

**बिड दस्तावेज़ / Bid Document**

<b>बिड विवरण/Bid Details</b>	
<b>बिड बंद होने की तारीख/समय /Bid End Date/Time</b>	26-02-2026 12:00:00
<b>बिड खुलने की तारीख/समय /Bid Opening Date/Time</b>	26-02-2026 12:30:00
<b>बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)</b>	180 (Days)
<b>मंत्रालय/राज्य का नाम/Ministry/State Name</b>	Ministry Of Communications
<b>विभाग का नाम/Department Name</b>	Department Of Posts
<b>संगठन का नाम/Organisation Name</b>	Department Of Posts
<b>कार्यालय का नाम/Office Name</b>	Punjab Postal Circle, O/o Cpmg Punjab Circle
<b>वस्तु श्रेणी /Item Category</b>	Financial Advisory Services - Onsite; Tax Advisory
<b>अनुबंध अवधि /Contract Period</b>	1 Year(s)
<b>उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service</b>	5 Year (s)
<b>इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required</b>	Yes
<b>एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover</b>	No
<b>स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover</b>	No
<b>विक्रेता से मांगे गए दस्तावेज़/Document required from seller</b>	Experience Criteria,Bidder Turnover,Certificate (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
<b>क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?</b>	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)

बिड विवरण/Bid Details	
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / <b>Minimum number of bids required to disable automatic bid extension</b>	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / <b>Number of days for which Bid would be auto-extended</b>	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / <b>Number of Auto Extension count</b>	3
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	Yes
रिवर्स नीलामी योग्यता नियम/RA Qualification Rule	50% Lowest Priced Technically Qualified Bidders
लागू आरसीएम/RCM Applicable	Yes
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	3 Days
अनुमानित बिड मूल्य /Estimated Bid Value	1200000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / <b>Financial Document Indicating Price Breakup Required</b>	Yes

#### ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	36000

#### ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	18

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित कैटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने हैं। एमएसई कैटेगरी 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।/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.

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

**लाभार्थी /Beneficiary :**

Senior Postmaster  
Punjab Postal Circle, O/o Cpmg Punjab Circle, Department of Posts, Department of Posts, Ministry of Communications  
(Nitish Kashyap)

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

**एमआईआई अनुपालन/MII Compliance**

एमआईआई अनुपालन/MII Compliance	Yes
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1. 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. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.

2. 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.

3. 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.

**जीएसटी की धारा 9(3)/Section 9(3) Of GST**

Where ever RCM is applicable, sellers (Regular GST registered seller who opted out of FCM , unregistered seller, seller registered under composition scheme)will be forced to put Zero GST and GST cess in their bids. Buyer will have liability of paying the GST and GST cess to the government on the specified rate mentioned by them in this Bid.

4. Reverse Auction would be conducted amongst first 50% of the technically qualified bidders arranged in the order of prices from lowest to highest. Number of sellers eligible for participating in RA would be rounded off to next higher integer value if number of technically qualified bidders is odd (e.g. if 7 bids are technically qualified, then RA will be conducted amongst L-1 to L-4). In case number of technically qualified bidders are 2 or 3, RA will be between all without any elimination. If Buyer has chosen to split the bid amongst N sellers, then minimum N sellers would be taken to RA round. In case Primary products of only one OEM are left in contention for participation in RA based on lowest 50% bidders qualifying for RA, the number of sellers qualifying for RA would be increased to get at least products of one more OEM (directly participated or through its reseller) if available. Further, if bid(s) of any seller(s) eligible for MSE preference is / are coming within price band of 15% of Non MSE L-1 or if bid of any seller(s) eligible for Make in India preference is / are coming within price band of 20% of non MII L-1, then such MSE / Make in India seller shall also be allowed to participate in the RA process.

**जीएसटी की धारा 9(3) / Section 9(3) Of GST**

Where ever RCM is applicable, sellers (Regular GST registered seller who opted out of FCM , unregistered seller, seller registered under composition scheme)will be forced to put Zero GST and GST cess in their bids. Buyer will have liability of paying the GST and GST cess to the government on the specified rate mentioned by them in this Bid.

If the buyer has mentioned MSE purchase preference in ATC then service provider is required to upload necessary documents for MSE purchase preference for verification by the buyer during evaluation.

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

**Scope of work to be uploaded by buyer:**[1770290750.pdf](#)

**Financial Advisory Services - Onsite; Tax Advisory ( 1 )**

**तकनीकी विशिष्टियाँ /Technical Specifications**

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Deployment Location	Onsite
Category of financial advisory service	Tax Advisory
Sub-category of Financial Advisory Services	Filing GST , Filing TDS , Compliance and Governance Needs , Tax Litigation Strategy , Support for Tax Assessment , Valuation of Liabilities
Financial Advisory Reports	Yes
Frequency of Progress Report	Monthly
Type of Professional/Resources required	Chartered accountant
Qualification of Professional/Resources required	CA
Certification of Professional/Resources required	Firm Registration by ICAI
Total Experience of Professionals / Resources (In years)	3 - 5 Years
<b>एडऑन /Addon(s)</b>	
Post Financial Advisory Support	NA

**क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer**

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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**इनपुट कर क्रेडिट(आईटीसी) तथा रिवर्स प्रभार (आरसीएम)/Input Tax Credit(ITC) and Reverse Charge(RCM) Details**

जीएसटी पर इनपुट कर क्रेडिट /ITC on GST	जीएसटी उपकर कर क्रेडिट /ITC on GST Cess	लागू आरसीएम/RCM Applicable	रिवर्स प्रभार के अनुसार जीएसटी/GST as per RCM	रिवर्स प्रभार के अनुसार जीएसटी उपकार 1 /GST Cess 1 as per RCM	वैकल्पिक रिवर्स प्रभार /Optional RCM
NA	NA	Yes	18%	18%	No

#### अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

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

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Nitish Kashyap	160017,O/O CHIEF POSTMASTER GENERAL PUNJAB CIRCLE, SANDESH BHAWAN, SECTOR-17-E, CHANDIGARH	Project / Lumpsum Based	N/A

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

##### 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

#### अस्वीकरण/Disclaimer

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. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

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. (However, in bids for

[attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)

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.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

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.

**All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.**

**For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.**

**The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:**

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

**All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.**

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), 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 सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

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 कार्रवाई का आधार होगा |/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.

**---धन्यवाद/Thank You---**

**TENDER FOR ENGAGEMENT OF PROFESSIONAL GST CONSULTANTS FOR A PERIOD OF  
ONE YEAR IN PUNJAB POSTAL CIRCLE**

**NOTICE INVITING ONLINE TENDER**

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## **INTRODUCTION TO BID**

1. Online bids through the GeM portal are invited by the O/o CPMG, Punjab Circle, Chandigarh for Engagement of Consultancy agency for providing services of Chartered Accountants for GST for a period of 12 months with a minimum of 02 (two) consultants for Punjab circle, on scope for further extension by another 12 months on mutual consent, subject to satisfactory performance during the contracted period and at the buyer's discretion.
2. The tender document is made available through GeM portal on or before the due date and time of submission.
3. The tender document consists of two volumes Part I Technical Bid and Part II Price Bid.
4. The complete tender document shall be submitted online as tender offer on or before the due date and time of submission.
5. Bid security (EMD) or MSME certificate shall be paid as described in the Tender Document.
6. The offer (both Technical & Price) must be valid for a minimum of 180 days from the last date of online submission of offer; otherwise the offer shall be rejected as non-responsive.
7. Bidding is open to all eligible bidders meeting the eligibility criteria as defined in the document and bidders are advised to submit below mentioned documents to qualify for the award of the contract.
  - a. The bidder should submit self-declaration 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 Para 1 and Para 2 of Part I (Technical Bid) of the Terms of Reference shall be submitted along with the bid. However, Department reserves the right to call for any shortfall document, if need arises.
  - c. Technical Bid shall be uploaded through GeM portal. The Tenderer shall submit Self attested copies of the documents.
8. If the offers are not received according to the instructions detailed here in above, they shall be liable for rejection.

## Terms of Reference (TOR)

### 1.1 Introduction

The Department of Posts (DoP) is a government department under the Ministry of Communications of the Government of India. It is responsible for providing postal services in India, including mail delivery, money orders, and savings bank services. The Punjab Postal Circle is headed by the Chief Postmaster General, Department of Posts. The DoP has a network of over 3840 post offices across Punjab and UT Chandigarh. These post offices are classified into 3 types: Head Post Offices, Sub-Post Offices, and Branch Post Offices. Head post offices are located in major cities and towns. Sub-post offices are located in smaller towns and villages. Branch post offices are located in rural areas. For administrative efficiency, the network is further divided into 13 Postal Divisions and 02 RMS Divisions. The list of Head Post offices is provided at Annexure-IV

### 1.2 Background:

#### **GST Structure and Complexities**

The Goods and Services Tax (GST) structure in DoP is uniquely multifaceted. With 27 GSTINs (GST registrations) in the circle, each CDDO (Cheque Drawing and Disbursing Officer) functions as a separate GST-registered person. While the majority of these GSTINs reside within operational Head Post Offices, others belong to accounts or other offices.

This configuration creates inherent complexities:

- **Decentralized Business and Expenditure:** Revenue-generating postal services are delivered by operative post offices, while administrative offices incur associated expenditures. Often, a single administrative office oversees multiple GST-registered locations.
- **Disparate Procurement:** The Postal Stores Depot, without its own GSTIN, procures supplies for operative offices spread across numerous GSTINs.
- **Individual Return Filing:** Each GST-registered person is independently responsible for filing returns.

### 1.3 Key Challenges

The Circle faces a range of challenges in interpretation and implementation in compliance to GST, as summarized below briefly:

- **Day to day Operational GST issues:** GST registration person within the circle faces day-to-day GST issues.
- **Input Tax Credit (ITC) Issues:** Complexities in claiming ITC against administrative expenditures, assessing ITC applicability, and calculating eligible ITC amounts and appropriate utilization of ITC across all DDOs.

### 1.4 The Need for a GST Consultant

- A consultant will provide the technical expertise required to support Circle level GST committee and DDO's/NCDDOs/PAOs/Head offices on day-to-day operational activities to streamline the GST compliance and assist in addressing the operational concerns that arise. Any policy related issues escalated to the Directorate through the Lead PAO, by Circle level committee will be with the opinion of Circle Level GST Consultant.

### 1.5 Objective

The objective of engaging a GST Consultant at the circle level is to ensure comprehensive GST compliance, optimize GST Process and provide strategic support in resolving GST related issues

within Postal Circle. The consultant will:

- **Provide Operational GST Support:** Support to Circle level GST committee/GST registration person within the circle for day-to-day GST issues & also help to DDOs/NCDDOs in Troubleshooting. Assist GSTRPs in verifying vendor invoices for GST compliance, monitoring timely filing of GST return etc. conducting GST audits of the DDOs and conducting meetings at DDO & RO level to streamline GST issues.
- **Guide about the GST Refunds:** Guide GSTRPs/DDOs through the GST refund process, including documentation, filing, and follow-up with authorities.
- **Liaison & Communication:** Maintain regular communication with the central GST consultant. Providing updates on circle-level compliance status and seeking guidance as needed.
- **Build GST knowledge and capacity:** Deliver GST training at various levels of DoP staff under the Circle and conduct regular refresher workshops to maintain staff expertise. Assist the central consultant in tailoring training materials for circle-level needs and potentially deliver local training sessions or workshops in line with the centrally designed curriculum and work towards the implementation of the “One State, One GSTIN” policy.
- **Expert Guidance and Execution for Surrender of Existing GSTINs:** Upon the implementation of the “One State, One GSTIN” framework in the Punjab Circle, the Consultant shall provide expert guidance and execute the surrender of all old/existing GSTINs pertaining to the DDOs, which strictly includes the preparation and filing of Final GST Returns (GSTR-10) for all such entities and the complete management, representation, and pursuit of final resolution for all legacy litigations and legal disputes pending before GST authorities, appellate authorities, tribunals, or courts of law.
- **Provide Advisory Services:** Interpret and provide practical guidance to DDO’s on GST circulars and notifications issued by both central and state-level authorities. Identify GST related policy issues and escalate them to the central-level GST consultant with comprehensive analysis and relevant documentation for in-depth advisory support.
- **Offer dispute resolution and litigation support:** Provide expert analysis and assistance in GST disputes and audits, facilitate communication with tax authorities, and analyze past disputes for proactive risk mitigation.
- **Ensure Knowledge Development & Implementation:** Share relevant GST updates and insights with DDOs to enhance their understanding.
- **Best Practice Adoption:** Collaborate with the central GST consultant to implement best practices, process improvements at the circle level. Ensure implementation of policies created at Directorate.
- **Monitoring Service tax related matters:** Assist DDOs issues pending in connection with Service Tax related matters.

**2 The Consultancy firm is expected to work on the following broad areas within the timeframe defined by the Department to overcome the key challenges and achieve the objective as pointed above:**

Activity	Activities (in brief) to be performed
Operational GST Support to DDOs	<ul style="list-style-type: none"> <li>● <b>Support to GST registration person/DDOs &amp; help in Troubleshooting related to GST:</b> Provide direct support to GSTRPs within the circle for day-to-day GST issues, including: GST registration queries, updates, and maintenance of records, proper collection and deposition of GST, undertake timely GST return preparation, filing, and resolving filing errors, Addressing short payments or non-collection of GST &amp; ITC calculation, reconciliation, and utilization guidance etc.</li> </ul>

	<ul style="list-style-type: none"> <li>● <b>DDO-Wise Analysis:</b> Conduct a comprehensive DDO-wise review of existing DoP GST registrations.</li> </ul>
	<ul style="list-style-type: none"> <li>● <b>Risk Analysis:</b> Assess risk related to existing registrations, pinpointing areas of non-compliance or vulnerability to dispute</li> </ul>
	<ul style="list-style-type: none"> <li>● <b>Vendor Invoice &amp; Reconciliation:</b> Verifying vendor invoices for GST compliance, reconciling purchase records with GST filings, and identifying ITC discrepancies.</li> </ul>
<b>Compliance Monitoring &amp; Escalation</b>	<ul style="list-style-type: none"> <li>● <b>Circle-Level Compliance Monitoring:</b> Conduct periodic GST compliance checks for DDOs within the circle, proactively identifying potential issues.</li> </ul>
	<ul style="list-style-type: none"> <li>● <b>Risk Assessment:</b> Flag potential compliance risks like incorrect tax rates, ITC mismatches, or procedural errors to mitigate penalties or future disputes.</li> </ul>
	<ul style="list-style-type: none"> <li>● <b>Issue Escalation:</b> For policy level issues, escalate to the central GST consultant with comprehensive analysis and relevant documentation.</li> </ul>
<b>Conduct GST training to staff on field as prescribed by Directorate level committee</b>	<ul style="list-style-type: none"> <li>● <b>Training Resources:</b> Develop training materials, including presentations, FAQs, and online resources for ongoing reference.</li> </ul>
	<ul style="list-style-type: none"> <li>● <b>Knowledge Updates:</b> Conduct regular refresher sessions and workshops to update staff for various levels of DoP staff under the Circle on changes in GST legislation, evolving best practices, and key learnings from past disputes or audits.</li> </ul>
	<ul style="list-style-type: none"> <li>● <b>GST Training Support:</b> Assist the central consultant in tailoring training materials for circle-level needs and potentially deliver local training sessions or workshops in line with the centrally designed curriculum.</li> </ul>
<b>GST Compliance Assistance</b>	<p><b>Assistance in relation to computation of tax liability and guidance in relation to discharge of liabilities and filing of GST Returns under the following legislations:</b></p> <ul style="list-style-type: none"> <li>● 1. Goods and Services Tax</li> <li>● 2. Accounting issues related to GST involving both accrual and cash-based accounting as applicable.</li> <li>● 3. Any other Indirect Taxes Assistance on issues raised during filing of GST Returns, as detailed below: - <ul style="list-style-type: none"> <li>○ GSTR-1A</li> <li>○ GSTR-2</li> <li>○ Review of GSTR 2A and communicating with suppliers of inward supplies in order to get input credit as per accounts of IR.</li> <li>○ Review of GSTR-1A and communicating with the receivers of outward supplies of Port.</li> <li>○ ITC-1 for input credits under GST, SGST and IGST.</li> <li>○ GSTR 7 for TDS under GST.</li> <li>○ GSTR 9 for annual filing under CGST, SGT and IGST.</li> </ul> </li> <li>● Any other Returns/Documents, if any, as notified by Government of India with respect to GST.</li> </ul>

<b>Expert Guidance and Execution for Surrender of Existing GSTINs</b>	<ul style="list-style-type: none"> <li>• Upon the implementation of the “One State, One GSTIN” framework in the Punjab Circle, the Consultant shall provide expert guidance and execute the surrender of all old/existing GSTINs pertaining to the DDOs, which strictly includes the preparation and filing of Final GST Returns (GSTR-10) for all such entities and the complete management, representation, and pursuit of final resolution for all legacy litigations and legal disputes pending before GST authorities, appellate authorities, tribunals, or courts of law.</li> </ul>
<b>Liaison &amp; Communication</b>	<ul style="list-style-type: none"> <li>• <b>Central Consultant Coordination:</b> Maintain regular communication with the Directorate GST consultant, providing updates on circle-level compliance status and seeking guidance as needed.</li> <li>• Any Policy level issues which are sent by Circle Level Committee to Directorate Level Committee should contain opinion of the Circle Level GST Consultant on the issue.</li> <li>• <b>GSTRPs Communication:</b> Establish clear communication channels with DDOs, ensuring prompt responses to queries within the agreed-upon Service Level Agreement (SLA).</li> </ul>
<b>Audit Compliance</b>	<ul style="list-style-type: none"> <li>• <b>Provide Assistance:</b> Assistance during audit process initiated under GST law by other authority</li> <li>• <b>Expert Analysis of GST Audit Findings:</b> Provide in-depth opinions on complex GST issues raised during audits undertaken by various authorities. Deliver actionable guidance including preparation of replies to Show cause/Demand notices and filing of appeals to resolve these matters effectively.</li> </ul>
<b>Knowledge Development &amp; Implementation</b>	<ul style="list-style-type: none"> <li>• <b>Local Updates:</b> Stay updated on state-specific GST circulars and notifications that may impact DoP operations within their circle.</li> <li>• <b>Knowledge Sharing:</b> Share relevant GST updates and insights with DDOs to enhance their understanding.</li> <li>• <b>Best Practice Adoption:</b> Collaborate with the central GST consultant to implement best practices, process improvements at the circle level.</li> </ul>
<b>Legal Advisory services</b>	<ul style="list-style-type: none"> <li>• Preparing proper response to the queries raised by the Tax Administration from time to time under the GST law in connection with any of the above activities or any other related matter.</li> <li>• Provide legal opinion / advice on queries raised by Circle GST Committee related to the transactions and activities carried out by DDO’s from GST perspective in order to ensure appropriate compliances under the GST regime.</li> <li>• Identify complex GST scenarios (e.g. issues with high-value transactions, potential for disputes, or requiring policy clarification) and escalate them to the central-level GST consultant/Directorate for in-depth advisory support.</li> <li>• Assist to Circle level committee/DDOs in respect of issues pending in connection with Service Tax related matters.</li> </ul>

	<ul style="list-style-type: none"> <li>• Advise Circle level committee on proper course of action to be adopted in respect rules/laws mentioned in GST Act to avoid any future adverse implications.</li> <li>• Any other incidental work related to above.</li> </ul>
<b>Litigation support services</b>	<ul style="list-style-type: none"> <li>• <b>Coordination with the GST Department:</b> Facilitate smooth resolution of Department of Posts (DOP) related GST issues. Act as the critical liaison between the Circle DOP and the State GST authority.</li> </ul>
	<ul style="list-style-type: none"> <li>• <b>Preliminary Assessment:</b> Conduct an initial assessment of notices or summons related to GST issues received by Circle Offices or GSTRPs.</li> </ul>
	<ul style="list-style-type: none"> <li>• <b>Documentation &amp; Evidence:</b> Assist the GSTRPs in gathering relevant documentation and evidence to address audits, notices, or disputes.</li> </ul>
	<ul style="list-style-type: none"> <li>• <b>Central Liaison:</b> Coordinate with the central-level GST consultant for litigation support. Facilitate communication, documentation transfer, and strategy alignment on GST litigation matters.</li> </ul>
	<ul style="list-style-type: none"> <li>• <b>Review Show cause Notices:</b> Review of show cause notices orders issued by Commissioner, Commissioner (Appeal) and tribunals in respect of GST and preparation of replies and filing of appeals in regard to such notices.</li> </ul>
	<ul style="list-style-type: none"> <li>• Any other incidental work related to above.</li> </ul>
<b>Attending monthly meeting of Circle Level GST committee</b>	<ul style="list-style-type: none"> <li>• Policy level issues raised by Circle level committee may communicate to Directorate via Lead PAO</li> <li>• The Consultants shall formalize the agenda and participate in the Circle Level GST committee held monthly at <b>Chandigarh</b>.</li> <li>• The Consultant shall also attend the Video Conferences / Meetings conducted by Postal Directorate / Lead PAO / Punjab Postal Circle in connection with GST from time to time.</li> </ul>
<b>Visit to Offices under Punjab Circle.</b>	<ol style="list-style-type: none"> <li>1. The consultancy team shall be required to be stationed at Chandigarh during the entire contract duration.</li> <li>2. The Consultants shall be required to visit PAO Kapurthala and Punjab Postal Circle Office at Chandigarh at least once a month. The cost of these visits shall be included in the financial bid by the bidder.</li> <li>3. In addition, the competent authority may direct the consultants to visit anywhere in the Punjab Circle (outside Chandigarh) as and when required. For such additional visits, the Consultants shall be reimbursed at the rates prescribed in Para 16.3 of ATC.</li> </ol>

3. In case of non-completion of the required visits as per point no. 1 above by GST Consultants, penalty shall be invoked which shall be deducted from the Bill at the rate of **₹10,000/- (Rupees Ten thousand only) per short visit**.

4. The GST Consultants deployed are required to be available through Telephone/E-mail/Video Call/other electronic means on all working days to resolve any issues/tasks related to work mentioned in the “Terms of Reference”.

## Part-I TECHNICAL BID EVALUATION

### 1. Essential Eligibility Criteria:

The Bidders should fulfill the following essential eligibility criteria:

Sl.no.	Parameters	Documents to be submitted
1	<p><b>Registration of Firms:</b> The Bidder should be a Firm of Chartered Accountants registered with the Institute of Chartered Accountants of India with <b>PAN and GST Registration</b> having a <b>minimum experience of 5 (five) years</b> since the registration of the firm as on the last date of submission of bid.</p>	<ul style="list-style-type: none"> <li>• Self-attested copy of Registration Certificate of the Firm issued by Institute of Chartered Accountants of India.</li> <li>• Self-attested copy of PAN and GST Registration.</li> </ul>
2	<p><b>Average Turnover:</b> The Bidder should have average annual gross receipts / turnover of ₹8 lakhs in the last 3 (Three) completed financial years i.e. F.Y. 2022-23, 2023-24 and 2024-25</p>	<ul style="list-style-type: none"> <li>• Annual turnover certificate duly attested by Chartered Accountant as per Annexure-I.</li> </ul>
3	<p><b>Past Experience of Similar services:</b> The bidder must have successfully executed/completed similar Services in the F.Y. 2022-23, 2023-24 and 2024-25 to Govt. of India/PSUs of GOI/Stat Govt./PSUs of state Govt:- 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.</p>	<ul style="list-style-type: none"> <li>• Bidder shall upload the proof of similar services (Work Order and completion certificate)</li> <li>• Note: Mere assignments pertaining to filing of GST Returns or GST Audit assignment will not be considered.</li> </ul>
4	<p><b>Registered Office:</b> The firm/company should have an office at Chandigarh / Punjab</p>	<ul style="list-style-type: none"> <li>• Proof of address/Ownership documents/lease deed/electricity/water bill</li> </ul>
5	<p><b>Non-Debarment/blacklisting:</b></p>	<ul style="list-style-type: none"> <li>• Self-declaration of non-blacklisting of firm as per Annexure II , duly signed</li> </ul>
6	<p><b>Acceptance of terms and conditions</b></p>	<ul style="list-style-type: none"> <li>• Certificate of Acceptance of Terms of Reference and Additional Terms and Conditions of the Bid duly signed.</li> </ul>

2. **Parameters for Technical Evaluation**

Sl.No.	Technical Criteria	Marks	Documents to be Submitted	
<b>1</b>	<b>Agency profile</b>			
	Bidder has successfully executed a project costing the following (only GOI/PSUs of GOI & State Govt./ State Govt. to be considered):	<b>30</b>	Work order and completion certificate of project to be submitted.  <b>Note:</b> Mere assignments pertaining to filing of GST returns or GST Audit will not be considered.	
	Above 25 lakhs			30 marks
	Above 15 lakhs			20 marks
	Above 8 lakhs			10 marks
<b>2</b>	<b>Quality of Resource personnel</b>			
<b>2.(a)</b>	<b><u>Years since awarding of CA to the consultants</u></b> <i>The consultant shall be evaluated for 5 marks each based on the following</i>		<b>30</b>	
	More than 10 years	5 marks		
	Between 5 and 10 years	3 marks		
	Between 3 and 5 years	1 marks		
	Less than 3 years	0		
<b>2.(b)</b>	<b><u>Experience in similar services</u></b> <i>The consultant shall be evaluated for 5 marks each based on the following</i>		Copy of certificate of awarding of CA  Experience Certificate from the respective firms/institutions worked.	
	Been a part of more than 3 similar projects to GoI/State Govt./PSUs	5 marks		
	Been a part of 2 to 3 similar projects to GoI/State Govt./PSUs	3 marks		
	Been a part of 1 similar project to GoI/State Govt./PSUs	1 marks		
<b>3</b>	<b>Technical Presentation</b>			
3.(a)	Presentation	20	<b>30</b>	
3.(b)	Methodology approach	10		
<b>4</b>	<b>Resource Strength of the Bidder</b>			
	More than 10 no. of CAs in the firm	10	<b>10</b>	
	No. of CA s in the firm between 7 and 10	5		
	No. of CA s in the firm between 2 and 7	2		
<b>Total Marks</b>		<b>100</b>		

**Note 1:** The bidders who meet the essential eligibility criteria as per Para 1 above will be evaluated based on the Technical Evaluation as described in Para 2 above. The bidders who score at least 50 marks in the Technical Evaluation will be selected as technically qualified bidder and only their financial bids shall be evaluated.

**Note 2:** The proposed resources (Consultants) submitted for Technical Evaluation shall not be changed or replaced without the consent of the Competent Authority during the execution of Contract. A penalty of ₹30,000/- (Rupees Thirty Thousand only) shall be levied in case of change of resources in the circumstances other than Death/Insanity/Terminal Illness/Employee leaving Organization.

### **Part -II FINANCIAL BID EVALUATION**

1. The price shall be lump sum and inclusive of all applicable taxes & duties including GST as applicable.
2. While quoting the price, the bidder shall consider all expenses *including* travelling, boarding, conveyance & other miscellaneous and out of pocket expenditure (except as described in “Terms of Reference”-Visit to Offices under Punjab Circle.)
3. No claim for expenditure other than the price quoted will be entertained by the Department on account of Terms of Reference provided in tender.
4. Rate quoted shall be firm & shall not be quoted with price variation / discount clause.
5. In cases of visits to field units (outside Chandigarh and PAO Kapurthala only) by the consultants apart from the mandatory visits, the expense shall be reimbursed at the rates prescribed in Para 16.3 of ATC.
6. Financial Bid is given in the following format.

	<b>Amount(INR)[A]</b>	<b>Tax(INR)[B]</b>	<b>Total [C] [A+B]</b>
<b>Annual consultancy fee</b>			

**Note: Evaluation shall be done on the basis of the amount quoted at[C] above.**

## **ADDITIONAL TERMS AND CONDITIONS (ATC)**

### **1. APPLICATION:**

The General Conditions shall apply in contract made by the “Office” for providing minimum of **03 (three) GST Consultants with Terms of Reference as described in this tender document.**

### **2. PARTIES:**

The parties to the Contract are the Contractor (the tenderer to whom the work is awarded) and the O/o the CPMG, Punjab Circle and/or any other competent authority of the Department of Posts for and on behalf of the President of India, hereinafter referred to as the Department.

### **3. ADDRESSES:**

For all purposes of the Contract including arbitration there under, the address of the Contractor mentioned in the tender shall be final unless the Contractor notifies a change of address by a separate letter sent by Registered post with acknowledgement due to the Office. The Contractor shall be solely responsible for the consequences of any omission and/or error to notify change of address in the aforesaid manner.

### **4. SIGNING OF TENDER:**

An individual signing the tender or other documents connected with contract must specify whether he signs as:

(a) A partner of the firm, if it be a partnership firm, in which case he must have authority to execute contracts on behalf of the firm and to refer to arbitration disputes concerning the business of the partnership either by virtue of the partnership agreement or by a registered power of attorney duly executed by the partners of the firm.

(c) Director or Principal Officer duly authorized by the Board or Directors of the Company, if it is a Company.

N.B. (1) In case of partnership firms, a copy of the partnership agreement, or general power of attorney duly attested by a Notary Public should be furnished on stamped paper duly sworn or affirmed by all the partners admitting execution of the partnership agreement or the general power of attorney. The attested copy of the certificate or registration of firm should also be enclosed along with the tender. (2) In the case of partnership firms, where no authority to refer disputes concerning the business of partnership firm has been conferred on any parties, the tender and all other related documents must be signed by all partners of the firm. (3) A person signing the tender form or any documents forming part of the tender on behalf of another person should have an authority to bind such other person and if, on enquiry it appears that the persons so signing had no authority to do so, office of the Chief Postmaster General, Punjab Circle may without prejudice, cancel the contract and hold the signatory liable for all costs, consequences and damages under the Civil and Criminal remedies available.

### **5. OTHER TERMS AND CONDITIONS:**

5.1. The Tenderer approved for providing GST Consultants to the office (hereinafter called the “Contractor” or the “Service Provider”), will be fully responsible for ensuring services as mentioned in the Terms of Reference of the bid.

5.2. The rates should be quoted and approved will be valid for a period of one year from the date mentioned in the Award letter. No request for revision of rates will be entertained during the period of contract;

5.3. The successful bidder will have to enter into an Agreement for one year for Rs 100/- on Non-judicial paper. The Chief Postmaster General, Punjab Circle, Chandigarh-160017 or any other competent authority of the office reserves the right to cancel/withdraw the contract/ Agreement at any time without assigning any reason thereof and the contractor shall have no right to contest against the said decision of the office of the Chief Postmaster General, Punjab Circle, Chandigarh-160017.

5.4. The Chief Postmaster General, Punjab Circle, Chandigarh-160017 or any other competent authority of the office reserves the right to reject any or all the bid(s), without assigning any reason(s).

## **6. COMMUNICATION OF ACCEPTANCE:**

Successful Tenderer will be informed of the acceptance of his tender. Necessary instructions regarding the amount and time provided for Security Deposit will be communicated at appropriate time.

## **7. PERFORMANCE SECURITY:**

7.1. The successful tenderer will have to deposit a Security Deposit within 10 days of date of award of tender online to the extent of 3 % of the annual cost of the work or furnish a bank guarantee of the same value which will be valid for 6 months beyond the date up to which the contract/ extended period of contract is valid. The Security Deposit will not be adjusted against any payment due to the firm from the Office / Department.

7.2. The Security Deposit can be forfeited by order of the Chief Postmaster General Punjab Circle, Chandigarh-160017 or any other competent authority of the office in the event of any breach or negligence or non-observance of any condition of contract or for unsatisfactory performance or for non- acceptance of the work order. On expiry of the contract, such portion of the said security deposit as may be considered by the Office, sufficient to cover any incorrect or excess payments made on the bills to the firm, shall be retained until the final audit report on the account of firm's bill has been received and examined.

## **8. PENALTY:**

In the event of the contractor failing to:

(i) observe any of the conditions of the work as set out herein; or

(ii) execute the work in good and workmanlike manner and to the satisfaction of the Office.

(iii) (a) It shall be lawful for the "Office" in his discretion in the former event to remove or withhold any part of the work until such times as he may be satisfied that contractor is able to do and will observe the said conditions and in the later event to reject or remove as the case may require any work executed otherwise than in a good and workmanlike manner to the satisfaction of the "Office", and in both or either of the events aforesaid to make such arrangements as he may think fit for the reproduction of the work in lieu of that so rejected or removed as aforesaid on account and at the risk of the contractor.

(b) Provided further that if in either event any excess cost be incurred by reason of the difference between the prices paid and the accepted "Office" may charge the amount of such excess cost to the contractor and the same may at any time thereafter be deducted from any amount that may become due to the contractor under this or any other contract or from the security deposit or may be demanded of him to be paid within seven days to the credit of the "Office".

(c) In the event of discovery of any error or defect due to the fault of the contractor, the contractor shall be bound, if called upon to do so, to rectify such error or defect at his own cost to the satisfaction of and within the time fixed by the "Office". In the event of the delivery of any defective work, which owing to urgency or for any other reason cannot be wholly rejected the "Office" shall have the power to deduct from any payment due to the contractor such sum as he may deem expedient.

(d) In the event of a work being wholly rejected, "Office" may at its discretion either:-

(i) Permit the contractor to re do the same within such time as he may specify at contractor's own cost, or (ii) Arrange to get the additional work done elsewhere and by any other qualified person or from any other source than the contractor on account of which no extra expenditure will be paid by the office.

(iv) The penalty at the following rate will be deducted from the monthly bill

(a) Non-completion of the required visits as per point no. 3 (Terms of Reference) by the Consultants shall invoke penalty which shall be deducted from the Bill at the time of payment. If the no. of visits is less for the Consultant during the month, then amount of **₹10,000/- (Ten thousand only) per short visit** shall be deducted from the bill.

(b) A penalty of **₹30,000/- (Rupees Thirty Thousand only)** shall be levied in case of change of resources in the circumstances other than Death/Insanity/Terminal Illness/Employee leaving Organization.

(c) Apart from (a) & (b) for breach of any other terms of the contract 2% of the monthly bill amount will be deducted

(d) In any case penalty shall not exceed 20 % of the total contract value.

(d) The Chief Postmaster General, Punjab Circle, Chandigarh-160017 or any other competent authority of the Office will have the right to terminate the contract at any time due to unsatisfactory work or any other reason.

## **9. COMPLIANCE WITH LAWS:**

The Contractor shall obtain a valid labour license under the Contract Labour (R&A) Act 1970 and the Contract Labour (R&A) Central Rules 1971 before commencement of the work, a copy of which he shall submit to the Office of the Chief Postmaster General, Punjab Circle, Chandigarh-160017. He shall continue to have a valid license until the completion of work. The contractor shall also abide by and comply with the provisions of the Payment of Wages Act 1936, Minimum Wages Act 1948, Employees Liability Act 1938, Workmen's Compensation Act 1923, Industrial Disputes Act 1947, Maternity Benefits Act 1961, Apprentices Act, 1961 or the modifications thereof or any other laws relating thereto and the rules made there under from time to time. The contractor is fully responsible to observe the above laws as amended from time to time in regard to his employees and compensation and other benefits/ risks in relation to employees to be engaged by him. The contractor shall maintain all the statutory registers, required under labour laws. The contractor shall also produce these records on demand by the Office of the Chief Postmaster General, Punjab Circle, Chandigarh-160017 authority. If he fails to do so, his failure will be a breach of the contract and Office of the Chief Postmaster General may at its discretion cancel the contract without prejudice to any other action under the law and contract. The contractor shall also be liable for any pecuniary liability arising on account of any violation by him of the provisions of the acts.

## **10. NATURAL CALAMITY, STRIKE ETC: -**

In case of strike, combination of workmen or natural calamity of any kind, fire accidents or circumstances beyond the control of the firm causing stoppage of his work, whereby the delivery or completion of work may

be suspended resulting in undue delay without penalty. "Office" shall have the power during such stoppage to get the work done elsewhere without charging the contractor. No obligation will rest on the "Office" to pay for any portion of the work undertaken before such a stoppage. The contract shall provide every facility for removal and use of material as may be necessary for timely completion of the work.

#### **11. INSOLVENCY:**

In the event of the contractor/firm being adjudged insolvent or having a receiver appointed for it by a court or any other order under the insolvency Act made against them or in the case of a company the passing of any resolution or making of any order for winding up, whether voluntary or otherwise, or in the event of the firm failing to comply with any of the conditions herein specified, the Chief Postmaster General, Punjab Circle, Chandigarh-160017, or any other competent authority of the Office shall have the power to terminate the contract without previous notice.

#### **12. DISCLAIMER:**

The near relatives of employees of the Department of Posts are prohibited from participation in this tender. The near relatives for this purpose are defined as:

- (a) Members of a Hindu Undivided Family (b) Their spouses (c) The one related to the other in the manner as father, son(s), son's wife (daughter-in-law), daughter(s) & daughter's husband (son-in-law), brother(s) and brother's wife, sister(s) and sister's husband (brother-in law)

#### **13. BREACH OF TERMS AND CONDITIONS:**

In case of breach of any of terms and conditions mentioned above, the Competent Authority will have the right to cancel the work order without assigning any reason thereof and nothing will be payable by the "Office" in that event and the Security Deposit shall also stand forfeited.

#### **14. SUBLETTING OF WORK:**

14.1. The firm shall not assign or sublet the work or any part of it to any other person or party.

14.2. The tender is not transferable.

#### **15. PRECAUTIONARY MEASURES:**

15.1. The Contractor must be careful that quality in services is maintained as well as time schedule prescribed etc., should not be disturbed.

15.2. The Contractor must take every care to see that the work or any portion of thereof does not fall into unauthorized hands. Care should be taken to execute the work under proper security conditions and no spare item of work/ copies should be retained/ sold or otherwise made over by the contractor or any of his staff member to any person other than the person(s) authorized by the Office of the Chief Postmaster General, Punjab Circle, Chandigarh-160017.

#### **16. TERMS OF PAYMENT:**

16.1. No payment shall be made in advance nor any loan from any bank or financial institution, shall be recommended on the basis of the order of award of work.

16.2. The contractor shall submit the monthly bill for the lump sum amount as per the contract in the first week of following month in respect of previous month for sanction of the amount of bill and passing the bill for payment.

16.3. The costs of the mandatory visits (monthly once) of the consultants(CA) to the Circle Office at Chandigarh and PAO, Kapurthala as well as to attend the monthly circle level meeting at Chandigarh shall be included in the lump sum amount quoted by the bidder. For additional visits, the consultants(CA) shall be reimbursed the expenses at the following rates:

- a) The boarding and lodging charges at a rate of ₹2500/- per person per day (inclusive of stay, food and all other expenses).
- b) Travel expense as per actual not exceeding 2<sup>nd</sup> AC/Chair car fare.

16.4. All payments shall be made by account payable cheque/NEFT only after deduction TDS, etc.

16.5. The office of the Chief Postmaster General, Punjab Circle, Chandigarh-160017 shall be at liberty to withhold any of the payment/ payments in full or in part subject to recovery of penalties mentioned in para 8 above.

16.6. The term payment/ payments mentioned in this para includes all types of payment/ payments due to the Contractor arising on account of this Contract excluding Security Deposit governed by the separate clauses of the contract.

16.6. Wherever applicable all payments will be made as per schedule of payments.

## **17. ARBITRATION:**

(i) In the event of any dispute or difference between the parties hereto, such disputes or differences shall be resolved amicably by mutual consultation. If such resolution is not possible, then the unresolved dispute or difference shall be referred to arbitration of the sole arbitrator to be appointed by the Secretary, Department of Posts, on the recommendation of the Secretary, Department of Legal Affairs (“Law Secretary”), Government of India. The provisions of arbitration and Conciliation Act, 1996 (No. 26 of 1996) shall be applicable to the arbitration. The venue of such arbitration shall be Chandigarh. The language of arbitration proceedings shall be English. The arbitrator shall make a reasoned award (the “award”), which shall be final and binding on the parties. The cost of the arbitration shall be shared equally by the parties to the agreement. However, expenses incurred by each party in connection with the preparation, presentation shall be borne by the party itself.

(ii) Pending the submission of and/or decision on a dispute, difference or claim or until the arbitral award is published; the Parties shall continue to perform all of their obligations under this Agreement without prejudice to a final adjustment in accordance with such award.

## **18. Information/documents to be submitted before deploying personnel:**

The Contractor must provide the following information/ documents before deploying GST Consultants:

- (a) A certificate to the effect that the contractor shall be fully responsible for the conduct & behavior of the personnel.

- (b) Contractor should provide the name, address, email ID & telephone number of Liaison Officer who will maintain liaison with the office of the Chief Postmaster General, Punjab Circle, Chandigarh-160017 authorities on behalf of the firm.
- (c) The proposed resources (Consultants) submitted for Technical Evaluation shall not be changed or replaced without the consent of the Competent Authority during the execution of Contract.

**19. Provision for termination/Extension**

The contract will remain valid for one year from the date of award of the tender unless terminated earlier by the O/o the Chief Postmaster General, Punjab Circle, Chandigarh-160017.

The Chief Postmaster General, Punjab Circle, Chandigarh-160017 will reserve the right to terminate the contract at any time serving a notice period of 30 days without mentioning the reasons thereof.

The period of contract can be extended for a further period of one year based on mutual consent in one or more spells on the same rate and terms and conditions at the discretion of the Office of the Chief Postmaster General Punjab Circle, Chandigarh-160017.

**ANNEXURE -I**  
**Format for Annual Turnover certificate**

**TO WHOMSOEVER IT MAY CONCERN**

We have verified the books of accounts and related record of M/S. \_\_\_\_\_  
situated at Address of the factory/firm> \_\_\_\_\_ and on verification of the  
records, we hereby certify that average Turnover and net worth of this mentioned entity/firm during the last three financial  
years which are as under:

Sr. No.	Financial Year	Total Turnover (₹)(in lacs)	Net worth (Positive/Negative)
1	2022-23		
2	2023-24		
3	2024-25		
Total			
Average Annual Turn Over of last three years			

Place:  
Date

Sign and seal of Chartered Accountant

**UNDERTAKING OF NON-DEBARMENT/NON-BLACKLISTING**

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

To

**No.**

Sub: Bid for engagement of GST Consultants for Punjab Postal Circle.

Dear Sir,

I/We \_\_\_\_\_ hereby confirm that our firm is neither debarred nor blacklisted by any unit of Department of Posts, India nor any blacklisting is current.

Signature of Bidder : \_\_\_\_\_

Name : \_\_\_\_\_

Designation : \_\_\_\_\_

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

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

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

**ACCEPTANCE OF TERMS & CONDITIONS OF TENDER**  
**(To be given on Company Letter Head)**

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

To,

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Sub: Acceptance of Terms & Conditions of Tender.

Tender Reference No: \_\_\_\_\_

Name of Tender / Work: -

\_\_\_\_\_

Dear Sir,

1. I / We have downloaded / obtained the tender document(s) for the above mentioned 'Tender/Work' from the web site(s) namely:

\_\_\_\_\_ as per your advertisement, given in the above mentioned website(s).

2. I / We hereby certify that I / we have read the entire terms and conditions of the tender documents from Page No. \_\_\_ to \_\_\_\_\_ (including all documents like annexure(s), schedule(s), etc.), which form part of the contract agreement and I / we shall abide hereby by the terms / conditions / clauses contained therein.

3. The corrigendum(s) issued from time to time by your department/ organization too have also been taken into consideration, while submitting this acceptance letter.

4. I / We hereby unconditionally accept the tender conditions of above-mentioned tender document(s) / corrigendum(s) in its totality / entirety.

5. I / We do hereby declare that our Firm has not been blacklisted/ debarred/ terminated/ banned by any Govt. Department/Public sector undertaking.

6. I / We certify that all information furnished by our Firm is true & correct and in the event that the information is found to be incorrect/untrue or found violated, then your department/ organization shall without giving any notice or reason therefore or summarily reject the bid or terminate the contract, without prejudice to any other rights or remedy including the forfeiture of the full said earnest money deposit absolutely.

**Yours Faithfully,**  
**(Signature of the Bidder, with Official Seal)**

**List of Head Post offices in Punjab Circle**

<b>Sr. No.</b>	<b>DDO Name</b>	<b>Remarks</b>
1	Chandigarh GPO	Existing GSTIN
2	Ropar HO	Existing GSTIN
3	Patiala HO	Existing GSTIN
4	Rajpura HO	Existing GSTIN
5	Ludhiana HO	Existing GSTIN
6	Khanna HO	Existing GSTIN
7	Jagraon HO	Existing GSTIN
8	Sangrur HO	Existing GSTIN
9	Amritsar HO	Existing GSTIN
10	Taran Taran HO	Existing GSTIN
11	Bathinda HO	Existing GSTIN
12	Fardikot HO	Existing GSTIN
13	Moga HO	Existing GSTIN
14	Ferozpur HO	Existing GSTIN
15	Gurdaspur HO	Existing GSTIN
16	Batala HO	Existing GSTIN
17	Hoshiarpur HO	Existing GSTIN
18	Dasuya HO	Existing GSTIN
19	Kapurthala HO	Existing GSTIN
20	Phagwara HO	Existing GSTIN
21	Jalandhar City HO	Existing GSTIN
22	Jalandhar Cantt HO	Existing GSTIN
23	One State One GST Registration for Punjab State	New GSTIN
24	One State One GST Registration for Chandigarh UT	New GSTIN

### **Abbreviations used in Notice inviting Online Tender**

1	DoP	Department of Posts
2	PAO	Postal Account Office
3	CO	Circle Office
4	CA	Chartered Accountants
5	GST	Goods and Service Tax
6	TOR	Terms of Reference
7	DDO	Drawing and Disbursing Officer
8	CDDO	Cheque Drawing and Disbursing Officer
9	NCDDOs	Non-Cheque Drawing and Disbursing Officer
10	GSTINs	Goods and Services Tax Identification Numbers
11	ITC	Input Tax Credit
12	GSTR	Goods and Services Tax Returns
13	ATC	Additional Terms and Conditions
14	SLA	Service level Agreement
15	CGST	Central Goods and Services Tax
16	SGST	State Goods and Services Tax
17	IGST	Integrated Goods and Services Tax
18	UTGST	Union Territory Goods and Services Tax
19	HPO	Head Post offices