



Address: 4/1, Siri Institutional Area, August Kranti Marg, Hauz Khas, New Delhi-110016

**No. CWC/FD/DIRECT TAX RETAINER/2023-24**

## **E-TENDER DOCUMENT**

**For Appointment of a Chartered Accountants Firm as Consultant on  
retainer-ship basis for handling Direct-Tax matters of  
Central Warehousing Corporation**

Date for downloading Tender Form	17/08/2023 to 07/09/2023
Last Date for online Submission of tender	Up to 15:00 Hrs. of 07/09/2023

Email : [tendercell.co@cewacor.nic.in](mailto:tendercell.co@cewacor.nic.in)  
Website : [www.cewacor.nic.in](http://www.cewacor.nic.in)

## **DISCLAIMER**

This document has been prepared on the basis of information available in the Corporation and other publicly available documents which Corporation believes to be reliable. The sole objective of this Bid document is to solicit Techno commercial offers from interested parties. While this document has been prepared in good faith, no representation or warranty, express or implied, is or will be made, and no responsibility or liability will be accepted by Corporation or any of their employees, advisors, or agents as to or in relation to the accuracy or completeness of this document and any liability thereof is hereby expressly disclaimed. Interested Parties may carry out their own study/ analysis/ investigation as required before submitting their Techno commercial proposals.

This document does not constitute an offer or invitation, or solicitation of an offer, nor does this document or anything contained herein, shall form a basis of any contract or commitment whatsoever. The Corporation may in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information in this Bid document. By downloading the document, the interested party is subjected to the confidentiality clauses.

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## Notice Inviting Tender

Central Warehousing Corporation invites online e-tendering under single stage two bids system from professionally competent and financially sound interested parties **For Appointment of a Chartered Accountants Firm as Consultant on retainership basis for handling Direct-Tax matters of Central Warehousing Corporation**

- Central Warehousing Corporation, a premier Warehousing Agency in India, established in 1957 for providing logistics support to the agricultural sector, is one of the biggest public warehouse operators in the country offering logistics services to a diverse group of clients. CWC is operating around 430 Warehouses across the country with a storage capacity of 11.8 million tonnes providing warehousing services for a wide range of products ranging from agricultural produce to sophisticated industrial products. Warehousing activities of Corporation include food grain warehouses, industrial warehousing, custom bonded warehouses, container freight stations, inland clearance depots and air cargo complexes. Apart from storage and handling, Corporation also offers services in the area of clearing & forwarding, handling & transportations, procurement & distribution, disinfestations services, fumigation services and other ancillary activities.
- The work shall be carried out in accordance with the general and special terms & conditions, scope of work.
- The tenderer shall examine carefully all available tender documents and comply with the same.
- The tenderer is advised to inspect the sites on his own responsibility and to secure all necessary information which may be required for completing his tender. Ignorance of site or local conditions shall not be an excuse for non-completion of work in time or non-performance or delayed performance of the contract. All costs, charges & expenses that may be incurred by the tenderer in connection with the preparation of his tender shall be borne by him and the Corporation will not accept any liability whatsoever in this regard. Any failure of the contractor to acquaint himself with all the available information will not relieve him from responsibility for estimating the cost properly.
- Complete tender document can be seen/ downloaded from [www.gem.gov.in](http://www.gem.gov.in) , [www.cewacor.nic.in](http://www.cewacor.nic.in) , <https://eprocure.gov.in/cppp/> and online bids are to be submitted through [www.gem.gov.in](http://www.gem.gov.in) only.

Description/ Name of work	<b>For Appointment of a Chartered Accountants Firm as Consultant on retainership basis for handling Direct-Tax matters of Central Warehousing Corporation</b>	
Tender notice	Online (e-tendering) for above work. Tender documents will be available on Website : <a href="http://www.cewacor.nic.in">www.cewacor.nic.in</a> , <a href="http://www.gem.gov.in">www.gem.gov.in</a> , <a href="https://eprocure.gov.in/cppp/">https://eprocure.gov.in/cppp/</a>	
Tender type	Open	
Tender Submission	Tender is to be submitted in two parts i.e.: <b>Part-I (Technical Bid); Part-II (Financial Bid)</b>	
Purchase Preference	Available to Micro and Small Enterprises (MSE) and Make In India (MII) Class 1 bidders.	
Schedule of E-Tender	Document downloading start date and time	From 15:00 Hrs. on 17.08.2023
	Last date and time of online bid submission	Up to 15:00 Hrs. on 07.09.2023
	Date and time of online Technical Bid opening	15:30 Hrs. on 07.09.2023

	Date and time of online Financial Bid opening	To be intimated later through GeM portal only.
	<b>NOTE: If the date fixed for opening of Technical Bid/Financial Bid is subsequently declared as holiday, the bid will be opened on the next working day following the holiday at the same time.</b>	
Bid validity period	90 (Ninety) days from the date of Opening of Technical Bid. The said period shall be further extendable by 30 (Thirty) Days. For more details refer “ <b>BID VALIDITY</b> ” clause.	
Period of Contract	03 (Three) years.	
Earnest Money Deposit (EMD)/ Bid Security Declaration	Rs 30,000/- In case of exempted bidders, duly filled and signed Bid Security Declaration (BSD) in the format <b>Exhibit-3</b> to be submitted.	
Time period of submitting the clarifications	Two (02) days {The bidders shall be required to reply to the call of clarification request, if initiated by Corporation at the time of Technical Evaluation through GeM, within 02 days of raising of clarification request by Corporation on GeM.	

**Notes:**

1. Tender documents may be downloaded from Government-e-Marketplace (GeM) portal (URL: [www.gem.gov.in](http://www.gem.gov.in) ) Aspiring Bidders/Suppliers who have not enrolled/registered in GeM portal should enrol/ register before participating through the website [www.gem.gov.in](http://www.gem.gov.in) .
2. Tenderers shall have to visit the GeM portal ([www.gem.gov.in](http://www.gem.gov.in) ), select the appropriate GeM bid number and upload electronically by scanning in PDF format duly filled and signed technical bid documents by filling all the relevant columns with all the required enclosures.
3. The tender document shall comprise of following:
  - a. Notice Inviting Tender (NIT)
  - b. Pre-qualification Criteria
  - c. General Terms & Conditions
  - d. Special Terms & Conditions
  - e. Scope of Work
  - f. Service Level Agreement and Non-Disclosure Agreement
  - g. Payment Terms
  - h. All Exhibit(s)
4. Tenderer shall submit their offer along with supporting documents in electronic format to be duly signed & scanned on or before the scheduled date & time as mentioned above and should be uploaded in technical bid through GeM portal. Hard copy of the tender documents will not be accepted and any such offer, if received by Central Warehousing Corporation will be out rightly rejected. **Price has to be quoted in absolute terms at relevant place in GeM.**
5. The benefit protections as mentioned in the Public Procurement Policy for MSEs Order dated 23.03.2012 and further amended vide order dated 09.11.2018 may not be applicable regarding splitting of bid/offer as the quantity of the service contract is 1 (one) in each case and it cannot be split.
6. Corrigendum/Addendum to the Tender Notice, if any, shall be issued/ available online only. Prospective bidders are requested to view website/GeM portal regularly.
7. The tenderers must fully comply with all the terms and conditions given in the detailed NIT. It is clarified that in case any of the stipulated terms and conditions are not fulfilled by the tenderers and incomplete or incorrect information submitted by the tenderer, the bid may be treated as ineligible and tenderer may be technically disqualified and Price Bid shall not be opened. The results of technical evaluation will be uploaded on the GeM Portal. In case there

are technically disqualified bidders, the reasons for disqualification will be uploaded and price bid shall be opened. Intimation of Price bid opening will be provided through GeM only.

8. Further it is also intimated that GeM Portal is used only as a platform for procurement/tendering. All the terms and conditions contained in this NIT shall be applicable in whole tender process.

9. The Central Warehousing Corporation reserves the right to accept / reject the tenders without assigning any reason; the decision of the Corporation shall be final and binding on tenderer.

10. In case of tender related query please contact at +91-7814180306 or email id [Tendercell.co@cewacor.nic.in](mailto:Tendercell.co@cewacor.nic.in) and for any technical assistance while uploading the bids in GeM portal please contact 24X7 GeM portal Helpdesk Mail at: [helpdesk-gem@gov.in](mailto:helpdesk-gem@gov.in). 1800-419-3436 & 1800-102-3436.

**GROUP GENERAL MANAGER (FINANCE)**

## **SECTION-I PRE-QUALIFICATION CRITERIA**

Only those Bidders, meeting the eligibility criteria specified below would be considered for technical qualification. For the said purpose, tenderer compulsorily must upload/submit the documents mentioned against the eligibility conditions.

<b>For Appointment of a Chartered Accountants Firm as Consultant on retainer-ship basis for handling Direct-Tax matters of Central Warehousing Corporation</b>		
<b>S.N</b>	<b>Eligibility Conditions</b>	<b>Documentary Proof to be submitted</b>
1)	<p>Bidder should be a;</p> <p>(1) Registered Partnership Firm</p> <p>OR</p> <p>(2) LLP</p>	<p>1) <b><u>For Registered Partnership Firm</u></b></p> <p>(i) Copy of the partnership deed</p> <p>(ii) Current list of Partners on Letter head signed by Authorized Signatory</p> <p>(iii) Copy of registration of Partnership deed.</p> <p>2) <b><u>For LLP</u></b></p> <p>(i) Copy of certificate of registration with LLPIN.</p> <p>(ii) Current list of Partners on Letter head signed by Authorized Signatory</p>
2)	Authorized signatory	<p>Power of Attorney in favour of signatory (ies) duly attested by Notary as per <b>Exhibit-2</b></p> <p style="text-align: center;"><b>OR/ AND</b></p> <p>True Certified Copy of Board Resolution in favour of Authorized Signatory/Person delegating the POA.</p> <p><b>Note: -</b></p> <p>1. Refer Clause “BID SUBMISSION AND AUTHORIZED SIGNATORY” for more details.</p> <p>2. All the documents uploaded on GeM against the bid must be ink signed &amp; stamped or digitally signed by the Authorized Signatory.</p> <p><i>(Format is for purpose of guidance only and deviation in the wording can be accepted.)</i></p>

3)	The firm should be in existence for at-least 15 years from date of registration with the Institute of Chartered Accountants of India as on the original last date of submitting the proposal.	Self-Attested copy of Certificate of firm's registration from ICAI establishing the existence of the bidding firm for at least 15 years along-with particulars of partners (Latest firm Registration Certificate available on the website of ICAI between opening of tender and its submission should be enclosed)
4)	CA firm should have minimum Six (06) Full-time Chartered Accountants <b>exclusively associated with the firm as Partners</b> , of which at least three (03) should be FCA.	Name, Address and details of partners i.e ACA/FCA and their ICAI membership number as indicated in the Certificate of firm's Registration shall be treated as conclusive and final information for evaluation of bid.
5)	Firm should have experience of handling direct tax consultancy on retainer ship basis for <b>Public Sector</b> Undertakings (PSUs) {State/ Central} in last three years as on the original last date of submitting the proposal. The value and number of experiences are as depicted below:-  a) Three completed services each costing not less than or equal to Rs. 6,00,000 ( Rupees Six Lakhs only) or b) Two completed services each costing not less than or equal to Rs. 7,50,000 (Rupees Seven Lakhs Fifty Thousand only) or c) One completed service costing not less than or equal to Rs 12,00,000 (Rupees Only)	Copy of Work Order/ LOA/ Agreement and Completion certificate issued by the client.  <u>Remarks:</u> (a) Only the completed works shall be considered for evaluation. (b) The date of completion of the work shall be considered to ascertain last 03 years i.e. if work order is older than 03 years and completion of work is falling within 03 years, as stipulated in this tender, then the same shall be considered. (c) The experience with clients other than PSUs shall not be considered. (d) The submitted documents must clearly depict the Similar nature of Services, Value of Assignment, Satisfactory completion etc.
6)	(a) Declaration on non-blacklisting. (b) Un-Conditional acceptance of the tender's terms & conditions (c) Declaration of Make in India (MII) Compliance. (d) General Details of the bidder. (e) PAN No. (f) GST No.	<b>Strictly as per format at Exhibit-1 (Signed Copy of PAN &amp; GST Registration to be attached)</b>
7)	EMD/ Bid Security Declaration	The bidder has to submit EMD equivalent to Rs 30,000/- through RTGS/ NEFT in the following bank account: - Name of Account Holder - <b>CENTRAL WAREHOUSING CORPORATION</b> Bank Name - HDFC BANK LTD Branch Name -A – 24, HAUZ KHAS, NEW DELHI -16 Account No. - 50100308128200



		<p>IFSC - HDFC0000467</p> <p>(Bidder has to indicate bid number and name of bidding entity in the transaction details field at the time of online transfer. Bidder has to upload scanned copy / proof of the Online Payment Transfer along with bid.)</p> <p>If the bidders are exempted from EMD then the bidders shall be required to submit an undertaking in this regard to be signed by the authorized signatory <b>as per format at Exhibit-3 along with the supporting document for claiming EMD exemption such as UDYAM registration for MSEs/DPIIT registration for Startups etc.</b></p> <p><b>For details refer clause {EARNEST MONEY DEPOSIT}</b></p>
8)	<p><b>Turnover:</b> The Tenderer should have achieved the minimum average annual turnover of Rs. <b>30 Lakhs</b> during the three preceding financial years i.e. 2020-21, 2021-22 &amp; 2022-23.</p>	<p>The tenderer is required to upload the audited Balance Sheet and Statement of Profit &amp; Loss A/c for the preceding three financial years with the bid.</p> <p>In case Balance Sheets and Statement of Profit &amp; Loss A/c for the immediately preceding financial year have not been prepared /audited, the accounts for the year previous to the preceding three financial years can be uploaded.</p>
09)	<p>The firm should have its head office/branch office in Delhi/NCR</p>	<p>Relevant supporting documents/ownership of the office space for address proof of the place of business.</p>

## **SECTION-II - GENERAL TERMS & CONDITIONS**

### **Definitions:**

- (a) **Authorized Signatory:** - The person whether proprietor himself, in case of proprietorship or any person authorized by bidding firm to submit/ sign the bid documents.
- (b) **Successful Bidder:** - The bidder to whom the Assignment shall be awarded by Corporation.
- (c) **Local Content:** - 'Local Content' means the amount of value added in India which shall, unless otherwise prescribed by the Nodal Ministry, be the total value of the item procured (excluding net domestic indirect taxes) minus the value of imported content in the item (including all customs duties) as a proportion of the total value, in percent.
- (d) **Class-I Local Supplier:** - 'Class-I Local Supplier' means a supplier or service provider, whose goods, services or works offered for procurement has local **content equal to or more than 50%.**
- (e) **Class-II Local Supplier:** - 'Class-II Local Supplier' means a supplier or service provider whose goods, services or works offered for procurement has local content more than **20% but less than 50%.**
- (f) **Non-Local Supplier:** - 'Non-Local Supplier' means a supplier or service provider, whose goods, services or works offered for procurement, has local content less than 20%.
- (g) **L-1:** - L1 means the lowest tender or lowest bid or the lowest quotation received in a Tender, bidding process or other procurement solicitation as adjudged in the evaluation process as per the tender or other procurement solicitation.
- (h) **Margin of Purchase Preference:** - Margin of purchase preference means the maximum extent to which the price quoted by a Class-I local supplier may be above the L1 for the purpose of purchase preference. The margin of purchase preference shall be 20%.
- (i) **Nodal Ministry:** - Nodal Ministry means the Ministry or Department identified pursuant to this order in respect of a particular item of goods or services or works.
- (j) The term "**Force Majeure**", as used in this Contract, shall only mean:
- (i) riot, war, invasion, act of foreign enemies, hostilities (whether war be declared or not), acts of terrorism, civil war, rebellion, revolution, military invasion, insurrection of military or usurped power; or
  - (ii) earthquake, flood (excluding normal seasonal rain), tsunami, or any other natural disaster, but excluding weather conditions as such, regardless of severity; or
  - (iii) fire or explosion (being fire or explosion not caused by the negligence of the affected Party or its sub-contractors); or
  - (iv) acts of Government which could not have been reasonably anticipated or controlled which makes performance impossible or impracticable.; or

(v) Epidemic and/or pandemic affecting the Services except if the services fall under any exempted category.

**1) PUBLIC PROCUREMENT POLICY**

**A. Purchase Preference to Make in India (MII)**

- a) The bidders eligible under the definition of Class-I & Class-II Local Supplier shall only be eligible to participate.
- b) The purchase preference shall be given only to Class-I local suppliers and eligible MSE bidders.
- c) Purchase Preference for Make in India compliant Products/ Services: -
  - Bids having a local content of less than 20% shall be summarily rejected.
- d) Purchase preference shall be given to Class-I Local Supplier in the manner specified here under:

- Among all qualified bids, the lowest bid will be termed as L1. If L1 is Class-I local supplier, the contract for full quantity will be awarded to L1.

- Margin of purchase preference means the maximum extent to which the price quoted by a Class-I local supplier may be above the L1 for the purpose of purchase preference. The margin of purchase preference shall be 20% i.e. L1 plus 20%.

- **The Class-I local supplier' shall get purchase preference over 'Class-II local supplier', as per following procedure: -**

**1.** If L1 is not Class-I local supplier, the lowest bidder among the Class-I local supplier will be invited to match the L1 price subject to 'Class-I local supplier' quoted price falling within the margin of purchase preference, and the contract shall be awarded to such 'Class-I local supplier' subject to matching the L1 price.

**2.** In case such lowest eligible 'Class-I local supplier' fails to match the L1 price, the 'Class-I local supplier with the next higher bid within the margin of purchase preference shall be invited to match the L1 price and so on and contract shall be awarded accordingly. In case none of the Class-I local supplier within the margin of purchase preference matches the L1 price, the contract may be awarded to the L1 bidder.

**3.** The process stipulated on GeM for carrying out price match request, shall be adopted by Corporation and shall also be binding on bidders.

e) **Class-II local supplier will not get purchase preference in any procurement, undertaken by CWC.**

f) **Verification of local content:**

i. The Class-I local supplier/Class-II local supplier at the time of tender, bidding or solicitation shall be required to indicate percentage of **local content and provide self-certification (In Exhibit-1)** that the item offered meets the local content requirement for Class-I local supplier/ Class-II local supplier, as the case maybe They shall also give details of the location(s) at which the local value addition is made.

- ii. Decisions on complaints relating to implementation of this Order shall be taken by the Tender Awarding Authority which is empowered to look into procurement-related complaints relating to the Corporation.
- iii. False declarations will be in breach of the Code of Integrity under Rule 175(1)(i)(h) of the General Financial Rules for which a bidder or its successors shall be debarred for up to **two years** as per Rule 151 (iii) of the General Financial Rules along with such other actions as may be permissible under law.
- iv. Any bidder who has been debarred by any procuring entity for violation of this Order shall not be eligible for preference under this Order for procurement by any other procuring entity for the duration of the debarment. The debarment for such other procuring entities shall take effect prospectively from the date on which it comes to the notice of other procurement entities.

**B. Purchase Preference for Micro and Small Enterprise**

- a) The bidder must ensure that they are registered & verified on GeM as MSE and should apply for price preference while submitting the bid, if eligible and should upload copy of their UDYAM registration.
- b) **Only valid UDYAM registration shall be considered.**
- c) In case, the eligible bidders for price preference under MSE policy, do not apply for MSE price preference while submitting the bid on **GeM, then no price preference shall be provided and Corporation shall not be liable for providing any clarification to the bidder.**
- d) MSEs are advised to update their latest status on GeM portal also to avoid complications during the evaluation.
- e) The benefit of policy is not extended to the traders/dealers/Distributors /Stockiest/Wholesalers.
- f) The process stipulated on GeM for carrying out price match request, shall be adopted by Corporation and shall also be binding on bidders.
- g) **Mechanism to determine L1 bidder in case of Multiple MSE's and/or Make in India bidders**

Considering that this is a non-divisible tender, MSEs quoting price within the band of L-1 + 15% will be awarded for full/complete work of tender by bringing down their price to L-1 price in a situation where L-1 Price is from someone other than an MSE. In case L-1 is not MSE and there is more than one MSE within the range of L1+15%, only the lowest MSE shall be considered, Subject to matching the L-1 prices.

**Case Scenario**

- L1 bidder is non MSE, non-Local supplier/Class-II local supplier as per PP-LC
- L2 bidder is Class-I Local supplier as per PP-LC (prices within 20%)
- L3 bidder is MSE bidder (prices within 15%).
- MSE bidder shall be given preference to match the L1 price. If bidder matches the L1 price, order shall be placed on him, otherwise, option for matching the L1 price shall be given to L2 bidder (PP-LC).

h) It may be noted that Government of India has implemented Trade Receivable Discounting System (TReDS) to address challenges faced by MSMEs in delayed payments (after receipt/ acceptance of Material/Services) from Government buyers leading to shortfall of Working Capital. TReDS is an online electronic institutional mechanism for facilitating the financing of trade receivables of MSMEs through multiple financiers. CWC is already registered on the TReDS platform i.e. M/s A. TReDS (Invoicemart), Mumbai with Entity ID No. 1000019533.

i) MSME Bidders are required to register on the TReDS platform. The MSME vendors can avail the TReDS facility, if they want to.

j) Interest payment on delayed payments to MSME is payable in line with Micro, Small and Medium Enterprises Development Act, 2006.

C. Any false declaration and non-compliance of the above would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

## **2) BID SUBMISSION AND AUTHORIZED SIGNATORY**

a) **GeM shall not allow to submit the bids after the closing date & time of the bid submission as mentioned on the GeM's bid document. Thus, bidders are advised to submit the bids timely to avoid last time rush. In case, of any issue, bidders may contact GeM's helpdesk.**

b) The bidder must furnish full, precise and accurate details in respect of information asked for in **Exhibit-1 i.e. General Details of Bidder.**

c) Bidder is required to submit **Exhibit-1 i.e. Undertaking by bidder on Disqualification and Unconditional Acceptance.**

d) **Bid should be signed by Authorized Signatory by issuing Power of Attorney in the Format prescribed at Exhibit-2.** The bid documents (Technical/ Pre-Qualification/ Financial document/ Annexures/ Exhibits/ Undertakings or any other document submitted in support of bid) to be signed by the authorized signatory.

e) **Power of Attorney (POA)** to be issued by the bidder in favour of the authorized employee(s), in respect of the particular tender, for purpose of signing the documents including bid, all subsequent communications, agreements, documents etc. pertaining to the tender and act and take any and all decision on behalf of the bidder. Any consequence resulting due to such signing shall be binding on the Bidder.

f) **The Power of Attorney shall be issued as per the constitution of the bidder as below:**

- i. In case of Partnership: by all Partners or Managing Partner or any other partner authorized as per Partnership Deed.
- ii. In case of Limited Liability Partnership: by any bidder's employee authorized in terms of Deed of LLP or by Board of Directors through Board Resolution or by the designated officer authorized by Board

g) The Power of Attorney should be valid till award of contract / order to successful bidder.

h) Tenderer shall submit their offer in electronic format on the [www.gem.gov.in](http://www.gem.gov.in) on or before the scheduled date and time as mentioned on GeM portal. No offer in physical form will be accepted and any such offer, if received by Central Warehousing Corporation will be outrightly rejected.

### **Advisory for using Digital Signatures**

i. On GeM, bidders can upload their supporting documents against respective fields/criteria. As such, bidder can manage their documents in multiple PDFs having size less than or equal to 10 MB.

- ii. The Authorized Signatory can sign digitally on each PDF document (Preferably on last page of each PDF). Signing Digitally on each page of a PDF document shall not be required.
- iii. However, bidders may ensure that once digitally signed, there must be no editing on the signed PDF such as merging with other files/ de-merging etc.
- iv. Tenderers must ensure that CWC should be able to validate the signatures. The tenderers can verify the same by using steps detailed under “<https://cewacor.nic.in/docs/VDS.pdf>“, before uploading the documents.

### **3) ADDITIONAL INFORMATION TO BIDDER**

- a) Bidders shall be able to create representations within 1 day for Bids with Bid duration between 3 to 5 days, within 2 days for Bid duration between 6 to 9 days & within 4 days for Bids with Bid duration of 10 or above days on GeM.
- b) Corporation shall respond to the seller's representations at least 07 days before the Bid end date and time and shall publish the same on GeM only and in case, corrigendum is issued, the same will also be published on website of Corporation.
- c) The proposals that are incomplete in any respect or those which are not consistent with the requirements as specified in this document or which do not contain any of the documents as per the specified formats prescribed in the document would be considered non-responsive and Corporation shall have liberty to carry out call of clarification or to summarily reject the bids. Adherence to formats, wherever specified, is must. Non-adherence to formats may be a ground for declaring the proposal non-responsive.
- d) All the communications and information provided should be legible.
- e) No change in, or supplementary information to a proposal after its submission shall be accepted.
- f) If any statement made or information provided by the Bidder in the proposal or any information provided by the Bidder in response to any subsequent query of CWC, is found to be incorrect or is a material misrepresentation of facts, then the proposal will be liable for rejection. Mere clerical errors or bonafide mistakes may be condoned by CWC before evaluation of financial bid at the sole discretion of CWC.
- g) The Bidder shall be responsible for all costs associated with the preparation of the Proposal. CWC shall not be liable to and subjected to any financial implication whatsoever, including, for any costs, regardless of the conduct or outcome of this tender process.
- h) CWC may scrap the tender enquiry without assigning any reason at any time before the signing of the Agreement. In case of scrapping of tender, CWC will not be liable for any loss or cost to Bidder.
- i) Bidder at all time shall ensure that all applicable laws related to the movement of goods/ resources for rendering the services, from one place to another has been complied with.
- j) Any bribe, commission, or advantage offered or promised by or on behalf, of the tenderer to any officer or servant of the Corporation shall (in addition to any criminal liability which the tenderer may incur) debar his tender from being considered. Canvassing on the part or on behalf, of the tenderer shall also make his tender liable to rejection.

### **4) BID VALIDITY**

- a) Each Bid shall be deemed to be a firm and irrevocable offer, and shall remain valid **and open for a period of Ninety (90) days from the opening of Technical Bid.**
- b) In exceptional circumstances, such time period may be extended by another thirty (30) days upon mutual consent between Corporation and technically qualified bidders through GeM portal only.
- c) After opening of price bids in GeM, the extension will be regularized through GeM.
- d) CWC shall raise the request for extension of validity through GeM & bidders shall be required to accept it within 48 hours. Bidder may refuse the request without forfeiture of his EMD/Bid Security.

e) In case of such extension, the bidder shall not be permitted to modify its original offer/proposal in any other respect during the extended period. In case, the consent is not provided by the bidder within stipulated time for extension of bid, the entire tender enquiry shall be scrapped.

## **5) EARNEST MONEY DEPOSIT (EMD)**

**I.** Bid must be accompanied with proof of payment of EMD remitted through Fund Transfer in the bank account mentioned in the Tender Notice.

- a) Bid not accompanied with EMD/ Bid security declaration shall be liable for rejection.
- b) EMD submitted by the bidder shall be forfeited and debarred from participating in future tender enquiries by Corporation for a period of two (02) years, if the bidder:
  - i) Withdraws or modify or impairs or derogates from the bid in any respect within the period of validity of its bid; or
  - ii) If it comes to notice that the information / documents furnished in its bid is false, misleading or forged; or
  - iii) Fails to furnish requisite performance security within stipulated time required as per e-bid.
  - iv) In the event of bidder, not accepting the offer and/or not formally executing the contract after acceptance of bid/proposal by CWC within the stipulated time period.
- c) Earnest money of unsuccessful bidders shall be returned after finalization of the offer/execution of the Contract. No interest shall be payable on the amount of Earnest Money in any case.
- d) The EMD of the successful bidder shall be either refunded; or adjusted from the payments to be made by CWC to the contractor/service provider under the Contract.

## **e) EXEMPTION FROM SUBMISSION OF EMD**

➤ The bidder participating under the category MSEs registered in UDYAM portal are exempted from payment of EMD payable to CWC subject to furnishing the proof of they being so registered under the said portal. The Registration of such bidder under MSE Notification should be valid as on last date of submission of tender and they should also mention the terminal validity of their Registration (if applicable), failing which, their offer shall not be considered for benefits detailed in MSE Notification of Govt. of India dated 23.3.2012/26.03.2012 or any other notification as may be issued thereafter.

➤ Startups certified by Department for Promotion of industry and Internal Trade (DPIIT) are exempted from payment of EMD and should enclose the proof of their being certified with Department for Promotion of Industry and Internal Trade (DPIIT).

➤ Additionally, Bidders who are exempted by GeM from submission of EMD will be considered exempted for submission of EMD.

➤ The bidders not allowed by GeM for exemption of EMD such as MSEs who have not updated their status/UDYAM on GeM or Startups who are not registered accordingly on GeM etc., shall not be eligible for exemption of EMD.

## **II. DECLARATION FOR BID SECURITY (BSD)**

i) Submission of signed Bid Security Declaration (BSD) in the format as per **Exhibit-3** is mandatory for all the bidders who are exempted from submission of Earnest Money Deposit as per GeM.

ii) Non submission of BSD shall lead to Technical Disqualification of Bid for exempted bidders.

iii) The bidders who are exempted from paying EMD, shall be debarred by Corporation for participating in future tender enquiries for a period of two (02) years, if the bidder:

(1) Withdraws or modify or impairs or derogates from the bid in any respect within the period of validity of its bid; or

(2) If it comes to notice that the information / documents furnished in its bid is false, misleading or forged; or

(3) Fails to furnish requisite performance security within stipulated time required as per e-bid AND

(4) In the event of bidder, not accepting the offer and/or not formally executing the contract after acceptance of bid/proposal by CWC within the stipulated time period.

### **III. REFUND OF EMD**

i. Earnest money of unsuccessful bidders shall be returned within 15 days after the award of contract or expiry of bid validity, whichever is earlier.

ii. In case of two packet or two stage bidding, EMD of unsuccessful bidders during first stage i.e. technical evaluation shall be returned within 15 days of declaration of result of first stage itself i.e. technical evaluation.

iii. Earnest money of successful bidder shall be returned within 15 days after receipt of Performance Security / ePBG, if not adjusted under BG or Security Deposit.

### **7) AMENDMENT OF BIDDING DOCUMENTS**

a) At any time prior to the 'Bid Due Date', CWC may, for any reason, whether at its own initiative or in response to a clarification requested by a prospective Bidder, modify the Bidding Documents by corrigendum.

b) Any corrigendum thus issued shall be integral part of the Tender Document and shall be hosted on the GeM portal and website of the Corporation. Bidders have to take into account all such corrigendum before submitting their Bid.

c) CWC, if considered necessary, may extend the Bid Due Date in order to allow the Bidders a reasonable time to furnish their most competitive bid taking into account the addenda/ corrigendum issued thereof.

d) All such communications shall be published on GeM and website of the Corporation. No other mode of communication shall be adopted.

### **8) DESCRIPTION OF THE SELECTION PROCESS**

a) The proposals received would be subject to the evaluation process as below:

i) **Step 1: Technical Evaluation based on documents submitted.**

ii) **Step 2: Financial Evaluation based on financial bid submitted.**

### **b) OPENING OF PROPOSALS**

i) The Technical Bid of the bidder would be opened on the specified date, time and place as mentioned in the GeM bid document. No separate communication shall be made in this regard & bidders at their own pre-judice shall send their Authorized Signatory/ representative to attend the opening process. **The representative must report at least 30 minutes before**



**the bid opening time. No separate communication shall be done by Corporation in this regard.**

ii) Bidder to note that the Financial bid should be submitted separately and independent of the technical bid. In case, Financial Bid forms part of the technical bid, the bid shall be summarily rejected by CWC.

iii) The objective of the technical evaluation process is to select bidder(s) who have the commercial and operational strength to provide the services. The bid(s)/proposal(s) shall be evaluated as per the criteria specified in this document. However, within the broad framework of the evaluation parameters as stated in this document, CWC reserves the right to make modifications to the stated evaluation criteria, which would be uniformly applied to all the Bidders.

iv) The tender documents, in particular, Appendixes/ Annexures/ Exhibits, shall be filled in by the Tenderer clearly, neatly and accurately. Any alteration, erasures or over-writing would be liable to make the tender invalid unless the same is neatly carried out and attested over the full signature of Tenderer. The decision of CWC to interpret the rates filled in by the tenderer shall be final and binding on the service provider.

**c) PROCEDURE TO BE FOLLOWED FOR OBTAINING MISSING DOCUMENTS AND SPECIFIC CLARIFICATION:**

i) The procedure followed for soliciting the Technical Clarifications shall be as per the procedures stipulated by GeM. The bidder shall be required to submit the clarifications within the stipulated time as mentioned in the GeM bid document. The bidders may contact GeM helpdesk for any support/ clarifications.

ii) The shortfall information/ documents shall be sought only against the documents/ information already submitted by the bidder in technical documents and also in case of historical documents which pre-existed at the time of the tender opening & have not undergone any changes since then. So far as the submission of documents is concerned with regard to qualification criteria, after submission of tender, only related shortfall documents shall be solicited and considered. For example, if the bidder has submitted a supply order without its completion/ performance certificate, the certificate can be solicited and considered. However, no new supply order shall be solicited / considered during the clarification.

iii) The required clarification and missing document(s) may be solicited by the Corporation from bidders through GeM only.

iv) All communications shall be through GeM only. The bidders shall get a notification from GeM whenever Corporation raises the call of clarification request. No separate mode shall be adopted by Corporation.

v) **After expiry of prescribed time of two (02) days for submission of clarification,** Corporation shall download the clarification and missing document(s) submitted by the bidder.

vi) The tenderer has the option to respond or not to respond to these queries. If the tenderer fails to respond, within the stipulated time period or the clarification(s)/and missing document(s) submitted is non-conforming to requirement of tender conditions, the bidder shall be technically dis-qualified.

vii) All the responses to the clarifications and missing document(s) will be part of the Proposal of the respective tenderer and if the clarifications and missing document(s) are in

variance with the earlier information in the proposal, the information provided in later stages shall prevail over the earlier information for the technical evaluation process.

viii) The request for clarification and missing document(s) by the Corporation and the response of the bidder shall be in writing and no change in price or substance of the tender shall be sought, offered or permitted.

ix) Corporation well within its rights to waive minor infirmity or non-conformity or irregularity like spelling mistake(s), clerical errors, signature missing on any page which does not constitute a material deviation.

x) Bidder to refer clarification and missing document(s) manual available on GeM-portal <https://www.gem.gov.in> or seek assistance from the Helpdesk.

d) **DISQUALIFICATION CONDITIONS**

i) Tenderers who have been blacklisted or otherwise debarred by CWC, FCI or any department of Central or State Government or any other Public Sector Undertaking as on last date of submission will be ineligible during the period of such blacklisting.

ii) Tenderers contract should not have been terminated for Tenderer's default by CWC/FCI or any department of Central or State Government or any other Public Sector Undertaking during the last five years as on last date of submission of bid. In addition, the tenderer shall also not be eligible to participate in any future tender in case of any pending/outgoing legal dispute with CWC whether before any Court of law and/or arbitration with regard to any contract on last date of submission of bid and/or in case any recoveries/dues are outstanding on part of the tenderer payable to CWC.

iii) If any of the partners of the tenderer firm has been, at any time, convicted by a court for an offence and sentenced to imprisonment for a period of three years' rigorous imprisonment or more, such tenderer will be ineligible. However, if on acquittal by the appellate court, the tenderer will be eligible.

iv) While considering ineligibility arising out of any of the above clauses, incurring of any such disqualification in any capacity whatsoever (even as a partner in another firm) will render the tenderer disqualified.

v) Bidder must upload scanned copies of all the requisite documents in support of their eligibility of bid. In the event of any document found fabricated / forged / tampered / altered / manipulated during verification, then the EMD of the bidder shall be liable to be forfeited and he / they himself / themselves would disqualify for future participation in the tenders of Central Warehousing Corporation works for the next 05 (Five) years.

vi) Tenderer/ Bidder who is blacklisted by the GST authorities.

vii) Any qualified/conditional bid shall be liable for outright rejection by CWC without assigning any reason whatsoever.

In this regard, **Exhibit-1** signed by the Authorized Signatory and on the letter head of the bidder is to be submitted.

e) **QUOTING OF PRICES**

(i) Bidder is required to indicate offer price in the price schedule as provided in the bidding document. Complete breakup of price as required must be indicated. However, evaluation of the bid shall be on the basis of total all inclusive, landed price at consignee destination (unless otherwise specified in the ATC).

(ii) The bidder has to quote total price (Incl. of GST & other Taxes) on GeM and as well as in the price breakup format (Price Bid/ BoQ).

(iii) In case of any difference in price quoted by the bidder on GeM and in price quoted in the uploaded financial document, then the price quoted by bidder on GeM shall be final & binding. However, CWC may solicit justification while evaluating price bids & may also disqualify the bidder in case reply to the justification is not satisfactory.

(iv) Bidder to note that the Financial bid in the form of Price Schedule (BoQ) **{As per Exhibit-7}** should be submitted separately and independent of the technical bid. In case, Financial Bid forms part of the technical bid, **the bid shall be summarily rejected by CWC.**

(v) Corporation may carry out call of justification from the bidders while evaluating the price bids in case any bidder has quoted wrong total price (Incl. GST) or any calculation mistake in the financial document as compared to total price (Incl. GST) quoted on GeM.

(vi) The bidders shall be required to reply to the justification request within 48 hours strictly through GeM only.

(vii) No separate communication in this regard shall be made by Corporation. The bidder shall receive notification from GeM portal whenever Corporation raises the justification request.

(viii) GeM only allows to award the contract on the consolidated quote by the bidder on GeM. As such, in case the L1 bidder has mistakenly quoted some higher amount on GeM as compared to their calculation in the financial document, if any, then Corporation shall resort the negotiation functionality available on GeM to get the rates quoted on GeM corrected so as to allow Corporation to award the contract on the correct rates.

(ix) Corporation may reject un-justified/ incomplete etc., price bids during the financial evaluation. The decision of Tender Awarding Authority in this regard shall be final and binding.

**f) SELECTION OF SUCCESSFUL BIDDER**

i) The tenderer shall quote one absolute rate as explained in the methodology for offering/ quoting of price bid. The tenderer quoting the lowest rate (Including GST and all other taxes) will be declared L-1.

ii) In case, two or more bidders are found to have quoted identical lowest bid price, Buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through **Auto Run L1** executed by GeM.

iii) In case purchase preference is applicable, the L1 will be decided after adoption of due procedure on GeM.

**10) PERFORMANCE SECURITY {BANK GUARANTEE}**

- a) Successful bidder is required to submit Performance Security in the form of Bank guarantee issued from Scheduled Commercial Bank @5% of the value of contract including GST.
- b) If requested by the Corporation, the successful bidder agrees to extend the validity period of the Bank Guarantee or to issue a further Bank Guarantee in the event that the duration of this Contract is, for any reason, extended beyond such validity date.
- c) Such Performance Security must be submitted by Seller to the Buyer within 15 days of award of contract on GeM/ LOA whichever is earlier. The payments to the seller shall become due only after receipt of Performance Security by the Buyer and verification of its genuineness. No interest shall be payable upon the Performance Security / PBG by the Seller to the Buyer under the Contract.
- d) In case of failure to deposit the Bank Guarantee by the Contractor within stipulated time, an extension of maximum additional 15 days can be granted by the CWC at its discretion however, such an extension shall be subject to a levy of penalty at the rate of 0.1% per day of delay of the amount of such BG.
- e) If the successful bidder fails or neglects to observe or perform any of his obligations under the contract it shall be lawful for the Corporation to forfeit either in whole or in part, the Performance Security furnished by the successful bidder.
- f) If the successful bidder duly performs and completes the contract in all respects the Corporation shall, refund the Performance Security, as the case may be, to the Corporation within 90 days of completion of all contractual obligations by the successful bidder.
- g) Successful bidder shall be required to submit no dues certificate to Corporation as & when desired by Corporation.
- h) In case, some partial amount is to be recovered by Corporation from successful bidder, then Corporation may revoke the complete BG and can recover the desired amount. The balance amount shall be paid back to the service provider as and when new BG is submitted by the successful bidder.
- i) If the successful bidder, having been called upon by Corporation to furnish BG, fails to do so within the period as specified above and even up to last date of extended period, if extended, the contract shall be terminated without any notice to successful bidder, duly forfeiting EMD and other dues, if any payable against the contract. The failed successful bidder shall be debarred from participating in future tender of the Corporation for next two (02) years from the date of debarring.
- j) In the case, when bidder, whose bid has been found to be the lowest evaluated bid withdraws or whose bid has been accepted, fails to sign the contract as may be required, or fails to provide the security (BG) as may be required for the performance of the contract or

otherwise withdraws from the procurement process, the Corporation shall cancel the procurement process.

k) The Bank Guarantee issuing bank shall send cover for Bank Guarantee issued through SFMS platform to the CWC Banker i.e. ICICI Bank, 9 Phelps Building, Connaught Place, New Delhi, (IFSC Code: ICIC0000007) as per details given below:

- (i) MT760 COV for issuance of bank guarantee.
- (ii) MT767 COV for amendment of bank guarantee.

l) Issuing bank shall mention CWC beneficiary code i.e. **CENTRALW27112020 in field 7037 of MT760 COV / MT767 COV.**

m) The bidder shall submit the copy of SFMS message as sent by the issuing bank branch along with the original Bank Guarantee.

n) The BGs not complying to the SFMS guidelines stipulated above, shall not be accepted.

o) The format of BG is attached at **Exhibit-4.**

p) **The expiry date of the BG shall be 60 days beyond the date of expiry of the contract.**

q) **The date of expiry of claim period shall be 06 months beyond the date of expiry of the BG.**

## **11) EXECUTION OF THE CONTRACT**

a) The details of award of contract shall be published by CWC on website of Corporation { [https://cewacor.nic.in/MasterStatic/Contract\\_awarded](https://cewacor.nic.in/MasterStatic/Contract_awarded) } and CPP portal { <https://eprocure.gov.in/cppp/> }.

b) The details of de-barred/ blacklisted bidders shall be published on website of Corporation { <https://cewacor.nic.in/Home/TenderList> } and on CPP portal.

c) The successful bidder shall be required to accept the contract order placed by Corporation through GeM. For assistance in accepting the contract order on GeM, the bidder may contact GeM helpdesk.

d) The signing of contract shall take place within 15 days of date of award of LOA/ contract order through GeM to successful bidder by Corporation, failing which the contract shall be liable for termination. During the signing of contract, following activities shall take place: -

- (i) The bidder shall be required to enter into a contract with the Corporation strictly in the format, attached at **Exhibit-5**. The Agreement shall be typed on a Non-Judicial Stamp Paper of appropriate value.
- (ii) Submission of Performance Bank Guarantee.
- (iii) Signing on the complete tender document, if desired by Corporation.

## **12) GST, INCOME TAX & CORPORATE TAX**

- a) Quoted prices should be inclusive of all taxes and duties, including GST (CGST & SGST or IGST or UTGST). Please note that the responsibility of payment of GST (CGST & SGST or IGST or UTGST) lies with the Service Provider only.
- b) Service Provider providing taxable service shall issue an e-Invoice/Invoice/ Bill, as the case may be within a period specified in Contract to enable CWC to avail input credit of GST as per rules/ regulation of GST. The bidder registered under GST (if applicable) shall ensure that the invoice to be raised upon the Corporation is compliant with the provisions of the GST Law and contains the requisite details in an accurate manner for claiming of tax credits by Corporation.
- c) Further, returns and details required to be filled under GST laws & rules should be timely filed by Service Provider with requisite details. This shall further be ensured by the bidder registered under GST (if applicable) that the invoice raised by bidder during a month is appropriately reported in the GST Returns of the said month.
- d) Payments to Service Provider for claiming GST (CGST & SGST/UTGST or IGST) amount will be made provided the above formalities are fulfilled. The Corporation reserves the rights to release the payment of GST amount (if applicable) only post matching of the invoices in the GSTN System.
- e) GST or any other tax on input material or services used by bidder in respect of this contract shall be payable by the bidder and Central Warehousing Corporation will not entertain any claim whatsoever in this respect.
- f) If input tax credit is not available to CWC for any reason not attributable to CWC, then CWC shall not be obligated or liable to pay or reimburse GST (CGST & SGST/UTGST or IGST) claimed in the invoice(s) and shall be entitled to deduct / setoff / recover such GST amount (CGST & SGST/UTGST or IGST) or Input Tax Credit amount together with penalties and interest, if any, against any amounts paid or becomes payable by CWC in future to the Service Provider under this contract or under any other contract.
- g) Wherever TDS under GST Laws has been deducted from the invoices raised / payments made to the Service Provider, as per the provisions of the GST law / Rules, Service Provider should accept the corresponding GST-TDS amount populated in the relevant screen on GST common portal ([www.gst.gov.in](http://www.gst.gov.in)). Further, Service Provider should also download the GST TDS certificate from GST common portal (reference path: Services > User Services > View/Download Certificates option).
- h) Any new taxes & duties, if imposed by the State/ Central Govt. of India after the due date of bid submission but before the Contractual Completion Date, shall be reimbursed to the Service Provider on submission of copy of notification(s) issued from State/ Central Govt. Authorities along with documentary evidence for proof of payment of such taxes & duties, but only after ascertaining its applicability with respect to the Contract.
- i) Income tax deduction shall be made from all payments made to the service provider as per the rules and regulations in force and in accordance with the Income Tax Act prevailing from time to time.
- j) TDS
- (i) TDS, wherever applicable, shall be deducted as per applicable act/law/rule.
- (ii) Higher rate of TDS for non-filers of ITR

As per Section 206AB of Income Tax Act, 1961, in case of any vendor/customer who does not file their Income Tax Return for both of the two previous years preceding to current year and aggregate amount of TDS is more than or equal to 50,000/- in each of those previous two years (or limit defined by Govt. from time to time), then TDS will be deducted at the higher of following rates:

- (a) Twice the rate mentioned in relevant TDS section.
- (b) Twice the rate or rates in force
- (c) 5%

k) As per CBDT Notification No. 95/2015 dated 30.12.2015, mentioning of PAN no. is mandatory for procurement of goods / services/works/consultancy services exceeding Rs. 2 Lacs per transaction or as amended from time to time.

l) Accordingly, service provider should mention their PAN no. in their invoice/ bill for any transaction exceeding Rs. 2 lakhs or as amended from time to time. As provided in the notification, in case service provider does not have PAN no., they have to submit declaration in Form 60 along with invoice/ bill for each transaction.

m) Payment of service provider shall be processed only after fulfilment of above requirement.

n) The bidder shall be required to submit an undertaking along with the tax invoices, in case the bidder is not submitting the e-Invoices (as per GST's mandate). The format for such undertaking shall be provided by the Tender Awarding Authority, as & when requested by successful bidder.

o) Corporation is aiming towards Zero Paper Usage (ZPU) and accordingly the successful bidder shall be required to submit digitally signed invoices & supporting documents through Bill Tracking System (BTS) of CWC.

p) The service provider may leverage **BTS** ( [www.cwceportal.com/bts](http://www.cwceportal.com/bts) ) of Central Warehousing Corporation to raise digitally signed invoices and digitally signed supporting documents & to monitor the real time status of the invoices raised by the service provider. MIS Division, CO, CWC, shall help the service provider initially for on-boarding the BTS and shall provide necessary training.

### **13) RIGHT TO REJECT ANY OR ALL BIDS**

a) The Procuring Entity 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 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).

b) The Competent Authority on behalf of the Procuring Entity does not bind himself to accept the lowest or any other offer and reserves to himself the authority to reject any or all the tenders received without assignment of any reason.

c) The Competent Authority on behalf of the Procuring Entity does not bind himself to accept the lowest tender and reserves to himself the right of accepting the whole or any part of the tender and the Bidder shall be bound to perform the same at the rate quoted.

### **14) CODE OF INTEGRITY**

Bidders, suppliers, and consultants / service providers should observe the highest standard of ethics and should not indulge in the following prohibited practices, either directly or indirectly, at any stage during the procurement process or during execution of resultant contracts, failing which Corporation **may consider the bid to be non-responsive & may reject the bids or to terminate the contract:**

- (a) **“Corrupt practice”**: making offers, solicitation or acceptance of bribe, rewards or gifts or any material benefit, in exchange for an unfair advantage in the procurement process or to otherwise influence the procurement process or contract execution;
- (b) **“Fraudulent practice”**: any omission or misrepresentation that may mislead or attempt to mislead so that financial or other benefits may be obtained or an obligation avoided. This includes making false declaration or providing false information for participation in a tender process or to secure a contract or in execution of the contract;
- (c) **“Anti-competitive practice”**: any collusion, bid rigging or anti-competitive arrangement, or any other practice coming under the purview of The Competition Act, 2002, between two or more bidders, with or without the knowledge of the Corporation, that may impair the transparency, fairness and the progress of the procurement process or to establish bid prices at artificial, non-competitive levels;
- (d) **“Coercive practice”**: harming or threatening to harm, persons or their property to influence their participation in the procurement process or affect the execution of a contract;
- (e) **“Conflict of interest”**: A bidder in this Tender Process shall be considered to have a conflict of interest if the bidder: -
  - (i) directly or indirectly controls, is controlled by or is under common control with another Bidder; or
  - (ii) receives or have received any direct or indirect subsidy/ financial stake from another bidder; or
  - (iii) has the same legal representative/ agent as another bidder for purposes of this bid. A Principal can authorise only one agent, and an agent also should not represent or quote on behalf of more than one Principals. However, this shall not debar more than one Authorised distributor from quoting equipment manufactured by an Original Equipment Manufacturer (OEM), in procurements under Proprietary Article Certificate; or
  - (iv) has a relationship with another bidder, directly or through common third parties, that puts it in a position to have access to information about or influence the bid of another Bidder or influence the decisions of the Procuring Entity regarding this Tender process; or
  - (v) participates in more than one bid in this tender process. Participation in any capacity by a Bidder (including the participation of a Bidder as sub-contractor in another bid or vice-versa) in more than one bid shall result in the disqualification of all bids in which he is a party. However, this does not limit the participation of a non-bidder firm as a sub-contractor in more than one bid; or
  - (vi) would be providing goods, works, or non-consulting services resulting from or directly related to consulting services that it provided (or were provided by any affiliate that directly or indirectly controls, is controlled by, or is under common control with that firm), for the



procurement planning (inter-alia preparation of feasibility/ cost estimates/ Detailed Project Report (DPR), design/ technical specifications, terms of reference (ToR)/ Activity Schedule/ schedule of requirements or the Tender Document etc)of this Tender process; or

(vii) has a close business or family relationship with a staff of the Procuring Organisation who: (i) are directly or indirectly involved in the preparation of the Tender document or specifications of the Tender Process, and/or the evaluation of bids; or (ii) would be involved in the implementation or supervision of resulting Contract unless the conflict stemming from such relationship has been resolved in a manner acceptable to the Procuring Entity throughout the Tender process and execution of the Contract.

(f) **“Obstructive practice”**: materially impede the Corporation’s investigation into allegations of one or more of the above mentioned prohibited practices either by deliberately destroying, falsifying, altering; or by concealing of evidence material to the investigation; or by making false statements to investigators and/or by threatening, harassing or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation; or by impeding the Corporation’s rights of audit or access to information;

#### **15) VITIATION AND SETOFF**

(i) **VITIATION**: During the contract period, if there are additional requirements, Corporation shall keep a check by comparing the total value of contract including the rate quoted by bidder and quantity with all other bidder’s total contract value, including the rate quoted by them, to determine whether the contract is getting vitiated. In case, there is vitiation, then the vitiated amount shall be recovered from the successful bidder’s bill/ security deposit/ BG.

(ii) **SETOFF**: Any sum of money due and payable to the service provider (including security deposit returnable to them) under this contract may be appropriated by the Corporation and set-off against any claim of the Corporation for the payment of any sum of money arising out of or under any other contract made by the service provider with the Corporation.

#### **16) TRANSFER AND SUBLETTING OF THE CONTRACT**

a) The successful bidder shall not sublet, transfer, assign or otherwise part with directly or indirectly to any person or persons, whatever is stipulated in this contract, or any part thereof, without the previous written permission of the CWC.

b) The successful bidder shall be entirely responsible for the work executed by the sub-contractor, if any, to the entire satisfaction of the inspecting officer and for the timely execution of the contract in all respects.

#### **17) INTELLECTUAL PROPRIETARY RIGHTS AND OWNERSHIP**

a) All rights, title and interest in the successful bidder’s provided services to Corporation and in any process followed by successful bidder for the provision of any services here under shall always vest in Corporation, unless the services are of proprietary in nature.

b) Copying of the software application data of CWC, if any accessed by successful bidder during their engagement with CWC, except for specified purposes are expressly prohibited.

c) The successful bidder shall ensure that the documents, data, information etc. are / is not used or permitted to be used in any manner (directly or indirectly) incompatible or inconsistent with that authorized by CWC. The confidential information will be safeguarded and the shall

take all necessary actions to protect Corporation and its customers, and Government of India's interest against misuse, loss, destruction, alterations or deletions thereof. Any violation of the same will be liable for action under the law, which shall entitle Corporation to claim damages from the apart from taking action under the appropriate law. This is an irrevocable condition and it will continue to be in force even if the agreement between the Corporation and is terminated.

**18) FORCE MAJEURE**

**(a) General**

- (i) No failure or omission by either Party to carry out or to perform any of the terms or conditions of this Contract shall give the other Party a claim against such Party, or be deemed a breach of this Contract, if and to the extent that such failure or omission arises from Force Majeure.
- (ii) The Party prevented from performing due to Force Majeure shall promptly, and in any case within 48 hours, notify the other Party of the nature and anticipated duration thereof and shall use all reasonable endeavours to resume performance of this Contract as soon as reasonably possible. The Party prevented from performing due to any such cause shall, in addition, furnish the other Party with such information in respect of such cause as the other Party may reasonably require.

**(b) Definition**

**The term "Force Majeure", as used in this Contract, shall mean and shall only mean the following:**

- (i) riot, war, invasion, act of foreign enemies, hostilities (whether war be declared or not), acts of terrorism, civil war, rebellion, revolution, military invasion, insurrection of military or usurped power; or
- (ii) ionizing radiations or contamination by radio-activity from any nuclear waste, or radio-active, toxic, explosive or other hazardous properties of any explosive, nuclear assembly or nuclear component thereof (other than arising out of any radiation source used by the service provider in relation to the Services); or
- (iii) earthquake, flood (excluding normal seasonal rain/shower), tsunami, or any other natural disaster, but excluding weather or sea conditions as such, regardless of severity; or
- (iv) fire or explosion (being fire or explosion not caused by the negligence of the affected Party or its sub-contractors); or
- (v) acts of Government which could not have been reasonably anticipated or controlled which makes performance impossible or impracticable.

For the sake of clarification, the service provider acknowledges that any strike(s) by service provider's personnel, labour, or its sub-contractor's personnel, labour, which affects a substantial or essential portion of the Services to be provided to the Corporation, shall not be an event stipulated under the definition of Force Majeure. In such an event, the service provider shall be fully responsible for any loss or damage that the Corporation may suffer on this account.

**(c) Payment during Force Majeure**

Unless otherwise specified in the Contract, the service provider shall not be entitled to any payment in respect of any period where the Services are not carried out as a result of Force Majeure. The service provider is required to provide Services during Force Majeure condition(s), the service provider's remuneration for the same will be paid at the rates as

negotiated and fixed by mutual agreement prior to rendering of such Services by the service provider.

## **19) LIQUIDATION OR INSOLVENCY**

In the event that the service provider, at any time during the term of this Contract, becomes insolvent under any of the provisions of any applicable statute or makes a voluntary assignment of its assets for the benefit of creditors, is adjudged bankrupt, either upon the service provider's voluntary petition in bankruptcy or upon the petition of the service provider's creditors, or any of them, or should a judgement be executed on any of the goods or equipment of the service provider, or should any lien or other right inconsistent with the service provider's title to such goods or equipment be enforced, or if the service provider shall have a receiver, administrator, administrative receiver and/or manager appointed in respect of all or any of its assets, an application or order is made or a resolution is passed to wind up the service provider or if the service provider shall go into liquidation (whether voluntarily or otherwise) or if the service provider becomes subject, under the applicable laws of any jurisdiction, to any event having an analogous effect to any of the foregoing, the Corporation may terminate this Contract with immediate effect by notice in writing to the service provider or to the receiver or liquidator or to any person in whom the Contract may become vested, as provided in Termination Clause.

## **20) TERMINATION**

### **a) TERMINATION OF CONTRACT FOR DEATH**

If the successful bidder is a proprietary concern and proprietor dies or if the successful bidder is a partnership concern and one of the partner dies then unless, the Corporation is satisfied that the legal representative of the proprietary concern or the surviving partners are capable of carrying out and completing Contract, the Corporation is entitled to cancel the Contract for the uncompleted part without being in any way liable for any compensation payment to the estate of the deceased successful bidder and/or to the surviving partners of the successful bidder's firm on account of the cancellation of Contract. The decision of the Corporation in such assessment shall be final & binding on the parties. In the event of such cancellation, the Corporation shall not hold the estate of the deceased successful bidder and/or the surviving partners of successful bidder's firm liable for any damages for non-completion of the Contract.

### **b) TERMINATION OF CONTRACT IN CASE OF LIQUIDATION / BANKRUPTCY, ETC.**

If the successful bidder shall dissolve or become bankrupt or insolvent or cause or suffer any receiver to be appointed of his business of any assets thereof compound with his Creditors, or being a corporation commence to be wound up, not being a member's voluntary winding up for the purpose of amalgamation or reconstruction, or carry on its business under a Receiver for the benefits of its Creditors any of them, Corporation shall be at liberty to terminate the Contract forthwith upon coming to know of the happening of any such event as aforesaid by notice in writing to the successful bidder or to give the Receiver or Liquidator or other person, the option of carrying out the Contract subject to his providing a guarantee up to an amount to be agreed upon by the Corporation for due and faithful performance of the Contract.

### **c) TERMINATION OF CONTRACT FOR CORRUPT / FRAUDULENT / COLLUSIVE / COERCIVE PRACTICES/ NON-PERFORMANCE/ BREACH OF ANY OF THE TERMS & CONDITIONS OF THE CONTRACT**

If the successful bidder is found to have indulged in Corrupt/ Fraudulent /Collusive/Coercive practices or found to be non-performing or found breaching any of the terms & conditions, the

Contract shall be terminated and the defaulting successful bidder may also be suspended/banned for trade relations/blacklisting for a next 5 (Five) years, from the date of communication by Corporation regarding termination of the contract, based on the gravity of non-performance / default of the successful bidder by the Tender Awarding Authority, whose decision in the matter shall be final and binding.

**d) TERMINATION FOR CONVENIENCE**

(i) Notwithstanding anything contained in the Contract, the Corporation may, by 30 (Thirty) days written notice, terminate the Contract in whole or in part.

(ii) In case of such termination, the obligation of the Corporation to pay, shall be limited to the extent of work/job completed by the successful bidder as per provision of the Contract up to the date of termination, subject to the successful bidder complying with other terms of the Contract.

(iii) Notwithstanding the termination of the Contract, the parties shall continue to be bound by the provisions of this Contract that reasonably require some action or forbearance after such termination.

e) In the event Corporation terminates the contract due to reasons specified under sub clause “b” & “c” above, may get the work done for the unexpired period of the contract, at the risk and cost of the service provider and /or forfeit the security deposit/ BG or any part thereof for the sum or sums due for any damages, losses, charges, expenses or costs that may be suffered or incurred by the Corporation due to the successful bidder’s negligence or unworkman like performance of any of the services under the contract and to claim from the service provider any resultant loss sustained or cost incurred, besides, may also forfeit the performance bank guarantee/ security deposit submitted by service provider to recover the cost incurred by CWC.

**21) SUSPENSION**

**(a) Suspension without Cause**

The Corporation shall have the right, without cause, at any time to require the service provider to suspend the Services (or part thereof) under this Contract on giving notice to the service provider. Such notice shall include an estimate of the duration of the period of suspension (the “Suspension Period”). The Services (or relevant part thereof) shall resume at the end of the Suspension Period or at such other date as the Corporation may by notice in writing to the service provider specify.

**(b) Suspension Due to Default**

If the service provider is in breach of any of its obligations under this Contract, the Corporation shall be entitled to immediately suspend the Services (or part thereof) by written notice to the service provider until such time as such breach has been remedied by the service provider, in which case no rates or other amounts shall be payable to the service provider in respect of such period of suspension.

Except in the case of a breach which in the reasonable opinion of the Corporation is likely to endanger the safety of any persons or property, the Corporation shall, prior to issuing any suspension notice, notify the service provider of the breach. Following receipt of such notice, if the service provider fails to immediately commence and thereafter continuously

proceed to remedy such breach to the Corporation's reasonable satisfaction, the Corporation may issue the suspension notice.

**(c) Procedure following Suspension Notice**

Following receipt of a notice to suspend the Services, the service provider shall discontinue the Services (or relevant part thereof) and follow any specific requirements of the Corporation with regard to the safety of the Services during any period of suspension.

**22) DISPUTE RESOLUTION MECHANISM**

Any dispute, disagreement, claim or other difference arising out of or in connection with this Contract (a "Dispute") shall be resolved in accordance with Clause 29.2 (Dispute Resolution).

In case, the Parties are unable to resolve any Dispute through good faith discussion, either Party shall be entitled to refer such Dispute to arbitration by serving notice on the other Party.

In cases where the claim amount is INR 50 Crores or less, the arbitral tribunal shall consist of a sole arbitrator, to be appointed mutually by both the parties.

In cases where the claim amount is in excess of INR 50 Crores, the arbitral tribunal shall consist of three members, one to be nominated each by a party and the presiding arbitrator to be appointed by the two nominated arbitrators.

The Parties agree that the arbitration proceedings shall be governed by the provisions of the Arbitration and Conciliation Act 1996 of India (or any statutory modification or re-enactment thereof for the time being in force). The language of the arbitration shall be English. The venue for such arbitration shall be at **DELHI**.

The arbitral proceedings in respect of a particular dispute shall commence on the date on which the arbitrator call upon the party to file its claim.

The Contractor shall be obliged to continue to provide the Service(s) to the Corporation under the Contract or the Scope of Work, during the arbitration proceedings and no payment due or payable to the Contractor (except payment in dispute) shall be withheld on account of such proceedings.

The cost of arbitral proceedings shall be borne by the party/parties in the discretion of the sole arbitrator.

The arbitration award shall be a reasoned award. The same shall be final and binding on the Parties. The right to refer any Dispute to arbitration pursuant to this Clause 22 (Dispute Resolution) shall survive the expiry or termination of the Contract.

**23) GENERAL OBLIGATIONS OF SUCCESSFUL BIDDER:**

**1) Successful Bidder shall, in accordance with and subject to the terms and conditions of this Contract:**

a) perform the services in accordance with the Scope of Services /Specifications/ Work and Activity Schedule of the Tender Document and carry out its obligations with all due diligence and efficiency, in accordance with generally accepted professional techniques and practices and shall observe sound management practices and employ appropriate advance technology and safe methods. When completed, the job/services shall be fit for the purpose for which the services are intended as specifically defined in the Contract.

b) perform all other obligations, jobs / services which are required by the terms of this Contract or which reasonably can be implied from such terms as being necessary for providing necessary service as per the Contract.

c) be deemed to have satisfied himself before submitting his bid as to the correctness and sufficiency of its bid for the services required and of the rates and prices quoted, which rates and prices shall, except insofar as otherwise provided, cover all its obligations under the Contract.

2) The successful bidder shall, whenever required, produce or cause to be produced, for examination by the Tender Awarding Authority or any other officer authorized by him/ her in this behalf, any cost or other accounts, book of accounts, vouchers, receipts, letters, memorandum or writings or any copy of or extract from any such document and also furnish information and returns, verified in such manner, as may be required relating to the execution of this contract or relevant for verifying or ascertaining the cost of execution of this contract. The decision of Tender Awarding Authority on the question of relevancy of any documents information or return shall be final and binding on the successful bidder. The successful bidder shall produce the required documents information and returns at such time and place as may be directed by Tender Awarding Authority.

3) The successful bidder will not be responsible for delays/ strikes, which may arise on account of reasons beyond their control, of which the Tender Awarding Authority shall be the final judge. Strikes by successful bidder's workers on account of any dispute between the successful bidder and their workers as to wages or to otherwise, shall not be deemed to be a reason beyond the successful bidder's control and the successful bidder shall be responsible for any loss or damage which the Corporation may suffer on this account.

4) The successful bidder will indemnify Corporation and its client organizations of all legal obligations of its professionals, if any, deployed for Corporation projects.

5) Corporation shall also stand absolved of any liability on account of death or injury sustained by the Agency staff during the performance of this empanelment and also for any damages or compensation due to any dispute between the agency and its staff.

6) Except to the extent that the same have been obtained by the Corporation, the service provider shall, at its own cost, be responsible for obtaining all certificates, licenses, permits, clearances, approvals and authorizations required for the performance of the Services and in respect of their Equipment and Personnel and for all approvals and permits required for the service provider to engage in business and provide services of the nature contemplated by this Contract. The service provider shall at all times ensure compliance with all such certificates, licenses, permits, approvals and authorizations referred to in this Clause. For the avoidance of doubt, the provisions of this clause pertain not only to the present legal and Government requirements, but also to the legal and Government requirements for the entire period of the Contract (including any extension thereof).

7) If the successful bidder is a partnership firm/LLP, there shall not be any reconstitution of the partnership, after submitting the bid, without the prior written consent of the Corporation.

#### **24) DECISION OF THE TENDER AWARDING AUTHORITY**

If, in the opinion of the Bidder, a decision made by any of the official of the Corporation, is not in accordance with the meaning and intent of the Contract, the Bidders may file an objection

with the Tender Awarding Authority within seven (7) days after receipt of the decision. Failure to file an objection within the allotted time will be considered as an acceptance of the action/ decision taken by the Tender Awarding Authority and the same shall become final and binding.

### **SECTION-III - SPECIAL TERMS & CONDITIONS**

#### **1. PERIOD OF CONTRACT**

- i. The consultants shall be engaged for a period of three years from the date of award of tender. Further after completion of every six months, performance of the firm shall be evaluated and if found unsatisfactory, the contract shall be terminated.
- ii. Performance of the appointed firm shall be evaluated after every six-months on the basis of work carried out by them as per the Scope of Work and time schedule specified therein.
- iii. The decision of the Corporation under this clause shall be final, conclusive and binding on the Consultant and shall not be called into question.

#### **2. EPF & ESI COMPLIANCES OF THE DEPLOYED MAN-POWER/ PERSONNEL**

It shall be the sole responsibility of the selected bidder to comply to all EPF & ESI compliances for the deployed man-power, if any. By executing the contract with CWC, the bidder shall indemnify the Corporation from any liability under EPF/ESI/Medical/ or any other labour codes in INDIA.

#### **3. CONFLICTING ASSOCIATION**

- a) A firm shall submit only one proposal, either individually or as a JV partner (If allowed in Pre-qualification) in another proposal.
- b) If a firm, including a JV partner (If allowed), submits or participates in more than one proposal, all such proposals shall be disqualified. This does not, however, preclude a firm from participating as a sub-consultant or an individual consultant to participate as a team member in more than one proposal when circumstances justify but only if permitted by the tender document.

#### **4. INDEMNITY**

- a) Each Party shall give the other prompt notification of any claim with respect to any of the indemnities hereunder, accompanied by full details of the circumstances of any incident giving rise to such a claim.
- b) The service provider shall defend, indemnify and hold the Corporation harmless from and against any Claim in connection with any Taxes which may be levied or imposed on the service provider or its subcontractors by the Government Authority/ State Government/ Local Authority arising out of or in connection with the performance of this Contract.
- c) The service provider shall be liable for, and shall defend, indemnify and hold the Corporation harmless from and against any Claim in connection with:
  - (i) loss of or damage to the property of the service provider (including, but not limited to, the service provider's Equipment); and
  - (ii) death or sickness of or injury to any member of the service provider (including, but not limited to, the service provider's Personnel)



(iii) arising out of or in connection with the performance of this Contract, whether or not resulting from or contributed to by any negligence and/or breach of duty (statutory or otherwise) of the service provider.

d) Bidder (the "Indemnifying Party") undertakes to indemnify CWC (the "Indemnified Party") from and against all losses, claims or damages on account of bodily injury, death or damage to tangible personal property arising in favour of any person, corporation or other entity (including the Indemnified Party) attributable to the Indemnifying Party's negligence or wilful default in performance or non-performance under this agreement. If the Indemnified Party promptly notifies Indemnifying Party in writing of a third-party claim against Indemnified Party that any Service provided by the Indemnifying Party infringes a copyright, trade secret or patents incorporated in India of any third party, Indemnifying Party will defend such claim at its expense and will pay any costs or damages that may be finally awarded against Indemnified Party. Indemnifying Party **will not indemnify the Indemnified Party, however, if the claim of infringement is caused by –**

(i) Indemnified Party's misuse or modification of the Service;

(ii) Indemnified Party's failure to use corrections or enhancements made available by the Indemnifying Party;

(iii) Indemnified Party's use of the Service in combination with any product or information not owned or developed by Indemnifying Party;

(iv) Indemnified Party's distribution, marketing or use for the benefit of third parties of the Service; or

(v) information, direction, specification or materials provided by Indemnified Party or any third party contracted to it. If any Service is or likely to be held to be infringing, Indemnifying Party shall at its expense and option either –

i. procure the right for Indemnified Party to continue using it,

ii. replace it with a non-infringing equivalent,

iii. modify it to make it non-infringing. The foregoing remedies constitute Indemnified Party's sole and exclusive remedies and Indemnifying Party's entire liability with respect to infringement.

## **SECTION – IV - SCOPE OF WORK**

### **Retainership Assignment (Direct Tax Compliances & Advisory)**

1. Advising, assisting, answering queries and providing written opinions on various aspects of Direct Tax Law sought by the Corporation and its field units.
2. To advise and guide the Corporation on suo-moto basis with respect to various amendments in the relevant Act, Rules by way of Circulars, Notifications, Press Releases etc. issued from time to time by CBDT/or any other authority which may have an impact on the Corporation
3. To assist the Corporation in doing direct tax planning. Also, to provide advice / written opinions whenever desired by Corporation or on suo-moto basis, on any tax benefit that can be availed by the Corporation in respect of any of its operations (including assisting the Corporation to claim such benefit in tax audit report, tax computations, tax returns etc.).
4. Vetting of statutory tax returns and tax computations to be filed by the Corporation to ensure regulatory compliances, as prescribed under various direct tax laws (including Vetting of advance tax calculations, MAT calculations, MAT credit availment, Deferred tax calculations, Tax Audit Reports, Regular Income Tax Returns, Revised Returns, rectification applications, statements, submissions, applications for stay of demand/ penalty proceedings etc. Advising on the procedural requirements for claiming any benefits, rebates, deductions, incentives etc. available to corporation under Income Tax Act including payments/deposit of taxes etc. in any form as and when need arises.
5. Filing of Income Tax Return, Statement of Financial Transactions and any other form/ statement/ return required to be filed by the Corporation as required in the Income Tax Act, 1961 from time to time.
6. Keeping upto date record of Corporation's Tax Cases/ Matters/ Appeals/ Rectifications/ Assessments etc. pertaining to different assessment years.
7. To attend the physical hearings, Faceless Assessments, giving submissions and obtaining orders from Assessing Officer/CIT/any other Assessing Authorities (including referred back cases by CIT/ITAT/High Court/Supreme Court) as and when required by the Corporation in connection with Assessment proceedings on direct tax Matters.
8. Preparation of reply to the notices received during assessments or otherwise. (Assist the Corporation in filing application for lower deduction of TDS certificate u/s 197, in case needed)
9. Getting Appeal Effect Order from Assessing Officer for order passed by Assessing Officer/CIT/any other Tax Authorities

- 10.** Follow up, meeting, liaison with Assessing Officer/CIT/any other Tax Authorities for obtaining tax refunds arising out of Assessment Orders/Appeal Effects Orders/Rectification Orders/any other order for CWC.
- 11.** Ensuring correct computation of Tax refunds/Tax Demands by the Tax authorities viz Assessing Officer/CIT/any other Tax Authorities. This shall include follow up for rectification order that need to be obtained from Assessing Officer and any follow up or liaison to be done in this regard.
- 12.** Assisting and resolving any issue either related to system or otherwise after filing of statement/ return of TDS/TCS i.e. 24Q, 26Q, 27EQ etc. by the Corporation. Assisting and advising on TAN compliances in case notice is received from TDS Authorities.
- 13.** Advising the taxation issues of the Employee Benefit Trusts formed by the Corporation viz. Provident Funds Trust, Pension Trust, Employee Benevolent Fund Trust, Post Retirement Benefit Trust, Gratuity Trust, Leave Benefit Fund/Trust, giving opinions, assisting in filing income tax returns/forms etc.
- 14.** To advise and guide the Corporation for filing Appeals before the next Appellate Authority considering the merit of the issues involved, getting Appeal Effects, filing of petition before Appropriate Authority, if required.
- 15.** To brief the Counsel appointed by the Corporation for arguing or for defending the Corporation in the matters before the CIT(A)/ITAT/ High Court / Supreme Court.
- 16.** The consultants should provide the details of the team assigned to the CWC for delaing with the present assignment. The head of team should be FCA.
- 17.** Review of tax accounting of the Corporation and conduct initial due-diligence of the procedures/ systems adopted by the Corporation for suggesting improvements from perspective of Direct tax laws especially Income Computation and Disclosure Standards (ICDS).
- 18.** Review at least 4 Regional Offices & Corporate Office to check the tax compliances including visits to regional offices, if required and submission of report to GGM (Finance) at Corporate Office. The report shall include verification of all applicable tax computations suggestions regarding structural changes if any required in the business transactions; tax benefits available which could be availed; suggestions, any precautions which may be required to be taken; defects that are required to be plugged and action areas.
- 19.** Consultant to make at least 2 visits in a month to corporate office for discussing various tax related issues of CWC. Minutes of the meeting to be finalized and submitted within 02-working days of the meeting.
- 20.** Highlight areas of potential non-compliance on any Direct tax related matter for immediate corrective action.

21. Providing necessary guidance to CWC in dealing with audit paras / audit objections raised by the Tax auditors during the course of audit. This also includes preparation of Draft replies on the paras raised by the audit conducted at the instance of Tax Authorities, if any.
22. CWC is deemed to be Company under section 39 of the Warehousing Corporations Act, 1962 within the meaning of the Act. Consultant to Assist and resolve any taxation related issues arising on account of transfer and vesting of undertaking of Central Warehousing Corporation (established under the Warehousing Corporations Act, 1962) into a Company registered under the Companies Act, 2013.
23. Any other work /advice which might be necessary and relevant for the purpose of compliance with the Direct Tax enactments and relevant rules.
24. The bidder shall be required to sign **Service Level Agreement and Non-Disclosure Agreement with the Corporation strictly in the format, attached at Exhibit-8 and Exhibit-9 respectively**. The SLA & NDA shall be typed & signed on a Non-Judicial Stamp Paper of appropriate value.

## **SECTION-V - SERVICE LEVEL AGREEMENT**

### **Services to be rendered by the successful bidder:**

- a) The Bidder shall take up complete work as defined in the Scope of Work.
- b) The Bidder shall submit its response/advice/opinion within 03 Working Days to the query raised or opinion/advice sought by CWC.
- c) The bidder shall take up the pending taxation matters with the appropriate authority in the Income Department on monthly basis and attend the meetings with Income Tax Office
- d) If the bidder violates any of the terms and conditions of this agreement or commits any fault or their services are not to the entire satisfaction of CWC or any officer authorized by the CWC, a penalty as mentioned below would be deducted from the payment of bidder, based on Response Time.

### **i) Response Time for application availability & helpdesk support.**

<b>Definition</b>	<b>Time in which a complaint / query is resolved after it has been reported by CWC</b>
Service Level Requirement	<p>Any query after being given a response should be classified for resolution in following three categories.</p> <p><b>Resolution Level 1 (R1):</b> Queries regarding issues which has of financial implication on the Corporation or non-compliance under the relevant act, rules and regulations and a time bound compliance is required.</p> <p><b>Resolution Level 2 (R2):</b> Queries regarding issues which have potential risks of non-compliance of the act or scheduled activities of compliances.</p> <p><b>Resolution Level 3 (R3):</b> Queries regarding issues which are related to routine queries or regular tax planning.</p>

### **ii) Penalties for non-abidance of resolution time**

Resolution of the Query	The services should be provided as per the following standards-	
	<b>Type of Query</b>	<b>Maximum resolution time allowed (MRT)</b>
	R1	01 Working days from the time of reporting the issue.
	R2	02 Working days from the time of reporting the issue.
	R3	03 Working days from the time of reporting the issue.
Measurement of Service Level Parameter	The service level would be defined in the number of business days calculated from the date of logging the call/raising the request with the successful.	
The service level would be defined in the number of business days calculated from the date of logging the call/raising the request with the successful bidder.	Delay of every Business Day would attract penalty per day as per the following – <b>1. For R1 – On expiry of allowed maximum resolution time liquidated damages @ Rs. 2000 per 01-working day delay shall be levied till the problem is mitigated.</b>	

	<p>2. For R2 – On expiry of allowed maximum resolution time liquidated damages @ Rs. 1000 per 01- working day delay shall be levied till the problem is mitigated.</p> <p>3. For R3 – On expiry of allowed maximum resolution time liquidated damages @ Rs. 500 per 01-working day delay shall be levied till the problem is mitigated.</p>
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Note: -

1. The successful bidder **shall execute SLA as per Format available in Tender Document (Exhibit-8)**.
  2. In case, the successful bidder fails to resolve the query (R1/R2/R3) in maximum 07 working days, then Corporation may initiate Termination Process. The decision of Tender Awarding Authority shall be final and binding.
- e) The compensation of such rectification of system got done by CWC will be made within 10 days by the bidder, failing which the said amount will be adjusted from any amount due / withheld under terms of payment.
- f) If the delay is not solely attributable to the bidder, no penalties would be deducted. However, bidder needs to submit all relevant documents pertaining to the proof of delay for establishing that the delay is not solely attributable to the bidder.

## **PAYMENT TERMS & CONDITIONS**

1. There shall be no advance payments to be made during the period of contract.
2. There shall be no escalation on fees per annum during the currency of the contract.
3. Payment shall be made quarterly on submission of GST compliant invoice with CWC Corporate Office GSTN No. as 07AAACC1206D2ZH.
4. Travelling and accommodation for attending outstation job (other than Delhi/NCR) with prior approval of the Corporation will be regulated at par with entitlements of similar posts of Central Warehousing Corporation Executives restricted to the post of Dy. General Manager in CWC. No amount of TA/DA shall be paid for visits to Corporate Office.
5. Price quoted are inclusive of all applicable taxes, including GST.
6. As per the Guidelines of the “Institute of Chartered Accountants of India” (ICAI), minimum fees is to be prescribed in the tender document itself, where only the Chartered Accountant firms are participating. The minimum fees for this tender is **Rs 14,86,800/- (Rupees Fourteen Lakhs Eighty Six Thousand Eight Hundred) Incl. GST** for three-year period. Bidders may quote any amount above and below the minimum fees.
7. Under GST regime, the bidder is required to correctly and timely disclose/ upload the detail of output supplies/ services to CWC as per GST rules in their GST returns. Non - compliance would result in mismatching of claims and denial of input tax credit to CWC. Notwithstanding anything contains in agreement/ contract, in case of such default by the bidder, the amount of input tax credit denied to CWC along with interest and shall be to the account of bidder.
8. CWC shall deduct TDS at source at applicable rates in case transaction under this contract is liable to TDS deduction at source.
9. **INCOME TAX DEDUCTION AT SOURCE:** Income Tax as applicable shall be deducted towards Income Tax as per the prevailing Income Tax Rules and any amendments thereto.
10. The payment shall be made through e-Payment system.
11. The rates quoted by the bidder and accepted by the Corporation, and incorporated in the contract shall remain applicable during the period of the contract, and during the extension period as well in case of extension.
12. The Corporation shall not be liable for payment of any interest on any bill outstanding for payment for any reasons, whatsoever.
13. The GST number of Corporation to be imprinted on the invoices to be raised other than the one-time payment or monthly charges shall be intimated by Corporation.
14. **Corporation is aiming towards Zero Paper Usage (ZPU) and accordingly the service provider shall be required to submit digitally signed invoices through Bill Tracking System (BTS) of CWC mandatorily.**

15. The service provider may leverage **BTS** of Central Warehousing Corporation to raise digitally signed invoices and digitally signed supporting documents & to monitor the real time status of the invoices raised by the service provider. MIS Division, CO shall help the service provider initially for on-boarding the BTS and shall provide necessary training.



**Section-VI - Table of Exhibits**

<b>S.No.</b>	<b>Exhibits</b>
<b>1</b>	<b>Exhibit-1 Undertaking From The Bidder</b>
<b>2</b>	<b>Exhibit-2 Format Of Power Of Attorney</b>
<b>3</b>	<b>Exhibit-3 Performa For Bid Security Declaration</b>
<b>4</b>	<b>Exhibit-4 Format of Performance Bank Guarantee</b>
<b>5</b>	<b>Exhibit-5 Format of Agreement</b>
<b>6</b>	<b>Exhibit-6 Declaration Related To IRN Compliances</b>
<b>7</b>	<b>Exhibit-7 Price Bid Format</b>
<b>8</b>	<b>Exhibit-8 Format of Service Level Agreement (SLA)</b>
<b>9</b>	<b>Exhibit-9 Format of Non-Disclosure Agreement</b>

<b>EXHIBIT-1</b>
<b>Undertaking from Bidder</b>

**(On Official Letter Head of the Bidder)**

Tender Ref. No.: GEM/\_\_\_\_\_

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

1.	Whether your firm or any of its partner had been blacklisted by CWC, FCI or any department of Central or State Government or any other Public Sector Undertaking as on last date of submission of bid?	Yes/No
2.	Whether you or any of the partner of the partnership firm's contract was terminated before expiry of Contract period by CWC, FCI or any department of Central or State Government or any other Public Sector Undertaking during the last Five years as on the last date of submission of bid?	Yes/No
3.	Whether any pending/outgoing arbitration/Court cases litigation with CWC with regard to any contract and/or in case any recoveries/dues are outstanding on part of the tenderer payable to CWC.	Yes/No
4.	Whether proprietor/partner/Director (as applicable) has been convicted by any judicial court for an offence sentenced to three years rigorous imprisonment or more and has not been acquitted?	Yes/No
5.	Whether scanned copies of all the requisite documents in support of their eligibility of bid uploaded.	Yes /No
6.	The firm/partners associated with the firm have not been penalized for any disciplinary proceedings initiated by ICAI and no disciplinary proceedings are pending against the firm / partners associated with the firm as on the date of application.	Yes/No

**Note- Strike off whichever is not applicable otherwise tenderer shall be ineligible.**

Remarks, if any \_\_\_\_\_

(i) I/We hereby solemnly declare that the Proprietor/ Partner/ Director of this Firm, is/are common/ not common (Strike off whichever is not applicable) with any other Firm who has applied for pre-qualification against same advertisement. In case of common Proprietor/Partner/ Director in other firm who has also applied for pre- qualification against same advertisement, please mention the name of the Firm/Firms.

(ii) Declaration about relationship with Employee of CWC  
I/We hereby solemnly declare that the Proprietor/one or more Partners/Directors of this firm/ has relationship/has no relationship (**Strike off whichever is not applicable**) with the employee of CWC. If yes, Name and Designation, place of posting of employee to be mentioned.

(iii) **Un-Conditional acceptance of the Tender Terms & Conditions.**

a. I/ We hereby confirm that we have gone through and understood the Tender Documents and our bid complies with the requirements / terms and conditions of the Tender Document and subsequent addendum / corrigendum thereof (if any), issued by CWC, without any deviation / exception / comments / assumptions.

b. I/ We further confirm that upon submission of bid we provide un-conditional acceptance towards all clauses/ requirements / terms and conditions of the Tender Document and subsequent addendum / corrigendum thereof (if any), issued by CWC, without any deviation / exception / comments / assumptions.

c. I/ We also confirm that we have quoted the rates without any condition and deviation.

d. We further confirm that we have quoted our rates in our financial bid as per the conditions of the Tender Document and for all the items.

e. The Technical bid and price bid as required have been submitted along with the required documents and same have been signed under signatures of the authorized signatory/sole proprietor.

f. I/ We undertake that the tender document shall be deemed to be our bid and in the event of award of work to us, the proposed contract appended to the tender document shall be considered for constitution of contract agreement. Further, we shall sign and stamp each page of the Tender Document including, the proposed contract as token of acceptance, if desired by Corporation and as part of contract in the event of award of contract to us.

g. It is hereby declared that an undertaking towards maintaining confidentiality of data, statement and information in respect of the operation of the location / work center / firm shall be provided on receipt of appointment letter.

**(iv) Declaration about Local Content {In case of goods local content includes material used cost, equipment cost etc. manufactured using resources within India, and in case of services local content includes personnel & consultation cost, equipment & work facility cost, other services etc., fulfilled using resources of India.}**

a) We M/s\_\_\_\_\_ (hereinafter referred to as “Bidder”) certify that I/we have offered the products with local content of -----%. **(Local content in percentage to be mentioned)**

b) Details of the location(s) at which the local value addition is made **(Official address/ address from where services shall be fulfilled is to be mentioned):**

1.

2.

c) I/We further certify that, in case we are awarded an order against this tender, the supplies against such order will comply with above indicated Minimum Local Content.

**(v) Our general details are as depicted below: -**

<b>S. No.</b>	<b>Detail</b>	<b>Response by Bidder</b>
1.	Name of the Bidding firm	
2.	Constitution of Organization (LLP/Partnership firm/ Proprietorship firm etc.)	
3.	Operational Address	
4.	Registered office address	

5.	Name and Designation of Authorized Signatory	
6.	Mobile number and e-Mail ID of Authorized Signatory	
7.	Website of the Organization	
8.	PAN no. of Organization	
9.	GST registration No. of Organization	
10.	Whether comply to Make in India policy (MII):- (Yes/No)	
11.	If yes, at 10 above, please mention category of compliance viz Class-1 or Class-2 :-	
12.	<b>Details of Sister Concerns: -</b> <ul style="list-style-type: none"> <li>Name &amp; Address</li> <li>Activities engaged in by Sister Concern</li> <li>Names, address &amp; Telephone Nos. of Proprietors / Directors / Partners of Sister Concern</li> </ul>	<b>(Leave empty if not applicable)</b>
13.	Tenderer's Bank Details (Which may be used by Corporation for refund of EMD, if any).	a) Bank Account No: b) Nature of Account (SB or current): c) Name of Bank & Branch: d) MICR Code No.: e) RTGS code Bank (IFSC Code):  <b>(In case of any error/ wrong bank account details, CWC shall not be liable for any loss to the bidder)</b>

**Signature/Digital Signature of the Authorized Signatory:**

\_\_\_\_\_

**Name of the bidder :** \_\_\_\_\_

**Name of the Authorized Signatory :** \_\_\_\_\_

**Note: -**

1. It should be ensured by the bidder that all the items are duly filled by them and is signed & stamped/ digitally signed by the Authorized Signatory.
2. In case of any field left un-filled, Corporation may carry out call of clarification from the bidders. If bidders fail to submit the duly filled, signed & stamped/ digitally signed document then their bid shall be liable for rejection.

3. The bidders having Local Content of less than 20% shall be summarily rejected.

**EXHIBIT-2**  
**Format for Power of Attorney**

**POWER OF ATTORNEY**

**(To be executed on non-judicial stamp paper of the appropriate value in accordance with relevant Stamp Act. The stamp paper to be in the name of the firm who is issuing the Power of Attorney).**

Tender Ref. No.: GEM/\_\_\_\_\_

Date:

We, M/s. \_\_\_\_\_ (name of the firm with address of the registered office) hereby constitute, appoint and authorize Mr./Ms. \_\_\_\_\_ (Name and residential address) who is presently with us and holding the position of \_\_\_\_\_ and whose signature is given below as our Attorney to do in our name and our behalf all or any of the acts, deeds or things necessary or incidental to our bid for the work \_\_\_\_\_ (name of work), including signing and submission of application/ tender / proposal, participating in the meetings, responding to queries, submission of information/ documents and generally to represent us in all the dealings with CWC or any other Government Agency or any person, in connection with the works until culmination of the process of bidding, till the Contract Agreement is entered into with CWC and thereafter till the expiry of the Contract Agreement.

We hereby agree to ratify all acts, deeds and things lawfully done by our said Attorney pursuant to this Power of Attorney and that all acts, deeds and things done by our aforesaid Attorney shall always be deemed to have been done by us.

(In case of Consortium/ Joint Venture) {Strike off, if not applicable}

Our firm is a Member/Lead Member of the Consortium of \_\_\_\_\_, and

\_\_\_\_\_

Dated this the \_\_\_\_\_ day of \_\_\_\_\_ 20

**(Signature and name of authorized signatory being given Power of Attorney)**

**(Signature and name of Person Delegating Power of Attorney)**

Seal of the Organization

Witness 1:

Name:

Address:

Occupation:

Witness 2:

Name:

Address:

Occupation:

**Notes:**

- The mode of execution of the power of Attorney should be in accordance with the procedure, if any, laid down by the applicable law and the charter documents of the executant(s) and when it is so required the same should be under common seal affixed in accordance with the required procedure.

<p style="text-align: center;"><b>EXHIBIT- 3</b> <b>(PERFORMA FOR BID SECURITY DECLARATION)</b></p>
---

**(On Letter Head of Bidder)**

Tender Ref. No.: GEM/\_\_\_\_\_

Date:

Whereas.....(name of agency) ..... have submitted bids  
against.....(Tender/ Bid reference no.) published by CWC for .....  
(Name of Work) .....

I/we hereby submit following declaration in lieu of submitting Earnest Money Deposit.

1. If after the opening of tender, I/we withdraw or modify my/our bid during the period of validity of tender (including extended validity of tender) specified in the tender documents I/we shall be suspended for five years and shall not be eligible to bid for Central Warehousing Corporation tenders from date of issue of suspension order,

Or

2. If, after the award of work, I/we fail to sign the contract, or to submit performance guarantee/security deposit before the deadline defined in the tender documents, I/we shall be suspended for five years and shall not be eligible to bid for Central Warehousing Corporation tenders from date of issue of suspension order.

Date:

**(Authorized Signatory)**

**EXHIBIT-4**  
**Format of Performance Bank Guarantee**

**PERFORMANCE BANK GUARANTEE**  
**(To be stamped in accordance with Stamp Act)**

(Note: The Bank Guarantee issuing bank shall send cover for Bank Guarantee issued through SFMS platform to the CWC Banker i.e., ICICI Bank, 9 Phelps Building, Connaught Place, New Delhi, (IFSC Code: ICIC0000007) as per details given below:

- i. MT760 COV for issuance of bank guarantee.
- ii. MT767 COV for amendment of bank guarantee.
- iii. Issuing bank shall mention CWC beneficiary code i.e. CENTRALW27112020 in field 7037 of MT760 COV / MT767 COV.
- iv. The bidder shall submit the copy of SFMS message as sent by the issuing bank branch along with the original Bank Guarantee.
- v. Bank Guarantee submitted without these details shall not be accepted.
- vi. The **expiry date of the BG** shall be 60 days beyond the date of expiry of the contract.
- vii. The date of expiry of **claim period shall be 06 months** beyond the date of expiry of the BG.

This Deed of Guarantee made this \_\_\_\_\_ day of \_\_\_\_\_ between \_\_\_\_\_ (Name of Bank) having its registered office at \_\_\_\_\_ (Place) and one of its local offices at \_\_\_\_\_ (hereinafter referred to as the “**Surety**”), in favour of Central Warehousing CWC, a statutory CWC established under the Central Warehousing CWC Act, 1962, having its Corporate Office at 4/1, Siri Institutional Area, August Kranti Marg, Hauz Khas, New Delhi-110026 (herein after referred to as “**CWC**”).

WHEREAS M/s \_\_\_\_\_ (hereinafter referred to as “**Supplier**”) having its registered office at \_\_\_\_\_ is bound to furnish Performance Guarantee in the form of Bank Guarantee with CWC in connection with the agreement at \_\_\_\_\_ (name of the Region)

WHEREAS the Supplier as per Clause No. 7 of the Contract has agreed to furnish a Bank Guarantee for Rs. \_\_\_\_\_.

**NOW THIS WITNESSETH:**

1. That the Surety in consideration of the above Tender made by the Tenderer to CWC hereby undertakes to pay on demand by CWC and without demur and without notice to the Supplier, the said amount of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_).
2. The Surety agrees that CWC, at its option, shall be entitled to enforce this bank guarantee against the Surety as a principal debtor, in the first instance, without proceeding against the Supplier and notwithstanding any security of other guarantee that CWC may have in relation to the Supplier's liabilities.
3. The Surety guarantee and undertake to pay to CWC within two (2) business days after receipt by CWC, of a demand complying with the requirements of this bank guarantee on first demand in writing any / all moneys to the extent of INR \_\_\_\_\_ (in words) without any demur, reservation, recourse, contest or protest and without any reference to the Supplier. Any such demand made by CWC on the Bank by serving a written notice, shall be conclusive and binding, without any proof whatsoever, as regards to the amount



due and payable, notwithstanding any dispute (s) pending before any court, tribunal, arbitrator or any other authority and / or any other matter or thing whatsoever, as Bank's liability under these presents being absolute and unequivocal.

4. For the purposes of Clause 3, "business day" means a day on which commercial banks are open for business in [mention city of the bank branch].
5. This bank guarantee shall not be determined, discharged or affected by the liquidation, winding up, dissolution or insolvency of the Supplier and shall remain valid, binding and operative against the Surety. The bank guarantee shall not be discharged by any change in Surety's constitution, constitution of CWC or that of the Supplier or change in appropriate laws.
6. The Surety agrees that CWC shall have the fullest liberty without the Surety's consent and without affecting in any manner, Surety's obligations hereunder to vary any of the terms and Conditions of Contract or to extend time for performance of the Contract by the said Supplier and to enforce, or to forebear to enforce any of the terms and conditions relating to the Contract and the Surety shall not be relieved from its liability by reason of any such variation, or extension being granted to the Supplier or any forbearance, act or omission on the part of CWC or any indulgence shown by CWC to the Supplier or any such matter or thing whatsoever which under the Applicable Laws may, but for this provision, have effect of relieving the Bank.
7. The Surety hereby agree and acknowledge that this guarantee is irrevocable and shall remain in full force till it is fully and finally discharged by CWC in writing or [insert date] whichever is later, and all dues of CWC under or by virtue of the Contract have been fully paid and all its claims satisfied or discharged.
8. The Bank also agrees that this bank guarantee shall be governed and construed in accordance with Indian laws and subject to the exclusive jurisdiction of Courts at New Delhi.
9. All charges, fees, commission and other costs shall be to the account of the Supplier. Failure of the Supplier to make such payments shall not in any way affect the Surety's obligation under this bank guarantee and CWC shall be paid the money due to it under this bank guarantee without any deduction.
10. The Surety confirms that this bank guarantee has been issued with observance of appropriate laws of India.

**11. Notwithstanding anything contained hereinabove:**

- (i) Surety's liability under this bank guarantee is limited to **INR \_\_\_\_\_ (in words)** and Bank's guarantee shall remain in force until **[insert expiry date]**.
- (ii) Any claim under this bank guarantee must be received by Surety before the expiry of this bank guarantee i.e. **[insert claim expiry date]**. If no such claim has been received by us by the said date, the right of CWC under this bank guarantee will cease.
- (iii) Any letter from the CWC to the Manager, **(Insert Branch name)** branch of the Surety, under the seal of CWC shall be deemed to be sufficient and valid demand for payment under this bank guarantee.
- (iv) The Bank undertakes not to revoke this bank guarantee before the expiry of this bank guarantee including during extension period, if any.

Cover message for this Bank Guarantee has been sent to CWC bankers i. e. ICICI Bank, 9 Phelps Building, Connaught Place, New Delhi, (IFSC Code: ICIC0000007) through Structured Financial Messaging System (SFMS).

In witness whereof, the Surety through its authorized officer has set its hand and stamp on this [insert date] day of [insert month], [insert year] at [insert place of execution].

-----

(Signature)

Full name and official address  
with bank stamp  
Attorney as per power of  
Attorney No.....  
Dated .....

WITNESS No. 1

-----

(Signature)

Full name and official address  
with bank stamp

WITNESS No. 2

**EXHIBIT-5**  
**Format of Agreement**

Tender Ref. No.: GEM/\_\_\_\_\_

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

**THIS AGREEMENT** is made on .... day of ....., 2023

**BETWEEN:**

**Central Warehousing Corporation** (A Govt. of India Undertaking) having its Corporate Office at 4/1, Siri Institutional Area, August Kranti Marg, Hauz Khas, New Delhi. (hereinafter called the “CWC”) **BEING THE FIRST PART**

**AND**

\_\_\_\_\_ having its Office at \_\_\_\_\_ and Head Office at \_\_\_\_\_ (hereinafter called the “Tax Retainer”) which expression shall include its heirs, executors and administrators wherever the context so admits or requires) through its authorized representative \_\_\_\_\_ **BEING THE SECOND PART**

**WHEREAS:**

CWC is desirous of engaging Tax Retainer (having requisite experience) for obtaining direct tax retainership services as per scope of work given in tender dated \_\_\_\_\_.

**WHEREAS,** Tax Retainer desires to render such services to CWC.

NOW, THEREFORE, in consideration of the mutual covenants and conditions herein contained, it is agreed between the parties as follows.

1. Terms of Agreement. CWC hereby engages Tax Retainer for providing direct tax **retainership services** as per terms and scope of work given in tender dated \_\_\_\_\_ and Tax Retainer hereby agrees to render such services to CWC as per the terms and scope of work given in Tender.

2. Documents forming part of this Agreement. The Tender dated \_\_\_\_\_ **2023** issued by CWC and Financial bid submitted by the Bidder dated \_\_\_\_\_ **2023** having all the terms and conditions stated in the said documents shall form the integral part of this Agreement and shall be binding on both the parties.

3. Consideration. The consideration for the Tax Retainer’s services hereunder,

Amount of Retainership fees for Direct Tax Consultancy	Total Amount (Incl. GST) (in Figure)	Total Amount (Incl. GST) (in Words)

Retainership fees <u>(for a period of three years)</u>	To be filled at the time of signing of agreement only	To be filled at the time of signing of agreement only
--	---	---

**Price shall be inclusive of all applicable taxes, including GST.**

Tax Retainer shall be paid as per agreement subject to the terms and conditions provided in this Agreement as under.

a) Payment shall be made on submission of a GST compliance invoice with CWC GSTN No. as 07AAACC1206D2ZH.

b) Travelling and accommodation for attending outstation job (other than Delhi/NCR) will be regulated at par with entitlements of similar posts of Central Warehousing Corporation Executives restricted to the post of Dy. General Manager/Manager in CWC.

c) Tax Retainership fee shall be paid on quarterly basis.

d) There shall be no escalation in fees per annum, during the currency of the contract, including the extended period, if any.

4. The services to be performed by the Tax Retainer pursuant hereto are personal in character, and neither this Agreement nor any rights or benefits arising there under are assignable by the Tax Retainer without the previous written consent of CWC.

5. The Tax Retainer shall not, either during the continuance of this Agreement or at any time thereafter, disclose the private affairs of CWC and/or its subsidiary, or any secrets of CWC, to any person other than the Directors of CWC.

6. The Tax Retainer shall well and faithfully serve CWC during the continuance of this Agreement to the best of the Tax Retainer's ability in a competent and professional manner and use best efforts to promote the interests of CWC.

7. Advice to be given by at least Partner level official (having at least 10 years' experience in direct taxes)

8. It is expressly agreed, represented and understood that the parties hereto have entered into an arm's length independent contract for the rendering of direct tax retainership services and that the Tax Retainer is not the employee, agent or servant of CWC. Further, this agreement shall not be deemed to constitute or create any partnership, joint venture, master-servant, employer-employee, principal-agent or any other relationship apart from an independent Tax Retainer and client relationship.

9. Every provision of this Agreement is intended to be severable. If any term or provision hereof is illegal or invalid for any reason whatsoever, such illegality or invalidity shall not affect the validity of the remainder of the provisions of this Agreement.

For and on behalf of  
Central Warehousing Corporation

(\_\_\_\_\_)

For and on behalf of  
Tax Retainer Firm

(\_\_\_\_\_)

**EXHIBIT-6**

<< To be printed on the Letterhead >>

Date: << to be inserted >>

**DECLARATION RELATED TO IRN COMPLIANCES TO <<NAME OF THE ENTITY>>**

We, << Name to be inserted >> (PAN: << PAN to be inserted >>), hereby declare that the provisions of Notification 71/2019 – Central Tax dated 13 December 2019 read with Notification 13/2020 - Central Tax dated 21 March 2020 and Notification 61/2020 – Central Tax dated 30 July 2020 relating to E-invoicing and generation of Invoice Reference Number ('IRN') do not apply to invoices / debit notes / credit notes issued to us and hence we shall continue to issue our invoices without the reference to IRN, QR code and other requirements that are being made applicable under the notification effective 1 October 2020.

We further declare that as and when the provisions related to IRN and QR code are made applicable to us, we shall forthwith intimate << entity name to be inserted >> ('the Firm) and issue documents duly complying with the requirements specified under the GST law to the firm from the relevant date.

We hereby confirm that the information furnished above is true & correct and acknowledge our obligation to forthwith intimate the Firm in the event of any change therein. We also acknowledge our obligation to comply with the said requirements in respect of other documents, besides invoices and debit/ credit notes, issued by us to the firm, as and when notified by the Government.

The declaration above has been furnished in respect of all GST registrations held by us (including but not limited to the ones mentioned below) on the date of this letter and shall be deemed to have been furnished in respect of all our GST registrations including GST registrations subsequently obtained by us unless expressly excluded in a communication.

List of GST registrations of << Name to be inserted >> for which this declaration is given:

S. No.	State	GST Registration Number

Yours Truly,  
For << Name to be inserted >>

Authorized Signatory  
Name: << Name to be inserted >>  
Designation: << Name to be inserted >>

**EXHIBIT-7****(On official letter head of the bidder)****PRICE BID****(NOT TO BE SUBMITTED IN TECHNICAL BID)**

Tender Ref. No.: GEM/\_\_\_\_\_

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

**PRICE BID/BOQ IN CONSIDERATION TO THE REQUIRED BID FOR DIRECT TAX RETAINERSHIP****Name of the Bidder:**

<b>Retainer-ship fees for Direct Tax Consultancy</b>	<b>Amount to be quoted by bidder</b>
Retainer-ship fees for Direct Tax Consultancy per Quarter excl. GST [A]	
Amount for 3 Years (12 quarters) Excl. GST [B] = [A] X 12	
<b>Amount for 3 Years (12 quarters) Incl. GST [C] = [B] plus 18% GST</b>	

**Note: -**

- a) **The contract shall be awarded to the L1 bidder i.e. the bidder quoting the lowest Total Cost (Incl GST).**
- b) The above rates are inclusive of all applicable taxes and GST.
- c) The rate quoted by the bidders shall be valid for a period of three (03) years.
- d) Prices must be quoted entirely in Indian Rupees and must be inclusive of applicable rates, taxes.
- e) No adjustment of the price quoted in the Financial Bid shall be made on account of any variations in costs of labour and materials, currency exchange fluctuations with international currency or any other cost component affecting the total cost in fulfilling the obligations under the agreement. No clauses for price fluctuations due to fluctuation of the Indian currency against any of foreign currency will be accepted during the period of the agreement.
- f) The conditional bid shall not be considered for deciding L1 and liable to be rejected.
- g) As per the Guidelines of the “Institute of Chartered Accountants of India” (ICAI), minimum fees are to be prescribed in the tender document itself, where only the Chartered Accountant firms are participating. The minimum fees for this tender is **Rs 14,86,800/- (Rupees Fourteen Lakhs Eighty Six Thousand Eight Hundred) Incl. GST for three-years period.** Bidders may quote any amount above and below the minimum fees.
- h) The retainership fee quote should be indicated clearly both in Figures and in Words. If there is any variation between the audit fee quoted in Figures and Words, then the lower amount will be considered for evaluation.
- i) No TA/DA and out of pocket expenses will be reimbursed for attending office at New Delhi. However, for attending any outstation job, travelling and accommodation will be arranged by the corporation at par with entitlements of similar posts of Central Warehousing Corporation executives restricted to the post of Dy. General Manager/Manager in CWC.

**(Signature of the partner of the firm with seal of the firm)**

**EXHIBIT-8**  
**Service Level Agreement (SLA)**

{ On non-judicial stamp paper of appropriate value }

Tender Ref. No.: GEM/ \_\_\_\_\_

Date:

\_\_\_\_\_

This Service Level Agreement (hereinafter referred as "SLA") made at this \_\_\_\_\_ day of Year \_\_\_\_\_ between "Name of Bidder", and having its registered office at \_\_\_\_\_ ( hereinafter referred to "Name of Bidder" which expression shall unless excluded by or repugnant to the meaning or context thereof be deemed to include its successors and assigns) of the one part and "Central Warehousing Corporation" (hereinafter referred to CORPORATION which expression shall unless excluded by or repugnant to the meaning or context thereof be deemed to include its successors and assigns ) of the other part.

**Whereas**

**A.** The CORPORATION represents that it requires services as per the scope of work. (hereinafter referred to as "AS" for the purpose of its business).

**B.** Pursuant to the request of the CORPORATION, the bidder (Name of the Bidder) has agreed to provide "AS" service to the CORPORATION mentioned hereinafter and shall abide to the Service Levels and Liquidated Damages/ penalty amount as mentioned under SLA of this bid document.

IN WITNESS WHEREOF the parties hereto have executed these presents the \_\_\_\_\_ day and year first above written.

For and on behalf of CORPORATION

For and on behalf of Bidder

\_\_\_\_\_

\_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

<p style="text-align: center;"><b>EXHIBIT-9</b> <b>Format for Non-Disclosure Agreement</b></p>
--

Tender Ref. No.: GEM/\_\_\_\_\_

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

WHEREAS, we the undersigned, having our principal place of Business/ registered office at \_\_\_\_\_

\_\_\_\_\_, hereinafter referred to as "Bidder", are desirous of e-tendering for Bid No. \_\_\_\_\_ dated \_\_\_\_\_ providing "Name of Work" to the **Name of Tender Awarding Authority**, Central Warehousing Corporation, Corporate Office, New Delhi-110016.

WHEREAS, the bidder is aware and confirms that the information, software, hardware, business data, architecture schematics, designs, storage media and other documents made available by **Name of Tender Awarding Authority** in the documents during the tendering process and thereafter, or otherwise (confidential information for short) is privileged and strictly confidential and/ or proprietary to **Name of Tender Awarding Authority**, Central Warehousing Corporation, Corporate Office New Delhi.

NOW THEREFORE, in consideration of the foregoing, the Bidder agrees to all the following conditions, in order to induce **Name of Tender Awarding Authority**, Central warehousing Corporation, Corporate office New Delhi to grant the specific accesses to confidential information, property, information systems, network, databases and other data of Central Warehousing Corporation.

**IT IS HEREBY AGREED AS UNDER:**

**a)** The Bidder agrees to hold in trust any confidential information received by the Corporation, as part of the Tendering process or otherwise, and they shall maintain strictest of confidence in respect of such confidential information. The Bidder also agrees:

**i)** To maintain and use the confidential information only for the purposes of tendering for this Bid and only as permitted herein;

**ii)** To only make copies as specifically authorized by the prior written consent of Corporation and with the same confidential or proprietary notices as may be printed or displayed on the original;

**iii)** To restrict access and disclosure of confidential information to such of their employees, agents, consultants, and representatives strictly on a "need to know" basis, to maintain confidentiality of the confidential information disclosed to them in accordance with this clause;

**iv)** To treat confidential information as confidential unless and until Corporation notifies thereof release of its obligations in relation to the said confidential information.

**b)** Confidential information does not include information which;

**i)** The Bidder knew or had in its possession, prior to disclosure, without limitation on its confidentiality;

**ii)** Is independently developed by the Bidder without breach of **conditions** under this Tender;

**iii)** Information in the public domain as a matter of law;

**iv)** Is received from a third party not subject to the obligation of confidentiality with respect to such information;

**v)** Is released from confidentiality with the written consent of Corporation. The Bidder shall have the burden of proving herein above are applicable to the information in the possession of the bidder.

**c)** Notwithstanding the foregoing, the Bidder acknowledges that the nature of activities to be performed as part of the Tendering process may require the bidder's personnel to be



present on premises of Corporation or may require the 's personnel to have access to software, hardware computer networks,databases, and storage media of the Corporation while on or off premises of Corporation. It is understood that it would be impractical for Corporation to monitor all information made available to the Bidder's personnel under such circumstances and to provide notice to the Bidder of the confidentiality of all such information. Therefore, the Bidder agrees that any technical or business or other information of Corporation that the Bidder's personnel representatives or agents acquire while on Corporation premises, or through access to computer systems or databases while on or off Corporation premises, shall be deemed confidential information.

**d)** Confidential information shall always remain the sole and exclusive property of Corporation. Upon completion of the tendering process, confidential information shall be returned to Corporation or destroyed, if incapable of return. The destruction shall be witnessed and so recorded, in writing, by an authorized representative of Corporation. Nothing contained herein shall in any manner impair rights of Corporation in respect of the confidential information.

**e)** In the event that the Bidder becomes legally compelled to disclose any confidential information, the Bidder shall give sufficient notice to Corporation to enable Corporation to prevent or minimize to the extent possible, such disclosure, shall not disclose to a third party any confidential information or the contents of this Bid without the prior written consent of Corporation. The obligations of this Clause shall be satisfied by handling confidential information with the same degree of care, which the Bidder applies to its own similar confidential information but in no event less than reasonable care.

**f)** The obligations herein shall survive the completion or cancellation of the Tendering process.

For and on behalf of: \_\_\_\_\_()

Authorised Signatory Name: \_\_\_\_\_ Designation: \_\_\_\_\_

Office Seal: \_\_\_\_\_

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

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