

### Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
<b>Bid End Date/Time/बिड बंद होने की तारीख/समय</b>	22-03-2024 17:00:00
<b>Bid Opening Date/Time/बिड खुलने की तारीख/समय</b>	22-03-2024 17:30:00
<b>Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)</b>	90 (Days)
<b>Ministry/State Name/मंत्रालय/राज्य का नाम</b>	Ministry Of Civil Aviation
<b>Department Name/विभाग का नाम</b>	Airports Authority Of India (aai)
<b>Organisation Name/संगठन का नाम</b>	Airports Authority Of India
<b>Office Name/कार्यालय का नाम</b>	Airports Authority Of India , Nscbi Airport
<b>Item Category/मद केटेगरी</b>	Custom Bid for Services - ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR GST AND RELATED SERVICES
<b>Contract Period/अनुबंध अवधि</b>	2 Year(s)
<b>Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)</b>	50 Lakh (s)
<b>Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष</b>	7 Year (s)
<b>Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है</b>	Yes
<b>MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट</b>	No
<b>Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट</b>	No
<b>Document required from seller/विक्रेता से मांगे गए दस्तावेज़</b>	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),OEM Authorization Certificate,OEM Annual Turnover,Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

Bid Details/बिड विवरण	
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Two Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Estimated Bid Value/अनुमानित बिड मूल्य	1416000
Payment Timelines	Payments shall be made to the Seller within <b>45</b> days of issue of consignee receipt-cum-acceptance certificate (CRAC) and on-line submission of bills (This is in supersession of 10 days time as provided in clause 12 of GeM GTC)
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation

#### EMD Detail/ईएमडी विवरण

Advisory Bank/एडवाइजरी बैंक	State Bank of India
EMD Amount/ईएमडी राशि	24000

#### ePBG Detail/ईपीबीजी विवरण

Required/आवश्यकता	No
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(a). EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy./जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज़ प्रस्तुत करने हैं। एमएसई केटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।

(b). EMD & Performance security should be in favour of Beneficiary, wherever it is applicable./ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए।

#### Beneficiary/लाभार्थी :

Airport Director  
Airports Authority Of India , Nscbi Airport, Airports Authority of India (AAI), Airports Authority of India, Ministry of Civil Aviation  
(Airport Director)

#### Splitting/विभाजन

Bid splitting not applied/बोली विभाजन लागू नहीं किया गया.

#### MII Compliance/एमआईआई अनुपालन

MII Compliance/एमआईआई अनुपालन	Yes
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#### **MSE Purchase Preference/एमएसई खरीद वरीयता**

MSE Purchase Preference/एमएसई खरीद वरीयता	Yes
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1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU / Public Listed Company. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
3. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band defined in relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.  
[OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017.
4. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
5. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
  1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
  2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
  3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

#### **Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा**

**GEM Availability Report ( GAR):**[1709721666.pdf](#)

**Scope of Work:**[1709809341.pdf](#)

**Service Level Agreement (SLA):**[1709809353.pdf](#)

**Payment Terms:**[1709809363.pdf](#)

#### **Custom Bid For Services - ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR GST AND RELATED SERVICES ( 1 )**

#### **Technical Specifications/तकनीकी विशिष्टियाँ**

Specification	Values
<b>Core</b>	
Description /Nomenclature of Service Proposed for procurement using custom bid functionality	ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR GST AND RELATED SERVICES
Regulatory/ Statutory Compliance of Service	YES
Compliance of Service to SOW, STC, SLA etc	YES
<b>Addon(s)/एडऑन</b>	

#### Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

#### Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	The quantity of procurement "1" indicates Project based or Lumpsum based hiring.	Additional Requirement/अतिरिक्त आवश्यकता
1	Parveen Kumar	700052,AIRPORTS AUTHORITY OF INDIA , NSCBI AIRPORT , KOLKATA	1	N/A

#### Buyer Added Bid Specific Terms and Conditions/क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें

##### 1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

#### Disclaimer/अस्वीकरण

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. Any clause(s) incorporated by the Buyer regarding following shall be treated as null and void and would not be considered as part of bid:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to

exemption provided to such sellers under GeM GTC.

3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process.
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws./जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्यवाई का आधार होगा।

**---Thank You/धन्यवाद---**



**AIRPORTS AUTHORITY OF INDIA  
NSCBI AIRPORT, OPERATIONAL OFFICE, KOLKATA-700 052**

**E-TENDER FOR ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR GST AND RELATED  
SERVICES FOR 2 YEARS IN THE STATE OF WEST BENGAL**

**E-TENDER NO. AAI/NSCBI/GST CELL/GST CONSULTANCY/2024**

**(Domestic Open E-Tender – Two-cover System)**

**Start Date & Time for Online Submission : As per GeM bid**

**Last date & Time of Online Bid Submission: As per GeM bid**

**Opening of Technical Bid : As per GeM bid**

**AIRPORTS AUTHORITY OF INDIA  
NSCBI AIRPORT, KOLKATA-700052**

**FINANCE DIRECTORATE**

**E-TENDER FOR ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR GST AND RELATED SERVICES FOR 2  
YEARS IN THE STATE OF WEST BENGAL**

**E-TENDER NO. AAI/NSCBI/GST CELL/GST CONSULTANCY/2024**

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**AIRPORTS AUTHORITY OF INDIA  
NSCBI AIRPORT KOLKATA-700052  
GST SECTION**

**E-TENDER FOR ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR GST AND RELATED SERVICES FOR 2  
YEARS IN THE STATE OF WEST BENGAL**

**IMPORTANT POINTS TO NOTE**

E-TENDER DOCUMENT NO.	AAI/ NSCBI/ GST CELL/ GST CONSULTANCY/ 2024
TENDER INVITED FOR	ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR GST AND RELATED SERVICES
BID SECURITY / EMD	Rs. 24,000.00 (RS. Twenty-Four Thousand Only) to be submitted online through RTGS / Internet Banking in beneficiary name Airports Authority of India Account No. <b>11094829425</b> IFSC Code <b>SBIN0003029</b> bank name SBI. The scanned copy of the transaction is to be attached to the Technical Bid or MSME certificate of relevant services, in case of exemption from EMD.
VALIDITY OF THE TENDER	<b>90 DAYS</b> FROM THE DUE DATE FOR SUBMISSION OF TENDER
PUBLISHING OF TENDER DOCUMENTS ON GeM Portal	<b>As per GeM bid</b>
START DATE & TIME FOR ONLINE SUBMISSION OF BID	<b>As per GeM bid</b>
LAST DATE & TIME FOR ONLINE SUBMISSION OF BID	<b>As per GeM bid</b>
TIME & DATE OF OPENING OF TECHNICAL BID	<b>As per GeM bid</b>
TIME & DATE OF OPENING OF PRICE BID	<b>As per GeM bid</b>



**AIRPORTS AUTHORITY OF INDIA  
NSCBI AIRPORT KOLKATA-700052  
GST SECTION**

**E-TENDER FOR ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR GST AND RELATED SERVICES FOR 2  
YEARS IN THE STATE OF WEST BENGAL**

**E-TENDER NO. AAI/NSCBI/GST CELL/GST CONSULTANCY/2024**

**DISCLAIMER**

The information contained in this NOTICE INVITING E-TENDER document (the “e-Tender”) or subsequently provided to Applicant(s), whether in documentary form, by or on behalf of the Authority, is provided to Applicant(s) on the terms and conditions set out in this e-Tender and such other terms and conditions subject to which such information is provided.

This e-Tender is neither an agreement nor an offer by the Authority but an invitation to the prospective Applicants or any other person. The purpose of this e-Tender is to provide interested parties with information that may be useful to them in the formulation of their financial application pursuant to this e-Tender. This e-Tender includes statements, which reflect various assumptions and assessments arrived at by the Authority in relation to the subject Concession. Such assumptions, assessments and statements do not purport to contain all the information that each applicant may require. This e-Tender may not be appropriate for all persons, and it is not possible for the Authority, its employees or advisors to consider the investment objectives, financial situation and particular needs of each party who reads or uses this e-Tender. The assumptions, assessments, statements and information contained in this e-Tender may not be complete, accurate, adequate or correct. Each Applicant should therefore, conduct its own assessment, due diligence and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments, statements and information contained in this e-Tender and obtain independent advice from appropriate sources.

Information provided in this e-Tender to the Applicant(s) is on a wide range of matters, some of which may depend upon interpretation of law. The information given is not intended to be an exhaustive account of statutory requirements and should not be regarded as a complete or authoritative statement of law. The Authority accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on law expressed herein.

The Authority, its employees and advisors make no representation or warranty and shall have no liability to any person, including any Applicant, under any law, statute, rules or regulations or tort, principles of restitution or unjust enrichment or otherwise for any loss, damages, cost or expense which may arise from or be incurred or suffered on account of anything contained in this e-Tender or otherwise, including the accuracy, adequacy, correctness, completeness or reliability of the e- Tender and any assessment, assumption, statement or information contained therein or deemed to form part of this e-Tender or arising in any way for participation in the bidding process.

The Authority also accepts no liability of any nature whether resulting from negligence or otherwise howsoever caused arising from reliance of any Applicant upon the statements contained in this e-Tender.

The Authority may, in its absolute discretion but without being under any obligation to do so, update, amend or supplement the information, assessment or assumptions contained in this e- Tender.

The issue of this e-Tender does not imply that the Authority is bound to select all the Proposals forbidding process for the Concession and the Authority reserves the right to reject all or any of the Applications or Bids without assigning any reasons whatsoever.

The Applicant shall bear all its costs associated with or relating to the preparation and submission of its Application including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which may be required by the Authority or any other costs incurred in connection with or relating to its Application. All such costs and expenses will remain with the Applicant and the Authority shall not be liable in any manner whatsoever for the same or for any other costs or other expenses incurred by an Applicant in preparation for submission of the Application, regardless of the conduct or outcome of the Bidding process.

The Applicant shall be wholly responsible for any statements/documents/ records, etc. submitted pursuant to this e-Tender and ensure accuracy thereof. The Authority or its employees shall accept no responsibility or liability for any deficiency that may be made by the Applicant. Any false declaration made by the Applicant shall invite action as may be decided by the Authority including termination of Concession, debarring, forfeiture of EMD and/or Security Deposit. The Applicant shall also indemnify the Authority and its employees from actions arising out of this e-Tender.

**AIRPORTS AUTHORITY OF INDIA  
NSCBI AIRPORT KOLKATA-700052  
GST SECTION**

**E-TENDER FOR ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR GST AND RELATED SERVICES FOR 2  
YEARS IN THE STATE OF WEST BENGAL**

**E-TENDER NO. AAI/NSCBI/GST CELL/GST CONSULTANCY/2024**

**NOTICE INVITING ONLINE TENDER**

- 1.1 Online bids through the GeM portal are invited by the Airports Authority of India for Engagement of Professional Consultant for GST and related services for a period of 24 months on the basis of the evaluation with scope for extension for an additional period of up to 12 months, subject to satisfactory performance during the contracted period and at the AAI's discretion.
- 1.2 The tender document is made available through GeM portal on or before the due date and time of submission.
- 1.3 The tender document consists of two volumes ~~Volume I~~ Technical Bid and Volume II Price Bid.
- 1.4 The complete tender document shall be submitted online as tender offer on or before the due date and time of submission.
- 1.5 Bid security (EMD) or MSME certificate **as per Clause 4 of Section-III** shall be paid as described in the Tender Document.
- 1.6 The offer (both Technical & Price) must be valid for a minimum of 90 days from the last date of online submission of offer; otherwise the offer shall be rejected as non-responsive.
- 1.7 Bidding is open to all eligible bidders meeting the eligibility criteria as defined in **Section-II Volume I Technical Bid** and bidders are advised to submit below mention documents to qualify for the award of the contract.
  - a) The bidder should submit self-declaration in the covering letter as mentioned in Format- I, stating that the bidder has not been blacklisted /debarred by any Government department/agency / falling under the denied entity list of Reserve Bank of India, Nationalized banks, or any Public Sector Unit or any other body recognized by Government of India.

b) All the documents required to meet the eligibility criteria, as per Format-III of Section- V along with relevant documents in the Tender Document Technical Bid shall be uploaded through GeM portal after scanning in.pdf format. The Tenderer may submit either Notarized or Self attested copies of the documents. **The Tenderer has to produce the original documents for verification before issuing letter of award. Failure to produce the original documents will be treated as void/ non responsive and is liable to get rejected. Then the offer will be given to L2 to match the price of L1 for getting the award.**

1.8 The prospective tenderer shall submit queries, if any, through GeM Portal as per timelines of GeM Portal, so that the queries can be clarified.

1.9 If the offers are not received according to the instructions detailed here in above, they shall be liable for rejection.

**AIRPORTS AUTHORITY OF INDIA**  
**NSCBI AIRPORT KOLKATA-700052**  
**GST SECTION**

**E-TENDER FOR ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR GST AND RELATED SERVICES FOR 2  
YEARS IN THE STATE OF WEST BENGAL**

**E-TENDER NO. AAI/NSCBI/GST CELL/GST CONSULTANCY/2024**

**GENERAL INFORMATION**

Please visit AAI website at <https://aai.aero> for more information about AAI.

**Bird Eye View of the Work:**

**Total Number of Line Items (for Customer & Vendor) per Month as per ERP-SAP**

**West Bengal → 5000 Line Items approx.**

**Station Covered:**

**West Bengal:** NSCBI Airport, Kolkata; Regional Head Quarter, Eastern Region, Kolkata, Behala, Cooch Behar, Malda, Burnpur, Bagdogra

**AIRPORTS AUTHORITY OF INDIA  
NSCBI AIRPORT KOLKATA-700052  
GST SECTION**

**E-TENDER FOR ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR GST AND RELATED SERVICES FOR 2  
YEARS IN THE STATE OF WEST BENGAL**

**E-TENDER NO. AAI/NSCBI/GST CELL/GST CONSULTANCY/2024**

**SECTION I**

**SCOPE OF WORK**

**Good and Service Tax (GST)/ Service Tax:**

**1. Consultancy Service: -**

- a. To give written opinion on issues/ matters as referred from time to time in relation to GST issues including import and export of goods/services, dealing with related parties like subsidiaries, associates, joint ventures (JVC) etc.
- b. Opinion on availing of Input Tax Credit of various input services utilized/ goods purchased by AAI.
- c. Opinion /comments/clarifications on matters relating to Accounting of GST (including but not limited to output and input services).
- d. Opinion on the issues raised in GST Audit conducted by the various Authorities, since 2017.
- e. Review of various circulars to be issued to the Airports in respect of GST and related matters.
- f. Advice on any other GST/ Service Tax related issues as and when required. Assist in framing policies, procedures and its implementation in accordance with the provision of GST related matters.
- g. Advice & opinion in r/o Stock Valuation policy, E-way bills, records to be maintained under GST Act.
- h. Update the AAI officials about various amendments taking place in tax laws/ rules, regulations notifications, circulars, directions etc. from time to time and assist in dealing the same through training, GST updates, clarifications, opinions etc.
- i. Assisting in drafting the reply to be submitted for various notices/ demands / summons / intimations received from GST / Service Tax Authorities / DGGI /similar authorities, since 2017.

- j. Drafting and filling of application for advance ruling with the Authority for advance ruling' (AAR) for seeking advance ruling on the GST issues (if any) or as required. Assist / guide AAI in implementation of the decision of AAR. Further, draft and file appeal before the 'Appellate authority for advance ruling' (AAAR) as required by AAI and assist / guide in implementation of the decision of AAAR.
- k. To create training material & presentation /manual / SOP for the use of the AAI's staff and assisting in implementing of GST related circulars issued by CHQ, Delhi.
- l. To provide guidance/advise for developing necessary tools for reviewing, monitoring, reporting and compliance with reports required in GST regime and verify completeness and correctness of the data generated through the system for GST Returns.
- m. To examine any order /communication received from GST Authorities/ Service Tax Authorities/ DGGI/ similar authorities and advice further course of action.
- n. To advice on all circulars /policies /procedures issued by CHQ.
- o. To advice on tax planning benefits /rebates /deductions/ exemptions available under GST Act.
- p. Highlight areas of potential non-compliances' for immediate regulation.
- q. To identify / prepare/ file / monitor refunds of GST/ Service tax from Central Board of Indirect Tax and Custom along with details and appeal effect orders and update the refund status and preparation of letters in this regard to be submitted to the department.
- r. Review of Accounting in SAP environment as per GST Law and incorporating of changes in SAP as per GST Act amended from time to time.
- s. To draft and file appeals and appear before the GST Department (including Appellate Authority and Tribunal) to defend against the orders / various notices issued by GST Authorities from time to time since 2017.

## **2. Filing of GST Returns of West Bengal: -**

- a. To prepare / check / scrutinize and file accurate complete GST Returns within the prescribed time as required under GST Act and file original / revised GST returns (including preparation of necessary schedules as per T-code for GST report and attachments required for filing the return).

- b. Reconciliation / matching / compilation of input tax credit availed in books of accounts/ missing ITC with GSTR - 2A/2B or any other form or manner as notified by GST Authorities from time to time or as required by NSCBI Airport and providing detailed report to match unreconciled / unmatched / missed ITC on monthly basis. This detailed working is to be done invoice wise manually so that there is no error / omission / unmatched / unclaimed ITC remains before filling the GSTR-3B. Detailed working to be provided in excel sheet in format as required by AAI before filling the GSTR-3B.
- c. Development / up gradation / implementation of standardized format for compilation of data from SAP for GST returns required to be filed under GST laws.
- d. Monthly reconciliation of GST Electronic cash ledger and Electronic credit ledger as per GST Portal with cash and credit ledger as per books of accounts & necessary corrective action in return & books.
- e. Verifying the data for TDS on GST payment, generation of challan, filing of monthly TDS on GST Returns, issuance of certificate etc. Similar steps are to be performed for other monthly GST returns.
- f. Implementation of any changes related to GST Return (Inward & Outward) filing on GST Portal need to be replicated after necessary changes in SAP /AIMS billing system is to be done and along with necessary SOP such as E-invoicing etc.
- g. Reconciliation & compilation of GSTR 2A / 2B in any other form or manner as notified by GST Authorities with books of accounts,
- h. Timely preparation and filing of GST Annual Return (GSTR-9 or any other form or manner as notified by GST Authorities from time to time) complete in all respect and assisting corrective actions in books of accounts.
- i. Timely preparation and filing of GST Annual Reconciliation Statement (GSTR-9C or any other form or manner as notified by GST Authorities from time to time) complete in all respect and certification of GSTR-9C if notified by GST Authorities for mandatory certification of GSTR-9C by CA firms. If certification by CA firms remains optional for GSTR-9C then assisting in certification of GSTR-9C.
- j. Reply of queries raised by any Auditor in connection with GST & Service Tax.
- k. Review of GL in SAP to ensure eligible input tax credit is claimed in the returns filed.
- l. Reconciliation of GL & report extracted from SAP & analysing the difference if any before filing the monthly returns & advising corrective actions in books of Accounts.



- m. Review of output liability as per GL & report extracted from SAP & identifying for any error related to place of supply, nature of tax, rate of tax etc. before filing the monthly returns and advising corrective actions in books of Accounts.
- n. Proper guidance in E- Way bills generation and creation of sub user etc. & necessary accounting guidance & reflection in GST returns.
- o. Conducting detailed trial balance / ledger review on monthly basis to ensure that GST is being paid on all taxable supplies under forward charge as well as reverse charge mechanism
- p. Review of issuing of invoices of outward supply & inward supplies under RCM.
- q. Preparation of monthly MIS of Returns filed and GST paid in Cash/from ITC in the format provided by NSCBI Airport.

### **3. Scrutiny / Assessment of Return: -**

To represent before GST / Service Tax Officer(s) or Commissioner(s) of Central Board of Indirect Tax and Customs and to perform all the necessary work (including drafting & submission of replies, rectification, etc. to questionnaire / notices / demand received from GST / Service Tax Department & GST Intelligence) for successful completion of Scrutiny, Assessments including Re-Assessments and Regular Assessments, since 2017.

Assistance in all GST compliances including audit proceedings / show cause notices / refund process / demands / assessments / re-assessments / scrutiny and other proceedings as applicable initiated by appropriate authorities including drafting / filing of replies, stay of demand and submissions and representation, pursuing, assisting and coordinating with GST authorities for getting refunds / settle demands. Further similar assistance will also be provided in respect of service tax matters from 2017 to current years.

**4.** The Consultant should visit this office once in a month. and the semi qualified assistant will be required at the office of NSCBI Airport for **minimum 12 days in a month** mandatorily in order to carry out the filing of returns to carry out the above referred scope of work. The officials deputed must have experience in SAP based environment. The consultant / his assistant so visiting the office of NSCBI Airport is required to follow the office timing of AAI (i.e., 09:30 AM to 06:00 PM) on all visiting days and to work for the AAI only during the visiting days / time. However, the GST Consultant is required to be available

through Telephone/E-mail/Video Call/other electronic means during the non-visiting days to AAI to resolve any issues/tasks related to work mentioned in the "Scope of Work".

**5. The visits as mentioned above in point no. 4 are required to be carried out mandatorily by GST Consultant irrespective of the status of work completion as required in scope of work.** The monthly tentative schedule of visits to be done by GST Consultant is required to be informed to NSCBI Airport at the starting of the month. The records of the visit done by the GST Consultant should be maintained by GST Consultant and after duly verification/certification of the same from the concerned dealing officer to be submitted to AAI monthly and along with Invoice for payment as per payment terms. Non-completion of the required visits as per point no. 4 (Scope of Work) by GST Consultant shall invoke penalty which shall be deducted from the Bill at the time of payment as per following rates:

**6.** If the no. of visits is less for the Consultant during the month then amount of Rs. 5,000/- (Five Thousand) per visit shall be deducted from the bill. If the no. of visits is less than the prescribed for his semi qualified assistant during the month, then amount of Rs. 2,000/- (Two Thousand) per visit shall be deducted from the bill.

**7.** GST matters of West Bengal shall be dealt from the Physical Location at Kolkata Only. However, during the GST Consultancy contract or during the course of GST Audit/Assessment proceedings of GST Authorities or otherwise as required, if any visit is required to be done by GST Consultant to any other physical locations in the state of West Bengal the same is required to be carried out by GST Consultant at their own cost/ expenses. AAI will not bear/ reimburse any expenses towards transportation/stay/ travel insurance/ out of pocket expenses or any other charges. Tour plan to be planned in consultation with NSCBI Airport and to be decided mutually by GST consultant and NSCBI Airport

**8.** The above mentioned "scope of work" is indicative and not exhaustive. Scope of work shall include providing professional assistance for all the activities / matters related to Indirect Tax Law (Service Tax / GST) including all kinds of updation / changes and all the work relating to GST Act, Rules & subsequent notifications, circulars etc. as & when issued by GOI / CBIC including work related to previous periods also.

**AIRPORTS AUTHORITY OF INDIA  
NSCBI AIRPORT KOLKATA-700052  
GST SECTION**

**E-TENDER FOR ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR GST AND RELATED SERVICES FOR 2  
YEARS IN THE STATE OF WEST BENGAL**

**E-TENDER NO. AAI/NSCBI/GST CELL/GST CONSULTANCY/2024**

**SECTION II**

**VOLUME - I TECHNICAL BID**

**1. Eligibility Criteria:**

**The Bidder should fulfill all the following parameters for evaluation of Technical Bid:-**

- i. The Bidder should be a Partnership Firm / LLP of Chartered Accountants / Cost Management Accountants registered in India having experience of 15 (Fifteen) years.
- ii. The Bidder should have average annual gross receipts / turnover (total consultancy fee, filing fee etc charged in the process of usual business but excluding other Income) of Rs 50 (Fifty) Lakh in the last 3 (Three) completed financial years i.e. F.Y. 2020-21, 2021-22 and 2022-23.
- iii. The Bidder should have minimum 5 (Five) full time qualified CAs / CMAs as partners out of which at least 1 (One) should be having at least 10 years' of post qualification experience in the indirect taxation field **and** should have completed the Certificate Course on GST conducted by ICAI.
- iv. The Bidder should have minimum 5 (Five) paid qualified CA/CMAs (other than partners) out of which at least 2(Two) should have minimum 5 years post qualification experience in Indirect Taxation field.
- v. The Bidder should have undertaken similar GST assignments of at least two Central PSU having annual turnover of Rs.500 crores or more for a continuous period of at least two years in the last 3 financial years i.e. F.Y. 2020-21, 2021-22 and 2022-23.

## 2. Evaluation Criteria: -

Evaluation will be done only for the bidders satisfying all the parameters of eligibility criteria.

The Bidders/Applicants should fulfill the following Evaluation criteria: -

Sl. No	Evaluation Criteria	Marks	Documents to be submitted
1	<b><u>Legal Status Of The Bidder</u></b> The Bidder should be a Partnership Firm/LLP of Chartered Accountants / Cost Management Accountants registered in India having experience of 15 (Fifteen) years. Minimum marks for 15 years' experience will be 5. For each additional full year of experience, 1 additional mark will be awarded subject to maximum of 10 marks	10	Self-Certified copy of Registration issued by Institute of Chartered Accountants/ Cost Accountants of India.
2	<b><u>Financial Capacity</u></b> The bidder should have average annual gross receipts / turnover (total consultancy fee, filing fee, etc charged in the process of usual business but excluding Other Income) of Rs. 50 (Fifty) Lakh in the last 3 (Three) completed financial years i.e. FY 2020-21, 2021-22 and 2022-23. Minimum marks for the criteria for having average annual turnover / receipts of Rs Fifty Lakh in the last 3 completed financial years will be 5. For each additional 10 (Ten) Lakh turnover / receipts, additional 1 mark will be awarded subject to maximum of 15 marks.	15	Audited financial statements of the firm (Balance Sheet, Profit and Loss Account) duly certified

3	<p><b><u>Experience</u></b></p> <p>The Bidder should have minimum 5 (Five) full time qualified CAs / CMAs as partners out of which at least 1 (one) should be having at least 10 years' of post qualification experience in the indirect taxation field <b>and</b> should have completed the Certificate Course on GST conducted by ICAI. Minimum marks for the criteria will be 5. The Partner who will associate /deal with AAI should be named. The Partner having 10 years of post-qualification experience and having completed the Certificate Course on GST conducted by ICAI should only be named. The bidder having the partner so named having experience of more than 10 years and having completed certificate course on GST will be awarded one additional mark for each additional year of experience in Indirect taxes subject to maximum of 10 marks.</p>	10	<p>List of the partners along with the resume giving the brief details of relevant experience in Indirect taxation and the membership no. The list should be attested by Managing Partner / Senior Partner establishing the fulfillment of criteria.</p> <p>The resume should separately mention the work done and period of experience in Indirect Taxation.</p>
4	<p><b><u>Service Provider Resources</u></b></p> <p>The Bidder should have minimum five paid qualified CA/CMA's (other than partners) out of which at least 2 should have minimum 5 years' post qualification experience in Indirect Taxation field. Minimum marks for the criteria will be 5. The above qualified employee who will associate /deal with AAI should be named. Employees having 5 years of post-qualification experience should be named. The bidder having the employee so</p>	10	<p>List of qualified CAs/ CMAs as per payroll listing along with the Segment handled, membership no. and post qualification experience in Indirect Taxation. The list shall be certified by the Managing Partner/ Senior Partner establishing the fulfillment of criteria.</p>

	named having experience of more than 5 years will be awarded 1 additional mark for each additional year of experience in Indirect taxation subject to maximum of 10 marks.		
5	<p><b><u>Assignment Undertaken</u></b></p> <p>The Bidder should have undertaken similar GST assignments of at least two Central PSU having annual turnover of Rs.500 crores or more for a continuous period of at least two years in the last 3 financial years i.e. F.Y. 2020-21, 2021-22 and 2022-23.</p> <p>Minimum marks for the criteria will be 5. For each additional similar assignment handled for a continuous period of at least 2 years during last 3 financial years, additional 1 mark will be awarded subject to maximum of 15 marks.</p>	15	List of assignments with organization name, nature of assignment undertaken, F.Y. for which assignment undertaken, date of completion of assignment and turnover for the relevant F.Y. The list shall be certified by the Managing Partner/ Senior Partner Proof of execution of services/ other credentials (award letter and certificate of completion/certificate of continuation of service in case of ongoing assignment on company letter head clearly indicating services provided, financial year of provision of service, etc) and Audited Balance Sheet & P&L of the client for determining the turnover.
6	<p><b><u>SAP Experience</u></b></p> <p>The Partner should have experience of at least 5 years in SAP based accounting environment and the firm should have at least 2 qualified CAs/CMAs (1 Partner and 1 Qualified CA) with exposure in SAP. The CA/CMA to be deputed in AAI must have 5 years' experience in SAP based environment to be named. Minimum marks for the criteria will be 5. For each additional year of experience for Partner and/or Qualified CA,</p>	10	Proper documentary evidence i.e. Certificate from the respective company (client) on its letterhead clearly mentioning the period of experience and the Qualified CAs/CMAs who have worked with the company in SAP based accounting environment.

	additional 1 mark will be awarded subject to maximum of 10 marks.		
	Total Marks	70	
	Other criteria's		
7	The Bidder should have full time office in Kolkata	No Value	Proof of address, Ownership documents, lease / rent deed, electricity / water bill etc.
8	The bidder should not have been debarred/ black listed/ disqualified by any regulators/ statutory body in India.	No Value	Self-declaration

Note: -

1. The Bidder scoring at least 50 marks in technical criteria apart from meeting minimum specified eligible criteria in all the categories will be selected as Technically Qualified Bidder.
2. The Technical bid prepared by the bidder shall comprise of:
  - i. A copy of the proof / documents of the payments (i.e., EMD) made through NEFT/RTGS is to be uploaded (i.e., scanned copy) along with the technical bid documents to be submitted by the bidders (online).
  - ii. Covering Letter as specified in Format I.
  - iii. Unconditional Acceptance Letter as specified in Format II.
  - iv. Evaluation criteria as specified in Format III along with all documentary evidences.
3.
  - i) Technical bid of only those bidders will be evaluated whose Evaluation Criteria documents are found in order.
  - ii) Detailed Technical evaluation will be carried out based on the Technical Bid along with all documentary evidence as mentioned above. In case any document is not submitted, bidder will be given an another opportunity to submit the same once for all.

- iii) Non submission of requisite documents after the same will lead to disqualification from Tender process.
4. Every page of the Documentary evidence needs to be submitted duly self-attested by the bidder for each of the Evaluation criteria.
  5. Self-declaration needs to be signed by authorized signatory(s).
  6. During evaluation of the bids, AAI may at its discretion ask the bidders for clarification of their bids or any other document previously asked or now required as deemed fit by the Competent Authority, if required.
  7. Decision of AAI in all matters regarding appointment of consultant, their eligibility, the stages at which such scrutiny of eligibility is to be undertaken, the documents to be produced, award of assignment and any other matter relating to this notification will be final and binding on the applicants. No correspondence or personal enquiries shall be entertained by AAI in this regard.



**AIRPORTS AUTHORITY OF INDIA  
NSCBI AIRPORT KOLKATA-700052  
GST SECTION**

**E-TENDER FOR ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR GST AND RELATED SERVICES FOR 2  
YEARS IN THE STATE OF WEST BENGAL**

**E-TENDER NO. AAI/NSCBI/GST CELL/GST CONSULTANCY/2024**

**SECTION II**

**VOLUME -II FINANCIAL BID EVALUATION**

**PRICE BIDS SHALL BE OPENED ONLY FOR TECHNICALLY QUALIFIED BIDDERS.**

The price shall be firm and inclusive of all applicable taxes & duties including GST as applicable.

While quoting the price, the bidder shall consider all expenses ***including*** travelling, boarding, conveyance & other miscellaneous and out of pocket expenditure.

No claim for expenditure other than the price quoted will be entertained by AAI on account of Scope of Work provided in tender. Rate quoted shall be firm & shall not be quoted with price variation / discount clause.

**AIRPORTS AUTHORITY OF INDIA  
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GST SECTION**

**E-TENDER FOR ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR GST AND RELATED SERVICES FOR 2  
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**E-TENDER NO. AAI/NSCBI/GST CELL/GST CONSULTANCY/2024**

**SECTION III**

**SPECIAL TERMS AND CONDITIONS**

**1. PERIOD OF CONTRACT**

The Period of engagement of Consultant shall be two (02) year from the date of acceptance of award of Contract by the Consultant. If AAI feels satisfied with services provided during the period of Contract, the contract may be extended for another one year with the approval of Competent Authority, at the same rate.

**2. PAYMENT TERMS**

- No Advance shall be paid by AAI. The payment shall be released at the end of each quarter as under:

1 <sup>st</sup> Quarter	-	Upto 10 %	of total amount p.a.
2 <sup>nd</sup> Quarter	-	Upto 20 %	of total amount p.a.
3 <sup>rd</sup> Quarter	-	Upto 30 %	of total amount p.a.
4 <sup>th</sup> Quarter	-	Upto 40 %	of total amount p.a.
5 <sup>th</sup> Quarter	-	Upto 50 %	of total amount p.a.
6 <sup>th</sup> Quarter	-	Upto 60 %	of total amount p.a.
7 <sup>th</sup> Quarter	-	Upto 70 %	of total amount p.a.
8 <sup>th</sup> Quarter	-	Upto 80 %	of total amount p.a.
- Remaining 20% of the Total Amount p.a. shall be paid after filling of Annual Return for FY 23-24, 24-25 and 25-26 and all other related work for the period of contract including works of the previous years which are required to be executed during the running of the contract.
- All payment shall be subject to recoveries towards statutory deductions.
- The payment will be made by electronic transfer

### **3. SECURITY DEPOSIT**

The Successful bidder shall be required to pay the 10% of the contract value towards security deposit. SD so required can be deposited by the bidder or can be deducted by AAI from the payment to be made. The SD amount so recovered or deposited will be released after 6 months from the successful completion of the contract. No interest shall be paid on SD deposited by the party.

### **4. EARNEST MONEY DEPOSIT (EMD)**

- (i) The Bidders are required to furnish Earnest Money Deposit of Rs. 24,000/- (Rupees Twenty-Four Thousand Only). The EMD shall be deposited online through NEFT/RTGS. No other mode of payment shall be accepted.
- (ii) A copy of the proof / documents of the above payments (i.e EMD) made through NEFT/RTGS is to be uploaded (i.e., scanned copy) along with the technical bid documents to be submitted by the bidders (online).
- (iii) Non-submission of cost of tender document and EMD shall lead to disqualification of tenderers.
- (iv) MSME certificate of relevant services, if EMD is not submitted.

#### **Note:**

EMD in the form of cash / Demand Draft or any other form shall not be accepted. Prospective Bidders shall also note that they are not required to contact any AAI employee or submit any documentary evidence of submission of EMD to any AAI employee during the process of the tender. In no scenario, the prospective bidders are required to submit / contact any AAI employee for physical submission of any documents before opening of the bids. Tenders/bids without EMD shall not be considered.

Details of AAI Bank Accounts is given as below: -

#### **Name of Bank STATE BANK OF INDIA**

**Branch : Kolkata Airport Branch**  
**A/c No : 11094829425**  
**IFSC : SBIN0003029**

**Name of Beneficiary** : AIRPORTS AUTHORITY OF INDIA  
**Address** : Kolkata Airport, Kolkata- 700 052  
**PAN NO.** : AAACA6412D  
**GST NO.** : 19AAACA6412D1Z5

## 5. SUBMISSION OF TENDER

Bids shall be submitted online only at GeM Portal.

### DETAILS: TECHNICAL BID

**The following documents shall be submitted online only:**

Sl. No.	Particulars	Page no.of scanned Documents
(i)	Scanned copy of the proof / documents of the payments (i.e., cost of tender document and EMD) made through online mode i.e., NEFT/RTGS is to be uploaded (i.e., scanned copy) along with the technical bid documents to be submitted by the bidders (online).	
(ii)	Scanned copy of the Self-Certified copy of Registration issued by Institute of Chartered Accountants / Cost Accountants of India as per Evaluation Criteria no.1.	
(iii)	Scanned copy of duly certified Audited financial statements (Balance Sheet & Profit and Loss Account) for FY 2020-21, 2021-22 and 2022-23 as per Criteria no. 2.	
(iv)	Scanned copy of the List of Partners and Resume of the partners giving the brief details of relevant experience with membership no., same should be attested by Managing partner /senior partner as per Evaluation Criteria no. 3.	

(v)	Scanned copy of Payroll listing for the qualified CA/CMA along with membership no., the Segment handled and years of post- qualification experience in Indirect Taxation, same should be certified by Managing partner /senior partner as per Evaluation Criteria no.4.	
(vi)	Scanned copy of List of Assignments with organization name, nature of assignment undertaken, F.Y. for which assignment undertaken , date of completion of the assignment and turnover for the relevant F.Y certified by Managing Partner/Senior Partner <b>AND</b> Proof of execution of services / other credentials (Award Letter <b>and</b> certificate of completion/continuation of service in case of ongoing assignment on company letterhead indicating services provided, Financial year/Time Period of provision of service etc.) as per Evaluation Criteria no. 5.	
(vii)	Audited Balance Sheet & P&L of the client as per Evaluation Criteria no. 5.	
(viii)	Scanned Copy of Certificate from the respective organization / PSU on its letterhead to prove the experience of working in SAP clearly mentioning the period of experience and the qualified CAs/CMAs who have worked with the organization in SAP based accounting environment as per Evaluation Criteria no. 6.	
(ix)	Scanned Copy of Proof of Address as per Evaluation Criteria no. 7	
(x)	Scanned copy of the Self declaration as mentioned in Format I. The bidder should not have been debarred/ black listed/ disqualified by any regulators/ statutory body in India as per Evaluation Criteria no. 8	
(xi)	Scanned copy of PAN, TAN and GST No. of the Firm/ LLP	
(xii)	Scanned copy of filed Format I, Format II and Format III	

(xiii)	Scanned copy of entire set of tender documents including blank format of Price bid, duly signed and sealed by the authorized signatory in all pages, as a token of acceptance.	
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#### **DETAILS: PRICE BID**

Price should be quoted in the Financial Bid of GeM Portal only.

For evaluation purpose the uploaded offer documents will be treated as authentic and final. The price bid submitted through online mode only will be taken up for the purpose for evaluation. No hard copy shall be submitted for reference purpose.

#### **6. EVALUATION PROCESS:**

- I. A proposal shall be considered responsive (after getting required clarification / documents if any as mentioned in note 3, volume 1 Technical Bid) if**
  - a) It is received by the proposed Due Date and Time.
  - b) It contains the information and documents as required in the Tender Document.
  - c) It contains payment proof of EMD OR Valid MSME Certificate.
  - d) It contains information in formats specified in the Tender Document.
  - e) It mentions the validity period as set out in the document
  - f) It provides the information in reasonable detail. The AAI reserves the right to determine whether the information has been provided in reasonable detail.
  - g) There are no significant inconsistencies between the proposal and the supporting documents.
  - h) The Technical qualification conforms to as specified in the eligibility criteria in the tender.
  - i) A Tender that is substantially responsive is one that conforms to the preceding requirements without deviation or condition.

- j) The AAI reserves the right to reject any tender which in its opinion is non-responsive and no request for alteration, modification, substitution or withdrawal shall be entertained by the AAI in respect of such Tenders.
  - k) The AAI would have the right to review the Technical Qualification and seek clarifications wherever necessary.
- II. Since the tender involves selection based on pre-qualification criteria, the TIA (Tender Inviting Authority) will examine and seek clarification, if any and list out the firms, which are found technically suitable and Price Bid of such tenders only will be opened and EMD will be returned to the unsuccessful / rejected tenderers through electronic fund transfer as per terms of GeM Portal.
- a) The date and time will be intimated to tenderers whose offers are found suitable and Price Bid of such tenderers will be opened on the specified date and time.
  - b) The Postal/Fax/E-Mail offers will be treated as defective, invalid and rejected. Only detailed complete offers received through online prior to closing time and date of the tenders will be taken as valid. Though only one chance will be given to the bidders after the closing date to complete the submission by giving required documents.
- III. The decision of AAI in all matters regarding engagement of GST Consultant will be final and binding on the applicants. No correspondence or personal enquiries shall be entertained by the AAI in this regard.

**7. OPENING OF TENDER:**

- a) The Technical Bid shall be opened as per the date & time specified on the GEM portal.
- b) The Financial bid of those bidders who are technically qualified shall be opened as per the date & time specified on the GEM portal

- c) AAI reserves the right to extend the date of receiving/opening the bids.
- d) AAI reserves the right to call for any other details or information from any of the bidder(s).

## **8. SELECTION CRITERIA**

The final selection of the successful bidder from the technically qualified bidders will be done by considering L1 price quoted by the qualified bidder.

### **NOTES:**

- a) **The Financial Bid as per Format IV has to be submitted ON-LINE only.**
- b) AAI reserves the right to assign all or any of the scope of work to any of the technically qualified bidders.
- c) AAI reserves all rights to accept or reject any or all bids without assigning any reason thereof.
- d) The Financial bid of those bidders who are technically qualified, shall be opened at the date notified for that purpose at GeM Portal.
- e) If there is a discrepancy between words and figures, the figures written in words shall prevail.
- f) The selection process including process of allocation of marks shall be confidential property of AAI and shall not be disclosed to anybody. Further, no queries/disputes/objections shall be entertained regarding Marks allotted to bidders or regarding disclosure of Final Marks. Decision of AAI in this regard shall be final and binding.

## **9. Rejection of offer/Cancellation of contract**

If the firm/organization gives wrong information in its offer, AAI reserves the right to reject such offer at any stage or to cancel the contract, if awarded & forfeit the EMD



10. In case bidder withdraws from the tender process before opening of technical bid date and time, 10% of EMD amount shall be forfeited.
11. After last date of submission of bid, at any stage if an agency withdraws from tender process, **entire EMD** amount shall be forfeited.
12. After opening of the technical bid and before opening of financial bid, if any agency withdraws from tender process, the EMD of the party shall be forfeited and the party shall be liable to be debarred for participation in any tender of AAI for one year from the date of debarment. However, after opening of financial bid, being H1 in the tender if the party withdraws its bid or after issuance of award letter, the party does not complete the requisite formalities, EMD shall be forfeited and the said bidder will be liable to be debarred from participating in any tender of AAI for two years.
13. In case a party has deposited EMD but did not participate in the Tender process i.e., the party has not submitted his bid on GeM portal and his name is not appearing in the bids submitted list, then, on request of such party, amount paid towards EMD deposited by the party may be refunded after deduction of 10% of EMD amount.
14. On acceptance of the tender, the name of the authorized representative(s) of the tenderer who would be responsible for taking instructions from authorized official of the AAI is to be intimated.

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GST SECTION**

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**SECTION IV**

**GENERAL TERMS AND CONDITIONS**

**1. CLARIFICATIONS ON TENDER DOCUMENTS**

A prospective Tenderer requiring any clarification on the Tender Document may notify through queries, only within the specified period through the GeM portal. No other means of clarification//query shall be entertained.

In case of any clarification on the terms/clauses mentioned in the tender, decision of the Tender Issuing Authority shall be final.

**2. AMENDMENT OF TENDER DOCUMENT**

Before the deadline for submission of tender, the Tender Document may be modified by AAI by the issue of addenda /corrigendum. Addendum/corrigendum, if any, will be posted on GeM Portal and shall become a part of the tender document. All Tenderers are advised to see the GeM Portal for addendum/ corrigendum to the tender document which may be uploaded as per GeM conditions.

**3. REJECTION OF BID**

AAI reserves the right to reject the conditional or incomplete offer.

AAI also reserves the right to accept or reject all Bids and to annul the bidding process and reject all Bids, at any time prior to award of Agreement, without thereby incurring any liability to the affected bidder, or bidders or any obligation to inform the affected bidder or bidders for the grounds for AAI's action.

**4. WORK NOT TO BE LET OUT**

Sub-contracting in part or full of the assignment awarded to the successful Bidder is not permitted.

**5. CONFIDENTIALITY CLAUSE**

Any and all information in written, electronic media or oral form and disclosed to the Consultant shall at all times remain the legal and absolute property of AAI and the Consultant shall have no rights to use the information for any purpose other than that expressly authorized by AAI.

**6. TERMINATION OF SERVICES**

The engagement of Consultant can be terminated by the Management of Airports Authority of India without assigning any reason, whatsoever, at any time during the contract period by giving 30 days' notice.

**7. SETTLEMENT OF DISPUTES**

Except as otherwise specifically provided in the contract all disputes concerning questions of fact arising under the contract shall be decided by the AAI management subject to a written appeal by the Consultant to the management whose decision shall be final to the parties hereto.

Any disputes or differences including those considered as such by only one of the parties arising out of or in connection with the contract shall be to the extent possible settled amicably between the parties within 30 days.

If amicable settlement cannot be reached, then all disputed issues shall be settled by Arbitration. APD, NSCBI Airport will be the Competent Authority to appoint the Arbitrator. Arbitration proceedings shall be governed by the provisions of Arbitration and Conciliation Act, 1996 (as amended time to time). Fees of the Arbitration shall be as per the Arbitration and Conciliation Act, 1996 (as amended time to time). Venue of Arbitration proceedings shall be Kolkata.

- 8.** Canvassing in any form by the bidder or by any other agency on their behalf may lead to disqualification of their bid.

9. In case any bidder is found to be involved in cartel formation, his bid will not be considered for evaluation / placement of order. Such Bidder will be debarred from bidding in future.
10. Bidder shall have proper infrastructure including laptop, internet connection, stationery, etc. to carry out the work when they are required to work in AAI premises. Authority shall be providing only necessary furniture and electric connection to the Consultant when they required working in AAI's premises.
11. The soft copies of the data/information as well as the printouts of the data/information provided during the contract period shall be the property of AAI and the Consultants shall not have any right to claim possession on use of data/information for any purpose other than for and on behalf of AAI at any stage.
12. AAI shall be authorized to make statutory deductions as applicable from the amount payable to the Consultant.
13. The successful bidder shall intimate the names of the persons employed by him or going to employ, who are relatives (wife, husband and dependent parents, grand-parents, children, grandchildren, brothers, sisters, uncle, aunts, cousins and their corresponding in laws) of AAI employees.
14. All the above terms & conditions, scope of work and guidelines as mentioned in **SECTION I TO SECTION V** shall form part & parcel of NIT and would be treated as terms and conditions of the contract.

**LETTER OF SUBMISSION -COVERING LETTER  
(ON THE LETTER HEAD OF THE BIDDER)**

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

To,

**General Manager (F&A)  
NSCBI Airport, Kolkata  
Airports Authority of India,  
Dum Dum- 700 052**

**Subject: E-TENDER FOR ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR GST AND RELATED SERVICES FOR 2 YEARS IN THE STATE OF WEST BENGAL**

**E-TENDER NO. AAI/NSCBI/GST CELL/GST CONSULTANCY/2024**

Being duly authorized to represent and act on behalf of \_\_\_\_\_

(Hereinafter referred 'as the Bidder" and having reviewed and fully understood all of the requirements of the bid document and information provided, the undersigned hereby apply for the project referred above.

We are submitting our Bid enclosing the following, with the details as per the requirements of the Bid Document, for your evaluation.

Sl. No.	Particulars	Page no.of scanned documents
(i)	Scanned copy of the proof / documents of the payments (i.e., cost of tender document and EMD) made through online mode i.e., NEFT/RTGS is to be	

	uploaded (i.e., scanned copy) along with the technical bid documents to be submitted by the bidders (online).	
(ii)	Scanned copy of the Self-Certified copy of Registration issued by Institute of Chartered Accountants / Cost Accountants of India as per Evaluation Criteria no. 1.	
(iii)	Scanned copy of duly certified Audited financial statements (Balance Sheet & Profit and Loss Account) for FY 2020-21, 2021-22 and 2022-23. A duly certified certificate for annual turnover need to be provided.	
(iv)	Scanned copy of the List of Partners and Resume of the partners giving the brief details of relevant experience with membership no., same should be attested by Managing partner/senior partner as per Evaluation Criteria no.3.	
(v)	Scanned copy of Payroll listing for the qualified CA/CMA along with membership no., the Segment handled and years of post- qualification experience in Indirect Taxation, same should be certified by Managing partner /senior partner as per Evaluation Criteria no.4.	
(vi)	Scanned copy of List of Assignments with organization name, nature of assignment undertaken, F.Y. for which assignment undertaken, date of completion of the assignment and turnover for the relevant F.Y certified by Managing Partner/Senior Partner <b>AND</b> Proof of execution of services/ other credentials (Award Letter <b>and</b> certificate of completion/continuation of service in case of ongoing assignment on company letter head indicating services provided, Financial year/Time Period of provision of service etc.) as per Evaluation Criteria no. 5.	
(vii)	Audited Balance Sheet & P&L of the client as per Evaluation Criteria no. 5.	
(viii)	Scanned Copy of Certificate from the respective organization / PSU on its letterhead to prove the experience of working in SAP clearly mentioning the period of experience and the qualified CAs/CMAs who have worked with the organization in SAP based accounting environment as per Evaluation Criteria no. 6.	
(ix)	Scanned Copy of Proof of Address as per Evaluation Criteria no. 7.	

(x)	Scanned copy of the Self declaration as mentioned in Format I .The bidder should not have been debarred/ black listed/ disqualified by any regulators/ statutory body in India as per Evaluation Criteria no.8	
(xi)	Scanned copy of PAN, TAN, and GST No. of the Firm/LLP	
(xii)	Scanned copy of filed Format I, Format II and Format III	
(xiii)	Scanned copy of entire set of tender documents including blank Format of Price bid, duly signed and sealed by the authorized signatory in all pages, as a token of acceptance.	

We hereby agree to fully comply with, abide by and accept without variation, deviation or reservation all technical, commercial and other conditions whatsoever of the Bidding Documents and Amendment/ Addendum to the Bidding Documents, if any, for subject Tender.

We understand that any deviation/exception in any form may result in rejection of Bid. We, therefore, certify that we have not taken any exceptions/deviations anywhere in the Bid and we agree that if any deviation/exception is mentioned or noticed, our Bid may be rejected.

We hereby further confirm that any deviation/exception with reference to instructions and terms and conditions if mentioned in our Bid, shall not be recognized and shall be treated as null and void.

We hereby declare that we have not been black listed/ debarred by any Government department/agency / falling under the denied entity list of DGFT / Reserve Bank of India, Nationalized banks, or any Public Sector Unit or any other body recognized by Government of India.

Signature of the bidder or Authorized Signatory: \_\_\_\_\_

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

Company Seal : \_\_\_\_\_

**UNCONDITIONAL ACCEPTANCE LETTER**  
**(TO BE GIVEN ON LETTER HEAD ALONG WITH TECHNICAL BID)**

To,

**General Manager (F&A)**  
**NSCBI Airport, Kolkata**  
**Airports Authority of India,**  
**Dum Dum- 700 052**

**SUBJECT:       ACCEPTANCE OF AAI NIT CONDITIONS**

**Ref:             E-TENDER FOR ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR GST AND RELATED SERVICES**  
**FOR 2 YEARS IN THE STATE OF WEST BENGAL**

**E-TENDER NO. AAI/NSCBI/GST CELL/GST CONSULTANCY/2024**

Sir,

I/We have read all the clauses, terms and conditions of E-Tender by AAI for “**ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR GST AND RELATED SERVICES FOR 2 YEARS IN THE STATE OF WEST BENGAL**” and accept them unconditionally. I/We understand that in case of conditional offer my/our tender shall be summarily rejected.

I/We declare that I/We have not paid and shall not pay any bribe to any officer of AAI for awarding this contract at any stage during its execution or at the time of payment of bills and further if any officer of AAI asks for bribe/gratification, I/We shall immediately report it to the appropriate authority in AAI.

Date:

Sincerely yours,

Place:

(Signature of the Tenderer with rubber stamp)



TECHNICAL BID

1	Name of the Firm / LLP	
2	Complete Postal Address:	
3	Pin code / Zip code	
4	<b><u>Contact Information</u></b> Office Phone Number: Mobile Number: E Mail: Name            &    Designation of Contact Persons	
5	Year of Establishment: (enclose the copy of the Registration Certificate)	
6	Nature of Business	
7	Details of Partners with professional qualifications:	
8	<b><u>Registration Details</u></b> (attach proof) Firm/LLP Registration Number & Date: PAN & TAN: GST Registration No.: Others, if any:	

9	Details of experience (should be supported with copy of work order/agreement: *Completion certificate to be enclosed.	Sl. No.	Year for which appointed	Name of the PSU/ Unit	Gross turnover of the PSU/Unit	Nature of Assignment	Date of completion of assignment*
10	Turnover of Chartered Accountant Firm/ Cost Accountant Firm (Year wise)	Sl.No.	F.Y. 2020-21	F.Y. 2021-22	F.Y. 2022-23		
11	Debarred/black listed by CBI/CVC/any other Government agencies: -	Yes/No.					
12	Details of EMD paid online through NEFT/RTGS: -						
13		Bank Account Particulars:					
	Name of the A/c holder						
	complete Bank Account No.						
	Account type (SB/ CA)						
	Name of the Bank Branch & Address						
	Branch contact phone Nos.						
	11 digit IFS code						

I / we hereby confirm that the particulars given above are correct and complete and also undertake to inform any future changes to the above details.

Name, Seal & Signature of the Authorized Signatory