

**Bid Document/ बिड दस्तावेज़**

Bid Details/बिड विवरण	
<b>Bid End Date/Time/बिड बंद होने की तारीख/समय</b>	13-01-2025 15:00:00
<b>Bid Opening Date/Time/बिड खुलने की तारीख/समय</b>	13-01-2025 15:30:00
<b>Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)</b>	30 (Days)
<b>Ministry/State Name/मंत्रालय/राज्य का नाम</b>	Ministry Of Ports, Shipping And Waterways
<b>Department Name/विभाग का नाम</b>	Na
<b>Organisation Name/संगठन का नाम</b>	Directorate General Of Shipping Mumbai
<b>Office Name/कार्यालय का नाम</b>	Mumbai
<b>Item Category/मद केटेगरी</b>	Hiring of Consultants - Milestone/Deliverable Based - Tax consultancy; Financial Services; No; Hybrid(As specified in scope of work)
<b>Contract Period/अनुबंध अवधि</b>	3 Year(s)
<b>Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)</b>	4 Lakh (s)
<b>Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष</b>	5 Year (s)
<b>Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है</b>	Yes
<b>MSE Exemption for Years Of Experience/अनुभव के वर्षों से एमएसई छूट/ and Turnover/टर्नओवर के लिए एमएसई को छूट प्राप्त है</b>	Yes
<b>Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट</b>	No
<b>Document required from seller/विक्रेता से मांगे गए दस्तावेज़</b>	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

Bid Details/बिड विवरण	
Do you want to show documents uploaded by bidders to all bidders participated in bid?/	No
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
Type of Bid/बिड का प्रकार	Two Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Estimated Bid Value/अनुमानित बिड मूल्य	100000
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Financial Document Indicating Price Breakup Required/मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है	Yes
Arbitration Clause	No
Mediation Clause	No

#### EMD Detail/ईएमडी विवरण

Required/आवश्यकता	No
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#### ePBG Detail/ईपीबीजी विवरण

Required/आवश्यकता	No
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#### MII Compliance/एमआईआई अनुपालन

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

MSE Purchase Preference/एमएसई खरीद वरीयता	Yes
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1. If the bidder is a Micro or Small Enterprise as per latest definitions under MSME rules, the bidder shall be exempted from the requirement of "Bidder Turnover" criteria and "Experience Criteria" subject to meeting of quality and technical specifications. If the bidder is OEM of the offered products, it would be exempted from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. In case any bidder is seeking exemption from Turnover / Experience Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer.
2. 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.

3. 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.

4. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to the [OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if the credentials of the service provider are validated on-line in GeM profile as well as validated and approved by the Buyer after evaluation of submitted documents.

5. 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.

6. 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.

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

BoQ - [1734686605.xlsx](#)

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

**Extendability of contract requirement:**N/A

**Scope Of work:**[1734945577.pdf](#)

**Profile of Consultants:**[1734686920.pdf](#)

**Payment Terms:**[1734687159.pdf](#)

**Pre-qualifications Criteria:**[1734687223.pdf](#)

**Hiring Of Consultants - Milestone/Deliverable Based - Tax Consultancy; Financial Services; No; Hybrid(As Specified In Scope Of Work) ( 1 )**

**Technical Specifications/तकनीकी विशिष्टियाँ**

Specification	Values
<b>Core</b>	
Consulting Category/ Stream	Tax consultancy

Specification	Values
Consultant's Profile	Financial Services
Proof of Concept (POC) Required	No
Deployment of Consultants/Resource	Hybrid(As specified in scope of work)
<b>Addon(s)/एडऑन</b>	

#### Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

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

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Jitendra Shankarrao Jadhav	400042,9th floor, Beta Building, I-Think Techno Campus, Kanjur Marg East, Mumbai	1	N/A

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

##### 1. Generic

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

##### 2. Generic

- The Seller shall not assign the Contract in whole or part without obtaining the prior written consent of buyer.
- The Seller shall not sub-contract the Contract in whole or part to any entity without obtaining the prior written consent of buyer.
- The Seller shall, notwithstanding the consent and assignment/sub-contract, remain jointly and severally liable and responsible to buyer together with the assignee/ sub-contractor, for and in respect of the due performance of the Contract and the Sellers obligations there under.

##### 3. Payment

**PAYMENT OF SALARIES AND WAGES:** Service Provider is required to pay Salaries / wages of contracted staff deployed at buyer location first i.e. on their own and then claim payment from Buyer alongwith all statutory documents like, PF, ESIC etc. as well as the bank statement of payment done to staff.

##### 4. Forms of EMD and PBG

Successful Bidder can submit the Performance Security in the form of Account Payee Demand Draft also (besides PBG which is allowed as per GeM GTC). DD should be made in favour of

Directorate General of Shipping  
payable at  
Mumbai

. After award of contract, Successful Bidder can upload scanned copy of the DD in place of PBG and has to ensure delivery of hard copy to the original DD to the Buyer within 15 days of award of contract.

#### 5. **Buyer Added Bid Specific Scope Of Work(SOW)**

File Attachment [Click here to view the file.](#)

#### 6. **Certificates**

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

#### 7. **Past Project Experience**

**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

#### 8. **Buyer Added Bid Specific SLA**

File Attachment [Click here to view the file.](#)

### **Disclaimer/अस्वीकरण**

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.

12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.

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

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

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

**---Thank You/धन्यवाद---**

## SCOPE OF WORK

The CA firm, under the overall guidance of the DG's office, shall be required to perform the following tasks as a part of the Scope of Work:

1. GST Related Works	GST Compliance	
	Filing of Returns	<ul style="list-style-type: none"> <li>- File all required monthly, quarterly, and annual GST returns, including E-invoice, TDS, under GST regulations.</li> <li>- Reconciliation of monthly/annual returns.</li> </ul>
	Data Management	<ul style="list-style-type: none"> <li>- Extract and arrange data from the Directorate General of Shipping's accounting module as per GST return format.</li> </ul>
	Tax Liability Calculation	<ul style="list-style-type: none"> <li>- Ensure correctness of data regarding output credit eligibility of input credit.</li> <li>- Calculate the net tax liability for remittance.</li> </ul>
	Audit Assistance	<ul style="list-style-type: none"> <li>- Assist in providing necessary information/statements related to GST for Tax Audits, other audits conducted by Tax authorities, Internal audit, and C&amp;AG during the contract period.</li> <li>- Provide clarifications regarding GST-related matters even at a later stage.</li> </ul>
	Legal Representation	<ul style="list-style-type: none"> <li>- Appear before the GST Department or Judiciary as needed.</li> <li>- Draft and submit replies for notices received by Directorate General of Shipping within specified due dates.</li> </ul>
	Advisory Services	<ul style="list-style-type: none"> <li>- Provide ongoing advice/guidance on amendments issued by the GST Council.</li> <li>- Assist with any further matters in connection with GST.</li> </ul>
	Certificates and E-Invoices	<ul style="list-style-type: none"> <li>- Facilitate the issuance of certificates/E-invoices as required under GST &amp; GST TDS.</li> </ul>
	GST Challan Submission	<ul style="list-style-type: none"> <li>- Submit GST challan for payment within working hours before the last working day and due date for filing the GST return.</li> </ul>
	Additional Assistance	<ul style="list-style-type: none"> <li>- Provide assistance in any other GST-related matters as required by Directorate General of Shipping.</li> </ul>

	<b>Additional GST Compliance</b>	
	Filing of GST Returns	- File online monthly/annual GST returns for the institute or any other returns as required by GST Authorities.
	Input Tax Credit Handling	- Handle ITC and ensure proper maintenance of the ITC register.
	Foreign Remittance Matters	- Assist with matters related to foreign remittance for various activities.
	Record Maintenance Advisory	- Consult on record maintenance of applicable GST rates.
	Invoice Management	- Maintain records of outward/inward supplies of Goods or Services and generate GSTR-1, GSTR-2, and GSTR-3B.
	Portal Updates	- Assist in updating GST-related portals, including e-invoice portals, and resolving related issues.
	ITC Eligibility Identification	- Assist in identifying invoices (outward/inward) not eligible for ITC.
<b>2. Income Tax TDS Related Works</b>	<b>Income Tax TDS Compliance</b>	
	Filing of TDS Returns	- File monthly, quarterly, and annual TDS returns (Forms 24Q, 26Q, 27Q, 27EQ) for Directorate General of Shipping.
	Notices and Queries	- Address and resolve notices/queries connected with the TDS returns and perform rectifications as required by the Income Tax Department.
	Form Generation	- Provide hard and soft copies of quarterly Forms 16, 16A & 27D. - Provide hard and soft copies of annual Forms 16 (Part A & Part B) & Form 12BA (data for Part B and Form 12BA will be provided by Directorate General of Shipping).
<b>3. Combined Income Tax-TDS and GST-TDS Compliance</b>	<b>Overall Compliance</b>	
	E-Filing Compliance	- Ensure timely E-filing of all returns related to Income Tax-TDS & GST-TDS, including TDS returns for salaries (Form 24Q), contractors (Form 26Q), and GST-TDS returns.



	Data Management	<ul style="list-style-type: none"> <li>- Feed data on I-Tax deductions for employees/contractors.</li> <li>- Data for filing returns will be provided by CSIR-CSIO through soft/hard copy as required.</li> </ul>
	Form and Challan Generation	- Ensure timely generation of Form 16, 16-A, GST-TDS Challan, and GSTR-7A or any other required documents.
	Correction and Revision	- File corrections, rectifications, or revisions in monthly/quarterly returns in case of errors like invalid PANs/GST Numbers or other discrepancies.
	Audit and Legal Support	- Appear before the Income Tax/GST Authorities on a case-by-case basis and assist in filing replies to notices related to Income Tax-TDS, GST-TDS, and GST matters.
	Advisory Services	- Suggest best practices for maintaining books/ledgers required for Income Tax-TDS, GST-TDS, and GST matters.
	Contract Duration	- The contract is for 3 years, renewable annually subject to satisfactory performance.
	Consultant's Office Requirement	- The consultant should have an active and fully functional office or branch in Mumbai.
	Site Visits	- Consultant/authorized staff must visit once or more per month for guidance on Income Tax and GST matters. No TA/DA will be paid for these visits.
	Additional Income Tax and GST Work	- Any work related to Income Tax or GST not explicitly mentioned in the scope or introduced due to changes in Taxation laws will be part of the scope of work.

- III.** The selected consultant will be engaged for a period of **three years**, with an option for annual renewal contingent upon satisfactory performance. Regular performance reviews will be conducted to assess the quality of services and ensure compliance with the terms of the contract.

**RESOURCE PLACEMENT:**

- The **Junior Tax Consultant** will be stationed at the **DGS office** during **quarterly return filing periods** (end of each quarter) and other critical tax-related activities to ensure smooth on-site management of compliance.
- The **Senior Chartered Accountant** will supervise and be available for on-site or virtual consultations as required.

## QUALIFICATION, EXPERIENCE AND EXPERTISE OF THE TEAM

The tax consultancy firm is required to provide a two-tier team consisting of a **Senior Chartered Accountant (CA)** and a **Junior Tax Consultant (Intern/Consultant)**.

<b>Designation</b>	<b>Role Description</b>	<b>Minimum Qualifications</b>	<b>Experience/Expertise</b>	<b>Time Commitment</b>
<b>Senior Chartered Accountant (Team Leader)</b>	Responsible for overseeing all GST, Income Tax, and TDS compliance, providing strategic guidance, and ensuring accuracy in the filing process and advisory services.	Chartered Accountant (CA) with valid membership in ICAI (Institute of Chartered Accountants of India).	<ul style="list-style-type: none"> <li>- Minimum 7 years of post-qualification experience in handling GST, Income Tax, and TDS compliance.</li> <li>- Expertise in representing clients before tax authorities and courts.</li> </ul>	<ul style="list-style-type: none"> <li>- Will oversee and monitor all tax-related services remotely or through periodic visits.</li> <li>- Available for consultations and critical support as needed.</li> </ul>
<b>Junior Tax Consultant (On-site Consultant)</b>	The on-site resource for tax compliance, managing day-to-day operations, data entry, and reconciliation, and providing support for filing quarterly GST and TDS returns.	<ul style="list-style-type: none"> <li>- Graduate/Post-graduate in Commerce, Taxation, or a related field.</li> <li>- Chartered Accountancy intern or enrolled in relevant professional tax courses.</li> </ul>	<ul style="list-style-type: none"> <li>- At least 1-2 years of relevant work experience, preferably as an intern or junior consultant in GST and Income Tax compliance.</li> <li>- Familiar with tax filing software and data reconciliation.</li> </ul>	<ul style="list-style-type: none"> <li>- To be present in the DGS office during quarterly tax return filing periods.</li> <li>- Responsible for data collection, reconciliation, and support during filing.</li> </ul>

## **Payment Terms**

Payments to the CA Firm shall be made as per the following schedule:

1. Quarterly invoices for services rendered, subject to verification by DGS.
2. Payments shall be made within 30 days from the date of receipt of the invoice, after necessary deductions for taxes, if any.

## **Penalty Terms**

### **1. Delayed Performance**

#### **1.1. Penalty for Delay:**

If the Tax Firm fails to deliver any or all of the services within the time period(s) specified in the contract, or if the services do not meet the standards specified in the contract, DGS may, without prejudice to other remedies under the contract, deduct from the contract price, as liquidated damages, a sum equivalent to 3% of the contract value of the delayed services for each week or part thereof of delay, until actual delivery or performance. The total deduction under this provision shall not exceed 10% of the contract value. Once the maximum is reached, DGS may consider termination of the contract.

The Performance Bank guarantee may also be may forfeited if the bidder do not meet the standards specified in this contract.

#### **1.2. Waiver of Penalties:**

In certain exceptional circumstances, DGS may, at its discretion, waive the penalties for delay if the delay is caused by circumstances beyond the control of the Tax Firm and is duly communicated to and accepted by DGS.

### **2. Non-Compliance with Contract Terms**

#### **2.1. Penalty for Non-Compliance:**

If the Tax Firm fails to comply with the terms and conditions of the contract, including but not limited to deployment of required personnel, adherence to quality standards, or submission of deliverables as per the agreed schedule, DGS reserves the right to impose a penalty of up to 3% of the total contract value for each instance of non-compliance.

The Performance Bank guarantee may also be may forfeited if the bidder do not meet the standards specified in this contract.

#### **2.2. Notice and Cure Period:**

Before imposing any penalty for non-compliance, DGS shall issue a written notice to the Tax Firm detailing the non-compliance and allowing a cure period of 14 days to rectify the issue. If the Tax Firm fails to remedy the non-compliance within the specified cure period, the penalty shall be imposed.

### **3. Inadequate Performance of Resources**

#### **3.1. Penalty for Inadequate Performance:**

In case any personnel deployed by the Tax Firm under the contract are found to be underperforming or not meeting the required qualifications and experience as stipulated in the contract, DGS shall have the right to levy a penalty of 5% of the quarterly remuneration of the concerned personnel for each instance of inadequate performance.

The Performance Bank guarantee may also be may forfeited if the bidder do not meet the standards specified in this contract.

#### **3.2. Replacement of Resources:**

If the performance of any resource is found to be consistently unsatisfactory, DGS may request the Tax Firm to replace the resource with a qualified and experienced substitute within a period of 15 days. Failure to provide a suitable replacement within the specified period may lead to further penalties (as per 2.1) or termination of the contract. Without any prior approval from the DGS, the firm should not change any deployed resources.

### **4. Breach of Confidentiality**

#### **4.1. Penalty for Breach of Confidentiality:**

Any breach of confidentiality by the Tax Firm or its personnel will attract a penalty of up to 3% of the total contract value. In addition to the monetary penalty, DGS reserves the right to take legal action and seek damages for any loss caused due to the breach.

The Performance Bank guarantee may also be may forfeited if the bidder do not meet the standards specified in this contract.

### **5. Termination due to Penalties**

#### **5.1. Accumulation of Penalties:**

If the penalties imposed on the Tax Firm exceed 10% of the total contract value, DGS reserves the right to terminate the contract with immediate effect. In such a case, DGS shall be entitled to recover any additional costs incurred in completing the services from the Tax Firm.

#### **5.2. Impact on Future Contracts:**

Any penalties imposed under this contract may be taken into consideration by DGS when evaluating the Tax Firm for future contracts. Repeated non-compliance and imposition of penalties may result in the Tax Firm being blacklisted or disqualified from participating in future tenders.

## Qualification Criteria for Shortlisting of Tax Firms

S. No.	Criterion	Description	Supporting Documents Required
<b>A</b>	Legal Entity	The firm must be an Indian legal entity providing tax advisory services consistent with ICAI regulations.	Certificate of Incorporation/Registration under relevant law Proof of ICAI registration or compliance.
<b>B</b>	Years of Operation	The firm must have at least <b>5 years</b> of operations as of the tender closing date.	Certificate of Incorporation Proof of commencement of operations (registration date) from the relevant authority.
<b>C</b>	Financial Turnover	The firm should have an <b>average annual turnover of INR 5 Crores or more</b> from consultancy/tax advisory services over the last <b>3 financial years</b> (FY 2021-22, 2022-23, 2023-24).	Chartered Accountant's certificate certifying the turnover for the last three financial years (FY 2021-22, 2022-23, 2023-24).
<b>D</b>	Empanelment with Government Bodies	The firm should have existing <b>empanelment/retainer contract</b> for tax advisory or representation with at least <b>one (1) Ministry/Department</b> under the Government of India.	Copy of the empanelment letter or contract with a Ministry/Department under the Government of India.
<b>E</b>	Team Qualification, Experience, and Expertise	The team proposed by the firm must meet the required qualifications, experience, and expertise as specified.	Detailed CVs of key personnel, including the Senior Chartered Accountant and Junior Tax Consultant, certificates, and proof of experience.