



## BID DOCUMENT

**TENDER FOR: APPOINTING FIRMS OF CHARTERED ACCOUNTANTS  
FOR TAX AUDIT AND MAT AUDIT AS PER INCOME TAX ACT. FOR  
FINANCIAL YEAR 2022-23 OF WEST BENGAL ELECTRONICS  
INDUSTRY DEVELOPMENT CORPORATION LIMITED.**

**Tender no. : WEBEL/EOT/COM/23-24/00047, Date: 05-09-2023**

**Due Date: 12.09.2023**

**WEST BENGAL ELECTRONICS INDUSTRY DEVELOPMENT CORPORATION LIMITED  
(A Govt. of West Bengal Undertaking)  
Webel Bhavan, Block-EP & GP, Sector-V, Salt Lake, Bidhannagar, Kolkata:-  
700091**

**NOTICE INVITING TENDER NO. : WEBEL/EOT/COM/23-24/00047, Date: 05-09-2023**

West Bengal Electronics Industry Development Corporation Limited (WBEIDCL), Invites tender offers from reputed CHARTERED ACCOUNTANTS FOR TAX AUDIT AND MAT AUDIT AS PER INCOME TAX ACT. FOR FINANCIAL YEAR 2022-23 through e-tender. (Tender Reference: WEBEL/EOT/COM/23-24/00047 published on 05-09-23). The e-tender document is available on Website <https://www.wbtenders.gov.in> .

<b>Brief description of work</b>	<b>Tender Document Money (Rs)</b>	<b>Earnest Money Deposit (EMD) (Rs)</b>	<b>Start date of Tender availability at Office</b>	<b>Last date and time of Tender submission</b>	<b>Date of opening of Tender (Technical Part)</b>
<b>Tax audit and mat audit as per income tax act. For financial year 2022-23 of West Bengal electronics industry development corporation limited.</b>	<b>NA</b>	<b>NA</b>	<b>05-09-2023</b>	<b>12-09-23 ( 12 P.M)</b>	<b>14-09-23 (3 P.M)</b>

### **1.1 Online Bid Submission**

- a) Proposals must be direct, concise, and complete and must be submitted online only.
- b) Bidders shall furnish the required information on their technical and commercial proposals in the enclosed formats only. In case of any deviations in the format, bid will be liable for rejection.
- c) The following points need to be considered while submitting the bids:-
  - i. Bidders Tool Kit link (detailed Help documents, designed for bidders) has been provided on e-Tendering website (<https://www.wbtenders.gov.in>) in order to guide them through different steps involved during e-Tendering such as online procedure for tender document purchase, bid preparation, bid submission.
  - ii. If any assistance is required regarding e-Tendering (registration / upload / download), please contact e-Tendering Help Desk
  - iii. The tender notice/ Tender document and clarifications/corrigendum (if any) shall be uploaded on e-Tendering website <https://www.wbtenders.gov.in>.
  - iv. All the bids (Pre-Qualification & Technical as well as Financial) shall have to be submitted online.
  - v. The date and time for online submission shall be communicated on the e-tendering website. The tenderers should ensure that their tender is prepared online before the expiry of the scheduled date and time and then submitted online before the expiry of the scheduled date and time. No delay on account of any cause will be entertained. Offers not submitted online will be rejected.
  - vi. In the event of the specified date for the submission of bids being declared a holiday, the bids can be submitted online up to the appointed time on the next working day for which Office of WBEIDCL will make necessary provisions.

- vii. Office of WBEIDCL may, at its own discretion, extend the date for submission of bids. In such a case, all rights and obligations of Office of WBEIDCL and the bidders shall be applicable to the extended time frame.
- viii. The offers submitted as documents, by telex/telegram/fax/Email or any manner other than specified in point 'iv' of this section, will not be considered. No correspondence will be entertained on this matter.
- ix. Printed terms and conditions of the bidders will not be considered as forming part of their bid.

## **1.2 Procedure for Submission of Bids**

- a) To view- Tender Notice, Detailed Time Schedule for this Tender, kindly visit following e-Tendering website: <https://www.wbtenders.gov.in>
- b) The bidders participating first time for e-Tenders on WB e-tendering portal will have to complete the Online Registration Process for the e-Tendering portal.
- c) All bidders interested in participating in the online e-Tendering process are required to obtain Class II or Class III Digital Certificates. The tender should be prepared & submitted online using individual's digital signature certificate.

## **1.3 Two Part Bid System**

Complete bidding process will be online (e-Tendering) in two envelope system. The bidder shall submit the bid proposal in 2 folders:

- I. Pre-Qualification & Technical Folder
- II. Commercial Proposal

- For technical queries regarding this tender and for other terms and conditions relating there to, please contact Mr. Debabrata De, Sr. Vice President (Finance), by e-mail at mail ID [debabrata.de@webel-india.com](mailto:debabrata.de@webel-india.com) and / or Mr Pratul Show, Sr. vice President (Commercial) by e- mail at mail [pratul.show@webel-india.com](mailto:pratul.show@webel-india.com) on or before Hrs of 07-09-23. No queries will be entertained thereafter. If the Tender Committee considers it fit appropriate corrigendum will be hosted before 08-09-23 for the information of all prospective bidders.
- Canvassing in any form at any stage of the bidding process shall be liable for disqualification.
- WBEIDC Limited reserves the right to accept or reject any or all the tenders without assigning any reason thereof.

## **CONTENTS**

The Tender document comprises the following:

SECTION – A	SCOPE OF WORK
SECTION – B	ELIGIBILITY CRITERIA FOR BOTH WBEIDC AND ITS FOUR SUBSIDIARIES FOR PARTICIPATION IN THE TENDER
SECTION – C	INSTRUCTION TO BIDDERS
SECTION – D	GENERAL TERMS & GENERAL TERMS & CONDITIONS
SECTION – E	SPECIAL TERMS & CONDITIONS
SECTION – F	BID FORM
SECTION – G	PRICE BID

## **SECTION-A**

### **SCOPE OF WORK**

1. Tax Audit as per section 44AB of Income Tax Act. For the Corporation including filling of Form 3CA-3CD
2. MAT Audit as per section 115JB of Income Tax Act. For the Corporation including filling of Form 29B.

## **SECTION - B**

### **ELIGIBILITY CRITERIA FOR PARTICIPATION IN THE TENDER**

Criterion to be considered for selection of the firms of Chartered Accountants-

1. The Firm must have: Minimum of 3 Partners at least 1 of them should be Fellow Member of Institute of Chartered Accountants of India. Relevant document in support of the same has to be submitted.
2. The firms shall have a minimum of 10 years' existence. Relevant document in support of the same has to be submitted.
3. The firm must have the assignments of Tax Audit of Companies in the last 3(three) financial year. Relevant documentary evidence has to be submitted.
4. The Average Annual turnover of the Firm should be more than Rs. 2, 00,000/- per year. Relevant documentary evidence has to be submitted
5. The firm must have office in Kolkata. Relevant documentary evidence has to be submitted.
6. Blacklisting- The bidder should not have been blacklisted by Central / State Government in India at the time of submission of the Bid.
7. The Bids shall be submitted only by the Bidder; no consortium is allowed in this Bid. Declaration in this regard needs to be submitted.
8. Other legal documents-The bidder must have valid Goods & Service Tax registration in India, PAN card, Trade License and Copies Acknowledged Income Tax Return including Income Tax Form of last 3 financial years.

In absence of any one of the above, the offer will be treated as non-responsive and will be summarily rejected.

## SECTION - C

### INSTRUCTIONS TO BIDDERS:

Interested Bidders are required to submit their technical proposals and commercial proposal in two separate sealed envelopes as per instructions given below: -

The firm shall seal & mark various parts of the proposal as follows:

General for e-Tender

- 1.. **Registration of Bidder**- Any Bidder willing to take part in the process of e-Tendering will have to be enrolled & registered with the Government e-Procurement System, through logging on to <https://wbtenders.gov.in> . The Bidder is to click on the link for e-Tendering site as given on the web portal.
2. . **Digital Signature Certificate (DSC)** -Each Bidder is required to obtain a Class-II or Class-III Digital Signature Certificate (DSC) for submission of tenders from the approved service provider of the National Informatics Centre (NIC) on payment of requisite amount. Details are available at the Web Site stated in Clause A.1. above. DSC is given as a USB e-Token.
3. . **Search and Download** -The Bidder can search & download N.I.T. & Tender Document(s) electronically from computer once he logs on to the website mentioned in Clause A.1. Using the Digital Signature Certificate. This is the only mode of collection of Tender Documents.
- 4.. **Participation in more than one work**- A prospective bidder shall be allowed to participate in the job either in the capacity of individual or as a partner of a firm. If found to have applied severally in a single job all his applications will be rejected for that job.
- 5.. **Submission of Tenders** -Tenders are to be submitted through online to the website stated in Clause A (i). in two folders at a time for each work, one in Technical Proposal & the other is Financial Proposal before the prescribed date & time using the Digital Signature Certificate (DSC) The documents are to be uploaded virus scanned copy duly Digitally Signed. The documents will get encrypted (transformed into non readable formats).

### **(B.1) TECHNO COMMERCIAL BID**

The Techno Commercial Bid should consist of the following documents:

1. Proposals submission cover letter on the letterhead of the firm clearly indexing the enclosures. This proposal submission cover letter should bear the reference no. and date, without which the bid will be treated as non-responsive.
2. Details of Experience of the firm in Audit.
3. Details of the Partners viz. name, qualification, membership no. and auditing experience in detail (i.e. name of organization served, capacities in which worked, nature of job done, No. of years served in each capacity, Experience as practicing Accountant, Experience in Tax Audit, experience in the electronics, information technology and in the auditing of the Government Departments and Enterprises, etc.)
4. Details, qualifications and experience of full time paid assistants / professional staff with appropriate evidence of such staff being in continuous employment of the Firm.
5. Copies Acknowledged Income Tax Return including Income Tax Form of the last 3 preceding financial years to be submitted.
6. Bid Form duly filled and signed as per format on the letterhead of the bidder.
7. Original Tender document duly stamped & signed on each page, as a token of acceptance of all terms and conditions laid down in the tender document.
8. Detailed profile of the Firm.
9. Copy of PAN Card, GST Registration, Professional Tax Certificate (If any) and Firm's Registration Certificate (ICAI). The Firm should operate in the same name and style at least for the last three years.

### **(B.2) FINANCIAL PROPOSAL**

1. The commercial bids of only technically successful bidders will be opened.
2. Webel shall notify the technically qualified bidders about the date, time and location for opening the Financial Proposals in the e-tendering website.
3. The Commercial Bids will be open and assessed by Webel for completeness and accuracy. Bidders are advised to provide the price only in the financial proposal folder as per the BOQ format only very carefully. If price is mentioned anywhere else apart from the mentioned folder the bid would be rejected.

## SECTION – D

### GENERAL TERMS AND CONDITIONS

#### **1. Amendment of Invitation**

At any time 3 days prior to the deadline for submission of proposals, WBEIDC reserves the right to add / modify / delete any portion of this document by issuance of a Corrigendum, which would be published on the website and will also be made available to all the Bidders who have been issued the tender document. The Corrigendum shall be binding on all bidders and will form part of the bid documents (Techno Commercial as well as Financial Bid).

#### **2. Clarification Regarding Tender Document**

A prospective Bidder requiring any clarification about the tender document and scope of work may contact the person through e-mail / letter as mentioned aforesaid in the Notice Inviting Tender.

#### **3. Awarding of Contract**

Short listed Firms fulfilling the eligibility criteria and on successful completion of the Techno Commercial Bidding evaluation of WBEIDC Limited will be required to make a Presentation on their credentials before the Audit Committee of the Company.

The Committee thereafter will then decide upon the Firms whose Financial Bids will be opened. The Firm offering the lowest Bid among such shortlisted Firms will be selected for appointment. However, Committee may decide otherwise if they think necessary to do so with the approval of competent authority showing proper justification.

#### **4. Amendment of Proposals**

In order to afford prospective Bidder reasonable time to make amendment in their proposals, WBEIDC Limited may, at its discretion, extend the deadline for the submission of proposals. However, no such request in this regard shall be binding on WBEIDC.

#### **5. Language of Proposal & Correspondence**

The proposal submitted by the Bidder should be in the English language only. All the documents relating to the proposal (including brochures) supplied by the firms should also be in the English language and the correspondence between the Bidder & WBEIDC will be in English language too. A duly signed formal copy must subsequently confirm any correspondence by fax / e-mail.

#### **6. Proposal Currency**

Prices shall be quoted in Indian Rupees as in the Financial Bid.

#### **7. Period of Validity of Proposals**

The price offers as in the Financial Bid shall remain firm within the currency of contract and no escalation of price will be allowed. The quoted offer and / or rate must be valid for a minimum period of 180 Days from the date of opening of the tender. The tender inviting authority reserves the right for seeking extension of validity of offered rates from the successful bidder. Acceptance of such request during actual offer is however optional to the bidder. The price validity will remain unaltered irrespective of any reason.

Variation in statutory rates of taxes and duties as levied by the Government on professional services will however be reflected for both reduction and escalation.

#### **8. Formats and Signing of Proposals**

The original proposal shall be neatly typed and shall be signed by an authorized signatory / Signatories on behalf of the Bidder. The authorization shall be provided by written Power

of Attorney and as per notarized copy of the Registered Deed of Partnership accompanying the proposal. The person or persons signing the proposal shall initial all pages of the proposal, except for un-amended printed literature. The proposal shall contain no interlineations, erasures or overwriting. In order to correct errors made by the Bidder, all corrections shall be done & initialed with date by the authorized signatory after striking out the original words / figures completely.

#### **9. Late Proposals**

Any proposal received by WBEIDC after the deadline for submission of proposals, as referred above shall not be accepted.

#### **10. Evaluation Process**

The evaluation process of the Bid Document proposed to be adopted by Webel is indicated under this clause. The purpose of this clause is only to provide the Bidder an idea of the evaluation process that Webel may adopt. However, Webel reserves the right to modify the evaluation process at any time during the Tender process, without assigning any reason, whatsoever, and without any requirement of intimating the Bidder of any such change.

Webel shall appoint an Evaluation Committee (EC) to scrutinize and evaluate the technical and commercial bids received. The EC will examine the Bids to determine whether they are complete, responsive and whether the Bid format confirms to the Bid Document requirements. Webel may waive any non-conformity in a Bid which does not constitute a material deviation according to Webel.

There should be no mention of bid prices in any part of the Bid other than the Commercial Bids

## SECTION - E

### SPECIAL TERMS AND CONDITIONS

#### **1. Interpretation of documents**

If any bidder should find discrepancies or omission in the specifications or other tender documents, or if he should be in doubt as to the true meaning of any part thereof, he shall make a written request to the tender inviting authority for correction / clarification or interpretation before 7 days of opening of the bid.

#### **2. Payment Terms**

Payment will be made within 30 (Thirty) days of submission of bills after completion of Audit and submission of respective forms.

#### **3. Preparation of Tender**

Tender shall be submitted in accordance with the following instructions:

- a) Tenders shall be submitted in the prescribed forms. All signatures shall be in longhand. Where there is conflict between the words and the figures, the figure shall govern.
- b) All notations must be in ink or type written. No erasing or overwriting will be permitted. Mistakes may be crossed out and corrections typed or written with ink adjacent thereto and must be initialed in ink by the person or persons signing the tender.
- c) Tenders shall not contain any recapitulation of the work to be done. Alternative proposals will not be considered unless called for. No written, oral, electronic, telegraphic or telephonic proposals for modifications will be acceptable.
- d) Tenders shall be delivered to the office as notified on or before the date and time set for the opening of tenders in the Notice Inviting Tender. The packet of documents including the tender shall be enclosed in sealed envelope having the title of the work and the name of the bidder.
- e) Tenders subject to any conditions or stipulations imposed by the bidder are liable to be rejected.
- f) Each and every page of the tender document must be signed with date and Firm's Seal by the bidder. This is required to show that the bidder had accepted all the terms and conditions mentioned in this tender document.

#### **4. Withdrawal from Tender**

Any bidder may withdraw his tender by written request at any time prior to the scheduled closing time for receipt of tenders and not thereafter.

#### **5. Assignments**

Assignment of the job to third party is not allowed without the consent of WBEIDC Ltd.

#### **6. Contract Period-**

The Contract would be initially valid for a period of 1 year. WBEIDC may renew/ extend the contract for a further period as may be agreed between the parties based on the performance of the bidder or as per decision of the management of WBEIDC.

#### **7. Deduction of Tax at Source.**

Deduction of all statutory and necessary Tax from each bill will be made as per Government Rules prevailing at the time of payment. The Company will issue necessary tax deduction certificate in due course of time.

#### **8. Tax Registration Certificate**

Bidders submitting a tender shall produce up to date VAT, Service Tax / GST, Income Tax

and Professional Tax registration if any) as well as copy of latest returns submitted in the standard form from the Tax Authority or a Certificate that the assessment is under consideration. All such clearance certificates shall remain valid on the last date of permission and should be attested by a Gazettedofficer.

#### **9. Canvassing**

Canvassing or support in any form for the acceptance of any tender is strictly prohibited. Any bidder doing so will render him liable to penalties, which may include removal of this name from the panel of Firms as may be maintained by WBEIDC Limited.

#### **10. Delivery**

Quarterly Tax Audit report of all segments as described in the SOW, to be submitted within 45 days of completion of each quarter to Managing Director, WBEIDC.

#### **11. Acceptance of Tender**

The acceptance of the tender will rest with the accepting authority who is not bound to accept the lowest or any tender and reserves the right to reject any or all tender(s) received.

#### **12. Withdrawal from Tender**

If any bidder withdraws his tender before acceptance or refusal within a reasonable time without giving any satisfactory explanation for his withdrawal, he/she shall be disqualified for participation in any tender of this organization for a minimum period of 2 (two) years.

#### **13. Non escalation of Price**

The price offers shall remain firm within the currency of contract and no escalation of price will be allowed.

#### **14. Price Validity**

The quoted offer and/ or rate must be valid for a minimum period of 180 Days from the date of opening the tender. The tender inviting authority reserves the right for seeking extension of validity of offered rates from the successful bidder. Acceptance of such request during actual offer is however optional to the bidder.

#### **15. Price**

- a) Price should be quoted in the Financial Bid format only in Indian Rupees
- b) No deviation in any form in the Price Bid sheet is acceptable.
- c) Price quoted should be firm.
- d) Percentage / specified amount of taxes & duties should be clearly mentioned otherwise WBEIDC Limited reserves the right to reject such offer.
- e) The total cost of the entire job should be inclusive of all prices as mentioned in the enclosed Price Bid format.
- f) No extra cost, other than that mentioned in Price Bid would be taken into account.

#### **16. Discrepancies and Adjustment thereof**

In the event of any discrepancy between description in words and figures, that which is in words quoted by the bidder, shall be taken as correct.

Discrepancy in totaling or carry forward in the amount quoted by the bidder shall be corrected.

#### **17. Disputes and Arbitrations**

In case of any dispute or differences, breach and violation relating to the terms of this agreement, the said dispute or difference shall be referred to the sole arbitration of Managing Director, WBEIDC Ltd. or any other person appointed by him. The award of the arbitrator shall be final and binding on both the parties.

In the event of such arbitrator to whom the matter is originally referred to vacates his office on resignation or otherwise or refuses to do works or neglecting his work or being unable to act as arbitrator for any reason whatsoever, the Managing Director shall appoint another

person to act as arbitrator in the place of outgoing arbitrator and the person so appointed shall be entitled to proceed further with the reference from the stage at which it was left by the predecessor. The Firm will have no objection in any such appointment and that the arbitrator so appointed being an employee of WBEIDC Ltd. The adjudication of such arbitrator shall be governed by the provisions of the Arbitration and Conciliation Act, 1996, or any statutory modification or re- enactment thereof or any rules made thereof. The arbitration shall be held in Kolkata only.

#### **18. Governing Laws**

This Tender Document and the contract shall be governed by and interpreted in accordance with Laws in force in India. The courts at Kolkata shall have exclusive jurisdiction in all matters arising under the contract.

#### **19. Force Majeure Condition**

If the execution of the contract is delayed beyond the period(s) stipulated in contract as result of outbreak of hostilities, declaration of an embargo or blockade of road, fire, flood, natural calamities', terrorism or any such act of nature, then WBEIDC LTD may allow such additional time by extending the execution timeframe in respective intervals of reporting deliverables as considered to be justified under the circumstances and its decision will be final. If additional time is granted by the WBEIDC Limited, contract shall be read and understood as if it had contained since its inception with the execution date(s) as if extended.

## **SECTION - F**

### **BID FORM**

(Bidders are requested to furnish the Bid Form in the Format given in this section, filling the entire Blank and to be submitted on Letter Head)

Ref No: (Mandatory)

Date: (Mandatory)

To,

The General Manager (Commercial) WBEIDC Limited Webel Bhavan

Block EP & GP, Sector-V

Salt Lake Electronics Complex Kolkata-700091

Dear Sir,

Having examined the Bid documents we, the undersigned, offer to undertake the job of "Appointment as an independent audit firm -----" as per the Tender No. ----- dated -----

We agree to abide by this bid for the period of 12 (Twelve) months from the date fixed for the opening of the Financial Bid and it shall remain binding upon us for acceptance at any time before the expiry of the aforesaid period.

This bid, together with your written acceptance thereof and your order / notification of award, shall constitute a binding contract between us.

We understand that WBEIDC Limited reserves the right to accept in full / part or reject any or all the bids received or split the successful bids without any explanation to bidders and its decision on the subject will be final and binding on the Bidder. We also understand that WBEIDC Limited is not bound to accept the lowest price quote viz. L-1 bid as qualifying for placement of order.

Dated, this ..... day of 2023

..... Signature

.....  
(In capacity of duly authorized to sign bid for and on behalf of (Name and Address of the Bidding Firm)  
(Affix Official Seal)