

बिड दस्तावेज़ / Bid Document

बिड विवरण / Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	19-03-2026 17:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	19-03-2026 17:30:00
बिड पेशकश वैधता (बंद होने की तारीख से) /Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Gujarat
विभाग का नाम/Department Name	Narmada Water Resources Water Supply And Kalpsar Department Gujarat
संगठन का नाम/Organisation Name	Gujarat Water Supply & Sewerage Board (gwssb)
कार्यालय का नाम/Office Name	Gandhinagar Gwil
वस्तु श्रेणी /Item Category	Financial Audit Services - as per RFP; CA Firm
अनुबंध अवधि /Contract Period	1 Year(s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),OEM Annual Turnover,Additional Doc 1 (Requested in ATC),Additional Doc 2 (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
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों 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?	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। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	Yes
रिवर्स नीलामी योग्यता नियम/RA Qualification Rule	50% Lowest Priced Technically Qualified Bidders
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	2 Days
अनुमानित बिड मूल्य / Estimated Bid Value	425000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No
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बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

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

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% तक की सीमा में हो / Purchase Preference to MSE OEMs available upto price within L1+X%	20

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. Purchase preference to Micro and Small Enterprises (MSEs) from the State of Bid Inviting Authority: Purchase preference will be given to MSEs as Micro and Small Enterprises from the State of Bid Inviting Authority. If the bidder wants to avail the Purchase preference, 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+20% 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.

3. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 20% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.

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.

6. 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.

एक्सेल में अपलोड किए जाने की आवश्यकता /Excel Upload Required :

price breakup - [1773052641.xlsx](#)

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Financial Audit Services - As Per RFP; CA Firm (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Scope of Work	as per RFP
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	as per RFP
Category of Work under Financial Audit	as per RFP
Type of Industries/Functions	as per RFP
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Weekly
State	NA
District	NA
एडऑन /Addon(s)	
Post Financial Audit 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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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Makwana Yash Manojbhai	382010,1st Floor. Block 1, Dr. Jivraj Mehta Bhavan, Sector 10, Gandhinagar	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

2. Buyer Added Bid Specific ATC

Buyer uploaded ATC document [Click here to view the file.](#)

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---

31/c

Tender Document

**Bid For Selection of Chartered Accountant Firms for
Conducting Tax Audit and Filing of various Returns for
F.Y. 2026-27**



GWIL

**GUJARAT WATER INFRASTRUCTURE LIMITED,
Block No.1, 1st Floor,
Dr. Jivraj Mehta Bhavan, Sector-10A,
Gandhinagar-382010, Gujarat**

**E-Mail: gwil.finance@gmail.com
Telephone No. 9978441148**

EMD : Rs. 4,500/-

GEM E-Tendering Schedule

Sr. No.	Event	Date and time
1	Tender Issue Date	As per Gem Tender Document
2	Last Date and Time for submission of written queries for clarification only by e-mail on gwil.finance@gmail.com	As per Gem Tender Document
3	Last Date and Time for reply clarification/corrigendum as case may be by GWIL in response to the query of bidders	As per Gem Tender Document
4	Last Date and Time for submission of Online proposal (Technical and Financial)	As per Gem Tender Document
5	Last Date and Time for submission of EMD physically at GWIL, Gandhinagar	As per Gem Tender Document
6	Date and Time of Opening of Technical Bid	As per Gem Tender Document
7	Date and Time of Opening of Financial Bid	As per Gem Tender Document
8	Contact person for queries	Mr. B V Gamit Chief General Manager (Finance) Mo. 94278 68671 Mr. Hitesh R Patel Divisional Accountant Mo. 98258 54411 gwil.finance@gmail.com
9	Address for Communication	Block No.1, 1st Floor, Dr. Jivraj Mehta Bhavan, Sector-10A, Gandhinagar-382010, Gujarat Phone No. 9978441148
10	Bid Validity	180 Days.

Disclaimer:-

The Tender Documents for Appointment of Chartered Accountant Firm for providing Tax Auditing Service and Filing of various returns from 01/04/2026 to 31/03/2027 (01 Year) contain brief information about the Project and the Works to be executed and various steps involved in the tendering process. The information contained in the Tender Documents or subsequently provided to Tenderer(s), whether verbally or in documentary or any other form by or on behalf of Gujarat Water Infrastructure Limited (hereinafter referred as "GWIL" or "the Company") or any of its employees or advisors, is provided to Tenderer(s) on the terms and conditions set out in the Tender Documents and such other terms and conditions subject to which such information is provided.

The Tender Documents are not an agreement. It is neither an offer nor invitation by GWIL to the prospective Tenderers or any other person. The purpose of the Tender Documents is to provide interested parties with information that may be useful to them in making their bids pursuant to the Tender Documents. The Tender Document includes statements, which reflect various assumptions and assessments arrived at by GWIL in relation to the Project or the work to be executed pursuant to this tendering process. Such assumptions, assessments and statements do not purport to contain all the information that each Tenderer may require. The assumptions, assessments, statements and information contained in the Tender Documents may not be complete, accurate, adequate or correct. Each Tenderer should, therefore, conduct its own investigations and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments, statements and information contained in the Tender Documents and obtain independent advice from appropriate sources.

Information provided in the Tender Documents to the Tenderer(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. GWIL accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on law expressed herein. GWIL, its employees and advisors make no representation or warranty and shall have no liability to any person, including any tenderer under any law, statute, rules or regulations, 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 the Tender Documents or otherwise, including the accuracy, adequacy, correctness, completeness or reliability of the Tender Documents and any assessment, assumption, statement or information contained therein or deemed to form part of the Tender Documents or arising in any way for participation in this tendering stage.

GWIL also accepts no liability of any nature whether resulting from negligence or otherwise howsoever caused arising from reliance of any Tenderer upon the statements/information contained in the Tender Documents. GWIL 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 the Tender Documents. GWIL also reserves the right to change any or all conditions/information set in the Tender Documents at any time by way of

revision, deletion, up dation or annulment through issuance of appropriate addendum as GWIL may deem fit without assigning any reason thereof.

The issue of the Tender Documents does not imply that GWIL is bound to select a Tenderer or to appoint the selected Tenderer for constructing the work envisaged under the Tender Documents and GWIL reserves the right to reject all or any of the Tenderers or Tenders without assigning any reason whatsoever. The Tenderer(s) shall bear all its costs associated with or relating to the preparation and submission of its tender including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which may be required by GWIL or any other costs incurred in connection with or relating to its Tender. All such costs and expenses will remain with the Tenderer and GWIL shall not be liable in any manner whatsoever for the same or for any other costs or other expenses incurred by a Tenderer in preparation for submission of the Tender, regardless of the conduct or outcome of the tendering process

Any alteration in the Eligibility Criteria, Qualification Requirements, terms and conditions of the Tender Document, or any amendment/corrigendum thereto, if any, shall be communicated to the participating/shortlisted bidders through e-mail and/or telephonic intimation on the contact details furnished by them. No separate advertisement, press notification, or public proclamation shall be issued in this regard. Bidders are therefore advised to provide correct and active contact details and to regularly check their e-mail and remain in contact with the office for any updates pertaining to the Tender.

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Gujarat Water Infrastructure Limited

Terms of Reference for Appointment of Chartered Accountant Firm for Providing Tax Auditing Service and filing of various returns

1. Background

Gujarat Water Infrastructure Limited is a Government Company incorporated as per the provisions of Companies Act-2013 (1956) and engaged in the activities of the development, execution, operation, and maintenance of large-scale water infrastructure/bulk pipeline projects entrusted by the Government of Gujarat from time to time, like Constructions of Pumping Stations, Bulk Water Transmission Pipelines and Narmada-based Water Supply Projects etc. The Company plays a vital role in strengthening the State's water security by ensuring sustainable and equitable distribution of potable and bulk water across urban, rural, and industrial sectors of Gujarat. The sources of funds of the Company include financial assistance from the State Government in the form of subsidies and grants, revenue generated from the sale of bulk water to industries and other consumers, interest income earned on Fixed Deposit Receipts (FDRs), and other incidental receipts as may be approved from time to time. Being a government company, the accounts of the Company are maintained strictly as per the provisions of Companies Act, 2013. Main accounting Unit of the Company is Head office, Gandhinagar. Which located at Block No.1, 1st Floor, Dr. Jivraj Mehta Bhavan, Sector-10A, Gandhinagar-382010, Gujarat.

2. Purpose

The firm appointed for providing tax auditing service and filing of various returns is responsible for providing compliance service to the entire organization with respect to various statutory requirements as well as auditing of transactional activities, financial or otherwise to ensure the proper functioning of the organization in addition to the statutory requirement of auditing. It should provide a service to the whole organization, including all the levels of management, field offices and head office.

Based on above, GWIL invites tenders from Chartered Accountant Firms for providing Tax auditing service and filing of various returns for the period from **01/04/2026 to 31/03/2027** which may be extendible on satisfactory performance and mutually agreed terms for further **two (2) years**.

3. Eligibility Criteria

Firms must qualify in the following minimum criteria:-

Sr. No	Criteria	Minimum Requirement	Documents to be furnished as Supporting
1	Category of the Firm	The firm should be Category-I as per ranking provided by ICAI on the date of tender.	Self-certified Latest Multipurpose Empanelment Form (MEF) issued by ICAI for FY: 2025-26 containing the category of the firm.
2	Audit and Attestation Income	Gross Receipt of the firm should be more than 50 Lakhs during last three financial years from Audit Attestation work.	Copy of Audited Statement of Profit and Loss of FY 2022-23, 2023-24 and 2024-25 shall be attached with Annexure-A
3	Existence of the Firm	The firm should be existence for at least 15 years on the date of tender.	Self-attested copy of Firm Registration Certificate issued by ICAI.
4	Number of CA as Partner	Firm should have at least 5 CAs or more as partners and at least 3 CAs should be FCA.	Self-attested copy of latest Firm Card to be attached with Annexure-B
5	Similar Work	Similar kind of Audit Assignment i.e. Tax Audit and Income tax return filing, GST Audit and filing of GST return, of minimum 1 listed PSUs/Authorities/ Government Organizations/Board/ Nigam/Trust etc. should be carried out in last 03 years by the firm. (FY: 2022-23, FY: 2023-24, FY: 2024-25)	Work Order/Contract/Audit Completion Certificate shall be attached with Annexure-C
6	Head office or Branch Office	Registered office of the firm should be in Ahmedabad/Gandhinagar. If not, 1 Full time branch shall be in Ahmedabad/Gandhinagar for at least 3 years on full time basis	Self-certified copy of latest Firm Card Containing the details of Registered office or 1 full time branch office to be attached with Annexure-D

Note:- This tender terms & Conditions are above on GeM & Term Conditions. Bidder must meet the above Eligibility Criteria to become technically qualified.

4. Scope of Work

The work of Providing Tax Auditing Service and Filing of Various returns includes the following

- 1) Tax Audit and Filing of Income tax return of Gujarat Water Infrastructure Limited for FY 2026-27
- 2) GST Audit of Gujarat Water Infrastructure Limited for FY 2026-27.

- 3) Filing of monthly GST returns and GST TDS returns of Gujarat Water Infrastructure Limited for FY 2026-27
- 4) Filing of quarterly TDS returns of Gujarat Water Infrastructure Limited for FY 2026-27.
- 5) Handling Scrutiny notice and other compliances related to Income Tax & GST Department.
- 6) Providing opinion and guidance related to Income Tax and GST as and when required.

The work of providing auditing service will be carried out in accordance with the relevant standards of auditing published on time to time by the Institute of Chartered Accountants of India (ICAI), other guidelines, Guidance notes, relevant pronouncements of ICAI, State Government Directives, ROC requirements, Income tax and GST Structure etc.

The Scope and responsibilities for Tax Audit of the Company and Filing of Income Tax Return is as follows:

1. Gujarat Water Infrastructure Limited is a Government Company incorporated as per the provisions of Companies Act **1956 & 2013** and statutory audit of the accounts is to be carried out by the firm of Chartered Accountants appointed by Comptroller and Auditor General of India, New Delhi. Accordingly, Statutory Auditor's are appointed by C & AG. New Delhi,
2. As required by section 44 AB of Income Tax Act.1961, GWIL Limited is required to get its accounts audited under the said section and to submit return of Income within prescribed time limit after obtaining Tax Auditor's report in prescribed formats i.e. 3CA/3CB as the case may be and 3CD.
3. Looking to the provisions of income Tax Act, and Wealth Tax Act, the Company intends to assign the work relating to Tax audit, filing of income tax returns for Financial Year 2026-27 (AY.2027-28) before prescribed time limit with the following terms and conditions:
4. The firm will have to file return of income of the Company electronically (as prescribed) for the financial year 2026-27 relevant to A.Y.2027-28 with the Income Tax authorities before due date fixed for such returns, along with the required documents and report.
5. Tax Auditors are required to file return of Income (Electronically) considering allowable/disallowable expenses, carry forward losses & depreciation, calculation of depreciation etc. with accuracy to avail legitimate claims available under the Income Tax Act and also to see that return of income is filed well in advance of the time limit prescribed under the Act, to avoid interest, Penalties, Appeals, and Prosecution etc.
6. Tax Auditors are required to appear before the Income tax Authorities to represent the case of the Company during assessment proceedings, to prepare the replies on remarks observed by the Department and to submit the same within time limit allowed, to

interact with the Department during assessment proceedings so that the assessment is completed as per our submissions and in the best interest of the Company.

7. If revised return of income is required to be filed, Tax Auditors will have to prepare and file revised Income Tax Return along with Reports under relevant section of Income Tax Act and to attend before the IT. Authorities for completion of such assessment as mentioned above
8. If Assessment proceeding is completed and Company/wants to file appeal against various/ any point of assessment order/penalty proceedings, the Tax Auditors are required to prepare and file appeal against the said orders before commissioner of Income Tax or IT. Appellate Tribunal as the case may be and to attend before the concerned authorities of C.I.T. Appeal as well as Income Tax Appellate Tribunal to represent the case of the Company, prepare & submit replies to the queries raised during process of appeals including penal proceedings, if any, with I.T. Department/CIT (Appeal)/Income Tax Appellate Tribunal until the case is finalized.
9. It is likely that the accounts for the year 2025-26 may not be finalized and audited by the Statutory Auditors by due date of filing return of income, hence, you will have to certify provisional Accounts considering the requirement of companies Act-1956 & companies Act 2013 and Accounting Standards issued by Institute of Chartered Accountants for the purpose of filing return of income and for preparation of Tax Audit Report in required Forms.
10. Audit is to be carried out considering applicable Auditing Standard and Checks as well as accounting standard.

The scope and responsibilities for GST Audit of the Company is as follows:

- 1) The auditor will be required to conduct GST audit of Gujarat Water Infrastructure Limited Company as per the provisions of GST Law.
- 2) The auditor will be required to file GSTR 1, GSTR 3B, GSTR 9 and GSTR 9C of the Company for the applicable financial year.
- 3) To verify whether the provisions of GST TDS are properly complied with, whether GST TDS has been properly deducted and paid to the government, and file GSTR 7 within due dates.
- 4) To verify whether the returns applicable under GST law i.e. GSTR 1, GSTR 3B, GSTR 7 has been properly filed and to reconcile the same with the books of accounts of the Company.
- 5) To verify whether reverse charge provisions under the GST law has been complied with.
- 6) To adhere to the changes in the GST law, notifications and advance ruling decisions from time to time and conduct the audit, file the annual return and audit report.

- 7) To provide necessary guidance to the management of GWIL related to the matters of GST that arise during the course of GST audit.
- 8) To provide necessary guidance to the management of GWIL related to matters of internal control system with regards to GST.
- 9) GST Auditors are required to appear before the GST Authorities to represent the case of the Company during assessment proceedings, to prepare the replies on remarks observed by GST Department and to submit the same within time limit allowed, to interact out with the Department during assessment proceedings so that the assessment is completed as per our submissions and in the best interest of the Company. For that no additional fees will be paid.
- 10) To provide the opinion to the management of GWIL for matters related to GST & Income Tax.

The scope and responsibilities for GST return and TDS return filing of the Company is as follows:

- 1) The firm would be liable to file monthly GSTR 1, GSTR 3B and GSTR 7 return within due date of filing of GST Returns.
- 2) The firm would be liable to file quarterly Forms required for TDS returns within the due date.
- 3) The firm shall file GSTR TDS return every month within due date of filing of GST returns.
- 4) The data required for filing of GST returns and TDS returns will be provided by GWIL office.
- 5) The firm would be liable to ensure the correctness of the data provided by GWIL office. To ensure the same, the firm would be required to visit GWIL office every month before filing of GST returns and quarterly for TDS returns to ensure proper correctness of the data.
- 6) The firm would be liable to reconcile GSTR 2B Input Tax Credit every month before filing of GSTR 3B.
- 7) The firm would be required to prepare monthly challan for payment of GST by GWIL office.
- 8) The firm would be required to ensure that no ineligible Input tax credit is claimed by GWIL in GSTR 3B return.
- 9) The firm would be liable reply to any notice/query Mailed by GST department with respect to GST Return filed or visit GST department if required to solve the issue.

- 10) The firm would be liable to provide form 16/ form 16 A after filing TDS return every quarterly/yearly basis before due date.
- 11) The firm would be liable to reply to any notice query mailed by TDS/Income Tax department with respect to TDS return filed or visit the tax department if required to solve the issue.
- 12) The firm would be liable to reconcile data on monthly basis between GSTR and GSTR 3B, 2B and GSTR 3B.
- 13) In case if required, the firm would be required to file revised return of TDS to solve any error/issue.
- 14) The firm would be liable to ensure tax has been duly discharged on reverse charge basis by GWIL Every month.

5. Period of Tender for providing Tax Auditing service and filing of various returns

The period of tender for providing Tax auditing service and filing of various returns will be from 01/04/2026 to 31/03/2027.

The Contract, initially shall be for the period from 01/04/2026 to 31/03/2027, which will be further extendable for two(2) years on satisfactory performance and mutually agreed terms and conditions.

6. Duration of undertaking of work and submission of report

1. The service provider shall depute the sufficient number of experienced personnel for all the assignment.
2. The service provider shall visit field offices and head office for conducting the audit if required.
3. Hence, the service provider is required to file GST TDS returns, GSTR 1 and GSTR 3B every month within the due date. **Any late fees paid on account of delay in filing of GST returns shall be recovered from the fees of service provider.**
4. The service provider is required to file TDS returns every quarter within the due date of filing returns. **Any late fees paid on account of delay in filing of TDS returns shall be recovered from the fees of service provider.**
5. The service provider is required to submit the tax audit report and file Income tax return of GWIL within the due date of filing return i.e. 30th September 2026.
6. The service provider is required to submit GST Audit report and file the annual return GSTR 9 and GSTR 9C within the due date.

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7. RIGHTS OF THE SERVICE PROVIDER

The service provider for providing auditing service and filing of various returns has rights of access to all GWIL records, information and assets which it considers necessary to fulfil the responsibilities.

8. RESPONSIBILITY

The responsibility of the service provider for providing auditing service and filing of various returns would be:

- Engage with the management of the Company to understand the policies, procedures, system and data of the Company.
- Ensure timely collection of the data in order to ensure timely filing of GST and TDS returns.
- Maintain a professional audit staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements.
- Keep the management informed of emerging trends and successful practices in auditing.
- Assist in the investigation of significant suspected fraudulent activities within the organization and notify management, the external auditors of the results.
- The service provider should report to the management any serious weakness, significant fraud or major accounting breakdown discovered during the normal course of auditing through SAO.
- To verify the preparation of financial statement i.e Balance sheet & Profit & loss account along with schedules, Fixed asset report etc before filling Income Tax return. Also suggest any necessary changes in grouping based on the nature of expenditure, income, asset or liability.
- The agency will be responsible for any future notices/orders/scrutiny etc issued to the GWIL for the period under contract i.e 2026-27. They are abiding to submit compliance for such notices/orders/scrutiny received under any sections of Income Tax Act & GST Act.

9. LIQUIDATED DAMAGES

1. If the Chartered Accountant fails to complete the work within the stipulated time period as specified in the Contract, liquidated damages at the rate of 0.1% (zero-point one percent) of the Contract Value per day of delay shall be levied for the period commencing from the due date of completion until the actual date of completion and handing over of the work.
2. The total liquidated damages so levied shall, however, not exceed 10% (ten percent) of the total Contract Value.

10. OTHER TERMS AND CONDITIONS

1. Firms selected by GWIL shall maintain ethics of faith and the information provided by GWIL shall be kept Strictly Confidential.
2. Assignment of audit and filing of various returns cannot be sub-assigned to any other firm of Chartered Accountant or any other Chartered accountant.

3. In case of any dispute, the decision of Chief General Manager (F), GWIL shall be final and binding.
4. Assignments shall be carried out with due diligence maintaining quality of work done and in least possible time.
5. GWIL reserves the right to cancel selected firms, if it considers necessary.
6. The auditing work and filing of various returns work being conducted by the firm will be subject to supervision by accounts department of GWIL as and when required to ensure that the work is progressing as per agreed plan.
7. in case of non-fulfilment of any instructions issued by GWIL, GWIL will be entitled to cancel the work without any obligations.
8. The successful firm shall not be entitled to claim any additional amount for any reason whatsoever for the above work.
9. The GWIL reserves the right to reject any or all offers received without assigning any reasons.
10. These are only proposed draft terms and conditions and can be modified at any time by the GWIL at its sole discretion.
11. The service provider shall ensure following aspects which are indicative but not limited while conducting work.
 - Proper Documentation to support observations
 - Applicable rules, direction, guideline, GRs etc., of the Government.
 - Arithmetic check of all kinds.
 - Applicability of Statutory compliance.
 - All resources such as laptops, Stationary, Stamps etc. are to be arranged by the Firm.

11. CONTENTS OF THE TENDER PROPOSAL

Tenderer has to submit the offer online on GeM Portal.

i. Technical bid will be opened on due date.

Technical Bid must contain the following

- a) All the supporting documents as mentioned in clause (3) above to assess the eligibility criteria/technical evaluation may also be furnished as given the formats in Annexure-"A" to Annexure-"D"
- b) Each page of the Tender documents is required to be signed by the Nodal Partner of the firm. The documents/certificates in support along with the tender shall also be signed by the Nodal Partner.

ii. Financial Bid will Contain Price bid as per Forms Fin. 1

- iii. The documents to be submitted in soft copy on the GEM portal. All the tender applications will be evaluated on the basis of the documents uploaded on the Gem portal. Physical copies of the documents shall not be required. However, if required, the same shall be submitted as per the instructions communicated to the concerned firms.

iv. The GWIL may, at its discretion, on giving reasonable notice by e-mail or any other communication to all prospective Bidders who have been issued the Tender documents, extend the bid due date, in which case all rights and obligations of the GWIL and the Bidders, previously subject to the bid due date, shall thereafter be subject to the new bid due date as extended.

12. TENDER PRICE

The Tender Price shall be quoted in Indian Rupees (INR) only and shall be **exclusive of applicable GST**, which shall be payable extra at prevailing rates. The bidder shall mandatorily fill and submit the Price Schedule in the prescribed format (FIN-1) for a period of one (01) year. The quoted Tender Price shall remain valid for a period of 180 days from the date of opening of the Tender. The rates quoted shall be firm and fixed for the entire Agreement period of two (02) years and no escalation on any account shall be admissible during the contract period. The estimated tender cost is **Rs. 4,25,000/- (Rupees Four Lakhs Twenty-Five Thousand Only) exclusive of GST and other applicable taxes.**

13. Evaluation Methodology:

Those bids, which are technically complied as per the Minimum Eligibility Criteria will be considered for Financial Opening. Out of all open Financial Offers, the lowest evaluated bid will be considered.

14. REGULATION OF FEES

The payment of fees for providing Tax Audit Services and Filing of Various Returns shall be made on a monthly basis, proportionate to the respective item-wise fees quoted by the bidder in FIN-1. GWIL will not pay any advance to the selected audit firm under any circumstances.

Bill for Fees will be submitted to the Accounts Division of GWIL along with a certificate indicating that work has been completed as per the agreed terms and conditions.

Applicable statutory deductions shall be made as per prevailing laws.

The payment schedule will be as per below-

1. GST Returns (GSTR-1,GSTR-3B,GSTR-7,etc.)

Payment shall be made on monthly basis against submission and successful filing of respective GST returns, calculated proportionately from the quoted amount for GST services under FIN-1.

2. TDS Returns (Quarterly Returns)

Payment shall be made proportionately upon successful filing of respective quarterly TDS returns as per the quoted amount under FIN-1.

3. Tax Audit & Income Tax Return

Payment for Tax Audit and Income Tax Return shall be released upon submission of the Tax Audit Report and successful filing of Income Tax Return within the prescribed due date, based on the respective quoted amount in FIN-1.

4. GST Annual Return (GSTR-9&9C)

Payment shall be released upon submission and successful filing of GST Annual Return and Reconciliation Statement as per the respective quoted amount under FIN-1.

5. Scrutiny, Revised Returns, or Other Services (If required)

Payment shall be made as and when such services are rendered, strictly as per the quoted amount under FIN-1.

PERFORMANCE SECURITY

The successful bidder is required to submit 10% of quoted amount as a performance security in form of Demand draft/ Account payee cheque in the name of Chief General Manager (Project) within 15 days of allotment of appointment letter.

15. PENALTY

The management of GWIL reserves the right to levy penalty equivalent to 10% of the total contract price in case the work is not undertaken satisfactorily as per the terms and conditions of the contract.

The management of GWIL also reserves the right to forfeit the security deposit for non-performance by the service provider in any manner and may also blacklist the agency.

Statutory liability/Penalty arising due to negligence/non-compliance of relevant norms by the appointed agency, shall have to be paid by the appointed agency or shall be recovered from the agency. In case of any tax along with penalty & interest is levied by statutory authorities on GWIL because of the negligence of appointed agency then the penalty will be charged for an amount of such tax including interest & penalty or 10% of contract amount whichever is higher.

16. TERMINATION

GWIL may terminate the Contract at any time by one month's written notice to the other party.

Upon termination of the contract, or at any time if so, requested in writing by GWIL, the audit firm will return or destroy within thirty (30) days all confidential information of GWIL and any copies thereof it may hold at such time.

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17. DISPUTE RESOLUTION

In case of any dispute, it shall be referred to the Chief General Manager (Finance) of GWIL. The Chief General Manager (Finance) shall hear both parties. After considering the point of view of both the parties, the decision of The Chief General Manager (Finance) shall be final.

If the dispute is not resolved, the parties may take recourse to appropriate legal proceedings.

The place of Jurisdiction shall be Gandhinagar.

18. Earnest Money Deposit

The Earnest Money Deposit (EMD) shall be submitted in the form of a Demand Draft / FDR in favor of Chief General Manager (Project), Gujarat Water Infrastructure Limited, payable at Gandhinagar. The Demand Draft / FDR must be submitted physically at GWIL, Gandhinagar (address mentioned in the first page of this tender) within the prescribed timeline as mentioned in the tender notice. Tenders received without the prescribed EMD shall be liable for rejection.

The exemption in payment of EMD will be given to The Micro and Small-Scale Industrial Units, registered under Small Scale Industries of Gujarat State and holding subsequent registration with CSPO/NSIC/DGS&D registration certificates for the item under tender will be eligible for exemption from payment of EMD. On submission of attested copies of their SSI & CSPO/NSIC/DGS&D registration certificates in EMD cover.

Note:-

In view of Ministry of Micro, Small and medium enterprises, Govt. of India, New Delhi Notification S.O. 2119(E) dated 26th Jun 2020 and subsequent clarification issued vide O.M no.2/1 (5)/2019-P&G/Policy (pt. IV) dated 6th august, 2020, only "UDYAM REGISTRATION CERTIFICATE" out of SSI/MSME Part-II/Udyog Aadhar Memorandum/Udyam Registration certificate shall remain valid from 1st January, 2022 OR from the date as amended in future by the Ministry of Micro, Small and Medium Enterprises (MSME), Govt. of India.

Forms of Tender

Technical Proposal for Appointment of Firm for Providing Tax auditing service and filing of various returns for the period 01/04/2026 to 31/03/2027

Sr No.	Particulars	Response
1	Name of firm (In Capital Letters)	
	Address of Head Office and Branch Office	
	PAN No. and GST No. of Firm	
2	ICAI Registration No.	
	MEF Registration No.	
	Region Name	
	Region Code No.	
3	Empanelment No. with C&AG India for major audits	
4	Date of Constitution of Firm	
5	Experience Details	The details of experience of firm should be given as per Annexure-C attached.
6	Profile of Firm	To be attached separately herewith.

We/I declare

1. That the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there had been suppression of material information, the firm would not only stand disqualified from the allotment, but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under;
2. That the firm or partners has not been debarred or cautioned by ICAI during the last five years; (A self-certificate to the effect from the firm will be attached)
3. That individually we are not engaged in practice otherwise or in any other activity which would be deemed to be a practice under Section 2(2) of the Chartered Accountants Act, 1949;
4. That the constitution of the firm shown in the RFP is the same as that in the Constitution Certificate issued by the ICAI.
5. That the no partner of the audit firm or any qualified employee of the firm is related to any member of the Governing Body/Executive Committee/Board of Directors or the Managing Director / any Director or any of the senior management (as applicable) of GWIL. Relative would mean husband, wife, brother, or sister or any lineal ascendant or descendant.

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6. That neither the firm nor its Partners or Associates have any interest in the business of GWIL.
7. The firm is not one against which disciplinary orders have been issued by the Public Companies Accounting Oversight Board and these orders are in force. Also, any partner/senior manager of the audit firm is not associated with the audit in any manner if he/she has been found guilty of professional/other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949; or is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board.

(Sign with stamp & membership no. on each page)

Annexure-"A"
DETAILS OF INCOME OF THE FIRM

Sr No	Type of Income	Year 2022-23	Year 2023-24	Year 2024-25
1	Total turnover as per Profit-Loss			

Attach Turnover Certificate certified by C.A.

Annexure-"B"
LATEST DETAILS OF CHARTERED ACCOUNTANTS IN THE FIRM

Sr No	Name of Member	Membership No.	Qualification	Designation (Partner/Employee)	Date of Joining of Firm
1	2	3	4	5	6

Please attach duly certified copy of Firm Card issued by ICAI in support of the aforesaid information.

Annexure - "C"
DETAILS OF "SIMILAR WORK" CARRIED OUT BY THE FIRM

Sr No	Name of Entity	Year of Audit	Type of Entity (PSU/Authorities/Trust etc.)	Nature of Work	Date of Completion Certificate of Audited Organization
1	2	3	4	5	6

Please attach a certificate of competent authority of organization to the effect that the assignment has been successfully completed on the letterhead of organization in support of the aforesaid information.

Annexure - "D"

Sr No	Registered Office/Branch Office	Address	State	Year of Establishment	No of Resources in Registered/Branch Office
1	2	3	4	5	6

Annexure- "G"

Undertaking Application for exemption from EMD

Date:

GeM Bid No: GEM..... /Dated

To,

Chief General Manager (F),

Gujarat Water Infrastructure Limited.

Block No.1, 1st Floor, Dr. Jivraj Mehta Bhavan,

Sector-10A, Gandhinagar-382010

**Subject:-Application for the exemption from EMD under GeM Bid No:
GEM.....dated.**

Dear Sir,

We _____ are registered MSME (Udyam Registration Number-
_____) /Startup _____. We have attached herewith the
Udyam registration certificate/DIPP certificate for your consideration.

We are going to provide service of Providing auditing service and filing of various returns
by ourselves only for the proposed tender.

So kindly provide us the eligible exemption from EMD for the application GeM Bid No:
GEM/_____ dated.

Regards,

Authorized Signatory & Stamp