committee duly constituted by the competent authority for satisfactory services. Notwithstanding anything contained herein above, GNDU reserves the right to discontinue the services of Consultant firm in the event their services are evaluated as unsatisfactory at any time during the period by the review committee.

### **2. Execution of assignment**

For execution of complete scope of work, the tax consultant firm will establish a team of qualified professionals as per the requirement of GNDU. The Tax consultant firm is solely and exclusively responsible for all the acts of its team members. Only practicing proprietors/officials of the firm should be allowed to visit GNDU on regular intervals for completion of all work under chapter 1 "Schedule of Requirements/Scope of work" getting clarifications/ documents and also for rendering of advisory services as and when required by GNDU. The name and designation of the deputed partner (s) should be given in writing to the University.

### **3. Terms of payment**

The payment shall be made against the services rendered by bidder firm, subject to the following terms & conditions:

- I. The payment during the entire contract period shall be made in accordance with the accepted amount by both the parties.
- II. Payment for regular work shall be made after successful rendering of services for each quarter on quarterly basis, on submission of bill and satisfactory performance of the assigned work.
- III. No request for extra payment on account of increase in fee on whatever name called will be entertained.
- IV. Change in any statutory taxes during the contract period will be borne by GNDU.
- V. TDS under Income Tax/GST will be deducted at applicable rates.
- VI. GNDU reserves the right to deduct amount from the bill raised by the firm as may be considered reasonable for unsatisfactory services or delay in providing the services. The decision of the university shall be final in this regard.

### **4. CONFIDENTIALITY**

Tax Consultant firm shall work in the interest of GNDU and during the tenure of the Contract and at anytime thereafter keep all information relating to the work in full confidence and shall not disclose any information to any person with regard to the work done. In the event of violation, the service agreement shall be cancelled without any notice and the firm shall be responsible for all the legal / regulatory consequences thereon.



## **5. Arbitration**

In case of any dispute Vice-Chancellor will be the arbitrator and both parties shall be binding to obey the final decision of the arbitrator.

## **6. Others**

- i. Bidder tax consultant firm must have office in Amritsar.
- ii. Any dispute will be fall under the jurisdiction of the District Amritsar courts.
- iii. The bidder firm will depute at least one qualified professional with adequate nos. of supporting staff depending upon the volume of work involved in each activity and report every month to Deputy Registrar (Finance). The name and designation of the deputed personnel (s) should be given in writing to the University.
- iv. Tax consultant firm is required to certify that it will adhere to the Policy for Prevention of fraud in GNDU and not indulge or allow anybody else working in our organization to indulge in fraudulent activities and would immediately apprise GNDU of the fraud/ suspected fraud as soon as it comes to its notice.
- v. The prospective firm will execute a service agreement on a non-judicial stamp paper worth Rs.500/- within a week time from the allotment of Work to confirm and abide the scope of work.
- vi. The decision of the Vice-Chancellor is final in all the related matters.