

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	01-06-2026 10:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	01-06-2026 10:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	60 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Education
विभाग का नाम/Department Name	Department Of Higher Education
संगठन का नाम/Organisation Name	Indian Institute Of Management (iim)
कार्यालय का नाम/Office Name	Calcutta
वस्तु श्रेणी /Item Category	Non IT Professional Service (version 2) - Finance and Accounting; GST expert
अनुबंध अवधि /Contract Period	1 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	8 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	5 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
वर्षों के अनुभव एवं टर्नओवर से एमएसई को छूट प्राप्त है / MSE Relaxation for Years Of Experience and Turnover	Yes Complete
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Relaxation for Years Of Experience and Turnover	Yes Complete
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),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

बिड विवरण/Bid Details	
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेन् 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 लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	1
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	No
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 निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	1652000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes

ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	42000

ईपीबीजी विवरण /ePBG Detail

आवश्यकता/Required	No
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(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित कटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने है। एमएसई कटेगरी 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 :

FAO

Indian Institute of Management Calcutta. D.H. Road. Joka . Kolkata 700104
(Indian Institute Of Management Calcutta)

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

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
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1. If the bidder is a Micro or Small Enterprise as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Experience Criteria" as defined above subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Experience Criteria, shall upload the supporting documents to prove his eligibility for Relaxation.
2. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover, shall upload the supporting documents to prove his eligibility for Relaxation.
3. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Experience Criteria" as defined above subject to their meeting of quality and technical specifications. The bidder seeking Relaxation from Experience Criteria, shall upload the supporting documents to prove his eligibility for Relaxation.
4. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Bidder Turnover" as defined above subject to their meeting of quality and technical specifications. If the bidder is DPIIT Registered OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover shall upload the supporting documents to prove his eligibility for Relaxation.
5. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
6. 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.
7. 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.
8. 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.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Additional Scope of Work:[1778500867.pdf](#)

Additional SLA and Terms & Conditions along with approval from Competent Authority:[1778500872.pdf](#)

Specific experience in the selected domain:[1778500875.pdf](#)

This Bid is based on Quality & Cost Based Selection (QCBS) . The technical qualification parameters are :-

Parameter Name	Max Marks	Cutoff Marks	Qualification Methodology Document
No. of years of Registration with ICAI or ICWAI	10	5	View File
No. of FCA or FCMA Partners	20	10	View File
Experience with Autonomous Bodies	30	20	View File
Experience with Educational Bodies	25	15	View File
Average Turnover Income 2022 2025	15	10	View File

Total Minimum Qualifying Marks for Technical Score: 60

QCBS Weightage(Technical:Financial):30:70

Pre Bid Detail(s)

मूल्य भिन्नता खंड दस्तावेज़/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
18-05-2026 12:00:00	Indian Institute of Management Calcutta. D.H. Road. Joka . Kolkata 700104, Central Procurement Department, Ground Floor Administrative Building

Non IT Professional Service (version 2) - Finance And Accounting; GST Expert (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Domain Name	Finance and Accounting
Resource Profile	GST expert
Certifications	Certified management accountant
Qualification	CA , CS
Years of Experience	4-6
Deployment location	Hybrid

विवरण/ Specification	मूल्य/ Values
एडऑन /Addon(s)	

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

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / Number of resources to be hired per month	अतिरिक्त आवश्यकता /Additional Requirement
1	Jaya Singh	700104,DIAMOND HARBOUR ROAD, JOKA, KOLKATA	1	<ul style="list-style-type: none"> Number of months for which service to be hired : 12

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 (ATC) have been incorporated by the Buyer after approval of their Competent Authority. The Buyer ,is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any restriction arising in the bidding process due to these ATCs and including the modification of technical specifications and / or terms and conditions governing the bid.All representations / grievances pertaining to the ATC clauses shall be raised with the buyer organization directly and not with GeM.If any of the clause(s) is/are incorporated by the Buyer regarding the following, the bid & resultant contract shall be treated as null & void. Further, GeM reserves the right, at its sole discretion, to cancel the bid forthwith, without issuance of any prior notice or intimation :-

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such

Custom / BOQ item is bunched with the major regular product Category Item).

2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers' controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers' Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. 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.
14. 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 catalogues 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. 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 General Terms and Conditions, conditions stipulated in Bid and Service

Level Agreement specific to the Service, as the case may be, as provided in the Marketplace.

However, in case of Service, if any condition specified in General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement specific to said Service, then it will over-ride the conditions in the General Terms and Conditions.

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---



**INSTITUTE OF MANAGEMENT CALCUTTA
DIAMOND HARBOUR ROAD
KOLKATA - 700104**

भारतीय प्रबंध संस्थान कलकत्ता
डायमंड हार्बर रोड, कोलकाता

Additional Terms & Conditions
(ATC)

FOR

SELECTION OF TAX CONSULTANT

SELECTION OF TAX CONSULTANT

REQUEST FOR PROPOSAL (ATC) FOR "SELECTION OF TAX CONSULTANT".

Sir,

On behalf of the Director, Indian Institute of Management Calcutta, Kolkata (herein after referred to as "IIMC"/ "BUYER"/ "PROCURING ENTITY"), ONLINE bids are invited from eligible BIDDERS (herein after referred as "BIDDER"/ "VENDOR"/ "SELLER"/ "AGENCY"/ "COMPANY") for "**SELECTION OF TAX CONSULTANT**".

1. This ATC is to be submitted online for Technical Bid duly signed and stamped on every page by the BIDDER as token of acceptance of terms and conditions mentioned in the ATC.

2. The address and contact numbers for sending Bids or seeking clarification regarding this ATC is as under: -

Senior Administrative Officer (Central Procurement),

Indian Institute of Management Calcutta

Diamond Harbour Road, Joka, Kolkata-700104

Contact Nos: +91-33-7121 1000 Extn 1060/1063/1068 AND +91-33-7121 1060 and +91-33-7121 1063

E-Mail ID: sao_purchase@iimcal.ac.in OR ao_purchase@iimcal.ac.in

3. This ATC is divided into six parts as follows:-

(a) **Section I** – Instructions to the Bidder (herein after referred as ITB).

(b) **Section II** – General Conditions of Contract (herein after referred as GCC).

(c) **Section III** – Special Conditions of Contract (herein after referred as SCC).

(e) **Section IV**– Schedule of Requirement/Scope of Work (herein after referred as SOR/SOW).

(f) **Section V** – Eligibility Criteria of Bidder.

(g) **Section VI** – Evaluation Criteria of Bid.

4. This ATC contains the following FORMS:-

(a) **FORM – 1:** Bidders Information.

(b) **FORM – 2:** Terms and Conditions Compliance Certificate.

(c) **FORM – 3:** Performance Statement.

5. The ATC contains the following APPENDIX : -

(a) **Appendix – A:** Bank Guarantee Format of Performance Security Deposit/EMD.

(b) **Appendix – B:** Format for Bid Security Declaration

(c) **Appendix – C:** Escalation Matrix.

(d) **Appendix – D:** Manufacturer's Authorization Form (MAF)

6. This ATC is being issued with no financial commitment and the BUYER reserves the right to change or vary any part thereof at any stage. The BUYER also reserves the right to withdraw the ATC AND REJECT ANY TENDER, should it become necessary at any stage.

7. Nominal/ merely typographic error may be overlooked or to be dealt as per the discretion of PROCURING ENTITY.

8. The Contract shall be governed by the following set of Terms and Conditions:

SELECTION OF TAX CONSULTANT

- (i) General terms and conditions on GeM (GeM GTC).
- (ii) Category Specific Special Terms and Conditions applicable for the Goods/ Service category – as available on GeM (STC).
- (iii) BID specific ATC. The above terms and conditions are in reverse order of precedence i.e. ATC supersedes Category Specific STC which supersedes GTC of RC which supersede GEM GTC, only in case of any conflicting provisions. In respect of all terms and conditions of GeM GTC, where there is no overriding / superseding terms and conditions in GTC of RC or STC or ATC, the General Terms and Conditions on GeM will be applicable.

The above set of conditions along with Scope of supply including price as enumerated in the Contract Document shall be construed to be part of the contract.

9. Other than the terms and conditions mentioned in this ATC (Tender Document), the Rules and Provisions of “General Financial Regulations 2017” and “Manual for Procurement of Goods Second Edition – 2024 (amended from time to time)” will be in vogue in case of any disputes arise during the period of contract.

10. Please return this letter along with the complete ATC duly signed as attached.

Yours Sincerely,
Sd/-x-x-x-x-x-x-x
(Sweta Agarwal)
Senior Administrative Officer
(Central Procurement Department)

11. I/We am/are in possession of a complete set of ATC issued by you, and have understood and agree to abide by the above instructions as well as those contained in the ATC and contract forms. The attached ATC forms duly completed and signed are submitted herewith.

Date: 2026

(Signature of Bidder)
Name of Block Capital Letters
(Proprietor/Partner with stamp)

SELECTION OF TAX CONSULTANT

SECTION - I

INSTRUCTIONS TO BIDDERS (ITB)

1. **The Tender Document.** The “Request for Proposal” (hereinafter referred to as ‘ATC’) details the terms and conditions for entering into a contract for “**SELECTION OF TAX CONSULTANT**” (herein after referred as “Services”) in succeeding Sections. BIDDERS must go through the Tender Document for further details.
2. **Procuring Entity – Rights and Disclaimers.**
 - (a) **Bids are to be addressed.** Bids are to be addressed to The Director, IIMC through the SAO (Central Procurement) of IIMC. The Tender Inviting Authority is the designated officer for uploading and clarifying this Tender Document. The contract may designate, as required, Inspection Agency/ Officer and interim/ ultimate Consignee(s) and paying authority who shall discharge designated function during contract execution.
 - (b) **Compliance with Data Protection Laws.** The Bidder should ensure compliance with the Information Technology Act, 2000 and the Personal Data Protection Bill (PDPB), 2019 (once enacted). The Bidder should be required to follow security practices in line with the IT Act and ensure compliance with applicable privacy laws, especially regarding cross-border data transfer. The Bidder should report to IIMC any data breaches and ensure the rights of Data Subject (right to access, correct, or delete their data etc.).
 - (c) **Right to Intellectual Property and Confidentiality.** The Tender Document and associated correspondences are subject to copyright laws and shall always remain the property of the Procuring Entity and must not be shared with third parties or reproduced, whether in whole or part, without the Procuring Entity’s prior written consent. However, Bidders may share these to prepare and submit its bid with its employees, subcontractor(s), or holding Company. Bidders shall obtain an undertaking of confidentiality similar to that imposed on Bidder under this clause. This condition shall also apply to bidders who do not submit a bid after downloading it or who are not awarded a contract in the process. It should be noted that all custom software, designs and technical solutions created during the project will belong exclusively to IIMC. Rights of both IIMC and the vendor regarding any licensing terms, its uses and modifications shall be clearly stated to IIMC. The obligation of the Bidders under sub- clauses above, however, shall not apply to information that:-
 - (i) Now or hereafter is or enters the public domain through no fault of Bidder;
 - (ii) Is legally possessed by Bidder at the relevant time and was not previously obtained, directly or indirectly, from the Procuring Entity; or
 - (iii) Otherwise lawfully becomes available to Bidder from a third party that has no obligation of confidentiality.
 - (d) **Right to Reject Any or All Bids.** The Procuring Entity reserves its right to accept or reject any or all Bids, abandon/ cancel the Tender process, and issue another tender for the same or similar Goods at any time before the award of the contract. It would have no liability to the affected Bidder or Bidders or any obligation to inform the affected Bidder or Bidders of the grounds for such action(s).
 - (e) **Disclaimers.** The purpose of the Tender Document is to provide the Bidder(s) with information to assist them in participation in this Tender Process. The Tender Document, ensuing communications, and Contracts shall determine the legal and commercial relationship between the bidders/contractors and the Procuring Entity. Thus, the ATC will form a part of agreement between the selected bidder(s) to supply the item or services against this ATC and IIMC, only after the issuance of the Purchase Order/ Work Order to the selected bidder(s) against this ATC. The selected bidder(s) and the IIMC need not sign or give concurrence separately to this ATC at the time of issuance of Purchase Order/ Work Order or later for making it the part of agreement between both the parties. This will automatically form part of the agreement at the time of issuance of Purchase Order/ Work Order by IIMC based on the acceptance of the ATC by the selected bidder(s) against this contract during the tendering stage. It’s agreed by the selected bidder(s) against this ATC that they will abide by all the clauses of the ATC until unless any clauses have been reviewed or changed or amended on a mutually

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agreed basis by both the parties or as per the instruction issued by the Government of India or as per requirement of IIMC for the smooth execution/operationalization of the Purchase Order/Work Order. No other Government or Procuring Entity's document/ guidelines/Manuals including its Procurement Manual (for internal and official use of its officers), notwithstanding any mention thereof in the Tender Document, shall have any locus-standi in such a relationship. Therefore, such documents/ guidelines/ Manuals shall not be admissible in any legal or dispute resolution or grievance redressal proceedings. Information contained in the Tender Document or subsequent corrigendum issued to the Bidder(s) is on the terms and conditions set out in the Tender Document or subject to which that was provided. Similar terms apply to information provided in a documentary form, directly or indirectly, by the Procuring Entity or any of its employees or associated agencies authorized to do so. The Tender Document may not purport to contain all the information that Bidder(s) may require. It may not address the needs of all Bidders. They should conduct due diligence, investigation, and analysis, check the information's accuracy, reliability, and completeness, and obtain independent advice from appropriate sources. Information provided in the Tender Document to the Bidder(s) is on a wide range of matters, some of which may depend upon interpreting the law. The information given is not intended to be an exhaustive account of statutory requirements and should not be regarded as a complete or authoritative statement of law. The Procuring Entity, its employees and other associated agencies accept no responsibility for the accuracy or otherwise for any interpretation or opinion on law expressed herein. The Procuring Entity, its employees and other associated agencies make no representation or warranty for the accuracy, adequacy, correctness, completeness or reliability, assessment, assumption, statement, or information in the Tender Document. They have no legal liability, whether resulting from negligence or otherwise, for any loss, damages, cost, or expense that may arise from/ incurred/ suffered howsoever caused to any person, including any Bidder, on such account.

3. **Conflict of Interest.** Any bidder having a conflict of interest, which substantially affects fair competition, shall not be eligible to bid in this tender. Bids found to have a conflict of interest shall be rejected as nonresponsive.

4. **Bidding System.** Single Stage Two Envelope System of Bidding through GeM has been adopted in which BIDDER should bifurcate their quotations in two envelopes. The first envelope called the Technical Bid, contains the eligibility criteria technical aspects if any, performance aspects as well, commercial terms and conditions and documents sought in this ATC except the price bids/ financial details. In the second envelope, called the Financial Bid, the price bid along with other financial details is to be submitted. Technical Bid will be opened on the time and date mentioned in the NIT and/or the ATC. Financial Bid will be opened after opening and evaluation of Technical Bid. Financial Bids of only those firms will be opened, whose Technical Bids are found compliant/suitable and technically eligible after Technical evaluation is done by the BUYER.

5. **Downloading the Tender Document: Corrigenda and Clarifications.** The Tender Document can be downloaded from GeM Portal till the date and time mentioned in NIT. If the office happens to be closed on the deadline for the availability of the Tender Document, the deadline shall not be extended. Before the deadline for submitting bids, IIMC may update, amend, modify, or supplement the information, assessment or assumptions contained in the Tender Document by issuing corrigenda/ addenda. The corrigenda/ addenda shall be published in the same manner as the original Tender Document and same will also be considered as the part of ATC. Without any liability or obligation, the Portal may send intimation of such corrigenda/ addenda to bidders who have downloaded the document under their login. However, the bidders' responsibility is to check the website(s) for any corrigenda/ addenda. Any corrigendum or addendum thus issued shall be considered a part of the Tender Document. To give reasonable time to the prospective bidders to take such corrigendum/addendum into account in preparing their bids, the Procuring Entity may suitably extend the deadline for the bid submission, as necessary. After the procuring entity makes such modifications, any Bidder who has submitted his bid in response to the original invitation shall have the opportunity to either withdraw his bid or re-submit his bid superseding the original bid within the extended time of submission.

6. **Documents Comprising the Bid.**

(a) Technical Bid/Cover. "Technical Bid" shall include inter-alia the original or scanned copies of duly signed or digitally signed copies of the documents as discussed below in pdf format. Pdf documents should not be password protected. If so, stipulated in NIT and Tender

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Documents, specified originals or self-certified copies of originals shall also be required to be physically submitted as per instruction contained therein. *No price details should be given or hinted at in the Technical bid (if so, NEITHER IIMC will be responsible for any leakage of Financial Bid Information NOR any representation at any stage will be entertained).* The following documents will be the part of Technical Bid Cover: -

- (i) Bidder's Information as per **FORM 1** attached to this ATC.
- (ii) Terms & Conditions Compliance Certificate as per **FORM 2** attached to this ATC.
- (iii) Past Performance Statement as per **FORM 3** attached to this ATC.

In addition to the above the following Appendix will be the part of the Technical Bid Cover: -

- (iv) Escalation Matrix of the Bidder as per **Appendix - C** in the attached to the ATC.
- (v) Complete ATC duly signed and stamped.
- (vi) Qualification Criteria Compliance (Documentary evidence needed to establish the Bidder's qualifications as stipulated in Section V: Eligibility Criteria of Bidder needs to be attached)

(b) **Financial Bid/Cover.** "Financial Bid" shall comprise the Price Schedule (To be submitted separately as an excel sheet) considering all the financial details, including Taxes and Duties in the GeM Portal.

7. **Manner of Submission of Bid.**

(a) The tender documents shall be submitted online in the prescribed format given on the websites and technical bids received on the GeM portal shall be opened as per ATC or Corrigendum thereof. No other mode of submission is acceptable. Detailed credentials as per the requirement of eligibility criteria and all tender papers except Bill of Quantities are to be submitted in "Technical Bid".

(b) Bill of Quantities (BOQ) with rates duly filled in is to be submitted in the format provided online in the name of "Price Bid". Hence, physical submission of the documents is limited to submission of original Bid Security/Earnest Money Deposit (EMD). Bid Security/ EMD should be deposited in the form of Account Payee Demand Draft/ Fixed Deposit Receipt/Banker's Cheque/Bank Guarantee from any Nationalised Bank or Private Bank authorized to conduct Government business.

(c) Any tender received without Original Bid Security/ EMD [except those who are registered with the National Small Industries Corporation (NSIC) and Ministry of Micro & Small Enterprises (MSEs)] or BID SECURITY DECLARATION CERTIFICATE (BSDC) for those who are exempted to give EMD (Sample BSDC form is attached as **Appendix - B** to this ATC), will be summarily rejected.

(d) Original Bid Security/ EMD/ Bid Security Declaration Certificate (as applicable) should be deposited in the Tender Box located at the entrance of the Administrative Building in IIMC. Bidder can also send the Bid Security/ EMD/ Bid Security Declaration Certificate (as applicable) through Postal Service addressed to the Senior Administrative Officer (Central Procurement), Indian Institute of Management Calcutta, Diamond Harbor Road, Joka, Kolkata - 700104, West Bengal. However, BIDDER should ensure that the same shall reach to the office of Procuring Entity on or before "Last Date and Time of Submission of Bids". Procuring Entity should not be responsible for any delay/loss in transit due to any reason and NO representation in this regard will be entertained by Procuring Entity at any stage. Hence, it is the sole responsibility of BIDDER to submit the same as per date and timeline and also to enclose the photocopy of same with the Technical Bid of ATC while uploading the Technical Bid.

(e) Bidders are advised to upload only the relevant document which is/are asked for in this ATC. Uploading of irrelevant/unnecessary documents may lead to the rejection of Bid.

8. **Signing and Uploading of Bids.**

(a) **Relationship between Bidder and e-Procurement Portal.** The Procuring Entity is neither a party nor a principal in the relationship between Bidder and the organization hosting the GeM portal (hereinafter called the Portal). Bidders must acquaint and train themselves with the

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rules, regulations, procedures, and implied conditions/ agreements of the Portal. Bidders intending to participate in the bid shall be required to register in the Portal. Bidders shall settle clarifications and disputes, if any, regarding the Portal directly with them. In case of conflict between provisions of the Portal with the Tender Document, provisions of the Portal shall prevail. Bidders may study the resources provided by the Portal for Bidders.

(b) **Signing of Bid.** The individual signing/ digitally signing the bid or any other connected documents should submit an authenticated copy of the document(s), which authorizes the signatory to commit and submit bids on behalf of the bidder.

(c) **Submission/ Uploading of Bids.**

(i) No manual Bids shall be made available or accepted for submission (except for originals of Bid Security/ Earnest Money Deposit/Bid Security Declaration as applicable). In the case of downloaded documents, Bidder must not make any changes to the contents of the documents while uploading, except for filling the required information – otherwise, the bid shall be rejected as non-responsive.

(ii) Bids shall be received only *Online* on or before the deadline for the bid submission.

(ii) Only one copy of the bid can be uploaded, and Bidder shall digitally sign all statements, documents, certificates uploaded by him, owning sole and complete responsibility for their correctness/ authenticity as per the provisions of the IT Act 2000 as amended from time to time.

(iii) Bidder must upload scanned copies of originals (or self-attested copies of originals – as specified). Uploaded pdf documents should not be password protected. Bidder should ensure the clarity/ legibility of the scanned documents uploaded by him.

(iv) The Procuring Entity reserves its right to call for verification originals of all such self-certified documents from the Bidders at any stage of evaluation, especially from the successful Bidder(s) before the issue of Letter of Award (LoA).

(v) Regarding the protected Price Schedule (MS Excel format), Bidder shall write his name in the space provided in the specified location only. Bidder shall type rates in the figure only in the rate column of respective item(s) without any blank cell or Zero values in the rate column, without any alteration/ deletion/ modification of other portions of the Excel sheet.

(vi) If space is inadequate, Bidder may upload additional documents under "Additional Documents" in the "Bid Cover Content."

(vii) The date and time of the deadline for the bid submission shall remain unaltered even if the specified date is declared a holiday for the Tender Inviting Officer.

(viii) The date and time of the e-Procurement server clock, which is also displayed on the dashboard of the bidders, shall be taken as the reference time for deciding the closing time of bid submission. Bidders are advised to ensure they submit their bid within the deadline and time of bid submission, taking the server clock as a reference, failing which the portal shall not accept the Bids. No request on the account that the server clock was not showing the correct time and that a particular bidder could not submit their bid because of this shall be entertained. Failure or defects on the internet or heavy traffic at the server shall not be accepted as a reason for a complaint. The Procuring Entity shall not be responsible for any failure, malfunction or breakdown of the electronic system used during the e-Tender Process.

(ix) All Bids uploaded by Bidder to the portal shall get automatically encrypted. The encrypted bid can only be decrypted/ opened by the authorised persons on or after the due date and time. The bidder should ensure the correctness of the bid before uploading and take a printout of the system generated submission summary to confirm successful bid upload.

(x) The Procuring Entity may extend the deadline for bid submissions by issuing an amendment, in which case all rights and obligations of the Procuring Entity and the bidders previously subject to the original deadline shall then be subject to the new deadline for the bid submission.

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(xi) Bid submitted through modalities other than those stipulated in this Tender Document shall be liable to be rejected as nonresponsive.

9. **Modification, Resubmission and Withdrawal of Bids.**

(a) E-Procurement on GEM is a central and automated system of Govt. of India, thus neither modification, re-submission, withdrawal of bids is controlled by the Procuring Entity nor Procuring Entity can do such things. Hence, once bid submitted on e-Procurement, Bidder(s) cannot modify or withdrawal his/their bid since it is locked by encryption. Re-submission of the bid by the bidders for any number of times superseding earlier bid(s) before the date and time of submission is allowed by system. Resubmission of a bid shall require uploading of all documents, including financial bid afresh. The system shall consider only the last bid submitted as the valid bid. The Procuring Entity shall not be responsible for any changes/modification in procedure for online bid submission/ modification/ re-submission and withdrawal of Bids after the Bid publication. Hence, interested/ intended BIDDERS are advised to be more cautious while submitting his/their Bids.

(b) Withdrawal of bids by any bidders during the period between “after the bid submission end date and time till the expiry of bid validity” is not allowed. In case bidder wishes to do so, Procuring Entity shall be in full liberty or right to enforce Bid Security Declaration and forfeiture of Bid Security/ EMD (in full or in part) in addition to other punitive actions for such misdemeanor including prohibition from participating in future tenders for two years. The Procuring Entity may take further actions as per GFR Rule 170 to prevent such occurrences from causing unnecessary delays or disruptions in future procurement activities.

10. **Rejection of Bids.**

(a) Conditional bids will be rejected.

(b) Prices quoted unreasonably HIGH or LOW from LPP (Last Purchase Price)/ prevailing market rates/ Bench mark rates by the user department may be considered for rejection at the discretion of the Procuring Entity.

(c) Bids without Earnest Money Deposit/ Bid Security/ Bid Security Declaration will be rejected.

11. **Validity of Bids.** The Bids should remain valid till **SIXTY (60) DAYS** from the last date of submission of the Bids.

12. **Earnest Money Deposit (EMD)/ Bid Security Declaration.**

(a) Bidders are required to submit EMD in favour of the “INDIAN INSTITUTE OF MANAGEMENT CALCUTTA” payable at KOLKATA for an amount of **₹ 42,000/- (Rupees Forty-two Thousand Only)** along with their bids in the form of an Account Payee Demand Draft/Fixed Deposit Receipt/Banker’s Cheque/Bank Guarantee from any Nationalised Bank or Private Bank authorized to conduct Government business.

(b) EMD is to remain valid for a period of SIXTY (60) DAYS beyond the final bid validity period. EMD of the unsuccessful bidders will be returned to them after expiry of the FINAL BID VALIDITY PERIOD and LATEST BY THE THIRTIETH (30th) DAY after the award of contract in its original form without any interest. EMD of successful bidder will be returned without any interest after deposition of Performance Bank Guarantee by the Successful Bidder.

(c) EMD is not required to be submitted by those Bidders who are registered with the National Small Industries Corporation (NSIC) or Ministry of Micro & Small Enterprises (MSE). However, the Bidders who are registered with NSIC or MSME need to furnish the BID SECURITY DECLARATION CERTIFICATE (attached as **FORM 4** to this ATC).

(d) EMD is also not required to be submitted by those Bidders who have got their credentials verified through the process of Vendor Assessment by designated Vendor Assessment Agencies for the Primary Product for which Bid has been invited and holding valid Vendor Assessment Report. Such bidder need to furnish the BID SECURITY DECLARATION CERTIFICATE (attached as **FORM 4** to this ATC)

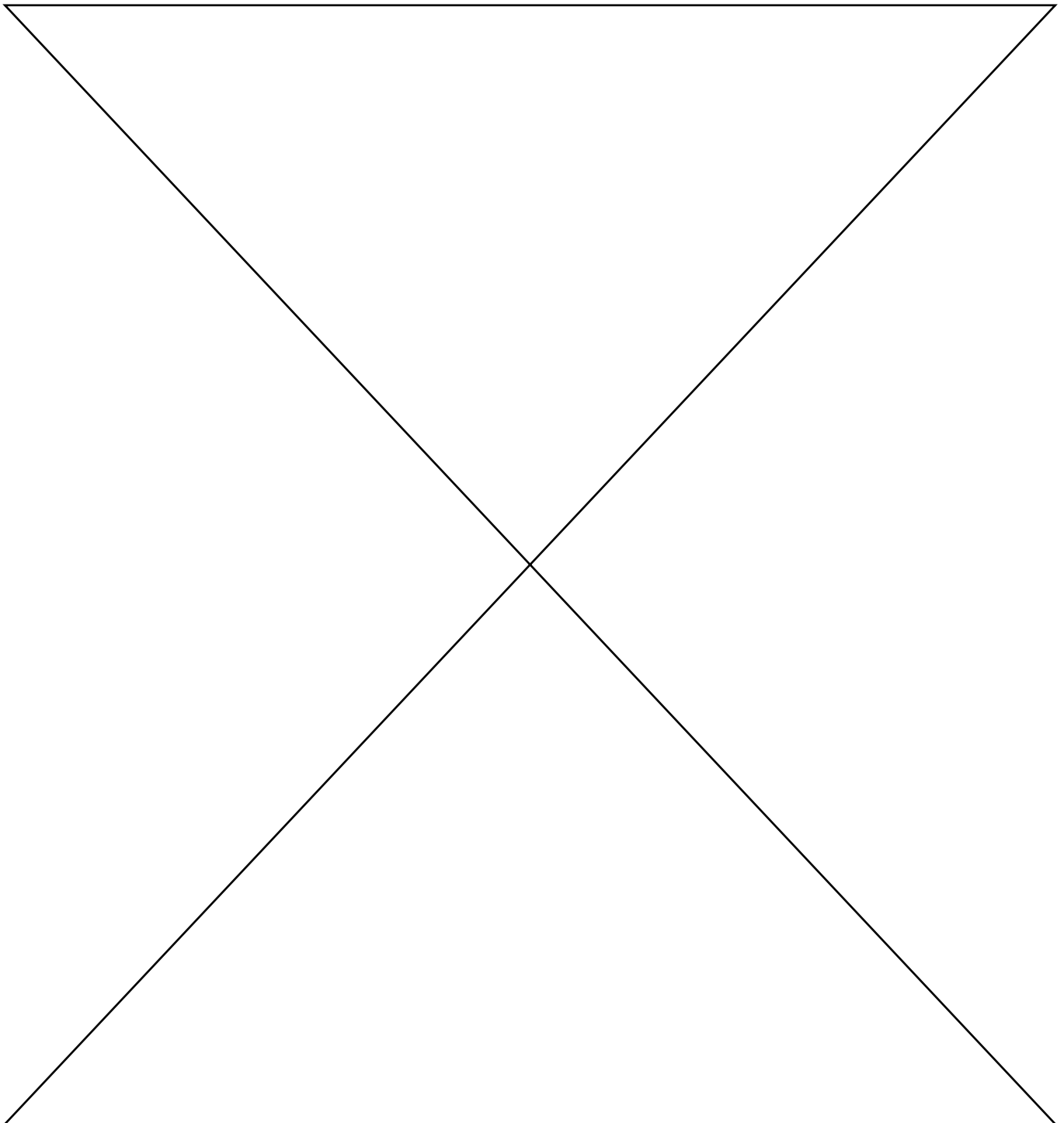
(e) Any tender received without Original Bid Security Declaration (attached as **APPENDIX B** to this ATC) /EMD (except those who are exempted), will be summarily rejected.

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13. **Purchase Preference.** As detailed in the Tender Document, the Procuring Entity reserves its right to grant preferences to eligible Bidders under various Government Policies/ directives (policies relating to Make in India; MSME; Start-ups etc.).

14. The approval or rejection of tenders(s) rests with Competent Authority (CA) as applicable, who reserves the right of rejecting any tender in whole or in part of any item in whole or in part of the ATC without assigning any cause.

15. **Pre Bid Meeting/ Conference.** Pre-Bid Conference/ Meeting will be held on at 1200 Hrs. prospective bidders interested in participating in this tender must attend the Pre Bid Meeting/ Conference to clarify terms and conditions of the tenders at the venue, date and time specified therein. Participation in the Pre Bid Meeting/ Conference is mandatory for prospective bidders who intend to participate in the bidding process. If required, a clarification letter and Corrigendum to Tender Document shall be issued, containing amendments of various provisions of the Tender Document, which shall form part of the Tender Document.



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SECTION - II

GENERAL CONDITIONS OF CONTRACT (GCC)

1. **The Contract.**

(a) **Language of Contract.** Unless otherwise stipulated in **Special Condition of Contract (SCC)**, the contract shall be written in the Official Language or English. All correspondence and other contract documents, which the parties exchange, shall also be written/ translated accordingly in that language. For purposes of interpretation of the contract, the English documents/ translation shall prevail.

(b) **The Entire Agreement.** This Contract and its documents constitute the entire agreement between the Procuring Entity and the contractor and supersedes all the their communications, negotiations, and agreements (whether written or oral) of the Parties made before the date of this Contract. No agent or representative of either Party has the authority to make, and the Parties shall not be bound by or be liable for, any statement, representation, promise or agreement not outlined in this Contract.

(c) **Severability.** If any provision or condition of this Contract is prohibited or rendered invalid or unenforceable, such prohibition, invalidity or unenforceability shall not affect the validity or enforceability of any other provisions and conditions of this Contract.

(d) **Parties.** The parties to the contract are the contractor and the Procuring Entity.

(e) **Contract Documents and their Precedence.** The following conditions and documents in indicated order of precedence (higher to lower) shall be considered an integral part of the contract, irrespective of whether these are not appended/ referred to in it. Any generic reference to 'Contract' shall imply reference to all these documents as well:-

- (i) Valid and authorized Amendments/ Corrigendum issued to the contract.
- (ii) The ATC including the formats annexed to it and signatures of Procuring Entity and Work Order issued by the Procuring Entity and duly signed by both the parties.
- (iii) The Letter of Award (LoA).
- (iv) Final written submissions made by the contractor during negotiations, if any.

2. **Modifications/ Amendments, Waivers and Forbearances.**

(i) **Modifications/ Amendments of Contract**

(aa) If any of the contract provisions need to be modified after the contract documents have been signed, the modifications shall be made in writing and signed by the Procuring Entity, and no modified provisions shall be applicable unless such modifications have been done. No variation in or modification of the contract terms shall be made except by a written amendment signed by the Procuring Entity. Requests for changes and modifications may be submitted in writing by the contractor to the Procuring Entity. At anytime during the currency of the contract, the Procuring Entity may suo-moto or, on request from the contractor, by written order, amend the contract by making alterations and modifications within the general scope of the Contract.

(ab) If the contractor does not agree to the suo-moto modifications/amendments made by the Procuring Entity, he shall convey his views within 14 days from the date of amendment/modification. Otherwise, it shall be assumed that the contractor has consented to the amendment.

(ac) Any verbal or written arrangement abandoning, modifying, extending, reducing, or supplementing the contract or any of the terms thereof shall be deemed conditional and shall not be binding on the Procuring Entity unless and until the same is incorporated in a

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formal instrument and signed by the Procuring Entity, and till then the Procuring Entity shall have the right to repudiate such arrangements.

(ii) **Waivers and Forbearances.** The following shall apply concerning any waivers, forbearance, or similar action taken under this Contract: -

(aa) Any waiver of a Procuring Entity's rights, powers, or remedies under this Contract must be in writing, dated, and signed by an authorized representative of the Procuring Entity granting such waiver and must specify the terms under which the waiver is being granted.

(ab) No relaxation, forbearance, delay, or indulgence by Procuring Entity in enforcing any of the terms and conditions of this Contract or granting of an extension of time by Procuring Entity to the contractor shall, in any way whatsoever, prejudice, affect, or restrict the rights of Procuring Entity under this Contract, neither shall any waiver by Procuring Entity of any breach of Contract operate as a waiver of any subsequent or continuing breach of Contract.

3. **Governing Laws and Jurisdiction.**

(a) This Contract, its meaning and interpretation, and the relation between the Parties shall be governed by the Laws of India for the time being in force.

(b) Irrespective of the place of delivery, or the place of performance or the place of payments under the contract, the contract shall be deemed to have been made at the place from where the Letter of Award (LoA), or the contract Agreement, in the absence of LoA) has been issued i.e. Kolkata. The courts of Kolkata shall alone have jurisdiction to decide any dispute arising out in respect of the contract.

4. **Communications.**

(a) **Communications.**

(i) All communications under the contract shall be served by the parties to each other in writing in the contract's language, and served in a manner customary and acceptable in business and commercial transactions.

(ii) The effective date of such communications shall be either the date when delivered to the recipient or the effective date mentioned explicitly in the communication, whichever is later.

(iii) No communication shall amount to an amendment of the terms and conditions of the contract, except a formal letter of amendment of the contract, so designated.

(iv) Such communications would be an instruction or a notification or an acceptance or a certificate from the Procuring Entity, or it would be a submission or a notification from the contractor. A notification or certificate which the contract requires must be communicated separately from other communications.

(b) **The Person Signing the Communications.** For all purposes of the contract, including arbitration, there under all communications to the other party shall be signed by:-

(i) The person who has signed the contract on behalf of the contractor shall sign all correspondences. A person signing communication in respect of the contract or purported to be on behalf of the contractor, without disclosing his authority to do so, shall be deemed to warrant that he has authority to bind the contractor. If it is discovered at any time that the person, so signing has no authority to do so, the Procuring Entity reserves its right to, without prejudice to any other right or remedy, to terminate the contract for default in terms of the contract and avail any or all the remedies there under and hold such person personally and/ or the contractor liable to the Procuring Entity for all costs and damages arising from such remedies.

(ii) Unless otherwise stipulated in the contract, the Procurement Officer signing the contract shall administer the contract and sign communications on behalf of the Procuring Entity. Interim or ultimate consignees; Inspecting Agency/ officers and the paying authorities mentioned in the contract shall also administer respective functions during Contract Execution.

(c) **Address of The Parties for Sending Communications by The Other Party.** For all

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purposes of the contract, including arbitration, there under the address of parties to which the other party shall address all communications and notices shall be: -

(i) The address of the contractor as mentioned in Form-1 of the ATC unless the contractor has notified the change of address by a separate communication containing no other topic to the Procuring Entity.

(ii) The Contractor shall be solely responsible for the consequence of an omission to notify a change of address in the manner aforesaid.

(iii) The address of the Procuring Entity shall be the address mentioned in the contract/ Tender Document i.e. the ATC.

(iv) In case of the communications from the contractor, copies of communications shall be marked to the Procurement Officer signing the contract, and as relevant also to Inspecting Agency/ Officer; interim/ ultimate consignee and paying authorities mentioned in the contract. Unless already stipulated in the contract before the contract's start, the Procuring Entity and the contractor shall notify each other if additional copies of communications are to be addressed to additional addresses.

5. **Contractor's Obligations and Restrictions on Its Rights.**

(a) **Changes in Constitution/ Financial Stakes/ Responsibilities of a Contract's Business.**

The Contractor must proactively keep the Procuring Entity informed of any changes in its constitution/financial stakes/responsibilities during the execution of the contract. Where the contractor is a partnership firm, the following restrictions shall apply to changes in the constitution during the execution of the contract: -

(i) A new partner shall not be introduced in the firm except with the previous consent in writing of the Procuring Entity, which shall be granted only upon execution of a written undertaking by the new partner to perform the contract and accept all liabilities incurred by the firm under the contract before the date of such undertaking.

(ii) On the death or retirement of any partner of the contractor firm before the complete performance of the contract, the Procuring Entity may, at his option, terminate the contract for default as per the Contract and avail any or all remedies there under.

(iii) If the contract is not terminated as provided in Sub-clause (ii) above notwithstanding the retirement of a partner from the firm, that partner shall continue to be liable under the contract for acts of the firm until a copy of the public notice given by him under Section 32 of the Partnership Act, has been sent by him to the Procuring Entity in writing or electronically.

(b) **Obligation to Maintain Eligibility and Qualifications.** The contract has been awarded to the contractor based on specific eligibility and qualification criteria. The Contractor is contractually bound to maintain such eligibility and qualifications during the execution of the contract. Any change which would vitiate the basis on which the contract was awarded to the contractor should be proactively brought to the notice of the Procuring Entity within SEVEN (07) DAYS of it coming to the Contractor's knowledge.

(c) **Restriction on Potential Conflict of Interests.** Neither the contractor nor its Subcontractors and nor any Personnel of the contractor shall engage, either directly or indirectly, in any of the following activities: -

(i) During the term of this Contract, any business or professional activities in India that would conflict with the activities assigned to them under this Contract.

(ii) After the termination of this Contract, such other activities as may be stipulated in the contract.

(d) **Consequences of a Breach of Obligations.** Should the contractor or any of its partners or its Subcontractors or the Personnel commit a default or breach of any clause mentioned above, the Contractor shall take remedial measures of such breaches within TWENTY-ONE (21) DAYS, keeping the Procuring Entity informed. However, at its discretion, the Procuring Entity shall be entitled, and it shall be lawful on his part, to treat it as a breach of contract and avail any or all remedies there under. The decision of the Procuring Entity as to any matter or thing concerning or arising out of above- mentioned Clauses or on any question whether the contractor or any partner

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of the contractor firm has committed a default or breach of any of the conditions shall be final and binding on the contractor.

(e) **Assignment and Sub-Contracting.**

(i) The contractor shall not sublet, transfer, or assign the contract or any part thereof or interest therein or benefit or advantage thereof in any manner whatsoever.

(ii) If the Contractor sublets or assigns this contract or any part, the Procuring Entity shall be entitled, and it shall be lawful on his part, to treat it as a breach of contract and avail any or all remedies thereunder.

6. **Obligations of the Contractor.**

(a) Without the Procuring Entity's prior written consent, the contractor shall not use the information mentioned above except for the sole purpose of performing this contract.

(b) The contractor shall treat and mark all information as confidential (or Secret – as the case may) and shall not, without the written consent of the Procuring Entity, divulge to any person other than the person(s) employed by the contractor in the performance of the contract. Further, any such disclosure to any such employed person shall be made in confidence and only so far as necessary for such performance for this contract.

(c) Notwithstanding the above, the contractor may furnish to its holding company or its Subcontractor(s) such documents, data, and other information it receives from the Procuring Entity to the extent required for performing the contract. In this event, the contractor shall obtain from such holding company/ Subcontractor(s) an undertaking of confidentiality (or secrecy – as the case may be similar to that imposed on the contractor under the above clauses.

(d) The obligation of the contractor under sub-clauses above, however, shall not apply to information that: -

(i) The contractor needs to share with the institution(s) participating in the financing of the contract.

(ii) Now or hereafter is or enters the public domain through no fault of Contractor.

(iii) Can be proven to have been possessed by the contractor at the time of disclosure and which was not previously obtained, directly or indirectly, from the Procuring Entity.

(iv) Otherwise lawfully becomes available to the contractor from a third party that has no obligation of confidentiality.

(e) The above provisions shall not in any way modify any undertaking of confidentiality (or Secrecy – as the case may be) given by the contractor before the date of the contract in respect of the contract/ the Tender Document or any part thereof.

(f) The provisions of this clause shall survive completion or termination for whatever reason of the contract.

7. **Performance Security Deposit (SD).**

(a) Within fourteen days (or any other period mentioned in Tender Document or Contract) after the issue of Letter of Award (LoA) by the Procuring Entity, the contractor shall furnish, performance security, to the Procuring Entity, with the validity of SIXTY (60) DAYS (or any other period mentioned in Tender Document or Contract) beyond the date of completion of all contractual obligations by the contractor, including the warranty obligations.

(b) The amount of Performance security will be fixed for an amount of **FIVE PERCENT (5%)** of the value of the contract as specified in the bid document and it will be refundable without interest after successful completion of the contract and no liabilities from the Service Provider or its employees and shall be in one of the following forms :-

(i) Account Payee Demand Draft or Fixed Deposit Receipt or Banker's Cheque is drawn on any Nationalised bank in India, favoring the authority mentioned in therein (or FAO of the Procuring Organization, if not mentioned).

(ii) Bank Guarantee issued by a Nationalised bank in India, in the prescribed form provided in **Appendix – A** attached to this ATC.

(c) If the contractor, having been called upon by the Procuring Entity to furnish Performance Security, and fails to do so within the specified period, it shall be lawful for the Procuring Entity

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at its discretion to annul the award and enforce Bid Securing Declaration (in lieu of forfeiture of the Bid Security), besides taking any other administrative punitive action like debarment, etc.

(d) If the contractor during the currency of the Contract fails to maintain the requisite Performance Security, it shall be lawful for the Procuring Entity at its discretion to terminate the Contract for Default besides availing any or all contractual remedies provided for breaches/default, or,

(e) **Without Terminating the Contract:** -

(i) Recover from the contractor the amount of such security deposit by deducting the amount from the pending bills of the contractor under the contract or any other contract with the Procuring Entity or the Government or any person contracting through the Procuring Organization or otherwise howsoever as per GCC Clause.

(ii) Treat it as a breach of contract and avail any or all contractual remedies provided for breaches/ default.

(f) In the event of any amendment issued to the contract, the contractor shall furnish suitably amended value and validity of the Performance Security in terms of the amended contract within FOURTEEN DAYS of issue of the amendment.

(g) The Procuring Entity shall be entitled, and it shall be lawful on his part, to deduct from the performance securities or to forfeit the said security in whole or in part in the event of:-

(i) Any default, or failure or neglect on the part of the contractor in the fulfilment or performance in all respect of the contract under reference or any other contract with the Procuring Organization or any part thereof.

(ii) Any loss or damage recoverable from the contractor which the Procuring Entity may suffer or be put to for reasons of or due to above defaults/failures/neglect.

(iii) In either of the events aforesaid to call upon the contractor to maintain the said performance security at its original limit by making further deposits, provided further that the Procuring Entity shall be entitled, and it shall be lawful on his part, to recover any such claim from any sum then due or which at any time after that may become due to the contractor for similar reasons.

(h) Subject to the sub-clause above, the Procuring Entity shall release the performance security without any interest to the contractor on completing all contractual obligations, including the warranty obligations, if any. Alternatively, for the duration of Warranty obligations, upon the contractor submitting a suitable separate Warranty Security, the original Performance Guarantee Security shall be released mutatis mutandis.

(i) No claim shall lie against the Procuring Entity regarding interest on cash deposits or Government Securities or depreciation thereof.

8. **Permits, Approvals and Licenses.** Whenever the supply of Goods and incidental Works/ Services requires that the contractor obtain permits, approvals, and licenses from local public authorities, it shall be the contractor's sole responsibility to obtain these and keep these current and valid. Road Tax, Insurance, PUC (Pollution under Control) Certificate of the vehicle and valid driving license of the Drivers engaged by the Agency must be ensured, if applicable.

9. **Book Examination Clause.** The Procuring Entity reserves the right for 'Book Examination' as follows: -

(a) The contractor shall, whenever called upon and required to produce or cause to be produced, for examination by any IIMC Official duly authorised in that behalf, any cost or other book of account, voucher, receipt, letter, memorandum, paper or writing or any copy of or extract from any such document. The Contractor shall also furnish information relating to the execution of this contract or relevant for verifying or ascertaining the cost of executing this contract to such Government Officer in such manner as may be required. The decision of such IIMC official on the question of relevancy of any document, information of return being final and binding on the parties. The obligation imposed by this clause is without prejudice to the contractor's obligations under any other statute, rules or orders, which shall be concurrently binding on the contractor.

10. The contractor shall, if the authorized IIMC official so requires (whether before or after the prices have been finally fixed), afford facilities to the IIMC Official concerned to visit the contractor's premises to examine the processes of production and estimate or ascertaining the cost of

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performance of Contract. The authorized IIMC official shall have power, mutandis, to examine all the relevant books of Contractor's subcontractor, or any subsidiary or allied firm or company, if any portion of the contract is entrusted or carried out by such entities.

(a) If on such examination, it is established that the contracted price is more than the actual cost plus a reasonable margin of profit, the Procuring Entity shall have the right to reduce the price and determine the amount to a reasonable level.

(b) The Contractor or its agency is bound to allow examination of its books within SIXTY (60) DAYS from the date the notice is received by the contractor or its agencies calling for the production of documents under Sub-Clause above. In the event of the contractor's or his agency's failure to do so, the contract price would be reduced and determined according to the best judgment of the Procuring Entity, which would be final and binding on the contractor and his agencies.

11. **Terms of Delivery and Delays.** If the Agency fails to deliver the services or delays incidental Services within the period fixed for such delivery in the contract or as extended or at any time repudiates the contract before the expiry of such period, the Procuring Entity may without prejudice to his other rights: -

(i) Recover from the agency liquidated damages as per clause, OR

(ii) Treat the delay as a breach of contract as per the clause and avail all the remedies therein, including termination of contract, if necessary, with forfeiture of the Performance Security/ Security Deposit.

13. **Liquidated Damages (LD).** If the agency fails to deliver / provide any OR all of the Goods / Services within the date and time frame (s) incorporated in the contract (OR within the date and time mutually agreed by both the parties), the Procuring Entity (IIMC) shall, without prejudice to other rights and remedies available to the Procuring Entity under the contract, deduct from the contract price, as agreed Liquidated Damages, but not as penalty, a sum equivalent to the HALF PERCENT (1/2%) (or any other percentage if prescribed in the contract) of the price (including elements of GST & Freight) of the delayed/undelivered Goods/Services and /or incidental Works/Services for each day of delay or part thereof until actual delivery or performance, subject to a maximum deduction of the TEN PERCENT(10%) (or any other percentages if prescribed in the contract) of the delayed Goods or incidental Works/ Services contract prices (s).

14. **Force Majeure.**

(a) On the occurrence of any unforeseen event, beyond the control of either Party, directly interfering with the delivery of Services arising during the currency of the contract, such as war, hostilities, acts of the public enemy, civil commotion, sabotage, fires, floods, explosions, epidemics, quarantine restrictions, strikes, lockouts, or acts of God, the affected Party shall, within a week from the commencement thereof, notify the same in writing to the other Party with reasonable evidence thereof. Unless otherwise directed by the Procuring Entity in writing, the contractor shall continue to perform its obligations under the contract as far as reasonably practicable and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event. If the force majeure condition(s) mentioned above be in force for NINETY (90) DAYS or more at any time, either party shall have the option to terminate the contract on expiry of NINETY (90) DAYS of commencement of such force majeure by giving FOURTEEN (14) DAY'S notice to the other party in writing. In case of such termination, no damages shall be claimed by either party against the other, save and except those which had occurred under any other clause of this contract before such termination.

(b) None of the Party shall seek any such remedies or damages for the delay and/ or failure of the other Party in fulfilling its obligations under the contract if it is the result of an event of Force Majeure.

(c) The affected party shall be excused from performing under this contract for any delays or failures to perform due to Force Majeure events, including but not limited to pandemics, acts of terrorism, changes in Government regulations, embargoes, sanctions, or any other events beyond their control.

15. **Dispute Resolution.** Any dispute, if arises, in connection with the work, shall be tried to be settled mutually by asking references to conditions of tender documents but if not settled mutually, shall be

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referred to arbitration. Such arbitration shall be governed by the provisions of the Indian Arbitration and Conciliation Act, 1996 and 'Mediation' as per Mediation Act 2023 or as amended from time to time. The Venue for such arbitration will be in Kolkata. The award of the Arbitrator shall be final, conclusive and binding on both the parties.

16. **Conciliation and Arbitration.** In the event of any dispute or differences arising under the contract so executed and which could not be resolved through mutual discussions. In such circumstances, the Procuring Entity and Bidder may agree for arbitration. Appointment of a Sole Arbitrator in case the parties agree upon the name of the Arbitrator and if not, each party should appoint one Arbitrator and the third or the Presiding Arbitrator shall be appointed by the two Arbitrators so nominated by the parties. The decision of arbitrators taken after due consideration of factors brought out by both parties shall be final and binding. The venue of the arbitration shall be at IIMC or at the discretion of the arbitrators within the jurisdiction of Kolkata Subject as aforesaid, the Arbitration Act and the rules there-under, the statutory modification thereof, for the time being in force, shall be deemed to apply to the arbitration proceedings under this condition.

17. **Penalty for Use of Undue influence.** The Contractor undertakes that he has not given, offered or promised to give, directly or indirectly, any gift, consideration, reward, commission, fees, brokerage or inducement to any person in service of the BUYER or otherwise in procuring the Contracts or forbearing to do or for having done or forborne to do any act in relation to the obtaining or execution of the present Contract or any other Contract with the Government of India for showing or forbearing to show favour or disfavour to any person in relation to the present Contract or any other Contract with the Government of India. Any breach of the aforesaid undertaking by the Contractor or any one employed by him or acting on his behalf (*whether with or without the knowledge of the Contractor*) or the commission of any offers by the Contractor or anyone employed by him or acting on his behalf, as defined in Chapter IX of the Indian Penal Code, 1860 or the Prevention of Corruption Act, 1986 or any other Act enacted for the prevention of corruption shall entitle the Customer to cancel the contract and all or any other contracts with the BIDDER/ SERVICE PROVIDER and recover from the BIDDER/ SERVICE PROVIDER the amount of any loss arising from such cancellation. A decision of the Customer or his nominee to the effect that a breach of the undertaking had been committed shall be final and binding on the BIDDER/ SERVICE PROVIDER. Giving or offering of any gift, bribe or inducement or any attempt at any such act on behalf of the BIDDER/ SERVICE PROVIDER towards any officer/employee of the Customer or to any other person in a position to influence any officer/employee of the Customer for showing any favour in relation to this or any other contract, shall render the Contractor to such liability/penalty as the Customer may deem proper, including but not limited to termination of the contract, imposition of penal damages, forfeiture of the Bank Guarantee and refund of the amounts paid by the BUYER.

18. **Non-Disclosure of Contract Documents.** Except with the written consent of the Procuring Entity, the other party shall not disclose the contract or any provision, specification, plan, design, pattern, sample or information thereof to any third party.

19. **Termination of Contract.** The contract may be terminated with forfeiture of the Security Deposit/ Performance Security in case the Service Provider resorts to any of the following

- (a) Assigns or subcontracts any of the service(s).
- (b) Misbehaves with the staff of the Procuring Entity Procuring Entity.
- (c) Violation of instructions (verbal or written) given by IIM Calcutta.
- (d) Violates/ contravenes any of the terms and condition mentioned herein like not having a valid license etc.
- (e) The performance of services is not found satisfactory and does not improve the performance of the services in spite of instruction.
- (f) Any violation of instruction / agreement or suppression of fact.
- (g) Contractor being declared insolvent by Competent Court of Law.
- (h) The SERVICE PROVIDER is declared bankrupt or becomes insolvent.
- (i) The Procuring Entity has noticed that the Contractor has utilized the services of any Indian/ Foreign agent in getting this contract and paid any commission to such individual/ Company etc.
- (j) As per decision of the Arbitration Tribunal.
- (k) The Contractor uses illegal means to influence or bribe the staff dealing with the contractor.
- (l) The contractor fails to provide the desired standard of item(s)/ service(s) even after three written warnings.

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(m) The delivery of the service (s) is delayed for causes not attributable to Force Majeure for more than NINETY (90) DAYS beyond stipulated time

On termination of the contract, it shall be the responsibility of the Service Provider to remove his persons immediately. IIM Calcutta shall not indemnify any loss caused by the agency by such termination, whatsoever it may be.

If the Service Provider desires to exit from the contract in normal circumstances, three months' notice, in advance should be served by the Service Provider. During the notice period of the termination of the contract in the situation contemplated above, the Service Provider shall keep on discharging his duties till the expiry of the notice period.

In case of termination, the following shall be applicable:

(a) At the end of contract period/termination of the contract, the service provider shall hand over the charge to the new Service Provider (appointed by IIM Calcutta) without any hindrance.

(b) If a Force Majeure Event continues or is in the reasonable judgment of the Parties is likely to continue beyond a period 90 days, the Parties may mutually decide to terminate this Agreement or continue this Agreement on mutually agreed revised terms. If the Parties are unable to reach an agreement in this regard, the Affected Party shall after the expiry of the said period of 90 days, be entitled to terminate this Agreement by issuing Termination Notice. In the said case of Force Majeure, the clause for forfeiture of Performance Security Deposit may be waived, subject to the approval of the Competent Authority of IIMC.

20. **Defaults, Breaches, Termination and Closure of Contract.**

(a) **Defaults and Breach of Contract.** In case the contractor undergoes insolvency or receivership; neglects or defaults or expresses inability or disinclination to honour his obligations relating to the performance of the contract or ethical standards or any other obligation that substantively affects the Procuring Entity's rights and benefits under the contract, it shall be treated as a breach of Contract and the Contract may be terminated with forfeiture of the Performance Security/ Security Deposit. Such defaults could include inter-alia: -

(i) **Default in Performance and Obligations.** If the contractor fails to deliver any or all the Goods or fails to perform any other contractual obligations (including Code of Integrity or obligation to maintain eligibility and Qualifications based on which contract was awarded) within the period stipulated in the contract or within any extension thereof granted by the Procuring Entity.

(ii) **Insolvency.** If the contractor, whether an individual, company, or partnership firm, is adjudged insolvent or enters insolvency proceedings under the Insolvency and Bankruptcy Code (IBC), 2016, or undergo liquidation, the Procuring Entity i.e. IIMC may issue a Notice of Default and terminate the contract, with forfeiture of Performance Security and any other penalties prescribed in the contract.

(iii) **Liquidation.** If the contractor is a company being wound up voluntarily or by order of a Court or a Receiver, Liquidator or Manager on behalf of the Debenture-holders is appointed, or circumstances shall have arisen which entitle the Court or Debenture-holders to appoint a Receiver, Liquidator or Manager.

(b) **Notice for Default.** As soon as a breach of contract is noticed, a show-cause 'Notice of Default' shall be issued to the contractor, giving seven days' notice, reserving the right to invoke contractual remedies. All payments to the contractor would be temporarily withheld to safeguard needed recoveries that may become due on invoking contractual remedies.

(c) **Terminations for Default will be applicable in the following cases:**

(aa) In the event of unsatisfactory resolution of 'Notice of Default' within seven days of its issue as per sub-clause above, the Procuring Entity, if so decided, shall by written Notice of Termination for Default sent to the contractor, terminate the contract in whole or in part, without compensation to the contractor and with forfeiture of the Security Deposit/ Performance Security.

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(ab) Such termination shall not prejudice or affect the rights and remedies, including under sub-clause below, which have accrued and/ or shall accrue to the Procuring Entity after that.

(ac) Unless otherwise instructed by the Procuring Entity, the contractor shall continue to perform the contract to the extent not terminated.

(ad) All warranty obligations, if any, shall continue to survive despite the termination.

(d) **Contractual Remedies for Breaches/Defaults or Termination for Default.**

If there is an unsatisfactory resolution within this period, the Procuring Entity shall take one, or more of the following contractual remedies.

(aa) Recover liquidated damages and invoke denial clause for delays.

(ab) En-cash and/ or Forfeit performance or other contractual securities.

(ac) Prefer claims against insurances, if any.

(ad) Terminate contract for default, fully or partially including its right for Risk-and-Cost Procurement as per the sub-clause mentioned below.

(e) **Risk and Cost Procurement.** In addition to termination for default, the Procuring Entity shall be entitled, and it shall be lawful on his part, to procure Goods/ Services similar to those terminated, with such terms and conditions and in such manner as it deems fit at the "Risk and Cost" of the contractor. Such 'Risk and Cost Procurement' must be contracted within Eight (08) WEEKS from the breach of Contract. The Contractor shall be liable for any loss which the Procuring Entity may sustain on that account provided the procurement, or, if there is an agreement to procure, such agreement is made. The Contractor shall not be entitled to any gain on such procurement, and the manner and method of such procurement shall be in the entire discretion of the Procuring Entity. It shall not be necessary for the Procuring Entity to notify the contractor of such procurement. It shall, however, be at the discretion of the Procuring Entity to collect or not the security deposit from the firm/ firms on whom the contract is placed at the risk and cost of the defaulted firm.

(f) **Limitation of Liability.** Except in cases of criminal negligence or willful misconduct, the aggregate liability of the contractor to the Procuring Entity, whether under the contract, in tort or otherwise, shall not exceed the total Contract Price, provided that this limitation shall not apply to the cost of repairing or replacing defective equipment, or to any obligation of the contractor to indemnify the Procuring Entity concerning IPR infringement.

21. **Denial Clause.**

(aa) No increases in price on account of any statutory increase in or fresh Imposition of GST, customs duty or on account of any other taxes/ duty/ cess/ levy), leviable in respect of the Goods and incidental Works/ Services stipulated in the said contract which takes place after the original delivery date, shall be admissible on such of the said Goods, as are delivered after the said date; and Notwithstanding any stipulation in the contract for an increase in price on any other ground, including price variation clause or foreign exchange rate variation, or any other variation clause, no such increase after the original delivery date shall be admissible on such goods delivered after the said date.

(ab) Nevertheless, the Procuring Entity shall be entitled to the benefit of any decrease in price on account of reduction in or remission of GST, customs duty or on account of any other Tax or duty or any other ground as stipulated in the price variation clause or foreign exchange rate variation or any other variation clause which takes place after the expiry of the original delivery date.

PART III – SPECIAL CONDITIONS OF CONTRACT (SCC)

1. Special Conditions of the ATC mentioned in succeeding paras which will automatically be considered as part of the Contract concluded with the successful Bidder (i.e. Contractor in the Contract) as selected by the Procuring Entity. Failure to do so may result in rejection of the Bid submitted by the Bidder. A certificate for compliance of all the Terms and Conditions of this ATC be submitted as per FORM 2 to this ATC.

2. **Option Clause.** The contract shall have an option Clause, wherein the BUYER can exercise an option

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to procure an additional **TWENTY-FIVE PERCENT (25%)** of the original contracted quantity of goods/ services in accordance with the same terms & conditions of the present contract. This will be applicable within the currency of contract. It will be entirely the discretion of the BUYER to exercise the option.

3. **Repeat Order Clause.** The contract shall have an option of Repeat Order Clause, wherein the BUYER can exercise an option to procure an additional **FIFTY PERCENT (50%)** of the original contracted quantity at the same price as per the Purchase Order/ Contract in accordance with the same terms & conditions of the present contract. This will be applicable up to SIX (06) months beyond the completion of contract. It will be entirely the discretion of the BUYER to exercise the option.

4. **Tolerance Clause.** To take care of any change in the requirement during the period starting from issue of ATC till placement of the contract, BUYER reserves the right to **TWENTY-FIVE PERCENT (25%)** plus/minus increase or decrease the quantity of the required goods up to that limit without any change in the terms & conditions and prices quoted by the BIDDER/ SERVICE PROVIDER. While awarding the contract, the quantity ordered can be increased or decreased by the BUYER within this tolerance limit.

5. **Fall Clause.** The price charged for the Goods supplied under the contract by the Insurer/Service Provider shall in no event exceed the lowest price at which the Insurer/Service Provider sells the Goods or offers to sell Goods of identical description, to any persons/ organizations including the Procuring Entity or any Department or Undertaking of the Central Government, as the case may be during the currency of the contract. Service Provider shall forthwith notify such reduction or sale or offer of sale to the Procuring Entity and the price payable under the contract for the Goods supplied after the date of coming into force or such reduction or sale or offer of sale shall stand correspondingly reduced.

6. **Risk and Expense Clause.** If the SELLER fails to deliver the Goods/ Services either in FULL or in PART, within the prescribed delivery period as mentioned in Work/ Purchase Order/ Contract Agreement (OR on or before the date and time mutually agreed by the BUYER and SELLER), the BUYER shall be entitled at his option to take alternate procurement action as thinks fit, at the Risk & Expense of the SELLER for the unsupplied portion of the Goods / Services for which delivery has expired, without cancelling the contract in respect of the Goods/ Services not yet due for delivery, or to cancel the contract based on progress of work, including Goods/ Services not due for delivery, and, if thought fit/necessary, to purchase the Goods/ Service at the Risk and Expense of the SELLER. The price differential in case of higher cost to the BUYER, if any, shall have to be borne by the SELLER. Recovery of differential price be recovered from Invoices/ Bills/ Performance Bank Guarantee/ Any Other Financial Instrument of SELLER held with the BUYER. Moreover, the SELLER shall have no claim over the quantity, which they failed to supply. The "failure to deliver the Goods/ Services" includes the following: -

- i. Supply of substandard Goods/ Services.
- ii. Failed to meet the specified standard of Goods/ Services as mentioned in Specification.
- iii. Failed to supply the alternative/ substitute Goods/ Services already rejected by the BUYER.
- iv. Failed to supply/ provide Sample/ Proof Tests/ Proof Reading/ Specimen/ Model/ Prototype/ within the specified date as mentioned in Work/ Purchase Order/ Contract Agreement/ Mutually Agreed by the BUYER and SELLER.

7. **Prices and Payments.**

(a) **Charged Prices.** Prices to be charged by the contractor for the supply of Goods/ Services and provision of incidental Works/ Services in terms of the contract shall not vary from the corresponding prices quoted by the contractor in its bid or during negotiations, if any, and incorporated in the contract except for any price adjustment authorized in the contract.

(b) **Controlled Price.** The price charged by the contractor shall not be higher than the controlled price fixed by law for the Goods, or where there is no controlled price, it shall not exceed the minimum of Maximum Retail Price (MRP) at which the same or similar Goods are available in the market in the relevant region, or contravene the norms for fixation of prices laid down by Government, or where the Government has not fixed such prices or norms, it shall not exceed the price appearing in any agreement relating to price regulation by any industry in consultation with the Government.

(c) **Penalties for Overcharging.** If the sub-clause above is violated, unless the contractor had explicitly mentioned this fact in his bid giving reasons for quoting a higher price (s), or makes any mis-

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statement, it shall be lawful for the Procuring Entity to: -

- (i) Annul the award and treat it as a misdemeanor as per the contract and take any or all punitive remedies available there under, or
- (ii) Without annulling the award, take action as per GCC-clause of ATC to recover the overcharged amount.

8. **Taxes and Duties.** The contractor shall be entirely responsible for all taxes, duties, fees, levies etc., incurred until delivery of the Goods/ Services to the desired location of the Procuring Entity as mentioned in the Tender Document/ ATC or Work Order. Further instruction, if any, shall be as provided in the contract. If applicable under relevant tax laws and rules, the Procuring Entity shall deduct from all payments and deposit required taxes to respective authorities on account of GST Reverse Charge Mechanism; Tax Deducted at Source (TDS), and Tax Collected at Source (TCS) relating to Income Tax, labour cess, royalty etc.

9. **Payment of GST Under the Contract.** The payment of GST and GST Cess to the contractor shall be made only on the latter submitting a GST compliant Bill/ invoice indicating the appropriate HSN code and applicable GST rate thereon duly supported with documentary evidence as per the provision of relevant GST Act and the Rules made there under. The delivery shall be shown being made in the name, location/ state, and GSTIN of the consignee only; the location of the procurement office of the procuring entity has no bearing on the invoicing. The following sub para is applicable for the above:

- (a) The supply of Goods or services or both, if imported into India, shall be considered as supply under inter-state commerce/ trade and shall attract integrated tax (IGST). The IGST rate and GST cess shall be applicable on the 'Custom Assessable Value' plus the 'Basic Customs duty applicable thereon'.
- (b) While claiming reimbursement of duties, taxes etc. (like GST) from the Procuring Entity, as and if permitted under the contract, the contractor shall also certify that in case it gets any refund out of such taxes and duties from the concerned authorities at a later date, it (the contractor) shall refund to the Procuring Entity, the Procuring Entity's share out of such refund received by the contractor. The Contractor shall also refund the appropriate amount to the Procuring Entity immediately on receiving the same from the concerned authorities.
- (c) All necessary adjustment vouchers such as Credit Notes/ Debit Notes for any short/ excess supplies or revision in prices or any other reason under the contract shall be submitted to the Procuring Entity in compliance with GST provisions.
- (d) Liquidated damages or any other recoveries should be shown as deductions on the invoice, and GST shall be applicable only on the net balance payment due.
- (e) GST shall be paid as per the rate at which it is liable to be assessed or has been assessed provided the transaction of the sale is legally liable to such taxes and is payable as per the terms of the contract subject to the following conditions: -

- (i) The Procuring Entity shall not pay a higher GST rate if leviable due to any misclassification of HSN number or incorrect GST rate incorporated in the contract due to contractor's fault. Wherever the contractor invoices the Goods at GST rate or HSN number, which is different from that incorporated in the contract, payment shall be made as per GST rate, which is lower of the GST rates incorporated in the contract or billed.
- (ii) However, the Procuring Entity shall not be responsible for the contractor's tax payment or duty under a misapprehension of the law.
- (iii) Bidder is informed that he shall be required to adjust his basic price to the extent required by a higher tax rate billed as per invoice to match the all-inclusive price mentioned in the contract.
- (iv) In case of profiteering by the contractor relating to GST tax, the Procuring Entity shall treat it as a violation of the Code of Integrity in the contract and avail any or all punitive actions thereunder, in addition to recovery and action by the GST authorities under the Act.
- (v) The contractor should issue Receipt vouchers immediately on receipt of all types of payments along with tax invoices after adjusting advance payments, if any, as per Contractual terms and GST Provisions.

- (vi) Liquidated damages or any other recoveries should be shown as deductions on the invoice, and GST shall be applicable only on the net balance payment due.

10. **Terms and Mode of Payment.**

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(a) The payments shall be made in the manner as per Procuring Entity's payment procedures. The Contractor shall give his consent in a mandate form for receipt of payment through NEFT. The service provider shall submit the bills after completion and successful installation of the work at office of concerned authority at IIMC for the executed work, complete in all respects. The bills will be submitted in the manner and form that may be prescribed by the user/ concerned authority of IIMC. Payments will be made only by Account Payee Cheque/ DD/ RTGS. The user/ concerned authority will have the right to recover Liquidated Damages for delay or slow progress of the work (if any), Penalty etc. from the bills submitted for payment.

(b) TDS/ Income Tax and such other tax as applicable from time to time will be deducted from the bill.

(c) The final settlement of the bills and refund/ adjustment/ appropriation of any amount retained from the bill of the service provider shall be made fully after the user/ concerned authority is satisfied that all the contractual obligations have been fully met and no amount remains due for recovery from the service provider on any account.

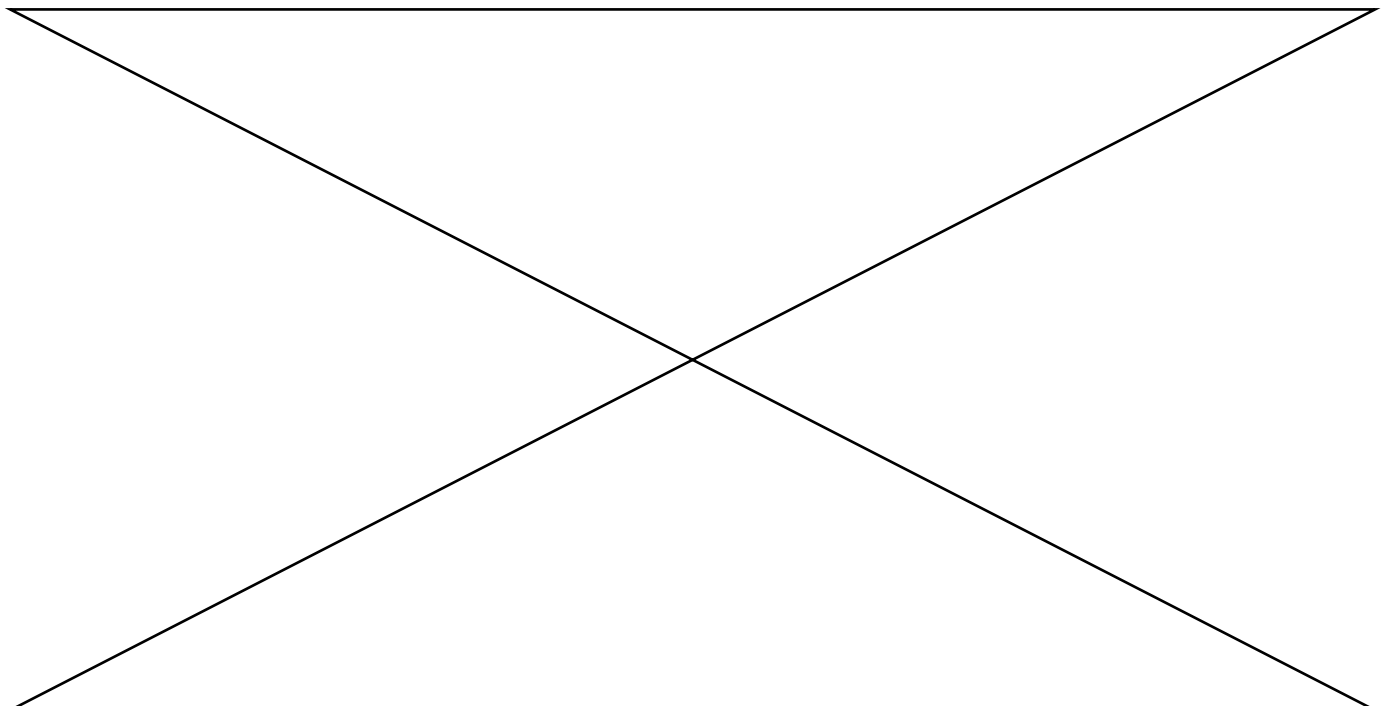
(d) The successful bidder shall submit necessary bank details for bill payment at the time of entering into contract.

11. **General Condition for Payment.** Payments shall only be made in Indian Rupees. The contractor shall send its claim for payment in writing as per GST compliant Invoice and documents, when contractually due, along with relevant documents etc., as stipulated in Contract and a manner as also specified therein. While claiming payment, the contractor is also to certify in the bill that the payment being claimed is strictly in terms of the contract and all the obligations on the part of the contractor for claiming that payment has been fulfilled as required under the contract.

12. **Advance Payment.** NO Advance payments will be made.

13. **No Claim Certificate and Release of Contract Securities.** The Service Provider shall submit a 'No-claim certificate' to the Procuring Entity in such form as shall be required by the Procuring Entity after the Services are finally admeasured and before the final payment/ performance securities are released. The Procuring Entity shall release the contractual securities without any interest if no outstanding obligation, asset, or payments are due from the contractor. The contractor shall not be entitled to make any claim whatsoever against the Procuring Entity under or arising out of this Contract, nor shall the Procuring Entity entertain or consider any such claim, if made by the contractor, after he shall have signed a "No Claim" Certificate in favour of the Procuring Entity. The Contactor shall be debarred from disputing the correctness of the items covered by the "No Claim" Certificate or demanding a clearance to arbitration in respect thereof.

14. **Paying Authority.** The processing of the bill/ invoice of successful bidder will be made by the Accounts Department of IIMC.



SECTION IV

SCHEDULE OF REQUIREMENT/ SCOPE OF WORK (SOR/ SOW)

1. **Background.**

(a) Indian Institute of Management Calcutta is established by Govt. of India in the year 1961 as one of the first Indian Institute of Managements. IIM Calcutta is the Institute of National Importance declared under Indian Institutes of Management Act, 2017.

(b) It is the first institution in India to earn a 'Triple Crown' in accreditation. The Institute is now accredited by the Association to Advance Collegiate Schools of Business (AACSB), European Quality Improvement System (EQUIS) & Association of MBAs (AMBA) which have assessed and ratified the quality of the programmes by external (of international standard) peer review processes. IIM Calcutta was ranked for the first time in the QS Masters in Management Ranking 2018 for its PGDM Programme and was ranked at 46.

(c) Indian Institute of Management Calcutta follows Accrual Basis of Accounting as per standard accounting practices applicable. The accounts of the Institute are prepared as per the prescribed Guidelines and Format for Financial Statement applicable to the Central Higher Educational Institution, which will be made available to the selected firm.

2. **Modalities.**

(a) Proposals are invited from eligible Chartered Accountant/ Cost Accountant Firms for engagement as Tax Consultant for taxation matters of Indian Institute Management, Calcutta vide a service contract with specific terms and conditions. The contract may be renewed for another two years on yearly basis on the same terms and conditions subject to satisfactory performance of the firm and with the mutual consent of both the parties.

(b) Interested Chartered Accountant/ Cost Accountant Firms can download the NIT document containing detailed terms and conditions, scope and eligibility criteria from CPPP (Central Public Procurement Portal) & the official website: ***www.iimcal.ac.in***.

(c) The proposals (both technical and financial) by eligible Chartered Accountant/ Cost Accountant Firms shall reach the Office of the undersigned within due date and time in the prescribed format and manner. Proposals received after due date and time shall be rejected. There is no system of receipt of proposal through drop box or by hand. Proposals shall be received only through registered post/ speed post/ courier service.

(d) One Firm can submit only one NIT. If a Firm submits more than one NIT, all the NITs submitted by that Firm will be rejected.

3. **Scope of Work (SoW).** The Firm shall be responsible for the following works:-

(a) **Dealing with all GST/ Indirect Tax Related Matters:-**

- (i) Computation of Monthly liability and Credit adjustment.
- (ii) Monthly/Quarterly/Annual GST Reconciliation tallied with the books of Accounts.
- (iii) Submission of statutory Returns and the compliances.
- (iv) Appearance and making submission in course of assessments and appeals.

INDIAN INSTITUTE OF MANAGEMENT CALCUTTA
TENDER DOCUMENT NO: IIMC/PROC/TC/I/2023-24 DATED 02 MAY 2023

- (v) Preparation and submission of replies against Notice from issued by the authorities from time to time.
 - (vi) Attending the queries, raised by the GST Deptt, CERA audit and CAG.
 - (vii) Checking on regular basis whether the suppliers/vendors have submitted the returns within the due date and prepare a report accordingly.
 - (viii) All other GST compliances and preparation of reports as and when required.
- (b) **Assistance in representation services, before tax authorities/ tax court/ tax tribunal case:-**
- (i) Provide Advisory assistance services to the Institute in summons issued audit/ assessment conducted by Tax authorities, by assisting in preparing responses to routine communication like letters of enquiry, letters for provision of information/ documents received from indirect authorities;
 - (ii) Advice/ assist with respect to drafting and filing of replies to Show Cause Notices to be filed before adjudicating officer/ authorities;
 - (iii) Advice/ assist with respect to drafting and filing of appeals before various adjudicating authorities up to Tax Tribunal;
 - (iv) Attend hearing before indirect tax adjudicating authorities up to Tax Tribunal and assist in making submissions before them;
 - (v) Advice/ assist the Institute in filing and preparation of refund/rebate claim with the Tax authorities;
 - (vi) Advice and assist the Institute in preparation and filing of the advance ruling or filing appeal before the appellate advance ruling;
 - (vii) Attend hearing before advance / appellate advance ruling authorities and assist in making submissions before them and obtaining necessary order from them.
- (c) **Dealing with all Income Tax/ Direct Tax/ DTAA Related Matters.**
- (i) Filing of Annual Returns.
 - (ii) Assistance in filing of quarterly TDS Returns.
 - (iii) Obtain lower/NIL withholding tax certificates whenever required.
 - (iv) Handling all income tax compliances, assessment and appellate proceedings initiated by appropriate authorities including drafting/filing of replies and submissions, representation before the tax authorities for assessment proceedings, drafting/filing of submissions with tax authorities regarding rectification applications including any penalty proceedings as applicable, drafting/filing the submissions for stay of any demand, review of orders, etc. and attending hearing.
 - (v) Advise IIMC for further course of action consequent to assessment/ reassessment/ rectification orders issued by the income-tax authorities, and assistance in filing of appeals before the Commissioner of Income-tax (Appeals) ['CIT(A)'] including assistance in preparation of Grounds of Appeal and Statement of Facts, assistance in filing of written submissions/ paper book and representation in all existing/ new appeal proceedings before CIT(A) or Income-tax Appellate

SELECTION OF TAX CONSULTANT

Tribunal, representing IIMC before appellate authorities and representing IIMC in pending appeals, if any, before Income-tax Appellate Tribunal.

- (d) Assistance in representation before the income-tax authorities, in relation to income-tax refund proceedings.
- (e) Updating IIMC on the relevant changes in the Act and suggesting action for adopting the said changes.
- (f) Opinion on various tax related issues.
- (g) Representing the Institute before the Tax Authorities.
- (h) Dealing with all pending cases with the Taxation Authorities and compliances.
- (j) Rendering expert opinion as and when required by IIMC for all taxation issues including international taxation matters, etc.
- (k) All other direct tax related Matters.
- (l) **FCRA/Foreign Grants.** IIMC received various foreign Grants from the Alumni and the Funding Agencies. The Consultant will assist IIMC for furnishing of Annual Returns and other necessary compliances necessary in this regard.
- (m) All FCRA related Compliances and consultancies.

4. **Responsibilities of the Service Provider.** Following are the responsibilities of the Firm (Service Provider):-

- (a) One Senior level representative of the Tax Consultant firm, having knowledge of Tax matters, will be required to visit the IIMC once in a fortnight to verify the deduction of tax and preparation of challan (GST) and to assist filling of monthly/quarterly return and to assist for filling correction statement. The Consultant will be required to visit the IIMC on a short notice for discussing on urgent matters with the FAO & Assistant – Finance & Accounts Officer.
- (b) One Senior Officer of the Tax Consultant firm should be available at least one day in a month to discuss the important and pending issues. The Consultant will be required to visit the IIMC on a short notice for discussion on urgent matters with the Director/ FAO/Assistant – Finance & Accounts Officer as the case may be.
- (c) Personnel deployed should ensure proper conduct in the office premises.
- (d) The personnel deployed should be polite, cordial and efficient and their actions should promote goodwill and uphold the image of IIMC. The Firm shall be responsible for any act of indiscipline on the part of the persons deployed.
- (e) Ensure reconciliation of all Direct & Indirect Tax related matters and compliance to the statutory authorities and Audit.
- (f) As per requirements of the Institute the Tax Consultant will also be asked to give presentation before the Competent Authority/Finance Committee or to the Board of the Institute regarding Taxation matters.

SELECTION OF TAX CONSULTANT

SECTION-V **ELIGIBILITY CRITERIA**

1. **Minimum Eligibility Criteria.** The interested Bidders shall have to comply to the following minimum eligibility criteria to participate in the EOI Tendering process: -
- (a) **Head Office or Branch Office at Kolkata.** Must have either its registered office for at least 7 years.
- (b) **Registration.** Registered for minimum SEVEN (07) YEARS with the Institute of Chartered Accountants of India/Cost & Works Accountants of India.
- (c) **No of Partners.** Minimum TEN (10) Fellow partners as on 1st January, 2026.
- (d) **Experience.** In last 12 years, Minimum FIVE (05) YEARS of experience (each year means complete year consisting of 12 months) in dealing with the Direct Tax and Indirect tax matters for Central or State Autonomous Bodies with annual Income as on 31st March 2025 exceeding Rs. 7 Lakhs (Rupees Seven Lakhs Only).
- (e) **Additional Experience.** In last 12 years, Minimum FIVE (05) YEARS of experience (each year means complete year consisting of 12 months) in dealing with the Direct Tax and Indirect tax matters for Educational Central or State Autonomous Bodies.
- (f) **Number of Qualified Staff.** There must be TWENTY (20) qualified Chartered/ Cost Accountants in the Payroll of the Firm.
- (g) **Number of Total Staff.** Minimum THIRTY (30) NOS. staff excluding Article staff should be available with the Firm.
- (h) **Minimum Average Turnover Income.** Must be having minimum Average Turnover Income of Rs. 07 Lakhs (Rupees 7 Lakhs) during the last THREE (03) Financial Years i.e. from 2022-23 to 2024-25.
- (i) **Blacklisting/Debarment/Disqualification.** The applicant should not have been black listed/debarred/disqualified by any regulatory/ statutory body or Government entity or any International/National agency for corrupt or fraudulent practices.

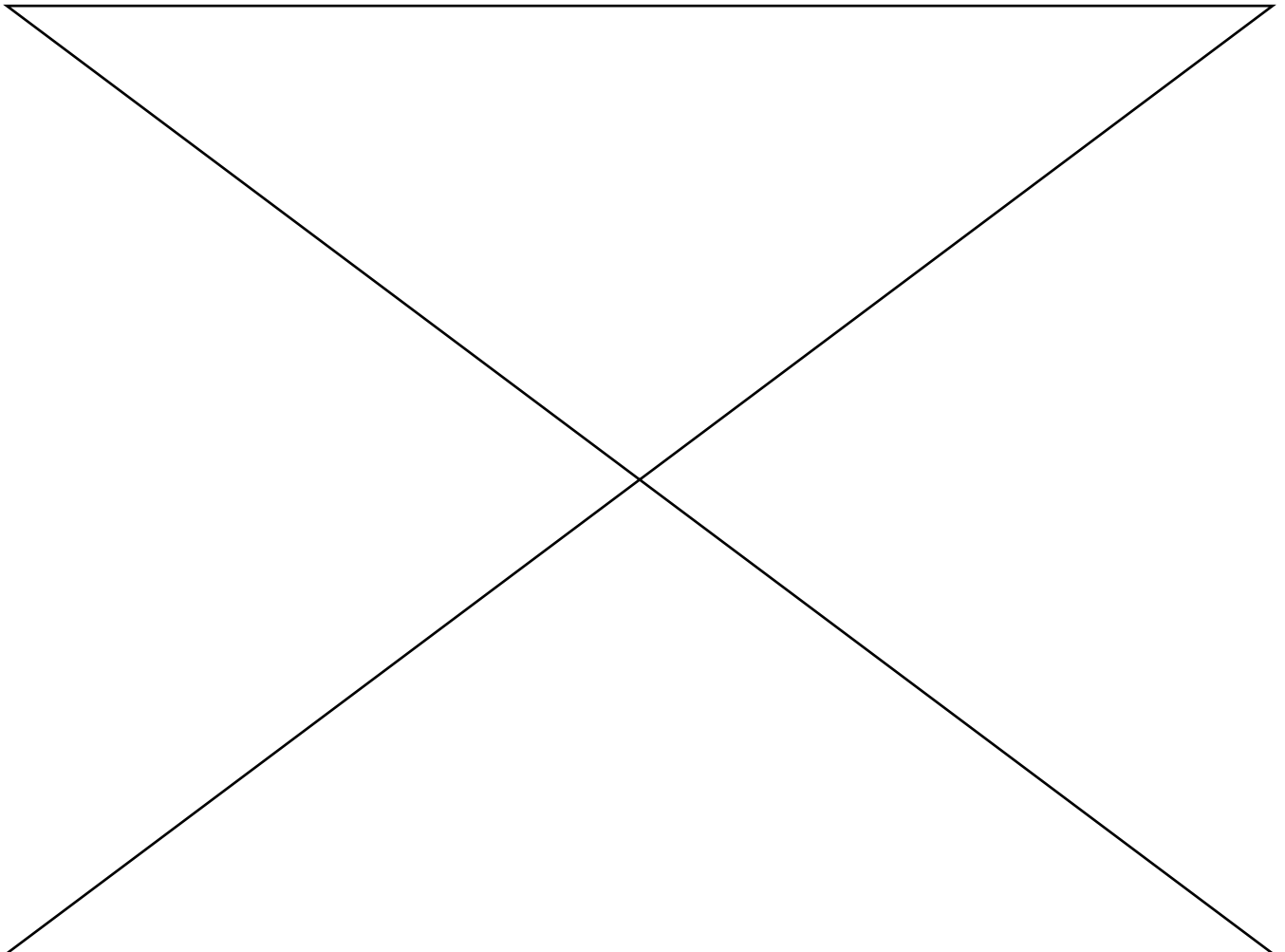
2. Documents to be Submitted in Support of Minimum Eligibility Criteria

Sl. No	Particulars	Details (Documents to be submitted as proof)
(a)	Name and Address of the Chartered Accountant Firm/Cost Accountant Firm	Copies of relevant proof
(b)	Date of Registration with Institute of Chartered Accountants of India/Cost & Works Accountants of India	Date of Incorporation/ Registration: Date of Opening of Main Office or Branch Office
(c)	No. of FCA/FCMA Partners as on 1st January, 2026	Copies of relevant proof
(d)	Name, Designation, Contact No. and Address of the Contact Person/ Local Representative	To be filled up in Bidder Information Sheet as per FORM 1 attached to this EOI

SELECTION OF TAX CONSULTANT

Sl. No	Particulars	Details (Documents to be submitted as proof)
(e)	Experience with Central/State Autonomous Bodies (> Rs. 50 Cr)	Appointment Letters/ Agreements/ Work Orders + Audited Financial Statements
(f)	Experience with Educational Central/State Autonomous Bodies	Appointment Letters/ Agreements/ Work Orders
(g)	No. of Staff of the Firm including CA/ICWA	Documentary evidence
(h)	Date of Registration under GST Act	GST Registration Certificate
(i)	Annual Income of the Firm for last 3 Financial Years (2022-23 to 2024-25)	Audited Profit & Loss Accounts and Balance Sheets
(j)	Number of years of Direct and Indirect Tax services for Central/State Autonomous Bodies	Work orders
(k)	Blacklisting/Debarment/Disqualification status	Self-certified certificate
(l)	Any other details (Awards & Accreditations)	Copies of relevant proof

3. Bidders are advised to upload/attach only relevant and valid documents in the same chronological order as mentioned in Para 2 above. Uploading/attaching unsolicited documents/certificates may lead to rejection of bid.

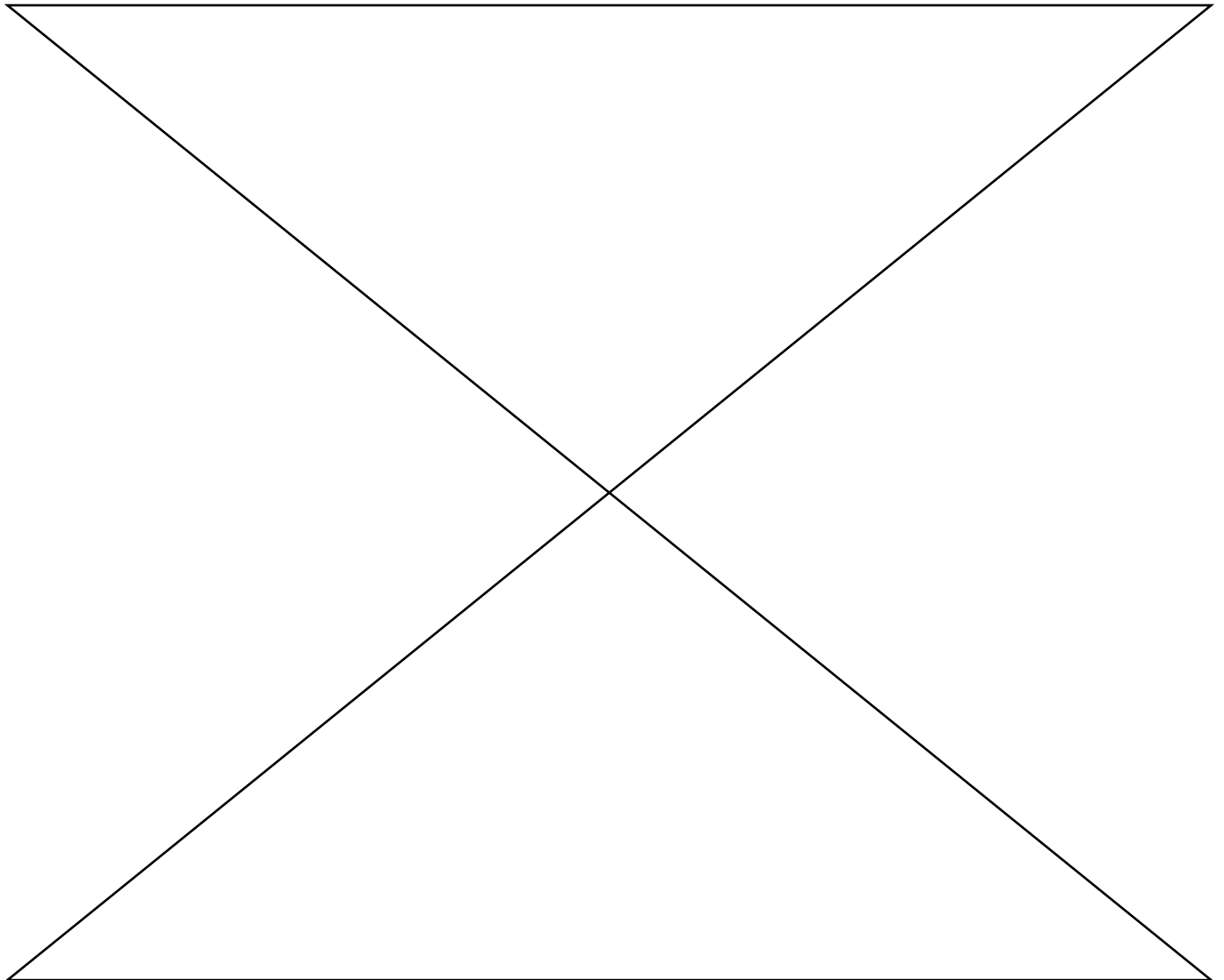


SELECTION OF TAX CONSULTANT

SECTION VI

EVALUATION CRITERIA OF BID

Sl. No	Criteria	Max Marks	Marks Obtained	Remarks
01	No. of years of Registration with ICAI/ICWAI: 7–10 yrs = 5 marks; >10 yrs = 10 marks	10		
02	No. of FCA/FCMA Partners: 10–15 = 10 marks; >15 = 20 marks	20		
03	Experience with Autonomous Bodies (> Rs. 50 Cr): Up to 5 yrs = 20 marks; >5 yrs = 30 marks	30		
04	Experience with Educational Bodies: 1–3 orgs = 15 marks; >3 orgs = 25 marks	25		
05	Average Turnover Income (2022–25): Rs. 7 Lakhs = 10 marks; > 7 Lakhs = 15 marks	15		
Total		100		



SELECTION OF TAX CONSULTANT

FORM-1

BIDDER'S INFORMATION

Sl. No.	Particulars	Yes/No	Details
1.	Name of the Service Provider		
2.	Registered Address		
3.	Branch/Head Office Address at Kolkata (if any)		
4.	Name of the Authorized Signatory		
5.	Trade License No.		
6.	Shop/Establishment Registration No.		
7.	PAN Details		
8.	GST Registration No.		
9.	Name of Proprietor		
10.	Contact number of Proprietor		
11.	E-mail ID of Proprietor in which all communication will be sent.		
12.	Name of one point contact person regarding Bid clarification, if any and as deemed necessary by the Procuring Entity.		
13.	Contact number of one point contact person regarding Bid Clarification as discussed above at Sl. No. 12		
14.	E-mail ID of one point contact person regarding Bid Clarification as discussed above at Sl. No. 12		

Certificate to be Submitted by Bidder. A certificate to be submitted by the bidder on the Letter Head of their Firm/Company as under:-

“This is to certify that _____ is my official mobile number and is my **official e-mail id**. **Any communication done by the buyer on these above said mobile number /e- mail through buyer official mobile/e-mail will be treated as an official communication. Buyer reserves the rights to produce these communications during legal proceedings as a form of legal communication from buyer**”.

(Signature with date)

.....
(Name and designation)

Duly authorized to sign bid for and on behalf of
[Name & address of Bidder and seal of company]

SELECTION OF TAX CONSULTANT

फॉर्म - 1

निविदाकार की जानकारी

(BIDDER'S INFORMATION)

क्र. सं.	विवरण	हाँ/नहीं	विवरण
1.	सेवा प्रदाता का नाम		
2.	पंजीकृत पता		
3.	कोलकाता स्थित शाखा/मुख्य कार्यालय का पता (यदि कोई हो)		
4.	अधिकृत हस्ताक्षरकर्ता का नाम		
5.	व्यापार लाइसेंस संख्या		
6.	दुकान/प्रतिष्ठान पंजीकरण संख्या		
7.	पैन विवरण		
8.	जीएसटी पंजीकरण संख्या		
9.	स्वामी (Proprietor) का नाम		
10.	स्वामी का संपर्क नंबर		
11.	स्वामी का ई-मेल आईडी (जिस पर सभी पत्राचार किया जाएगा)		
12.	बोली स्पष्टीकरण से संबंधित संपर्क हेतु व्यक्ति का नाम, यदि आवश्यक समझा जाए		
13.	उपरोक्त क्रमांक 12 में उल्लिखित व्यक्ति का संपर्क नंबर		
14.	उपरोक्त क्रमांक 12 में उल्लिखित व्यक्ति का ई-मेल आईडी		

निविदाकार द्वारा प्रस्तुत किया जाने वाला प्रमाणपत्र. निविदाकार को अपनी फर्म/कंपनी के लेटरहेड पर निम्नलिखित प्रमाणपत्र प्रस्तुत करना होगा:

“यह प्रमाणित किया जाता है कि _____ मेरा आधिकारिक मोबाइल नंबर है और _____ मेरा आधिकारिक ई-मेल आईडी है। क्रेता (Buyer) द्वारा उपरोक्त मोबाइल नंबर / ई-मेल आईडी पर की गई कोई भी पत्राचार क्रेता की आधिकारिक संचार मानी जाएगी। क्रेता को यह अधिकार सुरक्षित है कि इन संचारों को विधिक कार्यवाही के दौरान आधिकारिक संचार के रूप में प्रस्तुत किया जा सकता है।”

(हस्ताक्षर एवं तिथि सहित)

.....
(नाम और पदनाम)
निविदा पर हस्ताक्षर करने के लिए विधिवत अधिकृत
[निविदाकार का नाम, पता एवं कंपनी की मुहर सहित]

FORM-2

SELECTION OF TAX CONSULTANT
TERMS AND CONDITIONS - COMPLIANCE CERTIFICATE
 (To be submitted as part of Technical Bid on Company Letter-head)

Bidder's Name and Complete Address _____
 Tender Document No. _____
 Tender Title: _____

Note to Bidders: Fill up this Form regarding Terms and Conditions in the Tender Document, maintaining the same numbering and structure. Bidders may add additional details which are not covered elsewhere in the bid or the deviations/ concerns if the bidder wants to communicate the same to the Procuring Entity. Procuring Entity reserves the right to accept or reject the additional details or concerns or deviations as brought out in the below mentioned table or elsewhere in the Bidder's Document. Procuring Entity also reserves the right to reject such bids as Conditional Bid after due deliberations as per Para 11 (a) of Section-I of the ATC/ Tender Document and mentioned at Page No. 8 of the ATC/Tender Document.

Sl. No.	Ref of Tender Document Section, Clause			Subject	Confirmation/ Deviation/ Exception/ reservation	Justification/ Reason
	Section/ Para	Page No. of ATC	Clause/ Sub-Clause/Sub Para			

We shall comply with, abide by, and accept without variation, deviation, or reservation all terms and conditions of the Tender Document (ATC), except those mentioned above. If mentioned elsewhere in our bid, contrary terms and conditions shall not be recognized and shall be null and void.

I also agree that if the Procuring Entity, after due deliberations, decide that the **additional details or concerns or deviations or variations or reservations as mentioned/ tabulated above** are making the bid a Conditional Bid, then the Procuring Entity may reject the bid of the undersigned as a Conditional Bid as per Para 11 (a) of Section-I of the ATC/ Tender Document and mentioned at Page No. 8 of the ATC/Tender Document.

.....
 (Signature with date)

 (Name and designation)
 Duly authorized to sign bid for and on behalf of

 [name & address of Bidder and seal of company]
 DA: If any, at the option of the Bidde

SELECTION OF TAX CONSULTANT

फॉर्म - 2

नियम और शर्तें - अनुपालन प्रमाणपत्र
(कंपनी के लेटरहेड पर तकनीकी बोली के भाग के रूप में प्रस्तुत किया जाना है)

निविदाकार का नाम और पूरा पता: _____

निविदा दस्तावेज संख्या: _____

निविदा शीर्षक: _____

निविदाकारों के लिए टिप्पणी: निविदा दस्तावेज में उल्लिखित नियमों और शर्तों के संबंध में इस फॉर्म को उसी क्रम संख्या और संरचना को बनाए रखते हुए भरें। निविदाकार ऐसे अतिरिक्त विवरण जोड़ सकते हैं जो कहीं और शामिल नहीं हैं या यदि निविदाकार किसी विचलन/चिंता को क्रय इकाई को सूचित करना चाहते हैं। क्रय इकाई को यह अधिकार है कि नीचे दी गई तालिका या निविदाकार के दस्तावेज में अन्यत्र उल्लिखित अतिरिक्त विवरणों या चिंताओं या विचलनों को स्वीकार या अस्वीकार करे। क्रय इकाई को यह भी अधिकार है कि धारा-1 के अनुच्छेद 11 (a) (पृष्ठ संख्या 8) के अनुसार ऐसे निविदाओं को सशर्त (Conditional) निविदा के रूप में अस्वीकार किया जा सकता है।

क्र. सं.	निविदा दस्तावेज			विषय	पुष्टि /अपवाद/विचलन/ आरक्षण	औचित्यकारण/ आरक्षण
	अनुभाग/अनुच्छेद	ATC का पृष्ठ संख्या	धारा-उप/धारा-उप/ अनुच्छेद			

हम निविदा दस्तावेज (ATC) की सभी नियमों और शर्तों का पालन करेंगे, उनका अनुपालन करेंगे और उन्हें बिना किसी परिवर्तन, विचलन या आरक्षण के स्वीकार करते हैं, सिवाय उनके जो ऊपर उल्लिखित हैं। यदि हमारी निविदा में कहीं और विरोधाभासी नियम और शर्तें उल्लिखित हैं, तो उन्हें अमान्य और निरस्त माना जाएगा।

मैं यह भी सहमत हूँ कि यदि क्रय इकाई, उचित विचार-विमर्श के बाद, यह निर्णय लेती है कि उपरोक्त उल्लेखित/सारणीबद्ध अतिरिक्त विवरण, चिंताएँ, विचलन, परिवर्तन या आरक्षण के कारण निविदा सशर्त (Conditional Bid) बन जाती है, तो क्रय इकाई को यह अधिकार है कि वह मेरी निविदा को धारा-1 के अनुच्छेद 11 (a) (पृष्ठ संख्या 8) के अनुसार अस्वीकार कर दे।

.....
(हस्ताक्षर एवं तिथि सहित)

.....
(नाम और पदनाम)

निविदा पर हस्ताक्षर करने के लिए विधिवत अधिकृत

.....
.....

[निविदाकार का नाम, पता एवं कंपनी की मुहर सहित]
संलग्नक (DA): यदि कोई हो, निविदाकार के विकल्प अनुसार।

SELECTION OF TAX CONSULTANT

FORM-3

PERFORMANCE STATEMENT

STATEMENT OF SUPPLIES DURING LAST SEVEN YEARS AND OUTSTANDING CURRENT ORDERS

(To be submitted as part of technical bid on Company Letter-head)

Tender Document No. _____;

Tender Title : _____;

Bidder's Reference No. _____

Date.....

Note to Bidders: Fill up this Form your past performance highlighting their qualification to supply relevant Goods. Statements and Documents to the Performance Statement may be mentioned/ attached here. The list below is indicative only. You may attach more documents as required to showcase your past performance. Add additional details not covered elsewhere in your bid in this regard.

Order issued by	Order No. & Date	Qty. ordered	Quantity supplied	Price at which supplied	The total value of the order	Status as on date_____

.....
(Signature with date)

.....
(Name and designation)

Duly authorized to sign bid for and on behalf of

.....
.....

[name & address of Bidder and seal of company]

DA: Performance records/ contracts

SELECTION OF TAX CONSULTANT

फॉर्म - 3

कार्य निष्पादन विवरण (PERFORMANCE STATEMENT)

पिछले सात वर्षों के दौरान की गई आपूर्ति और वर्तमान लंबित आदेशों का विवरण
(कंपनी के लेटरहेड पर तकनीकी बोली के भाग के रूप में प्रस्तुत किया जाना है)

निविदा दस्तावेज़ संख्या: _____;

निविदा शीर्षक: _____;

निविदाकार का संदर्भ संख्या: _____

दिनांक: _____

निविदाकारों के लिए टिप्पणी: अपने पिछले कार्य निष्पादन का विवरण भरें जिससे यह प्रदर्शित हो सके कि आप संबंधित वस्तुओं की आपूर्ति के लिए योग्य हैं। कार्य निष्पादन विवरण से संबंधित विवरण एवं दस्तावेज़ यहाँ उल्लिखित / संलग्न किए जा सकते हैं। नीचे दी गई सूची केवल संकेतात्मक है। आप अपनी पिछली कार्य निष्पादन क्षमता को प्रदर्शित करने के लिए आवश्यकतानुसार अधिक दस्तावेज़ संलग्न कर सकते हैं। इस संबंध में अपनी निविदा में कहीं और शामिल नहीं किए गए अतिरिक्त विवरण यहाँ जोड़े जा सकते हैं।

आदेश जारी करने वाला	आदेश संख्या एवं दिनांक	आदेशित मात्रा	आपूर्ति की गई मात्रा	जिस मूल्य पर आपूर्ति की गई	आदेश का कुल मूल्य	वर्तमान तिथि तक की स्थिति

.....
(हस्ताक्षर एवं तिथि सहित)

.....
(नाम और पदनाम)

निविदा पर हस्ताक्षर करने के लिए विधिवत अधिकृत

.....

.....

[निविदाकार का नाम, पता एवं कंपनी की मुहर सहित]

संलग्नक : कार्य निष्पादन अभिलेख/ अनुबंध

SELECTION OF TAX CONSULTANT

APPENDIX - A

BANK GUARANTEE FORMAT FOR PERFORMANCE SECURITY DEPOSIT/EMD

To
The Director
Indian Institute of Management Calcutta Diamond
Harbour Road, Joka
Kolkata – 700104, West Bengal

Whereas.....(Name and Address of the Contractor) (hereinafter called “the contractor”) has undertaken, in pursuance of contract no date..... to delivery..... (description of Services) (hereinafter called “the contract”).

And Whereas you have stipulated it in the said contract that the contractor shall furnish you with a bank guarantee by a Nationalised bank for the sum specified therein as security for compliance with its obligations as per the contract;

And Whereas we have agreed to give the contractor such a bank guarantee.
Now Therefore we hereby affirm that we are guarantors and responsible to you, on behalf of the contractor, up to a total of..... (amount of the guarantee in words and figures), and we undertake to pay you, upon your first written demand declaring the contractor to be in default under the contract and without cavil or argument, any sum or sums within the limits of (amount of guarantee) as aforesaid, without your needing to prove or to show grounds or reasons for your demand or the sum specified therein.

We hereby waive the necessity of your demanding the debt from the contractor before presenting us with demand.

We further agree that no change or addition to or other modification of the terms of the contract to be performed there under or of any of the contract documents which may be made between you and the contractor shall in any way release us from any liability under this guarantee, and we hereby waive notice of any such change, addition, or modification.

This guarantee shall be valid until the day of20.....

Our..... branch at.....*(Name & Address of the*(branch) is liable to pay the guaranteed amount depending on the filing of a claim and any part thereof under this Bank Guarantee only and only if you serve upon us at our* branch a written claim or demand and received by us at our* branch on or before Dt otherwise, the bank shall be discharged of all liabilities under this guarantee after that.

(Signature of the authorized officer of the Bank)

.....

.....
Name and designation of the officer

.....

Seal, name & address of the Bank and address of Branch

*Preferably at the headquarters of the authority competent to sanction the expenditure for procurement of goods/ service or at the concerned district headquarters or the state headquarters.

SELECTION OF TAX CONSULTANT

BID SECURITY DECLARATION CERTIFICATE **(AS PER APPLICABILITY)**

To be submitted as part of Technical bid, along with supporting documents, if any. A Bid Securing Declaration In lieu of bid security in the following format. Bidders exempted from submission of bid security are also required to submit this ON COMPANY LETTER HEAD

Bidder's Name & Address _____

Bidder's Reference No. _____,

Date : _____

To

The Director,

Indian Institute of Management Calcutta

Diamond Harbour Road, Joka

Kolkata - 700 104

Reference: Tender Document No. _____

Tender Title: _____

Sir/ Madam

We, the undersigned, solemnly declare that:

We understand that according to the conditions of this Tender Document, the bid must be supported by a Bid Securing Declaration in lieu of Bid Security. We unconditionally accept the conditions of this Bid Securing Declaration. We understand that we shall stand automatically suspended from being eligible for bidding in any tender in Procuring Organization for 2 years from the date of opening of this bid if we breach our obligation(s) under the tender conditions if we:-

- (a) Withdraw/ amend/ impair/ derogate, in any respect, from our bid, within the bid validity;
OR being notified within the bid validity of the acceptance of our bid by the Procuring Entity.
- (b) Refused to or failed to produce the original documents for scrutiny or the required Performance Security within the stipulated time under the conditions of the Tender Document (where applicable).
- (c) Fail or refuse to sign the contract.
We know that this Bid-Securing Declaration shall expire if the contract is not awarded to us, upon:
 - (a) Receipt by us of your notification.
 - (b) Of cancellation of the entire tender process or rejection of all bids or
 - (c) Of the name of the successful bidder or
 - (d) Forty-five days after the expiration of the bid validity or any extension to it.

(Signature with date)

.....

(Name and Designation)

Duly authorized to sign bid for and on behalf of.....

[Name & Address of Bidder and seal of company]

Dated on day of

[insert date of signing] Place... [insert place of signing]

SELECTION OF TAX CONSULTANT

APPENDIX - C

ESCALATION MATRIX

	Role	Time	Response	Escalation	Name	Designation	Contact Number
Level 1	Customer Support Representative	2 working Days	Support to solve problem	Unable to resolve Request to speak to manager			
Level 2	Customer Support Manager	Level 1 + 2 working Days	Support with support team working on resolution Get customer details for ticket logging and follow-up	Unable to resolve Need skills beyond support team capabilities			
Level 3	Senior Management	Level 2 + 3 working Days	Review Issue Request and document feedback Determine if any immediate resolution is possible regarding current status	Alternative solution within given time frame			
Level 4	Director or equivalent	Level 3 + 3 working Days	Review Issue Consider hiring new talent to solve issue	Formal approval for Final solution			

SELECTION OF TAX CONSULTANT

Appendix - D

Manufacturer's Authorization Form (MAF)

No. _____ dated _____

To

Dear Sir,

Tender Reference No. _____

We _____ who are established and reputable manufactures of _____ having factories at _____ and _____ do hereby authorize M/s _____ (Name and address of Agent/Dealer) to offer their quotation, negotiate and conclude the contract with you against the above invitation for tender offer for our _____ model.

We hereby extend our full guarantee and warranty as per terms and conditions of the tender and the contract for the equipment and services offered against this invitation for tender offer by the above firm. In case of M/s _____ is out of service due to any reason, we will make alternative arrangement for the service and maintenance of our product on same terms and condition.

Yours faithfully,

(Name)

For and on behalf of M/s. _____

(Name manufactures)

Note: This letter of authority should be on the letterhead of the manufacturing concern and should be signed by a competent person of the manufacturer.