

**NOTICE INVITING TENDER (NIT)  
FOR  
APPOINTMENT OF GST AUDITOR FOR F.Y.2019-20 IN RESPECT OF AAI AIRPORTS/UNITS  
OF  
NORTH EASTERN REGION (NER)**



**AIRPORTS AUTHORITY OF INDIA  
NORTH EASTERN REGION**

**AAI, Regional Headquarters, NER, Guwahati-781015**

**Due date & time for submission: Up to 15.00 hrs. on 28-01-2021**

**Due date & time of Technical bid opening: After 15.30 hrs. on 28-01-2021**

**AIRPORTS AUTHORITY OF INDIA**  
**REGIONAL HEAD QUARTERS, NORTH EASTERN REGION, GUWAHATI**  
**Tender for Appointment of GST Auditor for F.Y. 2019-20**

**NOTICE INVITING TENDER (NIT)**

- 1.1 Bids through CPP Portal are being invited by Airports Authority of India Regional Headquarters, North Eastern Region (NER), Guwahati, for **“APPOINTMENT OF GST AUDITOR FOR F.Y.2019-20 IN RESPECT OF AAI AIRPORTS/UNITS OF NORTH EASTERN REGION (NER)”** from the auditors who are eligible to conduct GST Audit as per Sec. 35 (5) of CGST Act, 2017.
- 1.2 The bidder shall quote for all the states under NER (refer Annexure – 1).
- 1.3 Bidders are requested to submit the Technical Bid and Financial Bid on CPP Portal only.
- 1.4 EMD of Rs. 2,000 (Rs. Two Thousand Only) and Security Deposit of Rs. 10,000/- (Rs. Ten Thousand Only) are required to be submitted in the form of Demand Draft (DD) in the name of **“Airports Authority of India” payable at Guwahati.**
- 1.5 **EMD and Security Deposit as mentioned in 1.4 above, along with the unconditional acceptance letter as per “Format-II”** needs to be submitted at the O/o General Manager (F&A), AAI-NORTH EASTERN REGION, Guwahati -781015 by hand **on or before 28.01.2021, 15:00 hours.** Please note that in case of non-submission of EMD and Security Deposit, the bids shall be considered as non-responsive and will not be opened.
- 1.6 The due date of **submission of Bids will be 28.01.2021 till 15.00 hours on CPP Portal. Technical bids will be opened on 28.01.2021 after 15.30 hours,** unless otherwise notified, in the event of changes in the schedules.
- 1.7 Date of Opening of Financial bid will be intimated later to the firms who met the Eligibility criteria as mentioned in technical bid.
- 1.8 Any queries relating to NIT can be contacted at [cnhazoary@aai.aero](mailto:cnhazoary@aai.aero) or [danish\\_s@aai.aero](mailto:danish_s@aai.aero)

**For and on behalf of**  
**Airports Authority of India**  
**NORTH EASTERN REGION**  
**General Manager (Finance)**

**(Signature of duly authorized signatory of the bidder with seal)**

**AIRPORTS AUTHORITY OF INDIA  
REGIONAL HEAD QUARTERS, NORTH EASTERN REGION, GUWAHATI  
Tender for Appointment of GST Auditor for F.Y. 2019-20**

**GENERAL INFORMATION**

**ORGANISATION**

Airports Authority of India (AAI) has been constituted as a statutory authority under the Airports Authority of India Act 1994. It manages a total of 137 Airports all over India covering all the states & Union Territories, including 23 International Airports, 10 Customs Airports, 81 Domestic Airports and 23 Civil Enclaves at Military Airfields.

**Services**

AAI provides services of: -

- Control and management of Indian air space extending beyond the territorial limits of the country accepted by ICAO.
- Communication, Navigational and Surveillance aids
- Expansion and strengthening of operational areas
- Design, development, operation and maintenance of passenger terminals
- Development and management of cargo terminals at airports
- Passenger Facilities and Information systems in the passenger terminal

**Sources of Revenue/Income**

AAI's revenue is broadly categorized as Traffic and Non-Traffic revenue.

**Traffic revenues** are generated from :-

- RNFC fees collected for providing CNS & ATC services to aircraft over the Indian air space.
- Landing/Parking fees for providing landing and parking facilities to aircraft at Airports
- Passenger Service fees collected for providing passenger facilities in the terminal building

**Non-Traffic Revenues** are generated from: -

- Concessions – Rents paid by shops, restaurants etc. inside and outside the Terminal Building
- Parking and Airport Access
- Car Rental Operations
- Lease of Land
- Advertising – Advertisements placed on airport walls
- Handling of cargo etc.

Apart from the above AAI also earns revenues from leasing out of Mumbai and Delhi Airports to private operators.

**(Signature of duly authorized signatory of the bidder with seal)**

### **Billing**

While the bills for the above services provided for domestic flights are raised by the concerned Airports, the bills for the services provided to international flights are raised by IATA centrally.

### **Realization**

Realization of the bills so raised for domestic flights are received through e receipts by the concerned airports as well as at Corporate Head Quarter, New Delhi. The realization in respect of foreign airlines are made by IATA. The payment is made to AAI after deducting the TDS by the Airlines and Concessionaries.

### **Accounting**

Accounting of the above billing and realization are made in SAP module at the airports and CHQ for the respective billing and realization made by them.

### **Major Areas of Expenditure**

1. Construction of Airports, Terminal Buildings, Runways, Taxi Track etc.
2. Procurement of Plant & Machinery, Equipment, Furniture, Vehicles, Spares, Software, Computers etc.
3. Works Contract including AMC & Capital Expenditure
4. Security Services provided by Government Agencies like CISF, State police etc.
5. Hiring of Manpower
6. Hiring of Vehicles
7. Legal Services
8. Transportation of Goods by Road/Air
9. Money Exchange
10. Professional Services
11. Telecommunications Services
12. Expenditure on CSR activities
13. Import of Foreign Services
14. Services provided by Government Agencies like Meteorological Department.

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**AIRPORTS AUTHORITY OF INDIA  
REGIONAL HEAD QUARTERS, NORTH EASTERN REGION, GUWAHATI  
Tender for Appointment of GST Auditor for F.Y.2019-20**

**Section I**

**SCOPE OF WORK**

As per Section 35 (5) of the CGST Act, AAI is required to get its accounts audited by a Chartered Accountant/Cost Accountant and shall submit the copy of the audited annual accounts, the reconciliation statement (GSTR 9C) under section 44(2) of the CGST Act and such other documents in such form and manner as may be prescribed.

Accordingly, AAI has to appoint GST Auditor for all its Airports/Units/Stations under NORTH EASTERN REGION. AAI is having 7 GSTIN States for each principal place of business.

The appointed Firms/LLPs are required to carry out GST Audit under section 35 (5) of CGST Act read with Rule 80 of CGST Rules, 2017, as amended from time to time, for all Principal Place of Business and Additional Place of Business assigned to them for which they have to issue separate Audit Report/Certificate/Statement in adherence to the relevant orders/clarification issued/prescribed under GST Act for each registration (7 States).

Entire audit activities are to be carried out at RHQ NER, Guwahati for all 7 States GSTIN Registration. However, if necessary, auditor may visit the other place of business falling under relevant GSTIN (Airports/Unit/Stations) in connection with the audit with the approval of Competent Authority.

The Auditor will be required to issue GST Audit Report (GSTR-9C) including requisite reconciliations and certification of specific, incidental and ancillary records as per the requirements of the GST legislation or any other authority and as per the timelines fixed by the AAI for timely compliance of the GST legislations. Further, above audit report shall also be filed electronically as per the provisions of GST Laws by the appointed Firms/LLP. In connection with above audit, guidelines issued by Institute of Chartered Accountants of India and/or Institute of Cost Accountants of India, if any shall also be followed by the auditor to have uniformity across the Authority.

**Audit Report (GSTR 9C) shall be submitted by within deadline issued by CBIC.**

AAI intends to appoint GST Auditor for its 7 States GSTIN registrations under North Eastern Region which include Airports/Projects/Stations/Units located in the different States. **The bidder shall quote for all the states under NER (as per Annexure – 1). The selected firm/organization shall be required to conduct GST Audit for all the states under NER (i.e. 7 GSTIN) as per Annexure-1.**

**(Signature of duly authorized signatory of the bidder with seal)**

**STATEWISE LIST OF GST IDENTIFICATION NUMBER (GSTIN)**

<b>S. No</b>	<b>Name of State</b>	<b>GSTIN</b>	<b>Turnover (As Per 2018-19) (Rs. In Crores)</b>
1	Arunachal Pradesh	12AAACA6412D1ZJ	0.57 Crores
2	Assam	18AAACA6412D1Z7	277.94 Crores
3	Manipur	14AAACA6412D1ZF	29.22 Crores
4	Meghalaya	17AAACA6412D1Z9	1.23 Crores
5	Mizoram	15AAACA6412D1ZD	1.75 Crores
6	Nagaland	13AAACA6412D1ZH	6.07 Crores
7	Tripura	16AAACA6412D1ZB	28.60 Crores

(Signature of duly authorized signatory of the bidder with seal)

**AIRPORTS AUTHORITY OF INDIA**  
**REGIONAL HEAD QUARTERS, NORTH EASTERN REGION, GUWAHATI**  
**Tender for Appointment of GST Auditor for F.Y.2019-20**

**TENDER NO. AAI/NER/FIN/GST AUDITOR/2020**

**Section II**

**Eligibility Criteria:**

SI No	Eligibility Criteria	Documents to be submitted
1	The Bidder should be a Partnership Firm/LLP of Chartered Accountants/Cost Accountants registered in India having an experience of 5 (Five) years.	Certified copy of Registration with Institute of Chartered Accountants/Cost Accountants of India.
2	The Bidder should have minimum 2 (Two) full time qualified CAs/CMA's as partners.	List of the partners along with the resume giving the brief details of relevant experience and the membership no.
3	The Bidder should have Minimum 2 paid qualified CA/CMA's (other than partners).	List of qualified CAs/CMA's along with the segment handled to establishing the fulfillment of criteria.
4	The Bidder should have undertaken similar Service Tax/GST assignments of at least one PSU/Scheduled Commercial Bank or a listed FI/NBFC/Public Limited Company having annual turnover of more than Rs. 5 crore (Rs. Five Crores Only), during preceding 3 (Three) completed financial years i.e. 2016-17, 2017-18, 2018-19.	Proof of execution of services/other credentials (e.g. appointment letter, certificate of completion indicating services provided, etc.) and Audited P&L of the client.
5	The bidder should have an average annual gross receipts/turnover of Rs. 50,00,000/- (Rs. Fifty Lakhs Only) during preceding 3 (Three) completed financial years i.e. 2016-17, 2017-18, 2018-19.	Self-Certified/Audited Balance Sheet & Profit and Loss Account duly certified for the respective years are to be submitted.

	Other criteria's	
1	The Bidder should have full time office in Guwahati, Assam.	Proper documentary evidence.
2	The bidder should not have been barred/black listed/disqualified by any regulators/statutory body in India and has not been appointed as internal Audit/GST Consultant for FY 2019-20 for AAI, North Eastern Region.	Self-declaration on the letter head of the firm signed by authorized signatory.

1. The Technical bid prepared by the bidder shall comprise of:
  - (i) Covering Letter as specified in Format I
  - (ii) Unconditional Acceptance Letter as specified in Format II
  - (iii) Eligibility criteria as specified in Section II along with all documentary evidences.

*Note: The decision of AAI in all matters regarding appointment of GST Auditor will be final and binding on the applicants. No correspondence or personal enquiries shall be entertained by the AAI in this regard.*

**(Signature of duly authorized signatory of the bidder with seal)**



**AIRPORTS AUTHORITY OF INDIA  
REGIONAL HEAD QUARTERS, NORTH EASTERN REGION, GUWAHATI  
Tender for Appointment of GST Auditor for F.Y. 2019-20**

**Section III**

**Financial Bid Evaluation**

**Date of Opening of Financial Bid shall be intimated later**

The price shall be firm and inclusive of all applicable taxes & duties **except** GST as applicable.

While quoting the price, the bidder shall consider all expenses **including** travelling, boarding, lodging, conveyance & other miscellaneous and out of pocket expenditure. No claim for expenditure other than the price quoted will be entertained by AAI on account of Scope of Work provided in tender. Rate quoted shall be firm & shall not be quoted with price variation clause.

The bidder shall quote the price in Indian rupees for the entire scope of work as per Price Bid format **(Format -III)**.

**GST is required to be quoted separately in the financial bid.** Non-quoting of GST separately in the financial bid will be deemed to be included in the price quoted. Thus, additional claim on account of GST shall not be entertained at any cost.

**(Signature of duly authorized signatory of the bidder with seal)**

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REGIONAL HEAD QUARTERS, NORTH EASTERN REGION, GUWAHATI  
Tender for Appointment of GST Auditor for F.Y.2019-20**

**Section IV**

**SPECIAL TERMS AND CONDITIONS**

**1. PERIOD OF CONTRACT**

The Period of engagement of Auditor shall be upto filing of the annual return as per the due date as prescribed by CBIC for completion of Audit for Financial Year 2019-20.

**2. PAYMENT TERMS**

The fee payable for the annual GST audit for 7 states of NER Region would be payable after completion of audit and filing of audit report.

- a) All payment shall be subject to recoveries towards statutory deductions.
- b) The payment will be made by electronic transfer.

**3. EVALUATION PROCESS:**

**i) A proposal shall be considered responsive if –**

- a) It is received by the prescribed Date and Time.
- b) It is duly signed.
- c) It contains the information and documents as required in the NIT.
- d) It contains information in formats specified in the NIT.
- e) It mentions the validity period as set out in the document.
- f) There are no significant inconsistencies between the proposal and the supporting documents.
- g) The AAI reserves the right to reject any of the bid which in its opinion is non-responsive.
- h) The AAI would have the right to seek clarifications wherever necessary.

**ii)** The decision of AAI in all matters regarding appointment of GST Auditor will be final and binding on the applicants. No correspondence or personal enquiries shall be entertained by the AAI in this regard.

**4. SELECTION CRITERIA**

The final selection of the successful bidder shall be made on the basis of their bidding (as per Format-III).

Bidder shall quote for GST audit for all the states under NER (as per Annexure -1). Selection shall be made on the basis of lowest price quoted in financial bid (as per Format-III).

**(Signature of duly authorized signatory of the bidder with seal)**

## **5. REJECTION OF OFFER/CANCELLATION ON CONTRACT**

If the firm/organization gives wrong information in its offer, AAI reserves the right to reject such offer at any stage or to cancel the contract.

### **NOTES:**

- a) AAI reserves all rights to accept or reject any or all bids without assigning any reason thereof.
- b) If there is a discrepancy between words and figures, the values written in words shall prevail.
- c) AAI reserves the right to extend the date of receiving/opening of the bids.
- d) AAI reserves the right to call for any other details or information from any of the bidder(s).

**(Signature of duly authorized signatory of the bidder with seal)**

**AIRPORTS AUTHORITY OF INDIA  
REGIONAL HEAD QUARTERS, NORTH EASTERN REGION, GUWAHATI  
Tender for Appointment of GST Auditor for F.Y.2019-20**

**Section V**

**GENERAL TERMS AND CONDITIONS**

**1. CLARIFICATIONS ON NIT DOCUMENTS**

A Prospective firm requiring any clarification on the Tender Document may notify through queries, only within the specified period. Request for clarifications, if any, must be received not later than 2 (two) working days prior to the deadline for submission of Tender. Details of such queries raised and clarifications furnished will be given through email without identifying the names of the Bidders who had raised the queries.

In case of any clarification on the terms/clauses mentioned in the Tender, decision of the Tender Issuing Authority shall be final.

**2. AMENDMENT OF TENDER DOCUMENT**

Before the deadline for submission of bid, the Tender Document may be modified by AAI by issue of addendum/corrigendum. Issue of addendum/corrigendum will however be stopped 2 days prior to the deadline for submission of bids as finally stipulated.

**3. REJECTION OF BID**

AAI reserves the right to reject the conditional or incomplete offer. Further it also reserves the right to accept or reject all Bids and to annul the bidding process and reject all Bids, at any time prior to award of Agreement, without thereby incurring any liability to the affected bidder or bidders or any obligation to inform the affected bidder or bidders of the grounds for AAI's action.

**4. WORK NOT TO BE LET OUT**

Sub-contracting in part or full of the assignment awarded to the successful Bidder is not permitted, except as specifically approved by AAI.

**5. CONFIDENTIALITY CLAUSE**

Any and all information in written, electronic media or oral form and disclosed to the Auditor shall at all times remain the legal and absolute property of AAI and the Auditor shall have no rights to use the information for any purpose other than that expressly authorized by AAI.

**(Signature of duly authorized signatory of the bidder with seal)**

## 6. LIABILITIES OF THE AUDITOR

In case, any mistake or inadequacy appear in the documents submitted by the auditor, during execution of scope of work, the auditor shall perform at its own initiative at no extra cost to AAI, all such services as shall be necessary to rectify/remedy the said mistake or inadequacy.

The Auditor shall further be liable for the consequences resulting from errors and commissions due to negligence or from inadequacy on its part or on the part of its employees or associates or experts to the extent of the total value of this contract. AAI is not responsible for any liability of whosoever in nature in the process of completion of service.

## 7. SETTLEMENT OF DISPUTES

Except as otherwise specifically provided in the contract, all disputes concerning questions of fact arising under the contract shall be decided by the AAI management subject to a written appeal by the Auditor to the management whose decision shall be final to the parties hereto.

Any disputes or differences including those considered as such by only one of the parties arising out of or in connection with the contract shall be to the extent possible settled amicably between the parties.

If amicable settlement cannot be reached, then all disputed issues shall be settled by arbitration.

8. Canvassing in any form by the bidder or by any other agency on their behalf may lead to disqualification of their bid.
9. Bidder shall have proper infrastructure including lap top, internet connection, stationery, etc. to carry out the work when they are required to work in AAI's premises. AAI shall be providing only necessary furniture and electric connection to the Auditor when they are required to work in AAI premises.
10. The soft copies of the data/information pertaining to conducting GST Audit as well as the printouts of the data/information provided during the contract period, shall be the property of AAI and the Auditor shall not have any right to claim possession on use of data/information for any purpose other than for and on behalf of AAI at any stage.
11. AAI shall be authorized to make statutory deductions as applicable from the amount payable to the Auditor.
12. All the above terms & conditions, scope of work and guidelines as mentioned in **Section I to Section V** shall form part & parcel of NIT and would be treated as terms and conditions of the contract.

(Signature of Issuing Authority)

**(Signature of duly authorized signatory of the bidder with seal)**

**LETTER OF SUBMISSION – COVERING LETTER  
(ON THE LETTER HEAD OF THE BIDDER)**

Date:

To

O/o The General Manager (F&A)  
Airports Authority of India,  
Regional Head Quarter-NORTH EASTERN REGION  
RHQ, NER, GUWAHATI-781015

Sir,

**Sub: NIT for Appointment of GST Auditor for F.Y.2019-20**

Being duly authorized to represent and act on behalf of .....  
(Hereinafter referred to as “the Bidder”) and having reviewed and fully understood all of the requirements of the bid document and information provided, the undersigned hereby apply for the subject NIT referred above.

We are submitting our Bid (on CPP Portal) enclosing the following, with the details as per the requirements of the Bid Document, for your evaluation.

<b>S.R. No.</b>	<b>Particulars</b>	<b>Page no. of documents</b>
<b>(i)</b>	<b>Certified copy of Registration with Institute of Chartered Accountants / Cost Accountants of India</b>	
<b>(ii)</b>	<b>Certified copy of the Self declaration as per Format I. The bidder should not have been barred/ black listed/ disqualified by any regulators/statutory body in India</b>	
<b>(iii)</b>	<b>Certified copy of PAN, TAN, GST No. and TDS GST No. of the Firm/LLP</b>	
<b>(iv)</b>	<b>In case of Partnership Firms/LLP, certified copy of Partnership/LLP deed</b>	
<b>(v)</b>	<b>Duly filled Format I, Format II, Format III and signed by authorized persons/partners</b>	
<b>(vi)</b>	<b>Certified copy of entire set of tender documents including Financial Bid, duly signed and sealed by the authorized signatory on all pages, as a token of acceptance</b>	
<b>(vii)</b>	<b>Certified copies of Audited Balance Sheet and Profit &amp; Loss account for the previous 3 (Three) years.</b>	
<b>(viii)</b>	<b>Certified copy of the Proof of Execution service of the Client as mentioned in Section II S.No. 4</b>	
<b>(ix)</b>	<b>Certified copies of other documents establishing/fulfilling the eligibility criteria as per Section II</b>	

We hereby agree to fully comply with, abide by and accept without variation, deviation or reservation all technical, commercial and other conditions whatsoever of the Bidding Documents and Amendment/Addendum/Corrigendum to the Bidding Documents, if any, for subject Tender.

**(Signature of duly authorized signatory of the bidder with seal)**

We understand that any deviation/exception in any form may result in rejection of Bid. We, therefore, certify that we have not taken any exceptions/deviations anywhere in the Bid and we agree that if any deviation/exception is mentioned or noticed, our Bid may be rejected.

We hereby further confirm that any deviation/exception with reference to instructions and terms and conditions if mentioned in our Bid, shall not be recognized and shall be treated as null and void.

We hereby declare that we have not been black listed/debarred by any Government department/agency/falling under the denied entity list of DGFT/Reserve Bank of India, Nationalized banks, or any Public Sector Unit or any other body recognized by Government of India.

Signature of the Bidder/Authorized Signatory: \_\_\_\_\_

Name of the bidder : \_\_\_\_\_

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

**(Signature of duly authorized signatory of the bidder with seal)**

**UNCONDITIONAL ACCEPTANCE LETTER**

**(To be given on Letter head of the bidder)**

To,

The General Manager (F&A)  
Airports Authority of India,  
Regional Head Quarter-NORTH EASTERN REGION  
RHQ, NER  
GUWAHATI-781015

**Sub: - Acceptance of AAI NIT conditions**

**Ref- NIT for "Appointment of GST Auditor for F.Y.2019-20 in r/o AAI Airports/units of NER"**

Sir,

I/We have read all the clauses, terms and conditions of NIT by AAI for "**Appointment of GST Auditor for F.Y.2019-20 in r/o AAI Airports/units of NER**" and accept them unconditionally. I/We understand that in case of conditional offer my/our bid shall be summarily rejected.

I/We declare that I/We have not paid and shall not pay any bribe to any officer of AAI for awarding this contract at any stage during its execution or at the time of payment of bills and further if any officer of AAI asks for bribe/gratification, I/We shall immediately report it to the appropriate authority in AAI.

Date:

Sincerely yours'

Place:

(Signature of the Bidder with rubber stamp)

**(Signature of duly authorized signatory of the bidder with seal)**



**FINANCIAL BID**

**Bid for “Appointment of GST Auditor for F.Y.2019-20 in r/o AAI Airports/units of NER”**

<b>Scope of Work</b>	<b>Professional Fee (in Rs.)</b>	
	<b>Amount in Figures</b>	<b>Amount in words</b>
Professional Fee for conducting GST Audit of AAI as per Scope of work as mentioned in Section I (7GSTIN states as per Annexure-1)		
<b>GST</b>		
<b>TOTAL (Rs.)</b>		

Note- The amount shall be conspicuously written both in figures as well as in words. Any over-writing, correction or insertion shall be duly signed and stamped by the authorized signatories of the bidder(s). In case of discrepancy between the amount offered in figures and words, the offer written in words shall only be considered.

Place

**(Signature of the Bidder with rubber stamp)**

Date

**(Signature of duly authorized signatory of the bidder with seal)**