

LIMITED QUOTATION DOCUMENT

FOR

**APPOINTMENT OF GST AUDITOR FOR F.Y.2018-19 IN RESPECT OF AAI AIRPORTS/UNITS
OF
NORTH EASTERN REGION**



**AIRPORTS AUTHORITY OF INDIA
NORTH EASTERN REGION**

AAI, Regional Headquarters, NER, Guwahati-781015


Due date & time for submission: Up to 15.00 hrs. on 05-03-2020

Due date & time of Technical bid opening: After 15.30 hrs. on 05-03-2020

**AIRPORTS AUTHORITY OF INDIA
REGIONAL HEAD QUARTERS, NORTH NORTH EASTERN REGION, GUWAHATI
Quotation for Appointment of GST Auditor for F.Y.2018-19**

NOTICE INVITING QUOTATION

- 1.1 Sealed quotations are being invited by Airports Authority of India for Appointment of GST Auditor for F.Y. 2018-19 from the auditors who are eligible to conduct GST Audit as per Sec. 35 (5) of CGST Act, 2017.
- 1.2 The bidder can quote for all or any of the state under NER (as per Annexure – I).
- 1.3 Bidders are requested to submit Technical Bid and Financial Bid in Separate sealed envelopes mentioning the nature of the Bid on the Top of the envelope and insert both the envelopes in a master sealed envelope.
- 1.4 The due date of **submission of Bids will be 05.03.2020 till 15.00 hrs. Technical bids will be opened on 05.03.2020 after 15.30 hours**, unless otherwise notified, In the event of changes in the schedules.
- 1.5 The sealed quotation can be submitted to the O/o **General Manager (F&A), AAI-NORTH EASTERN REGION, Guwahati -781015 by hand or by speed post so as to reach by 05.03.2020 at 15:00 hours**. Quotations received after this, shall not be accepted under any circumstances. Postal delay will not be entertained.
- 1.6 Date of Opening of Financial bid will be intimated later to the firms who meet the Eligibility criteria as mentioned in technical bid.
- 1.7 For any queries relating to Quotation can be contacted at <mailto:dibakar@aai.aero> or <mailto:bhonagiri@aai.aero>


**AGM (Finance)
For General Manager(Fin)
Airports Authority of India
NORTH EASTERN REGION**

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

**AIRPORTS AUTHORITY OF INDIA
REGIONAL HEAD QUARTERS, NORTH EASTERN REGION, GUWAHATI
Quotation for Appointment of GST Auditor for F.Y.2018-19**

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 126 Airports all over India covering all the states & Union Territories, including 21 International Airports, 8 Customs Airports, 78 Domestic Airports and 19 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 the 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
10. Telecommunications Services
11. Expenditure on CSR activities
12. Import of Foreign Services
13. Services provided by Government Agencies like Meteorological Department.

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**AIRPORTS AUTHORITY OF INDIA
REGIONAL HEAD QUARTERS, NORTH EASTERN REGION, GUWAHATI
Quotation for Appointment of GST Auditor for F.Y.2018-19**

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 auditors to have uniformity across the Authority.

Audit Report (GSTR 9C) shall be submitted by 25/03/2020.

AAI intends to appoint GST Auditors for its 7 States GSTIN registrations under North Eastern Region which include Airports/Projects/Stations/Units located in the different States (as per Annexure-1). The bidder can quote for all or any of the state under NER.

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

STATEWISE LIST OF GST IDENTIFICATION NUMBER (GSTIN)

Sl No	Name of State/UT	GSTIN	Turnover(As Per 2017-18)(Rs.In Lakhs)
1	Arunachal Pradesh	12AAACA6412D1ZJ	3.19
2	Assam	18AAACA6412D1Z7	20,831.18
3	Manipur	14AAACA6412D1ZF	2158.56
4	Meghalaya	17AAACA6412D1Z9	53.10
5	Mizoram	15AAACA6412D1ZD	226.25
6	Nagaland	13AAACA6412D1ZH	486.00
7	Tripura	16AAACA6412D1ZB	2,810.00

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

**AIRPORTS AUTHORITY OF INDIA
REGIONAL HEAD QUARTERS
NER, GUWAHATI
Quotation for Appointment of GST Auditor for F.Y.2018-19
QUOTATION NO. AAI/NER/FIN/GST AUDITOR/2019**

Section i

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, for a period of at least one year in the preceding 4 years..	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. 20,00,000(Twenty Lakhs) preceding 3 (Three) completed financial years i.e. 2015-16, 2016-17,2017-18..	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 2018-19 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 (i) along with all documentary evidences.

1) 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.

**AIRPORTS AUTHORITY OF INDIA
REGIONAL HEAD QUARTERS, NORTH EASTERN REGION, GUWAHATI
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Section ii

Financial Bid Evaluation

Date of Opening of Price Bids 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 quotation. 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 price bid. Non-quoting of GST separately in the price 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)

**AIRPORTS AUTHORITY OF INDIA
REGIONAL HEAD QUARTERS, NORTH EASTERN REGION, GUWAHATI
Quotation for Appointment of GST Auditor for F.Y.2018-19**

Section iii

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 2018-19.

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:

1) 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 NIQ.
- d) It contains information in formats specified in the NIQ.
- 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 quotation which in its opinion is non-responsive.
- h) The AAI would have the right to seek clarifications wherever necessary.

2) 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. OPENING OF QUOTATION

- (a) The Technical quotations shall be opened at 15:30 hours on **05.03.2020** in the presence of the interested bidders or their authorized representatives at

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

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

- (b) AAI reserves the right to extend the date of receiving/opening of the bids.
- (c) AAI reserves the right to call for any other details or information from any of the bidder(s).
- (d) The successful bidders shall be communicated by e-mail within next three days of opening of quotation.

5. Selection Criteria

The final selection of the successful bidder shall be on the basis of their individual bidding for the respective GSTN.

Bidder can quote for GST audit of one/more or all of GSTNs and submit bid accordingly selection shall be made on the basis of lowest price bid received for individual GSTN.

NOTES:

- a) AAI reserves all rights to accept or reject any or all bids without assigning any reason thereof.
- b) The Financial Bids shall be opened in the presence of their representatives, who choose to be present. Date of Opening of Financial Bid will be intimated later .Bid will be opened at RHQ ,NER, Guwahati.
- c) If there is a discrepancy between words and figures, the figures written in words shall prevail.

6. Rejection of offer/Cancellation of contract

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

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

AIRPORTS AUTHORITY OF INDIA
REGIONAL HEAD QUARTERS, NORTH EASTERN REGION, GUWAHATI
Quotation for Appointment of GST Auditor for F.Y.2018-19

Section iv

GENERAL TERMS AND CONDITIONS

1. CLARIFICATIONS ON NIQ DOCUMENTS

A Prospective Firm requiring any clarification on the Quotation 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 Quotations. 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 Quotation, decision of the Quotation Issuing Authority shall be final.

2. AMENDMENT OF QUOTATION DOCUMENT

Before the deadline for submission of Quotation, the Quotation Document may be modified by AAI by issue of addenda/corrigendum. Issue of addenda / corrigenda will however be stopped 2 days prior to the deadline for submission of Quotations as finally stipulated.

Addendum/corrigendum, if any, shall be intimated to all prospective firms by e-mail at their given E-mail IDs.

REJECTION OF BID

AAI reserves the right to reject the conditional or incomplete offer.

AAI 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.

3. 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.

4. 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)

5. LIABILITIES OF THE AUDITOR

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 remedy /rectify the said mistake or inadequacy.

The Auditor shall be further 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 that total value of this contract. AAI is not responsible for any liability of whosoever in nature in the process of completion of service.

6. 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.

7. The bidder should submit valid copy of the Work Order for their existing engagement as GST consultant for AAI for the GSTN.
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 premises. Authority shall be providing only necessary furniture and electric connection to the Auditor when they are required to work in AAI's 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 Auditors 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 iv** shall form part & parcel of NIQ 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: NIQ for Appointment of GST Auditor for F.Y.2018-19

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 project referred above.

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

S.R. No.	Particulars	Page no. of documents
(i)	Certified copy of Registration with Institute of Chartered Accountants / Cost Accountants of India	
(ii)	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	
(iii)	Certified copy of PAN, TAN, GST No. and TDS GST No. of the Firm/LLP	
(iv)	In case of Partnership Firms/LLP, certified copy of Partnership/LLP deed	
(v)	Duly filled Format I, Format II, Format III and signed by authorized persons/partners	
(vi)	Certified copy of entire set of quotation documents including of Price bid, duly signed and sealed by the authorized signatory in all pages, as a token of acceptance.	
(vii)	Certified Copies of Audited Balance sheet and Profit and loss account for the previous three Years.	
(viii)	Certified Copy of the Proof of Execution service of the Client as Mentioned in Section (I) S.No:4	

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 to the Bidding Documents, if any, for subject Quotation.

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 or: _____ Authorized Signatory

Name of the bidder : _____

Company 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 NIQ conditions

Ref- NIQ for "Appointment of GST Auditors for F.Y.2018-19

Sir,

I/We have read all the clauses, terms and conditions of NIQ by AAI for "**Appointment of Goods & Service Tax (GST) Auditors in AAI**" 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)

FINANCIAL BID**Bid for "Appointment of GST Auditors in AAI"**

Scope of Work	Professional Fee	
	Amount in Figures	Amount in words
Professional Fee for conducting GST Audit of AAI as per Scope of work as mentioned in Section (i).		
1. Arunachal Pradesh		
2. Assam		
3. Meghalaya		
4. Mizoram		
5. Manipur		
6. Nagaland		
7. Tripura		
Rate of GST@%		
TOTAL		

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

FINANCIAL BID

Bid for Appointment of GST Auditors in AY 2017-18

Professional Fee		Scope of Work
Amount in words	Amount in figures	
		Professional Fee for conducting GST Audit (AY 2017-18) as per Scope of work as mentioned in Section 11
		1. Annual Fee
		2. Audit
		3. Magazine
		4. Misc.
		5. Misc.
		6. Misc.
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		98. Misc.
		99. Misc.
		100. Misc.
		TOTAL

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

Signature of the Bidder with (rubber stamp)

Place

Date