

**TENDER DOCUMENT FOR THE WORK OF “ENGAGEMENT OF TAX
CONSULTANT FOR TAX PLANNING OF VOC PORT AUTHORITY”**

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V.O.CHIDAMBARANAR PORT AUTHORITY
FINANCE DEPARTMENT
TUTICORIN 628004
Phone: 0461- 2372108
Notice Inviting Tender

Tender No. 4111/FIN-TAX0ITAX(ASAP)/1/2023

**Name of Work : ENGAGEMENT OF TAX CONSULTANT FOR
TAX PLANNING FOR VOC PORT
AUTHORITY-Reg.**

Estimated amount of contract : Rs. 8,65,000/- (Excl. GST)

EMD : Rs. 17,300/-

**Downloading of Tender Document from VOCPT
Website & CPP Portal : 20.06.2023 to 13.07.2023 (21 days)**

Pre bid Meeting : 27.06.2023 at 11.00 hrs.

Last date to submit the tender : 13.07.2023 days upto 15.00 hrs

Date of opening of Tender : 14.07.2023 at 15.30 hrs.

Validity of Tender : 120 days-from the date of Opening Cover I.

**Name of Office issuing and Receiving tender : Financial Advisor and Chief Accounts Officer.
V.O. Chidambaranar Port Authority.
Tuticorin- 628 004**

The work will be awarded to the firm of Chartered Accountants based on evaluation of tender in two cover system of tendering.

Bidders can also download the tender document from the V.O.Chidambaranar Port Authority's website: www.vocport.gov.in and <https://etenders.gov.in/eprocure/app>.

For this a set of "Tender Document" has been prescribed containing the Scope of work, general conditions governing the process of tendering as well as forms for furnishing the information in Technical Bid Cover -I and Price Bid-Cover-II.

The Bidder should submit the bid through CPP Portal <https://etenders.gov.in/eprocure/app>.

The last date of receipt of tender is 13.07.2023 at 15.00 hrs. Tender received by this time/date will be opened on the 14.07.2023 at 15.30 hrs. The tender will be evaluated and the work will be awarded to the selected L1 bidder.

Bidder requires to submit documents as specified in Determination of Responsiveness and Techno Commercial evaluation (Para No.4) of this Tender document.

Interested Firm of Chartered Accountants in taking up this assignment is requested to participate in this tender.

Sd/-
Financial Advisor and
Chief Accounts Officer

V.O.CHIDAMBARANAR PORT AUTHORITY

FINANCE DEPARTMENT

TENDER DOCUMENT FOR THE WORK: ENGAGEMENT OF TAX CONSULTANT FOR TAX PLANNING FOR VOC PORT AUTHORITY.

1. GENERAL:-

V.O.Chidambaranar Port Authority is an autonomous body functioning under Ministry of Ports Shipping and waterways, governed under Major Port Authorities Act, 2021. The "Port Service" are subject to Income Tax, GST any other Tax laws proposed by Government time to time. The information about the Port is available in the website of the Port at www.vocport.gov.in.

2. SCOPE OF WORK:-

1. Analysis and Identification of Tax related risks, if any, presented in constantly evolving/changing Tax laws.
2. Identification of tax opportunities by analyzing all applicable Tax regulations. Provide clarity and understanding to the management on Tax implications of new projects, business decisions and appropriate changes to Commercial operations of Port.
3. Optimising Salary structure of employees through legitimate tax planning within the framework of the Pay Revision committee Orders issued by the Ministry.
4. Finalisation of Contracts, agreements and tenders in Tax planning point and suggest appropriate clauses having Tax saving cost efficient measures.
5. Facilitating a long term viable tax saving strategy and apt Tax deferral strategies for Port. Optimisation of Tax exemptions and Tax incentives.
6. The Tax planning shall be within the legal frame work of Tax laws vis-via -viz provisions of Major Port Authorities Act, 2021, directions and guidelines issued by this Administrative Ministry.
7. Any other suggestions/opinion in the Tax matters concerning Port with appropriate solution.

3. ELIGIBILITY CRITERIA, WORK EXPERIENCE, OTHER TERMS & CONDITIONS:-

- i. The Work is on Task basis.
- ii. Eligibility Criteria: Minimum three Partners out of a well-established Chartered Accountant Firm out of which one full time Partners, should have at least 15

years of experience, associated with the same firm is essential for providing expertise Tax advice.

- iii. Similar Work Experience: Minimum One Tax Planning Experience among Major Ports (or) Minimum one Nos. of Tax planning assignments in PSUs/Autonomous Bodies having Turnover of Rs.160 crores and above are essential. Conduct of Tax Audit/GST Audit, Assignments having mere filing of Monthly Tax returns under relevant laws will not be considered for similar work experience. Copy of Work Order and Work Completion Certificate to be attached as per **Annexure I**.
- iv. The firm shall visit/deploy requisite staff manpower, to analyze, collect data requirements, Perusal of the previous files, any requirement from Port, etc. Financial data shall be directly taken from the SAP system by the firm. Access to SAP System for Tax planning exercise shall be provided by Port. The firm should study/analyze the previous five years and provide a comprehensive Tax planning report.
- v. Payment Terms: The fee quote shall Lump sum basis. Payment Terms 40% paid after submission of draft Tax planning report and 60% of the fee shall be paid on submission of final Tax planning report. The timeline for draft report is 45 days from date of Work Order and for final report 60 days from the date of Work order.
- vi. The firm ensure that fee quote is inclusive all out of Pocket expenses, Travel, accommodation, any other incidental expenses for completion of this assignment.

3.2 Security deposits:-

- i. Deduction @10% of each bill shall be made towards security Deposit subject to a maximum of 5% of the contract value subject to such addition/deduction in respect of the BOQs as approved by Port from time to time in respect of BOQ's.
- ii. Security Deposit will be released on completion of all assigned works under this contract or Completion of 6 months after the contract period whichever is later.
- iii. This deposit will not carry any interest. If the work is abandoned, or if the contract is terminated by the Port for serious violation of the contractual terms, the deposit will be forfeited. If the contract period is extended beyond the period of contract stipulated in the tender, the Security Deposit will be continued to be deducted and 5% of contract value will be with reference to total period of including extended period.

3.3 Penalties:-

Non submission of report within the specified period shall attract penalty of 1% per week subject to a maximum of 10% of the Total work order value. The penalty shall

be waived off at discretion of Port for reasons recorded in writing, for the reasons not attributable to the Bidder.

4. TENDER PROCESS:-

4.1.1. Determination of Responsiveness:-

The bidders should scan and upload the following documents in the e-tender portal, failing which their offer will be treated as non-responsive and their bid will be summarily rejected without techno commercial evaluation.

- i. The bidder to attach Proof of payment or the Copies of valid certificate issued by Central/State Government where the payment of EMD is eligible for exemption, if any, to be attached for claim of exemption from EMD.
- ii. **Self-attested copy** of ICAI Firm Registration Certificate, Partnership deed documents incorporating the legal entity and defining its legal status, PAN, GST Certificate for place of registration & Principal place of business.
- iii. A self-certified list showing details of Partners, Paid Chartered Accountants, staff and Articled/Audit Assistants with their Qualification & Date of Joining this firm to be attached to the Tender.
- iv. (a) The bidder must not have been terminated or declared ineligible/black listed by any Major Ports/ Central/State Government/Autonomous bodies/PSEs/PSUs/ Nationalized Banks / Public Limited/Listed Companies in the past 5 years prior to the date of publication of NIT for any assignments.

(b) Information regarding any litigation and arbitration against the Port during the past five years prior to the date of publication of NIT, in which the Bidder is involved, the party's concerned and disputed amount should be furnished.

(c) A declaration to the effect of iv(a) & (b) should be furnished as per format prescribed as **Annexure II**.

4.1.2 Techno-Commercial Evaluation:-

- i. After scrutiny of the documents submitted in the **Para No. 4.1.1**, the bids are further evaluated as per Para 3-**Eligibility Criteria, Work Experience, Other Terms & Conditions** and the eligible bidders will be pre-qualified based on the details provided by them. The Tenders which do not satisfy the qualifying criteria as mentioned under **Para No.3 Eligibility Criteria, Work experience, Other Terms & Conditions** shall be rejected.

- ii. The Port may verify the original documents of the Copies submitted by the Bidder during evaluation or at any time, if required. In case the documents submitted by the bidders found to be forget/ false, the port will take appropriate penal action including cancellation of the work order issued and blacklisting of the firm for a period of 3 years, forfeiture of EMD, Security Deposit and Bank Guarantee available with Port.
- iii. The shortlisted bidders after the evaluation will be informed through e-mails after short listing and the same will also be published in the Port website. Any bidders who had participated in the tender having any objections or observations shall inform the same to the designated e-mail id, within a period of seven days from the date of publishing in the website. Objections, if any, received after this date will not be entertained.
- iv. Objections so received will be duly examined as per the terms and conditions of the tender and the decision will be communicated to the respective bidder. The decision of the competent authority, in this regard, will be final and binding and no further objections will be entertained once the decision is finalized.

4.1.3 Price Bid Evaluation:-

- i. The bidders shall quote the rates as **Cover II – Price bid** provided in **Schedule A** of the bid document. The Price bid of the shortlisted bidders i.e., technically qualified bidders will alone be opened by the Port on a date and time to be notified later. The bid shall be opened in online/may be in the presence of such bidders and/or their authorised representatives, who wish to be present at the time of opening, at their own cost.
- ii. The price bid will be evaluated based on the rate quoted by the bidders in the Part II (Cover II) – Price bid and the bidder quoting the Lowest QUOTE (L1) will be declared as the successful bidder.
- iii. If the lowest quoted happens to be the same for more than one bidder, the concerned bidders alone will be asked to again submit revised price quotes again in sealed covers within the time to be prescribed by Port.
- iv. No conditionality is to be attached in the Price bid other than furnishing the Price quote.

4.1.4 Award of Work:-

- i. The work will be awarded to the successful bidder for providing Tax planning as specified in the **Scope of Work**.
- ii. The decision of this Port shall be final in this regard.
- iii. The Port reserves the right to accept or reject any or all the tenders without assigning any reason and not bound itself to accept the lowest Tender.

4.2 EARNEST MONEY DEPOSIT (EMD):-

- i. In order to be considered for the bid, the Bidder shall make payment of EMD of **Rs.17,300/-(Seventeen thousand and three hundred only)**, the EMD through online payment gateway mode in CPP E-tendering Portal. Otherwise, the tender will be rejected.
- ii. EMD in the form of cash/ Demand Draft or any other form shall not be accepted.
- iii. The Earnest Money Deposit (EMD) furnished by all unsuccessful bidders will be returned through an e-payment system, after the expiry of the final tender validity period but not later than 30 (thirty) days after award of Contract or signing of the Contract Agreement, whichever is earlier by the CPP Portal. The Earnest Money Deposit (EMD) of the successful bidder shall be adjusted against Security Deposit as per para 3.2.
- iv. Any bidder/MSE who is claiming exemption from payment of EMD based on any Central/State Government certification, shall furnish the certificate/evidence issued by appropriate authority.
- v. If the successful bidder fails to remit the Performance Security after the issue of work order within the specified or extended time, the EMD shall be forfeited, and the bidder shall be debarred/ black listed for a period of three years.
- vi. No interest shall accrue or is payable on the EMD from the date of its remittance till it is returned to the bidders.
- vii. Any bidder who is claiming exemption from payment of EMD based on any Central/State Government certification, shall furnish a declaration and undertaking as in the enclosed in Study the procedures being followed in the port and advise the Port on streamlining and improving the systems/procedure.

4.3 Issue of Work Order and Commencement of work:-

The firm of consultants to whom the work has been awarded shall acknowledge receipt of work order and execute an agreement, within fifteen days from the date of the issue of the work order. After executing the agreement, the work shall be commenced within specified time mentioned in the work order. If either the agreement is not executed or work is not commenced within the stipulated date, the port shall proceed to cancel the work order.

4.4 Performance Security:-

The successful bidder to whom the work order is issued shall pay by RTGS/NEFT performance Security equal to 5% of the work order value to the Port before signing the contract agreement and commence of the work. The deposit will be with the Port till the period of contract is completed as per tender and will be returned thereafter. This deposit will not carry any interest. If the work is abandoned, or if the contract is terminated by Port for serious violation of the contractual terms, the deposit will be forfeited. The bidder has the option to furnish the performance guarantee in the form of a Bank Guarantee from a Nationalized/Scheduled bank commercial having Net worth of Rs.500 Crores and above, payable at Tuticorin, Bank Guarantee by SFMS Mode, Insurance Bond having validity for encashment upto Six Months from end of the contract period.

4.5 Termination of contract:-

The Port reserves the right to terminate the contract for any violation of the contractual terms and non-performance of work to be done under the contract. The port shall however proceed to terminate the contract only after giving an opportunity to the Consultant in the form of a notice giving one month notice in writing to explain the reasons for the violations and slippages. If the Chartered Accountant firm fails to rectify the violations /slippages, the Port may proceed further to terminate the contract. All deposits relating to this contract shall be forfeited. Similarly, the consultant firm may also terminate the contract by giving 1 Month notice in for seeking termination. If termination is volunteered by the bidder, all deposits relating to this contract will be forfeited. If the contract is terminated by the Port for its own administrative reasons, the deposits shall be refunded to the Consultant firm.

4.6 The Port reserves the right to reject any or all of the tenders without any liability to the Port without assigning any reasons.

**Sd/-
FA&CAO.**

SCHEDULE-A: PRICE BID

'ENGAGEMENT OF TAX CONSULTANT FOR TAX PLANNING FOR VOC PORT AUTHORITY'

Sl.No	Description of work	Quote (Rs.)	Terms of Payment
1.	For scope of work as indicated at 2		Lump Sum

Note:

1. The work will be awarded based on the quote for Sl.No.1 of the Price bid, Schedule-A to the Lowest quote(L1) bidder among the qualified Bidders. In case of a tie, the Bidders who have quote identical rates will be asked to quote again to decide on the lowest among them.
2. The quote is exclusive of GST.

Signature of the Bidder

ANNEXURE I

Sl.No	Name of the Firm	Nature of Work	Appointment Order/Work Order		Work Completion Certificate	
			Reference No & Date	Pg. No	Reference No & Date	Pg. No
1						
2						
3						
4						

Note:

The bidder must fill the above annexure and attach the copy of Work Order and Work Completion certificate for experience, mere attachment of the documents will not be considered for evaluation.

TENDER ACCEPTANCE AND DECLARATION ON LITIGATION AND BLACKLISTING

(To be provided on the bidder's company letter head with signature and seal)

To

Sir,

Subject: _____

Tender Reference No.:_____ for "ENGAGEMENT OF TAX CONSULTANT FOR TAX PLANNING FOR THE F.Y.2023-24".

WE DECLARE THAT:

1. I/We have not been involved in any litigation for the past five years that may have an impact of affecting or compromising the delivery of service as required under this tender.
2. Information regarding any litigation and arbitration against the Port during the past five years prior to the date of publication of NIT, the parties concerned and disputed amount is as given below

1. _____

2. _____

3. I/We am / are not blacklisted or debarred in the last three years from providing service by any Central/State Government/Autonomous bodies/PSEs/ PSUs /Nationalised Banks / Public Limited or Private Limited Companies, etc., in India.
4. I/We have downloaded / obtained the tender document(s) for the above mentioned Tender / work from the website(s) namely:_____ as per your advertisement, given in the above mentioned website(s).
5. I/We hereby certify that I/we have read the entire terms and conditions of the tender documents from Page No.____ to ____ (including all documents like annexure(s), schedule(s), etc.), which form part of the contract agreement and I/we shall abide hereby and agree the terms / conditions / clauses contained therein.

6. The corrigendum(s) issued from time to time by V.O.Chidambaranar Port Authority for the above subject work has also been taken into consideration, while submitting this acceptance letter.
7. I / We hereby certify that there is no deviation from the Tender conditions either technical or commercial or tender enquiry.
8. I / We hereby unconditionally accept the tender conditions of above-mentioned tender document(s) / corrigendum(s) in its totality / entirety.
9. I/ We certify that all information furnished by me / us is true & correct and in the event that the information is found to be incorrect / untrue or found violated, then V.O.Chidambaranar Port Authority shall without giving any notice or reason therefore, summarily reject the bid or terminate the contract, without prejudice to any other rights or remedy including the forfeiture of the full earnest money deposit absolutely.

Yours faithfully,

(Authorised Signatory with Official seal)

Witness with signature

1) Name & Address

2) Name & Address.