

**NOTICE**

**INVITING**

**TENDER**

**FROM DELHI / NCR BASED**

**CHARTERED ACCOUNTANT FIRMS**

**INDIAN INSTITUTE OF TECHNOLOGY DELHI**  
**HAUZ KHAS, NEW DELHI - 110 016**  
**IITD/ACCOUNTS(SP-4392)/2023**

**NOTICE INVITING TENDER FROM CHARTERED ACCOUNTANT**  
**FIRMS**

Indian Institute of Technology (IIT), Delhi invites tender from Delhi/ NCR based Chartered Accountant Firms having registered office at Delhi/ NCR for the following services:

1. **Type -1 Service:** Preparation and Finalization of Annual Accounts of the IIT Delhi and other related services (details mentioned in Annexure I).
2. **Type -2 Service:** Taxation services related to Income Tax, GST etc. (details mentioned in Annexure II)

The contract will be initially awarded for one year, which may further be extended for four more years (on a yearly basis) on satisfactory completion of the work.

The firms should have experience of doing similar kinds of work in IITs/IIITs/NITs/ Central Universities/Central Higher Educational Institutions.

The detailed terms and conditions and prescribed forms can be downloaded from the website of the Institute <http://www.iitd.ac.in/tenders> against Tender ID No. 4392 and also at NIC E procurement site (<http://eprocure.gov.in/epublish/app>) against ID No. 4392. No manual bids will be accepted. All quotation (both Technical and Financial should be submitted in the E-procurement portal). Completed tender forms with all required documents should be submitted online to the Institute on or before **16-11-2023 up to 15:00 hours**.

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

**Note: The Technical evaluation will be done in Two Stages (mentioned at para 3.6.1).**

**Registrar**

Dated: \_\_\_\_\_

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## 1) BID-DATA SHEET

<b>Tender Number and Date</b>	IITD/ACCOUNTS(SP-4392)/2023, Dated :16-10-2023
<b>Issue of Tender Forms</b>	Complete Tender Document of 31 pages can be downloaded from the Institute's website/ CPP portal.
<b>Earnest Money Deposit (EMD)</b>	<p>Earnest money of Rs.50,000/- (Rupees Fifty Thousand only) to be deposited online through NEFT/ RTGS favoring <b>IITD Revenue Account</b>. Earnest money is refundable.</p> <p>Name of the Bank A/C : IITD Revenue Account  SBI A/C No. : 10773572622  Bank : State Bank of India  Branch : IIT Delhi  IFSC Code : SBIN0001077  MICR Code : 110002156  Swift No. : SBININBB547</p> <p>The Details of UTR to be provided in PROFORMA: A5</p>
<b>Date of Issue/Publishing</b>	26/10/2023 (15:00 Hrs)
<b>Last Date of Submission of Tender</b>	16/11/2023 (15:00 Hrs)
<b>Opening of Tender (Technical Bid)</b>	17/11/2023 (15:00 Hrs)
<b>Contact Person</b>	Joint Registrar (Accounts) IIT Delhi Hauz Khas <b>draccounts@admin.iitd.ac.in</b>
<b>Contact Address</b>	Indian Institute of Technology Delhi Hauz Khas, New Delhi - 110 016
<b>Contact Phone Number (s)</b>	011-26591744
<b>Website of the Institute</b>	<a href="http://www.iitd.ac.in/tenders">http://www.iitd.ac.in/tenders</a>

## **2) TERMS OF REFERENCE**

### **2.1 Background: -**

Indian Institute of Technology Delhi (IIT Delhi) is a Central Autonomous body under Ministry of Education (MoE), Government of India which was established in 1961 and has been recognized as an Institute of National Importance by an Act of Parliament called The Indian Institute of Technology Act 1961 vide Gazette Notification dated 20<sup>th</sup> December 1961.

IIT Delhi is maintaining its account on Accrual Basis following the applicable Accounting Standards. The Institute is substantially financed by MoE through Grants under various schemes. As per the source of funds, the expenditure of the Institute is attributed to two needs – Recurring and Non-recurring. All receipts and payment data are entered into ERP software and thereafter data is imported into Tally ERP.9 software on a monthly basis. The Accounts of the Institute are prepared as per prescribed and uniform common format applicable to the Central Autonomous Bodies, which will be made available to the selected firm.

#### **Data for the information of Bidders**

- (a) During the year 2022-23, the budget of the Institute approved by the Ministry of Education, Govt. of India under the Object Head (OH) -31, 35 and 36 is to the tune of Rupees 605.35 Crore.
- (b) The Accounts and transactions of the Institute are audited by C&AG and the Audited Accounts are placed before the Parliament.
- (c) As per the data available, the Institute has filed the e-TDS returns in respect of approximately 2036 employees in 24Q and 2340 vendors in 26Q during the financial year 2022-23.
- (d) The Institute has filed GST returns in respect of approximately 687 contractors in the year 2022-23.

**TYPE 1 SERVICE**

**2.2 SCHEDULE AND SCOPE OF WORK**

**PREPARATION AND FINALIZATION OF ANNUAL ACCOUNTS OF THE IIT DELHI AND OTHER RELATED SERVICES**

The primary responsibilities to be assigned to the Chartered Accountant Firm as under:

1. Preparation and verification of Annual Accounts of the Institute  
*(For details, please refer to Para 2.2.1).*
2. Coordination with DGCAE Auditors.

The details of the above responsibilities are mentioned in 2.2.1.

**The Chartered Accountant Firm will depute full time dedicated personnel(s) at site during its tenure depending upon the volume of work involved and shall report to IR Accounts/ AR Accounts as and when needed.**

The firm should give the Certification regarding the accuracy of Accounts being maintained at the IIT Delhi on monthly basis.

### **2.2.1 Scope of work with respect to Preparation and verification of Annual Accounts of the Institute**

The primary duty of the Chartered Accountant Firm is to compile the Final Accounts of the Institute in compliance with Government regulations. Consequently, it is imperative for the Chartered Accountant Firm to ensure that all essential proformas, documents, and statements are prepared well in advance. The firm may also take proactive measures, such as conducting personal visits to the offices to familiarize themselves with the records being maintained. Any identified gaps in the process are to be addressed by the firm. Below is a non-exhaustive list of some of the tasks involved: -

- i. Verification of daily financial transactions to ensure adherence to the General Financial Rules (GFR), Accounting Standards, accurate expense classification, proper ledger usage, mathematical precision, and compliance with various tax regulations, including TDS and GST.
- ii. Ensuring the monthly incorporation of all necessary adjustments arising from the Bank Reconciliation Statement and the verification of monthly Bank Reconciliation Statements for all Institute bank accounts.
- iii. Scrutiny of Advances to suppliers, contractors and employees, release of security deposit and EMD
- iv. Providing necessary assistance in reconciliation of fees received and other dues from students, distribution of fees in various sub heads, release of Assistantship and Caution Money
- v. Ensuring that all the data (i.e. all the vouchers of receipt and payment) are entered into Accounting Software, which is being used for keeping records.
- vi. Passing of year-end adjustment entries required for accrual basis related to accrued income including interest on investments and FDs, interest on HBA etc., advances and outstanding liability for expenses as well as provision for retirement benefits based on actuarial valuation report and provision for depreciation.
- vii. Passing Reversal entries, where necessary in respect of accrued income and outstanding liability created for expenses and prepaid expenses passed in previous financial year.
- viii. Identifying prior period income/expenses, while passing the receipt and payment vouchers.



- ix. Preparation and Consolidation of Development Office, Sonipat Campus, IRD, GATE, JEE, JAM, CEP etc. accounts with Institute Accounts
- x. Preparation of Separate Annual Accounts of the GPF/ CPG and NPS on accrual basis.
- xi. Checking of Broad Sheets of Computer Advance, House Building Advance and the reconciliation of figures appearing in Broad Sheets and Accounts.
- xii. Calculation and Provision of Depreciation in the annual accounts as per the rates adopted by the Institute.
- xiii. Checking the calculation of accrued interest on loans and advance, investments etc.
- xiv. Preparing & Finalization of the Annual Accounts of the Institute comprising of Balance Sheet, Income and Expenditure Statement and Receipt and Payment Accounts as per the prescribed format of Accounts for Central Autonomous Bodies.
- xv. Providing all required information and facilitating audit of accounts conducted by CAG, Internal Auditors and other agencies.
- xvi. Scrutiny of Endowment Account
- xvii. Calculation of interest on accumulated fund of Endowment, Earmarked Fund, Development Office fund and ensure to credit the interest in respected funds.
- xviii. If required, make a presentation of certified Annual Accounts to the Finance committee/Board of Governors.
- xix. Appearing on behalf of IIT Delhi in all taxation proceedings by various Tax Authorities Income Tax, GST, etc.
- xx. Advising on applicability of any other tax, rules, laws, regulations which may be applicable on the IIT Delhi and all matters/items covering its scope and applicability in case of agencies from which IIT Delhi is availing the services.

**TYPE 2 SERVICE**

**2.3 SCHEDULE AND SCOPE OF WORK**

**TAXATION SERVICES RELATED TO INCOME TAX, GST ETC**

The primary responsibilities to be assigned to the Chartered Accountant Firm as under:

1. Work related to e-TDS return filing  
*(For details, please refer to Para 2.3.1).*
2. Work with respect to GST related matter  
*(For details, please refer to Para 2.3.2).*
3. Work in respect of filing of Annual Income Tax Return  
*(For details, please refer to Para 2.3.3).*

### 2.3.1 **Scope of work with respect to e-TDS Returns filing**

(On the tax at source deducted by various offices in IIT i.e. Main Accounts, Development Office, IRD, GATE, JAM, CEP, QIP, Sonipat/Jhajjar Campus etc.)

The responsibility of the Chartered Accountant Firm shall be to provide necessary help and advice in ensuring the timely discharging of taxation liabilities with respect to Income Tax, GST or any other taxation issue. Therefore, the Chartered Accountant Firm ensure that all the necessary proforma, documents, statements are ready well before time. Following is the list of some of the works but this is not exhaustive:

- i. Preparation and filing of e-TDS return of the institute within the stipulated time.
- ii. Preparation and filing of correction/revised statements, whenever found necessary by Institute on detection of errors in the data maintained by the Institute.
- iii. Preparation and filing of correction/revised statements against the defaults generated by TIN-NSDL and against the notices received from Income Tax Department during the period of engagement irrespective of the period for which the correction statement/return belongs,
- iv. Preparation of replies to the income tax department in respect of notices / communications received by Institute in connection with the filing of e-TDS returns during the period of engagement irrespective of the period to which the notices belong.
- v. Filing of replies in respect of notices relating to e-TDS returns from Income Tax Department
- vi. Generation of TDS certificates in Form 16 and Form 16A from TDS Reconciliation Analysis and Correction Enabling System (TRACES) including computation
- vii. Maintaining Employee / Vendor Master details required for FORM 24Q and 26Q with Annexures and FORM 16 / FORM 16A.
- viii. Maintaining TDS deduction details, creation of Challans and entry of the deposit details obtained from the bank (Bank Challan Serial Number/Deposit date),
- ix. Calculations of any penalty/interest,
- x. Validation of PAN number with PAN database of NSDL,
- xi. Advise the Institute on TDS/ TCS provisions or any other taxation matters.
- xii. Any other matter related to the above work required under the Income Tax Act, 1961

**2.3.2 Scope of Work with respect to GST related matters (All offices in IIT Delhi, Sonipat and Jhajjar campus).**

- i. Preparation and submission of GST Returns electronically as per statutory requirement,
- ii. Filing of return of TDS under GST
- iii. Attending to previous pending assessments,
- iv. Providing and advising implementation of all latest amendments through letters periodically and promptly,
- v. Assessment of GST in Delhi and other campuses of IITD and attending the assessment proceedings and preparation of replies for submission to GST authorities.

**2.3.3 Scope of work in respect of filing of Annual Income Tax Returns**

- i. Preparation, vetting and filing of Annual Return of the Institute under Income Tax Act with various disclosures, computation notes and other issues relevant for the purpose of filing of the return,
- ii. Preparation/Review of revised return, if required, to be filed in respect of any financial year,
- iii. Preparation of detailed replies and submission thereof to the queries raised by Income Tax authorities during assessment or appellate proceedings or otherwise by tax authority of present/past appeals/proceedings or other hearings,
- iv. Pursuing the refund claim.

## **2.4 Time Period**

The Chartered Accountant firm will be required to provide the desired services initially for a period of One year from the date of award of the contract, which may be renewed for another period of four years on satisfactory performance on yearly basis.

Notwithstanding anything contained herein above, the Institute reserves the right to discontinue the services of a Chartered Accountant firm in the event their services are evaluated as unsatisfactory at any time during the period.

## **2.5 Support and Inputs to the Firm**

The Institute shall provide office space, computer(s)/ printer(s) to the Firm to perform its services. The Institute will also provide all primary data to the firm for carrying out the jobs listed in the schedule and scope of work.

## **2.6 Pre-qualification Criteria**

The bids of only those firms will be considered which satisfy the following eligibility criteria:

- I. The Chartered Accountant Firm should have its registered Office in Delhi/ NCR.
- II. The Chartered Accountant Firm should have at least Three (3) full time partners, out of which at least two (2) should be FCA (Please provide member status card for each member) (Please see Sub-Annexure Proforma: A4),
- III. The Chartered Accountant Firm should be registered with The Institute of Chartered Accountants of India (ICAI) and have Income Tax Permanent Account Number (PAN) and Goods and Service Tax Registration (A copy of certificate to be submitted),
- IV. The Firm should have been in operation for at least 5 years after its registration,
- V. The Firm should be empaneled with the Comptroller and Auditor General of India (C&AG),
- VI. A Certificate should be submitted that the CA firm has not been blacklisted or barred by any of IITs/IIITs/NITs/ Central Universities/Central Government funded Educational Institutions during the last five years. It should also be mentioned that no disciplinary action has been taken against its existing partners in past and no disciplinary enquiry is pending against partners during last five years by the Institute of Chartered Accountants of India,
- VII. The Average Annual revenue (i.e. Average Gross Professional Fees earned during the last 3 years) of the Firm in the last 3 financial years i.e. (2020-21, 2021-22 and 2022-23) must be equal to or more than Two hundred lakhs (2 Crores), the same shall be assessed by the ITR submitted by the firm (Please see Sub-Annexure Proforma: A1),

VIII. The Firm should have experience in:

- (i) preparation and finalization of Annual Accounts of IITs/ IIITs/ NITs/ Central Universities/ Central Government funded Educational Institutions. The annual budget of the IITs/ IIITs/ NITs/ Central Universities/ Central Government funded Educational Institutions whose accounts prepared by the CA firm should have been more than Rs.400 crores in any financial year,
- (ii) Filing of e-TDS returns (Income Tax), (iii) GST matters of IITs/ IIITs/ NITs/ Central Universities/ Central Higher Educational Institutions, in the last five years,

IX. Bidders must submit documentary proof in support of meeting each of the above minimum qualification criteria. A simple undertaking by the bidder for any of the stated criteria will not suffice to the purpose. All documentary proof must be listed on the letter pad of the company and enclosed in a cover, to be submitted with the technical bid.

## **2.7 Payment Terms**

The payment shall be made against the services provided by firm, subject to the following terms and conditions:

- I. The payment during the entire contract period shall be made in accordance with the financial bid submitted by the selected bidder and accepted by the Institute. No price variation would be allowed during the contract period. The financial price quoted by the contracting firm shall be final. No Advance shall be made.
- II. The rates quoted should have a validity for at least three financial years 2023-24, 2024-25 and 2025-26. No request for extra payment on account of an increase in price on whatever account will be entertained.
- III. However, a raise up to 15% may be considered after three years in case the contract is extended further.
- IV. Any increase in statutory taxes during the contract period will be borne by the Institute.
- V. TDS will be deducted at applicable rates.
- VI. The payment will be made as per completion of scope of the work as under:

Scope of Work	Payment frequency
Scope of work with respect to e-TDS returns filing	The payment will be made on quarterly basis.
Scope of Work with respect to Preparation and Verification of Annual Accounts	60% payment will be made on the finalization of Accounts, 20% on completion of Audit by C&AG and 20% on receipt of SAR

Scope of work in respect of filing of Annual Income Tax Returns	Payment will be on Annual basis.
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VII. Payment will be made on the submission of certificate of compliance with respect to correction of Accounts being maintained by the Institute (as mentioned in Proforma A6).

VIII. The Institute reserves the right to deduct the amount from the bill raised by the firm as may be considered reasonable for unsatisfactory services or delay in providing of services. The decision of the Institute will be the final in this regard.

## **2.8 Performance Security**

The successful bidder will be required to deposit 5% of the bid amount towards Performance Security in the form of Bank Guarantee/FDR before execution of the agreement. The Bank Guarantee must be valid up to 90 days after the expiry of the contract period. In case of further extension of the contract the Bank Guarantee will also be renewed accordingly on yearly basis.

## **3. SUBMISSION AND EVALUATION OF THE TENDER**

### **3.1 Submission of Tender**

Interested firms meeting the pre-qualification criteria are requested to submit their Tender through ***e-Procurement portal***. The Tender should contain the following documents:

- i) Earnest Money Deposit (EMD) of Rs.50,000/- (Fifty Thousand rupees only) should be paid online.
- ii) Prequalification-cum-Technical bid as per Annexure-A along with all supporting documents.
- iii) Financial Bid as per Annexure –B.

The Earnest Money Deposit, Prequalification cum Technical Bid and Financial Bid should be submitted through e-portal of CPPP. No manual bids will be accepted. All quotation (both Technical and Financial) should be submitted in the E-procurement portal. The technical bid shall not contain any indication of the price offered for the job for which tender is given by the firm. In case it is found that the technical Bid contains the price for the job or any direct or indirect indication of it, the entire bid document will be summarily rejected.

All the pages of the Tender document including the annexures and copies of certificates should be signed with date by the authorized person of the Firm, along with the seal of the firm.

Tender should be deposited online to Indian Institute of Technology Delhi Hauz Khas, New Delhi – 110 016. The last date for submission of tender is **16-11-2023 upto 15:00 Hours**.

### **3.2 Earnest Money Deposit**

Earnest Money Deposit of Rs.50,000/- (Fifty Thousand Only) by way of online mode only to IIT Delhi should be submitted along with the bid. The EMD amount will be returned to the unsuccessful firms after finalization of the bid. In respect of the successful bidder, the EMD will be returned after execution of the agreement.

### **3.3 Queries Regarding the Tender**

The interested Firms may seek clarification on the Tender document from the Joint Registrar (Accounts). The firms can also go through the Annual Accounts of the Institute and Common Format of Accounts which will be made available to them on receipt of request. The Firms can visit the **Accounts Section** between **10.00 a.m. to 12.30 p.m.** on any working day.

### **3.4 Last Date of Submission of Tender**

The last date of submission of the Tender is **16-11-2023 up to 15:00 hours.**

### **3.5 Date of opening of the Tender**

The authorized representatives of the firms carrying authority letter may attend the bid opening. The date(s) of opening Technical and Financial Bids will be intimated separately.

### **3.6 Evaluation of Tender**

The Tender will be evaluated by the Purchase Finalization Committee. The detailed evaluation method for Prequalification-cum-Technical and Financial bids is specified below. The technical and financial bids are given weightages of 70 and 30 respectively.

Technical and Financial bids of all the firms, which meet the prequalification criteria, would be taken up for detailed evaluation as per the technical and financial bid evaluation criteria.

#### **3.6.1. Evaluation of Technical Bids**

**The Technical evaluation of eligible firm shall be done in two stages:**

- I. As per parameters set out in technical evaluation criteria in Stage I (Marks out of 50 shall be awarded)
- II. Power Point Presentation (Bidders who score at least 60% i.e., 30 marks in stage I will be called for power point presentation)

**Those firms who do not meet the pre-qualification criteria shall not be evaluated. Firms scoring less than 30 marks in Stage I shall not be evaluated for further selection process.**



The Technical score will be determined by adding the total marks obtained from technical evaluation (Stage I- 50 marks) and Presentation (Stage II- 20 marks).

### **3.6.2. Evaluation of Financial Bids:**

The technically evaluated and accepted proposal with the least financial cost (L1) will be assigned a score of 30. The financial score of other technically accepted firms will be evaluated as per the following formula:

$$= (\text{L1 amount}) \times (30) / (\text{Financial amount of bid being evaluated})$$

The firm with the maximum total score (Technical + Financial) will be declared successful.

#### 4. Technical and Financial Evaluation Criteria

Max. Marks

A	Score on Technical Proposal		
Stage I	Experience of the Firm	50	
i.	<b>Firm's Existence in years after its registration</b>		5
	5 years to 7 years	2	
	8 years to 10 years	3	
	more than 10 years	5	
ii.	<b>Average Annual Income of the Firm (in the last 3 financial years) ended on March 31<sup>st</sup> 2023</b>		5
	Rupees 2 Crore to 3 Crore	2	
	More than 3 Crore and equal to 5 Crore	3	
	Above Rs. 5 Crore	5	
iii.	<b>Experience of doing similar kind of work for IITs/ IIITs/ NITs/ Central Universities/ Central Government funded Educational Institutions.</b>		10
	3 to 5 Organizations	4	
	6 to 10 Organizations	6	
	More than 10 Organizations	10	
iv.	<b>Experience of handling similar work in IITs/ IIITs/ NITs/ Central Universities/ Central Government funded Educational Institutions during last five years</b>		30
	(i) e-TDS Returns filing etc.	10	
	(ii) Preparation and Verification of Annual Accounts on Accrual basis.	10	
	(iii) Services related to GST Matters i.e. Return filing, E-way bill, ITC etc.	3	
	(iv) Filing of Annual Income Tax Returns/ Income Tax Assessment, TDS refund etc.	5	
	(v) Providing of opinions on various cases pertaining to accounting and taxation matters	2	
Stage II	Presentation	20	
A	Total Technical Score (Stage I + II)	70	
B	Score on Financial Proposal	30	
<b>Grand Total (03+04)</b>			<b>100</b>

#### Note:

1. The firm having a technical score of less than 30 will be rejected. The firm having maximum total score i.e. technical score plus financial score will be selected for the award of work.
2. The evaluation of financial bid shall be made in totality for all jobs and not separately for each job.

### **General Terms & Conditions**

1. **Rates:** Offers in the proposal should be written in English and price should be written in both figures and words.
2. **Validity:** The validity period of the offer should be clearly specified. It should be at least 120 days from the last date of submission of quotations.
3. **Ground for Rejection of Quotation:** The quotations are liable to be rejected if the foregoing conditions are not complied with. The quotation should be complete in all respects if a firm quotes NIL charges / consideration, the bid shall be treated as unresponsive and will not be considered.
4. **Termination for default:** Default is said to have occurred (a) If the supplier fails to deliver any or all of services within the time period(s) specified by IIT Delhi. (b) If the supplier fails to perform any other obligation(s) under the contract. (c) If the supplier, in either of the above circumstances, does not take remedial steps within a period of 07 days after receipt of the default notice from IIT (or takes longer period in spite of what IIT may authorize in writing), IIT may terminate the contract in whole or in part.
5. **Applicable Law:** (a) The contract shall be governed by the laws and procedures established by Govt. of India, within the framework of applicable legislation and enactment made from time to time concerning such Commercial dealings / processing, as may be applicable upon IIT Delhi. (b) All disputes are subject to exclusive jurisdiction of Competent Court and Forum in Delhi only. (c) Any dispute arising out of this contract shall be referred to the Registrar IIT Delhi, and if either of the parties hereto is dissatisfied with the decision, the dispute shall be referred to the decision of an Arbitrator, who should be acceptable to both the parties, (to be appointed by the Director of the Institute). The decision of such Arbitrator shall be final and binding on both the parties.
6. **Important:** The Director may accept or reject any or all the bids in part or in full without assigning any reason and doesn't bind himself to accept the lowest bid. The institute at its discretion may change the quantity / upgrade the criteria / drop any item, at any time before awarding the contract.
7. It is the sole responsibility of the vendor/firm to comply with all labor laws applicable during execution of service in IIT Delhi for safeguard of their employees.
8. IIT Delhi will deduct statutory taxes applicable at the time of making payment to the vendor from regular Bill/ Invoice of the vendor and only net payment will be released to the vendor.
9. If supplier fails to complete assigned job as per the satisfaction of IIT Delhi, then IIT Delhi will engage some other agency for completion of work and actual expenditure incurred by IIT Delhi will be recovered from the due payment of service charges.

10. The amendment will be published on IIT Delhi website and NIC/ E-procurement Portal. In order to afford reasonable time to the prospective applicant, in which they can take amendment into account in preparing their Proposal, the IIT Delhi may, at its discretion extend the deadline for the submission of proposal.
11. Commencement of Contract: The Service Provider must commence the work within 7 days from the date of awarding of the work order.
12. IIT Delhi is an Institute of national importance and hence, the accounting records and information related to IIT Delhi shall be handled by the Contractor / Firm in a confidential manner and must not be shared with any outsider.
13. Service Provider will maintain high standards of integrity and professional ethics and morality while handling the work of the IIT Delhi and dealing with the IIT Delhi and its officials. If it is found that this condition of confidentiality is compromised by the Service Provider, then the IIT Delhi will be at liberty to take further steps (e.g., requesting ICAI for cancellation of license of the Firm) against the Service Provider.
14. Any losses sustained by IIT Delhi due to negligence of Contractor / Firm's services in the form of any loss / damage of property (including those attributable to individual employees/ manpower engaged by the Contractor / Firm) will be recoverable from the Contractor / Firm, as the money value shall be estimated by IIT Delhi. The decision of IIT Delhi in this regard will be final and binding on the Contractor / Firm.
15. The Contractor / Firm shall not be allowed to transfer, assign, pledge or subcontract its rights and liabilities under this contract to any other agency.
16. Any action on the part of Applicant to influence any Officer of IIT Delhi or canvassing in any form shall make the tender document liable for rejection.

**PRE-QUALIFICATION-CUM-TECHNICAL BID**

Sl. No	Criterion	Firm's Strength and Capacity	
1.	The Firm must have its Registered Office in Delhi/ NCR <b>(Submit copy of supporting document regarding address)</b>	Name of the Firm	
		Address of the Firm	
		Name and address of the authorized official	
		Telephone No Mobile E-mail	
2.	The CA Firm should be registered with the Institute of Chartered Accountants of India (ICAI) and must possess Permanent Account Number (PAN) under Income Tax and registration under Goods and Services Tax <b>(Provide copies of all registration certificates and PAN card)</b>	Registered with ICAI, then mention Registration Number (Date of Registration No.)	
		PAN of the CA Firm	
		GST Registration No.	
3.	The CA Firm should be empaneled with Comptroller and Auditor General of India (C&AG) <b>(Provide copy of all necessary evidence)</b>	Empanelment Number	
4.	The CA Firm should be in operation for at least 5 years after its registration. (Provide necessary evidence)	Year of Registration / Starting of operation	
		Nos. of years in operation after registration (in years)	

5.	<p>Average Annual Income of the CA Firm for the last 3 (three) years i.e. (2020-21, 2021-22 and 2022-23) ending on 31st March, 2023 [Must be equal to or greater than 200 Lakh (2 Crore)]</p> <p><b><i>[Provide copies of the Audited Financial Statements for all the 3 (Three) years upto 31<sup>st</sup> March, 2023 along with documents as per sub- annexure, proforma: A1]</i></b></p>	<p>Average Annual Income (i.e. Average Gross Professional Fees received / earned) of the CA Firm in last 3 (three) years ending on 31st March, 2023)</p> <p>Rs. (in figure) .....</p> <p>Rs. (in words) .....</p>
6.	<p>The CA Firm should have experience of preparation of Annual Accounts of IITs/IIITs/NITs/ Central Universities/Central Higher Educational Institutions, filing of e-TDS returns (Income Tax) and GST matters of Central Autonomous Bodies in the last five years</p> <p><b><i>(Details to be provided as per proforma A-2. Attach copies of works Orders/ work completion as evidence)</i></b>  <b><i>(Please attach additional sheets, if required)</i></b></p>	<p>No. of IITs/IIITs/NITs/ Central Universities/Central Higher Educational Institutions where similar services were provided in the last 5 (Five) years</p>
7.	<p>Whether similar services as mentioned in Sl.No.6 provided to the IITs/IIITs/NITs/ Central Universities/Central Higher Educational Institutions where payments in respect of expenses in any financial year have remained to the extent of Rs. 400 crore in the last 5 years</p> <p><b><i>(Details to be provided as per proforma A-3. Attach copies of works order/ works completion as evidence)</i></b></p>	<p>Nos. of IITs/IIITs/NITs/ Central Universities/Central Higher Educational Institutions where similar Service was provided in the last 5(Five) years</p> <p>Nos. (in figure) .....</p> <p>Nos. (in words) .....</p>
8	<p>CA Firm should have minimum 3 (Three) partners</p> <p><b><i>(Submit the proof of the Ownership pattern and registration certificates along with details of the Chief Functionaries of the CA firms provided in Proforma A-4)</i></b></p>	<p>Nos. of Partners</p> <p>Nos. (in figure) .....</p> <p>Nos. (in words) .....</p>

10.	<b>Numbers of staff on Payroll (Full Time)/ Articleship incumbent/ Apprentices (if any)</b>	i) No. of Payroll Staff (Full Time): _____ ii) No. of Article-ship Incumbent: _____ iii) No. of Apprentices : _____
-----	---	---

Certified that the above particulars are correct. In the event of any information found to be incorrect the Institute is at liberty to reject the proposal of the CA Firm.

***Date:***

***Signature:*** \_\_\_\_\_

***SEAL:***

***Name and Designation:*** \_\_\_\_\_

**Details of CA Firm's Professional Income  
[Gross Professional Fees earned]**

<b>Particulars</b>	<b>Financial Year 2020-21</b>	<b>Financial Year 2021-22</b>	<b>Financial Year 2022-23</b>	<b>Average Annual Income</b>
Annual Income* (Rs. in Lakhs)				

\* Furnish the Audited Accounts of the Firm along with the copy of the acknowledgement of Income Tax return for all the 3 (three) years.

***Date:***

***Signature:*** \_\_\_\_\_

***SEAL:***

***Name and Designation:*** \_\_\_\_\_



**Details of CA Firm's Experience of Similar Services  
During the last 5 (five) years]**

<b>Sl. No.</b>	<b>Name of the Assignment</b>	<b>Period of the Assignment [Start date / End date]</b>	<b>Name of the Client</b>	<b>Nature of the Assignments (Please specify whether the work involved all jobs as detailed in scope of work)</b>	<b>Nature of the Supporting Documents provided</b>
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

Furnish the copy of the documentary evidence in support of the Information provided above. Please attach additional sheets, if required.

**Date:****Signature:** \_\_\_\_\_**SEAL:****Name and Designation:** \_\_\_\_\_

### Sub-Annexure

**PROFORMA: A3**

**Details of CA Firm's Experience of Similar Services in IITs/ IIITs/ NITs/ Central Universities/ Central Government funded Educational Institutions, which is an Educational Institute(s)  
[During the last 5 (five) years]**

Sl. No.	Name of the Assignment	Name of the Project and Duration of the Project [Start date / End date]	Name of the Central Autonomous Body	Nature of the Assignments (Pl. specify whether work involved all jobs as detailed in scope of work)	Nature of the Supporting Documents provided
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

Furnish the copy of the documentary evidence in support of the Information provided above.  
Please attach additional sheets, if required.

***Date:***

***Signature:*** \_\_\_\_\_

***SEAL:***

***Name and Designation:*** \_\_\_\_\_

**Sub-Annexure**

**PROFORMA: A4**

**Details of CA Firm's Partners**

<b>Sl. No.</b>	<b>Name of the Member</b>	<b>Designation</b>	<b>Membership No.</b>	<b>Status (FCA/ACA)</b>	<b>Remarks</b>
1.					
2.					
3.					
4.					
5.					

Furnish the copy of the documentary evidence in support of the Information provided above. Please attach additional sheets, if required.

***Date:***

***Signature:*** \_\_\_\_\_

***SEAL:***

***Name and Designation:*** \_\_\_\_\_

**<< Organization Letter Head >>**  
**DECLARATION**

I / We, \_\_\_\_\_ hereby declare that all the information and data furnished by our organization with regard to this tender specification are true and complete to the best of our knowledge. I / we have gone through the specification, conditions and stipulations in detail and accept all terms and conditions mentioned in this E - tender document and terms of reference.

Name & Address of the Bidder	
Phone	
E-mail	
Contact Person Name	
Mobile Number	
GSTIN Number	
PAN Number	
UTR No. For EMD & Date	
<b>Bank Details of the Bidders</b>	
Bank Name	
Branch Address	
MICR Code of the Branch	
IFSC Code	
Bank Account No.	
Type of Account	
Pl Attach one Cancelled Cheque	

We further declare that:

1. Our firm has not been blacklisted/delisted/barred or put on holiday by any of IITs/ IIITs/ NITs/ Central Universities/ Central Government funded Educational Institutions during the last five years.
2. No disciplinary action has been taken against firm's existing partners in past and no disciplinary enquiry is pending against partners during last five years by the Institute of Chartered Accountants of India

(Signature & Name of the Bidder)  
Seal of the Bidder

**<< Organization Letter Head >>**

Dated \_\_\_\_\_

**To  
The Registrar  
Indian Institute of Technology Delhi  
Hauz Khas, New Delhi**

**Subject: Certificate of accuracy of Accounts of the Institute-reg.**

**Dear Sir,**

Regarding the subject mentioned above, we wish to inform you that we have thoroughly reviewed the ledgers and financial records of the Institute derived from computer-generated data, physical vouchers and other records for the period commencing from [Start Date] to [End Date].

We hereby certify that as of [Current Date], the accounts and other financial statement of the Institute are in complete conformity with the corresponding books of account and other records maintained in this context.

Thanking You

(Signature & Name of the Authorised Signatory)  
Seal with Date

**ANNEXURE-B**

Sr. No.	SCOPE OF WORK	Professional Fees to be quoted. In Rupees (Excluding GST)	
		Rupees (in figure)	Rupees (in words)
1.	<b><u>Annual Accounts</u></b>		
	Preparation and verification of Annual Accounts (Including allied services as per terms of reference 2.2.1 of Schedule and Scope of Work)		
2.	<b><u>TDS Returns</u></b>		
	24Q Salary (Quarterly) with generation of Form 16 Annually 26Q Other than salary with generation Form 16A Quarterly 27Q Non-Resident payment (Quarterly) if required. (Generation of TDS Certificate including allied services as per terms of reference 2.3.1 of Schedule and Scope of Work)		
3.	<b><u>GST Work</u></b>		
	GSTR-1 – monthly GSTR-3B – monthly GSTR-9 – annually GST TDS Return Form GSTR-7 including generation of GST TDS Certificate From GSTR-7A – monthly GST LUT Form RFD-1 Annually (In case of export of services without payment of IGST) Other replies against queries / assessment related to GST (Including consultancy and allied services as per terms of reference 2.3.2 of Schedule and Scope of Work)		
4.	<b><u>Income Tax Return</u></b>		
	Filing of Annual Income Tax Return (Including allied services as per terms of reference 2.3.3 of Schedule and Scope of Work)		
	<b>TOTAL (1 to 4)</b>		

**Note:-**

1. The rate may be quoted in view of the quantum of work for each job mentioned as per the above Performa and the quoted fee should be all inclusive except GST. No other charges on account of travelling, accommodation, food, and other expenses will be paid. However, the facilities related to printing, stationery and computers etc. will be arranged by the Institute for the jobs being executed on the Institute premises.
2. **Payment Schedule:** The firm shall raise bills as mentioned in payment terms as per Para 2.7.
3. GST will be paid extra as applicable on reimbursement basis. **Statutory changes in the GST rate, if any shall be borne by the Institute.**
4. Statutory deductions shall be made by the Institute.
5. We undertake that the rates quoted above by us will not change during the Contract period and its extended period. We also accept the payment schedule/payment terms.

**Date:**

**Signature:** \_\_\_\_\_

**SEAL:**

**Name and Designation:** \_\_\_\_\_