

Dated 10.02.2020

Subject: Regarding extension of due date for submission of tender for "Engagement of Consultant for Tax Consultancy in BHEL"

Ref: Tender No: AA/Fin/ Tax Consultancy/2019-20 dated 22nd January 2020

The time limit for submission of offer against the subject tender has been extended from existing 12th February 2020 to 22nd February 2020 at 14.30 Hrs.

Accordingly, the Techno Commercial Bid (PART-I) shall be opened on the new bid submission date i.e. on 22nd February 2020 at 15:00 Hrs.

The other terms and conditions of the tender document remains same.


(Arti Gupta)
Dy. MGR.
10/02/2020.



BHARAT HEAVY ELECTRICALS LIMITED (BHEL)

(A Govt. of India Undertaking)

Regd. Office: BHEL House, Siri Fort, New Delhi-110049

Tender Document

For

Engagement of Consultant for Tax Consultancy in BHEL

Tender No: AA/Fin/ Tax Consultancy/2019-20

**Date & Time of Submission of Bids-
On or Before 12th February 2020 at 14.30 Hrs**

**Pre-bid meeting-
On 3rd Feb 2020 at 14.30 hrs**

Venue: BHEL House, Siri Fort, New Delhi – 110 049





Maharatna
Company

BHARAT HEAVY ELECTRICALS LIMITED

(A Govt. of India Undertaking)

Regd. Office: BHEL House, Siri Fort, New Delhi-110049

Ph.: 011-66337245

email: arti@bhel.in; rahulb@bhel.in; privankamittal@bhel.in

Web: www.bhel.com

Subject: Open Tender for “Engagement of Consultant for TAX Consultancy in BHEL”.

Reference: Tender Enquiry No.: AA/Fin/Tax Consultancy/2019-20

1.0 Sealed tenders are invited for “Engagement of Consultant for Tax consultancy in BHEL” for Direct, Indirect Tax and Foreign Trade Policy. Kindly read full tender document including its terms & conditions, annexures and formats thoroughly. Tendering schedule is as below:

Schedule of Tender	Date & Time	Remarks
Submission of Tender (PART-I & II)	On or before 12 th February 2020 at 14.30 Hrs.	Bid to be dropped in ‘ Tender Box ’ placed at reception of the main Administrative Block of Corporate Office, BHEL House, Siri Fort, New Delhi-110049
Opening of Techno-commercial Bid (PART-I)	On 12 th February 2020 at 15.00 Hrs.	Place of opening of Techno Commercial Bids BHEL House, Siri Fort, New Delhi Pin - 110049
Opening of Price-Bid (PART-II) or Reverse Auction with Techno-commercially accepted bidders	Shall be informed later to all the Techno-commercial qualified bidders	Place of opening of Price Bids BHEL House, Siri Fort, New Delhi - 110049

Bidders may download the tender documents from the web-site of BHEL at www.bhel.com or on the CPP portal at <https://eprocure.gov.in/cppp/> and use the documents for submission of tender.

All updates on the important dates, Amendments, Correspondences, Corrigenda, Clarifications, changes, Errata, Modifications, Revisions, etc. to Tender Specifications / conditions will be hosted on web-site only and not in the newspapers. Bidders should regularly visit web-sites to keep themselves updated with all such information.



Your best offer for the above requirement, in line with our terms and conditions, should either be delivered in-person and dropped in tender box as mentioned at point no. 2.6 below or sent by Courier / Registered Post / Speed Post to the official inviting tender at address mentioned at Point no 2.7 below. It shall be the responsibility of the bidder to ensure that the offer is complete in all respects and delivered on or **before the due date i.e. by 14.30 Hrs. on 12th February 2020.**

BHEL will not take any responsibility for delay / loss of documents or correspondence sent by in-person / courier / post.

2.0 SUBMISSION OF BIDS

2.1 Tenders should be filled in English only. All the pages of tender document duly filled-in including all Annexures /supporting documents should be signed and stamped by the authorized signatory of the bidder as acceptance of all the terms and conditions of tender. Bidders not complying with the above shall invite disqualification.

2.2 Bids should be submitted in ordered / indexed / numbered form. Additional documents, if found any, shall not be considered for evaluation purpose.

2.3 Offers should be kept in **Two separate sealed envelopes**. The envelopes should contain information as per following:

First envelope	PART-I: Techno-Commercial Bid (along with annexures, exhibits & Blank Price Bid Copy (un-priced) duly signed & stamped.
Second envelope	PART-II Price-Bid

2.4 Both the respective envelopes should be marked as PART-I & PART-II indicating Tender Enquiry No., bid subject, bid submission & opening date, name of the bidder. In **Part-II (PRICE BID)**, rates shall be quoted both in words and figures.

2.5 Both the envelopes containing Techno Commercial Bid & Price Bid shall be kept in one sealed envelope and this envelope should be superscripted with “**Tender for engagement of Consultant for TAX Consultancy in BHEL**” along with name of the Bidder.

2.6 The Bids shall be dropped in ‘**Tender Box**’ placed at reception of the main Administrative Block of Corporate Office, BHEL House, Siri Fort, New Delhi-110049 latest by due date i.e. by **14.30 Hrs. on 12th February 2020.**

2.7 **PRE-BID MEETING-** A pre-bid meeting shall be held on **3rd February 2020 at 2.30 P.M** at BHEL House, Siri Fort New Delhi 110049. All the bidders are requested to attend the pre-bid meeting so that issues if any, related to the NIT are deliberated. To have a meaningful deliberation, the bidders are requested to submit queries, if any w.r.t. scope of work, terms & conditions, in writing, delivered by hand or by email so as to reach at the address given on or before **31st January 2020, 10.00 A.M.** In case required, **clarifications shall be issued by BHEL latest by 5th February 2020 which will be hosted on BHEL website.**



The official address for correspondence:

Shri Rahul Bhatnagar

Additional General Manager (Finance)

Vth floor, Corporate Office,

BHEL House, Siri Fort,

New Delhi – 110 049

E. Mail : rahulb@bhel.in; arti@bhel.in; priyankamittal@bhel.in

Phone No. : 011-66337245

2.8 Kindly ensure the timely submission of your offer. Tenders / offers received after the specified time of their 'Submission' are treated as late tenders and shall not be considered under any circumstances.

3.0 OPENING OF BIDS

3.1 The Techno Commercial Bid (PART-I) shall be opened on the same day of bid submission i.e. on **12th February 2020 at 15.00 Hrs.** in the presence of authorized representatives of the bidders, who may like to be present. The Techno Commercial Bid (PART-I) shall be opened in the Corporate Office, BHEL House, Siri Fort, New Delhi 110049.

3.2 Price Bids (Part II) shall be opened (in case reverse auction is not conducted by BHEL) only for techno-commercially qualified bidders & intimation for price bid opening shall be sent later to such techno-commercially qualified bidders only. Price-Bid (PART-II) of the Techno-commercial acceptable bidders shall be opened in the presence of authorized representatives of the bidders, who may like to be present.

4.0 PART-II: PRICE BID

4.1 Part-II shall contain **Prices only** as per Price bid Format and should not contain any technical details and / or Commercial Terms & Conditions. Any technical details and / or Commercial Terms & Conditions, if found in this part shall be ignored as the same are supposed to be contained in Part-I only as indicated above. Blank Price Bid Copy (**un-priced**) submitted along with Part-I and price bid in Part-II shall be strictly in Price bid format.

4.2 The bidder should submit their best price at this stage itself and they will not be allowed to revise the price. Any unsolicited revision / discount given by bidder subsequently will be ignored.

4.3 Filled in tender should be **free from correction and erasures**. Corrections, if any, must be attested. All **amounts shall be indicated both in words as well as in figures**. The following may be noted:

- a) If there is a discrepancy between the unit price and the total price that is obtained by multiplying the unit price and measurable unit, the unit price shall prevail and the total price shall be corrected accordingly, unless in the opinion of the BHEL there is an obvious misplacement of the decimal point in the unit price, in which case the total price as quoted shall govern and the unit price shall be corrected.



- b) If there is an error in a total corresponding to the addition or subtraction of subtotals, the subtotals shall prevail and the total shall be corrected.
- c) If there is a discrepancy between words and figures, the amount in words shall prevail, unless the amount expressed in words is related to an arithmetic error, in which case the amount in figures shall prevail subject to (a) and (b) above.
- d) If there is such discrepancy in an offer, the same shall be conveyed to the bidder and bidder shall send his acceptance on the above lines and in case any bidder does not accept the correction of errors, their bids are liable to be disqualified.

5.0 REVERSE AUCTION

BHEL reserves the right to go for Reverse Auction (RA) (guidelines available on www.bhel.com) instead of opening the sealed envelope Price-Bid (PART-II), submitted by the bidder. This will be decided after techno-commercial evaluation. All bidders to give their acceptance for participation in RA. Non-acceptance to participate in RA may result in non-consideration of their bids, in case BHEL decides to go for RA.

- 6.0** The offers of the bidders who are banned / de-listed/ under hold by BHEL and also the offers of the bidders, who engage the services of the firms which are banned / De-Listed/ Under Hold by BHEL, shall be rejected. The list of banned firms is available on BHEL website; www.bhel.com

- 7.0** Following documents are enclosed with the tender enquiry:

7.1 Techno-Commercial Bid (Part I)

7.2 Annexures to Techno-Commercial Bid (Part I)

Annexure A	No Deviation Certificate.
Annexure B	General Declaration Certificate.
Annexure C	Declaration on Non-Disclosure.
Annexure D	NEFT Details.
Annexure E	Format of Bank Guarantee for Security Deposit.
Annexure F	List of Banks for BG submission.
Annexure G	List of BHEL Offices.
Annexure H	Undertaking from the bidder regarding affiliation of member firm(s) to their Central Organization.
Exhibit –I	Organisation Details of the bidder.
Exhibit –II, IIa and Exhibit III	Work Experience of Bidder (incl. member firm).
Exhibit – IV	Details of Offices of Bidder in India.
Exhibit – V and VI	Details of composition of qualified professionals (incl. member firm).
Exhibit – VII	Details of offices of the bidder (including member firm) outside India
Exhibit – VIII	Details of International Tax Assignments handled by the Bidder (incl. member firm).

7.3 Price Bid (Part II)



CHECK LIST

S.No.	Description /Item	Enclosed Yes/No
1.	Part "I" (Techno-Commercial Bid) sealed in a separate envelope along with all the documents.	Yes/No
2.	Part "II" (Price Bid) sealed in a separate envelope without any comments/conditions / deviations.	Yes/No
3.	Signed copy of all the pages of tender document as a token of acceptance of all tender terms and conditions.	Yes/No
4.	Signed and stamped Un- price bid formats along with technical bid (Part-I).	Yes/No
5.	Proof of GST registration	Yes/No
6.	PAN details	Yes/No
7.	No Deviation Certificate (Annexure-A).	Yes/No
8.	General Declaration certificate (Annexure-B).	Yes/No
9.	Declaration on Non-Disclosure (Annexure -C).	Yes/No
10.	NEFT Details (Annexure -D).	Yes/No
11.	Format of Bank Guarantee for Security Deposit (Annexure -E).	Yes/No
12.	Organisation Details of the bidder (Exhibit I).	Yes/No
13.	Work Experience of Bidder (incl. member firm) (Exhibit II, Exhibit IIa and Exhibit III).	Yes/No
14.	Details of Office of Bidder in India (Exhibit IV).	Yes/No
15.	Details of Composition of qualified professionals (Exhibit V and Exhibit VI).	Yes/No
16.	Details of offices of the bidder (including member firm) outside India- Exhibit VII	Yes/No
17.	Details of International Tax Assignments handled by the Bidder (incl. member firm) - Exhibit VIII	Yes/No
18.	Authorization (Power of Attorney) in support of Signatory of the Tender.	Yes/No
19.	Copies of Annual Financial Statements/Auditors Certificate of the Client of the bidder (incl. member firm) in the years of award.	Yes/No
20.	Document in support of international presence of the bidder (incl. member firm) in different countries.	Yes/No
21.	Undertaking from the bidder regarding affiliation of member firm(s) to their Central Organization (Annexure -H).	Yes/No



PART-I :: TECHNO-COMMERCIAL BID

M/s. Bharat Heavy Electricals Limited (A Govt. of India Undertaking) incorporated under the Companies Act 1956 (hereinafter called "BHEL") invites offers for "**Engagement of Consultant for Tax Consultancy in BHEL**" as per 'Terms & Conditions' and 'Scope of Work' of this tender document.

1.0 Background of BHEL

- 1.1 Bharat Heavy Electricals Limited (BHEL) is largest engineering and manufacturing enterprises in India in the energy related/infrastructure sector. BHEL is a listed public sector company engaged in design, engineering, manufacture, construction, testing, commissioning and servicing of a wide range of products and services for the core sectors of the economy, viz. Power, Transmission, Industry, Transportation (Railway), Renewable Energy, Oil & Gas and Defence.
- 1.2 BHEL has **16** Units located in places all over the country (for e.g. Haridwar, Jhansi, Bhopal, Hyderabad, Bangalore, Ranipet, Trichy, Goindwal, Rudrapur and Jagdishpur). BHEL has four Power Sector Regions also located at Kolkata, Nagpur, Chennai, Noida. Apart from this, BHEL has divisions namely Transmission Business group (TBG) at Noida and Industrial System Group (ISG) at Bangalore. Power Sector Regions and aforesaid division are mainly engaged in the activities of Site Construction, Erection, Installation and Commissioning of the project & also supply of Balance of Plant (BOPs). Power Sector Region, TBG and ISG have sites located across various States of India. For the purpose of GST, BHEL has taken State-wise GST Registration in 29 States/UTs for various BHEL Units/Divisions/Regions operating in that particular State whereby, the Unit/ Region having major presence in the State is registered as Principal Place of Business and all other BHEL locations as Additional Place of Business in the State. Imports/Exports of BHEL are handled at Mumbai, Chennai, Kolkata Ports and at Air ports across the country
- 1.3 BHEL has other offices viz. Corporate Office/International Operation Division (IOD) at New Delhi/Power Sector HQ-Noida/ R&D Hyderabad / Regional Office Division (RODs) offices, which are purely cost centre and receives input services. Regional Offices (ROD) are located in 15 cities, covering all major States of the country, including Mumbai, Chennai etc. RODs functions include direct contact with customers and government agencies, marketing of electrical transmission and distribution products, marketing support for non-conventional energy sources systems, material management for import & export activities, cash collection support to Units. These offices /Units are also registered as additional place of business in their particular State. List of BHEL offices is attached herewith in Annexure G.
- 1.4 Most of the projects executed by BHEL are turnkey projects and completion of the projects takes from 18 months (captive power plants relating to Industries) to 36 months (Power utility projects). In executing a project, major portion of the equipment are manufactured at BHEL's manufacturing Units where as some components {like Cables, Control Panels, Fan couplings, Mineral Wool, etc. commonly known as Bought out Items (BOI)} and Systems {like Effluent treatment plant, Air conditioning plant, Pre-treatment plant, Cooling tower etc. commonly known as Balance of Plant (BOP)} are



purchased from vendors. The BOIs & BOP's are directly delivered at BHEL's customer site, whereas the vendors also undertake the service portion (erection and commissioning) of the BOPs.

1.5 BHEL has one subsidiary company and Joint Ventures also. However, these are **not** to be considered for the scope of work given in the tender.

2.0 Information required from the Bidders

The following information/data shall be provided in the "Techno Commercial Bid" by the bidders:

- 2.1 All the pages of the Tender document including annexures, duly signed and stamped by the authorized signatory of the bidder and returned as a token of acceptance of all the tender conditions of tender.
- 2.2 No Deviation Certificate (**as per Annexure A**)-In case of any deviation with the terms and conditions and Scope of work of the tender document, the bid shall be liable for rejection.
- 2.3 General Declaration Certificate as per **Annexure B**.
- 2.4 Declaration on Non- Disclosure as per **Annexure C**.
- 2.5 GST Registration Certificate.
- 2.6 PAN details.
- 2.7 NEFT details for e-payment of consultancy fee as per **Annexure D**.
- 2.8 Format of Bank Guarantee for Security Deposit as per **Annexure –E**.
- 2.9 Undertaking from the bidder regarding affiliation of member firm(s) to their Central Organization as per **Annexure –H**.
- 2.10 Authorization (Power of Attorney) in support of Signatory of the Tender.
- 2.11 Organisation Details of the bidder as per **Exhibit I**.
- 2.12 Relevant Work Experience of Bidder (incl. member firm) along-with supporting document as per **Exhibit II, Exhibit IIa and Exhibit III**.
- 2.13 Detail of offices of Bidder in India as per **Exhibit IV**.
- 2.14 Details of Composition of Qualified Professionals as per **Exhibit V and Exhibit VI**.
- 2.15 Signed and stamped up-priced price bid format.
- 2.16 Details of offices of the bidder (including member firm) outside India- **Exhibit VII**.
- 2.17 Details of International Tax Assignments handled by the Bidder (incl. member firm) as per **Exhibit VIII**.



Terms and Conditions

3.0 Definitions

Unless the context otherwise requires, the following terms whenever used in this document shall have the following meanings:

- (a) “Applicable Law” shall mean the Indian Law both substantive and procedural.
- (b) “Bidder” means the person(s), firm, company or organization who is bidding under this tender. The word is considered synonymous to Consultant.
- (c) “Consultant” means the successful Bidder that may provide Services to the Owner under the Contract.
- (d) “Contract Value” means the price in Indian rupees (excluding GST) for the performance of the Services for the complete Scope of Work as per Tender.
- (e) “DTAA”— means Double Taxation Avoidance Agreement.
- (f) “FTP”- means Foreign Trade Policy.
- (g) “HBP”—means Hand Book of Procedures in relation to FTP.
- (h) “Member Firm”—means a Firm, including Bidder, having affiliation to the Central Organization of the bidder.
- (i) “Owner” means Bharat Heavy Electricals Limited, BHEL House, Siri Fort New Delhi – 110 049.
- (j) “Services” means the work to be performed by the successful bidder pursuant to this Contract, as described in the detailed Scope of work.



4.0 Scope of Work and deliverables –GST, Customs Law and FTP

<i>Sl No</i>	<i>Scope of work</i>	<i>Timeline and Deliverables</i>
1.	<p><u>Tax Consultancy:</u></p> <p>a) To provide clarification / opinion on queries raised by BHEL from time to time in respect of provisions of GST, Customs law, FTP including Handbook of Procedures etc.</p> <p>b) To provide guidelines for internal checks and balances (including Do's and Don'ts / FAQs) relating to various GST aspects.</p> <p>c) Assisting BHEL in GST planning such as optimizing GST ITC and Output Tax, identifying potential risks and suggesting improvement in existing practices / procedures including contractual clauses, operating structure and business transactions with respect to Indirect Taxation and its accounting aspect.</p>	<p>The issues/queries raised by BHEL shall be replied by the consultant as follows:</p> <p>(i) Within 2 working days from the date of providing requisite inputs w.r.t. issue/query raised in respect of sl. no. 1 point (a)</p> <p>(ii) Within 7 working days from the date of providing requisite inputs w.r.t. issue/query raised in respect of sl. no. 1 point (b) and (c)</p> <p>However, in case of any urgency of matter, the issue shall be replied as per the requirement of BHEL.</p> <p>The opinion / guidelines as stated above will also be updated depending upon subsequent changes made in law during the contract validity period.</p>
2.	Regular up-dation of changes in GST Law, Customs Law, FTP including Hand Book of Procedures by Government, including case laws and advance rulings etc. Further, its impact on BHEL's operations, if any, to be analysed and submitted.	Within 3 working days of issue of the Notification /Circular/Notice etc., BHEL should be apprised of the impact thereon, and the advisory to be provided to BHEL for necessary compliance.
3.	<p><u>Identification of issues to be represented to Government</u></p> <p>Consultant to suggest areas of concern and assist BHEL where the issue is required to be represented to Government for changes in GST Law, Customs Law, Foreign Trade Policy including Hand Book of Procedure, including interpretational issues.</p>	<p>i.) Identification of the area, issue on its own and suggest to BHEL or on BHEL's request, on which representation is required to be made.</p> <p>ii.) The representation would be prepared and submitted to BHEL within 7 days of communication by BHEL in this regard.</p> <p>iii.) Arranging, attending meeting alongwith BHEL's officials with appropriate Government Authorities, if required.</p>



4.	<p><u>Review of Sale and Purchase Transactions with respect to Compliance of GST law</u></p> <p>(i) To conduct review of trial balance, ledger, Accounts etc., at various BHEL locations as decided by BHEL in order to ensure that GST is being paid correctly on all taxable supplies (especially with respect to time of supply, place of supply, GST Rate etc.) and also that eligible Input Tax Credit is being availed as per GST Law provisions.</p> <p>(ii) Tentatively 4 major Units and 4 other locations of BHEL (during the contract period) including Units/Regions/ Divisions/ offices located at different States shall be visited by consultant as decided by BHEL.</p>	<p>i.) For major units, a team of at least 4 persons shall be deputed for six working days as per BHEL.</p> <p>ii.) For other units, a team of at least 3 persons shall be deputed for six working days as per BHEL.</p> <p>Report on the review shall be submitted within 15 days of completion of each assignment.</p>
5.	<p><u>Training to BHEL employees in GST law</u></p> <p>To provide training through Video Conferencing (VC) from BHEL's NCR Office with various BHEL Units/ Regions/Divisions/offices located at different States as decided by BHEL including providing necessary training material and presentation, manual for internal use of BHEL.</p> <p>Ten (10 nos.) VCs of one day duration each will be conducted by the consultant over the contract duration.</p> <p>The actual number of trainings may vary by +/- 30% .</p>	<p>i.) The training shall be imparted by the team leader or under the supervision of team leader appointed by the consultant.</p> <p>ii.) The date of training to be communicated by BHEL.</p> <p>iii.) Training material in soft copy will also be provided by the consultant.</p>

Note 1: All jobs/work and any other items specifically not mentioned above but which are necessary for completion of assignment shall be deemed to have been included in the Scope of Work. For such work no extra claim shall be entertained.

Note 2..Deliverable would include opinions shared on email / hard copy covering impact and action point for BHEL on account of changes made in law, meeting with customer wherever required at mutually agreed date, etc.



4.0 Scope of Work and deliverables – Income Tax

<u>Sl No</u>	<u>Scope of work</u>	<u>Timeline and Deliverables</u>
6.	<p><u>Tax Consultancy:</u></p> <p>a) To provide clarification / opinion on queries raised by BHEL from time to time in respect of provisions of Income -Tax Act, IT rules, DTA, ICDS and other Tax Matters including advise on Assessment matters.</p> <p>b) To provide guidelines for internal checks and balances (including Do's and Don'ts / FAQs) relating to various Income Tax aspects.</p> <p>c) Assistance for Income Tax compliance including assistance for E- FILING of various Forms, e.g. Form 67, Form 13, CbCR Forms etc. under Income Tax Laws.</p> <p>d) Vetting of Income Tax Return, Other IT forms for compliance.</p>	<p>The issues/queries raised by BHEL shall be replied by the consultant as follows:</p> <p>(i) Within 2 working days from the date of providing requisite inputs w.r.t. issue/query raised in respect of sl. no. 6 point (a), (b) and (c).</p> <p>(ii) Within 7 working days from the date of providing requisite inputs w.r.t. issue/query raised in respect of sl. no. 6 point (d).</p> <p>However, in case of any urgency of matter the issue shall be replied as per the requirement of BHEL.</p> <p>The opinion / guidelines as stated above will also be updated depending upon subsequent changes made in law during the contract validity period.</p>
7.	Regular up-dation of changes in Income Tax provisions vide Finance Bill & Act, Notifications, Circulars etc. including case laws. Further, its impact on BHEL's operations, if any, to be analysed and submitted.	<p>Within 5 working days of issue of the Finance Bill & Act, Notifications, Circulars etc. BHEL should be apprised of the impact thereon, and the advisory to be provided to BHEL.</p>
8.	<p><u>Identification of issues to be represented to Government</u></p> <p>Consultant to suggest areas of concern and assist BHEL where the issue is required to be represented to Government for changes in Income Tax Law etc. including interpretational issues.</p>	<p>i.) Identification of the area, issue on its own and suggest to BHEL or on BHEL's request, on which representation is required to be made.</p> <p>ii.) The representation would be prepared and submitted to BHEL within 7 days of communication by BHEL in this regard.</p> <p>iii.) Arranging, attending meeting alongwith BHEL's officials with appropriate Government Authorities, if required.</p>
9.	Clarification on Foreign Taxation/ Withholding tax issues, with reference to Income Tax Laws etc.	Reply to be submitted to BHEL within 2 working days of the query raised by BHEL.



10.	Analysis of the "The Taxations Laws Ordinance, Bill & Act along with relevant Notification/Circulars etc. issued by the Government of India from time to time and also advising BHEL of its impact under different scenarios as per the Provisions of Direct Taxation Laws or any other similar Law as issued by the Govt. of India.	Analysis report w.r.t. changes made vide Ordinance, Bill & Act, Notifications, circulars etc. and also its impact on BHEL within 10 days of issue of LOA or date of issue of Ordinance/Bill/Act/Notification, whichever is later. A detailed reply/opinion to be submitted to BHEL within 10 working days of the query raised by BHEL.
11	Any Amendment in Ind AS / AS or introduction of new Ind AS/ AS as notified by Ministry of Corporate Affairs, having implication on Direct Tax.	Any changes made in Ind AS/AS or newly introduced Ind AS/ AS as notified by Ministry of Corporate Affairs to be analysed from Direct Tax perspective and shall be communicated to BHEL within 10 days of such change, along with advisory for suitable course of action.
12.	Assistance in Income Tax Management including vetting of Tax Computation	Identifying potential areas for tax management and suggesting suitable course of action. Within 7 working days from the date of providing requisite inputs w.r.t. issue/query raised by BHEL.
13.	Analysis of Direct Tax Code* proposed (viz. draft or Bill stage) or passed (viz. Act, Rules) during the contract period covering all aspects related to its implementation with specific focus on BHEL issues including, but not limited to action points on transitional provisions, tax positions with reference to Judicial precedence, applicable rates, exemptions /other benefits. *or as Promulgated by any other name which shall be in supersession of the prevailing Direct Tax /I.T.Act, 1961/ I.T.Rules	i. An initial (Preliminary) report based on Direct Tax Code introduced in public domain and; ii. A detailed report based on Direct Tax Code presented as Bill in the Parliament; to be given within 10 days of award of work or Direct Tax Code coming in the public domain / presented as Bill in Parliament, whichever is later, alongwith its impact on BHEL. iii. Final report shall be submitted within 15 days of award of work or within 30 days of passing of the Act by the Parliament, whichever is later.

Note 1 All jobs/work and any other items specifically not mentioned above but which are necessary for completion of assignment shall be deemed to have been included in the Scope of Work. For such work no extra claim shall be entertained.

Note 2. Deliverable would include opinions shared on email / hard copy, impact and action point for BHEL on account of subsequent changes made in law, etc.

Note 3: Each stage of Sl. No. 13 of Scope of work as mentioned above shall be considered as completed based on the actual submission of initial / detailed / final reports as stated above. However, in case the Direct Tax Code is not introduced in public domain or presented as Bill or not passed as Act in the Parliament during the validity of Contract period, the payment for the same shall not be considered for the purpose of this contract.



5.0 PRE- QUALIFYING CRITERIA:

The Bidder must qualify the following pre-qualification requirements:

Sl No	Description	Criteria	Supporting documents to be submitted by bidder for Pre-qualification
1	Experience	<p><u>(A) GST</u></p> <p>Bidder (including Member firm) should have experience of at least 7 years (minimum 10 numbers of assignments) as on 31.12.2019 in Indirect Tax of India viz. Excise/Service-Tax/VAT/CST, GST assignment in 2017-18 & 2018-19, (i.e. GST implementation, Consultancy including review / Health check).</p> <p>Out of 10 Numbers of assignments as mentioned above at least:</p> <p>(i) One no. of assignment should be from an entity engaged in manufacturing of Capital goods (Capital goods as defined in chapter 84 & 85 of Central Excise Tariff Act) and,</p> <p>(ii) One no. of assignment should be from an entity engaged in Construction business and,</p> <p>(iii) Four assignments should be for GST implementation / Consultancy / review of the entity having turnover equal to or more than Rs. 7500 crores during the year of award of such assignment.</p> <p><u>(B) Customs, FTP and HBP</u></p> <p>(i) Bidder (including Member firm) should have experience of at</p>	<p>1. Details to be furnished as per Exhibit II.</p> <p>Please furnish a list of 10 major clients along with copy of Work Order / Assignment letter / Award letter mentioning scope of work.</p> <p>W.r.t. criteria (A) (iii), copy of Audited Financial Statement or annual reports or quarterly results or certificate of turnover from Statutory Auditor of the clients in support of turnover equal to or more than Rs.7500 Crs. during the year of award of work.</p> <p>2. Details to be furnished as per Exhibit IIa.</p>



		<p>least 5 years as on 31.12.2019 in Indian Custom laws, FTP (India) including Handbook of Procedures (should have handled minimum 5 numbers of assignments of Customs law and FTP.</p> <p>(ii) Out of above, one no. of assignment should be from a Corporate entity engaged in manufacturing and Export of Capital goods as defined in chapter 84 & 85 of Central Excise Tariff Act.</p> <p>(iii) Out of the above One assignment should be of entity having turnover equal to or more than Rs. 7500 crores during the year of award of such assignment.</p> <p>For the Purpose of GST, Customs and FTP the work related to regular compliances such as assessment and return filing only would not be considered as eligible work experience.</p> <p><u>(C) Direct Tax</u></p> <p>(i) Bidder (including Member firm) should have at least 10 years of experience as on 31.12.2019 of Income Tax Law of India, and should have dealt, as Tax Consultant, with at least 10 Clients which are Public Limited</p>	<p>Please furnish a list of 5 major clients along with copy of Work Order / Assignment letter / Award letter mentioning scope of work.</p> <p>W.r.t. criteria (B) (iii), copy of Audited Financial Statement or annual reports or quarterly results or certificate of turnover from Statutory Auditor of the client in support of turnover equal to or more than Rs.7500 Crs. during the year of award of work.</p> <p>3. Details to be furnished as per Exhibit III.</p> <p>Please furnish a list of 10 major clients along with copy of Work Order / Assignment letter / Award letter mentioning scope of work.</p>
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		<p>Companies registered in India.</p> <p>(ii) Out of 10 clients above, any 5 should have Annual Turnover of at least Rs. 7500 Crores in the year of award of contract.</p> <p>The work related to tax audit and return filing only would not be considered as eligible work experience.</p>	<p>W.r.t. criteria (C) (ii), copy of Audited Financial Statement or annual reports or quarterly results or certificate of turnover from Statutory Auditor of the clients in support of turnover equal to or more than Rs.7500 Crs. during the year of award of work.</p>
2	Office locations in India	<p>As on the date of bidding, bidder should have at least one functional office in each of the following cities:</p> <p>(i) Delhi NCR region. (ii) Mumbai. (iii) Kolkata. (iv) Hyderabad. (v) Bengaluru. (vi) Chennai.</p>	<ol style="list-style-type: none"> 1. Details of Offices to be furnished as per Exhibit IV. 2. Copy of document to establish that office premises is either on ownership or rent/lease basis. The document provided should be valid on the bid due date. 3. BHEL reserves the right for surprise visit for verification of "functional Office" in any day between 10 AM to 4.00 Pm during Monday to Friday excluding National Holidays.
3	Composition of Professionals	<p><u>GST and Customs, FTP including HBP</u></p> <p>As on the date of bidding, Bidder (including Member firm) should have minimum 15 (fifteen) number of qualified professionals {including partner (s)} having minimum 10 (Ten) years of post-qualification experience in the area of Indirect Tax, Customs Law i.e. Central Excise, Sales Tax/VAT, Service Tax, Customs Law, FTP including Handbook Procedure including GST in India in last two years with at least any one of the qualification-CA/CMA/LLB.</p> <p><u>Direct Tax</u></p> <p>As on the date of bidding, Bidder (including Member firm) should have minimum 15 (fifteen) number of qualified professionals</p>	<p>Details to be furnished as per Exhibit-V</p> <p>Details to be furnished as per Exhibit-VI</p>



		{including partner (s)} having minimum 10 (Ten) years of post-Qualification experience in the area of Direct Tax with at least any one of the qualification-CA/CMA/LLB.	
4	International Presence and Tax Assignments	As on the date of bidding, Bidder (including Member firm) should have International presence (minimum 10 offices) in countries outside India in each of four continents viz. Africa, Asia, North America and Europe and should also have experience of handling minimum 40 Tax Assignments in such countries during the last 5 years.	<p>Bidder to submit details of international presence (including member firm) as per Exhibit -VII.</p> <p>Further, details of the assignments handled by the bidder (including member firm) to be submitted as per Exhibit –VIII.</p>

Note: *The Bidder (incl. member firm) should have separate teams dealing with Direct and Indirect Taxation Matters respectively.*

BHEL reserves the right to verify information submitted by the bidder. In case the information is found false/incorrect, the offer shall be rejected and shall also be liable for other action as per Company policy.

6.0 SECURITY DEPOSIT (SD)

- a) The successful bidder shall be required to furnish security deposit before start of the work but not later than 7 days of acceptance of award of work. The total amount of Security Deposit will be 5% of the contract value.
- b) Security deposit may be furnished in any one of the following forms:
 - i. Local cheques of Scheduled Banks (subject to realization)/ Pay Order/ Demand Draft/ Electronic Fund Transfer in favour of BHEL.
 - ii. Bank Guarantee from any of the bank as listed in Annexure F. The Bank Guarantee shall be strictly as per format enclosed as Annexure E.
 - iii. Fixed Deposit Receipt issued by Scheduled Banks/ Public Financial Institutions as defined in the Companies Act (FDR should be in the name of the Consultant, A/c BHEL).
 - iv. Securities available from Indian Post offices such as National Savings Certificates, Kisan Vikas Patras etc. (held in the name of Consultant furnishing the security and duly endorsed/ hypothecated/ pledged, as applicable, in favour of BHEL)
- c) No interest shall be paid on the amount of Security Deposit.
- d) Security Deposit shall be released to the Consultant upon fulfilment of contractual obligations as per terms of the contract.



- e) Acceptance of Security Deposit against Sl.No. (iii) & (iv) of 6(b) above will be subject to hypothecation or endorsement on the documents in favour of BHEL. However, BHEL will not be liable or responsible in any manner for the collection of interest or renewal of the documents or in any other matter connected therewith.

f) Bank Guarantee

Wherever Bank Guarantees are to be furnished/submitted by the consultant, the following shall be complied with:

- i.) Bank Guarantees shall be from any of the bank as listed in **Annexure F**.
- ii.) The Bank Guarantee shall be strictly as per format enclosed as annexure E on the appropriate non judicial stamp paper.
- iii.) The validity of Bank Guarantee towards Security Deposit shall be initially up to the 3 months from the end of contract validity period with claim period of six months and the same shall be kept valid by proper renewal till the acceptance of Final Bills of the Consultant, by BHEL.
- iv.) It is the responsibility of the bidder to get the Bank Guarantees revalidated/extended for the required period (subject to a minimum period of six months), as per the advice of BHEL. BHEL shall not be liable for issue of any reminders regarding expiry of the Bank Guarantees.
- v.) In case the Bank Guarantees are not extended before the expiry date, BHEL reserves the right to invoke the same by informing the concerned Bank in writing, without any advance notice/communication to the concerned bidder.
- vi.) Bidders to note that any corrections to Bank Guarantees shall be done by the issuing Bank, only through an amendment in an appropriate non judicial stamp paper.
- vii.) The Original Bank Guarantee shall be sent directly by the Bank to BHEL under Registered Post (Acknowledgement Due), addressed to the address mentioned below:

Shri Rahul Bhatnagar
Additional General Manager (Finance)
Vth floor, Corporate Office,
BHEL House, Siri Fort,
New Delhi – 110 049

- g) Failure to pay the security deposit shall be treated as failure to discharge the duties under the contract and shall result in cancellation of the contract and the consultant shall be liable to compensate BHEL for any losses incurred by BHEL. BHEL reserves the right to appropriate any part / whole of the amount of the security deposit without prejudice to other claims against the consultant for losses suffered by BHEL due to failures on the part of the consultant, due to termination of contract or consultant becoming disqualified because of liquidation / insolvency. The decision of BHEL in respect of such losses, damages, charges, expenses or costs, shall be final and binding to the consultant.



7.0 PRICE BID

- 7.1 Price Bids shall be opened (in the case reverse auction not conducted by BHEL) only for techno-commercially qualified bidders & intimation for price bid opening shall be sent later to such techno-commercially qualified bidders only.
- 7.2 While quoting the price, the bidder shall consider all expenses including travelling, other Miscellaneous and out of pocket expenditure and the same shall not be claimed separately. Rate quoted shall be firm & shall not be quoted with price variation clause. No claim for expenditure other than the price quoted will be entertained by BHEL on account of Scope of Work provided in tender. BHEL shall provide Guest House accommodation (lodging and boarding) and local transport including pick and drop from airport/railway station at BHEL Units/Divisions/Sites except at Delhi NCR region, accordingly the same shall not be included in the price quoted by the bidder.
- 7.3 The Bidder shall quote the price in Indian rupees for the entire scope of work as per Price Bid format (**Part II Price Bid**).
- 7.4 It may be ensured that Price Bid offer in a separate sealed cover does not contain any condition, comment, deviation except the price quoted by the bidder.

Taxes & Duties

- 7.5 The price shall be firm and inclusive of all applicable taxes & duties except GST which shall be payable extra against GST compliant invoice by the consultant. In case BHEL is not able to avail GST Input Tax Credit due to reasons attributable to consultant, the same shall not be reimbursed to the consultant.
- 7.6 Statutory variation in GST, including introduction of new Tax, if any, within the scheduled contractual completion period shall be borne by BHEL on submission of documentary evidence in this regard. Any decrease due to variation shall be passed on by the bidder to the owner. -
- 7.7 BHEL shall be authorized to make statutory deductions (viz. Income Tax / GST TDS etc.) as applicable from the amount payable to the consultant. TDS certificate to this effect shall be provided by BHEL.

8.0 BID EVALUATION

- 8.1 Technical Evaluation- As a first step of evaluation process, Techno-Commercial Bid of all the bidders shall be opened & scrutinized with a view to determine technical acceptability of offers and to check submission of required documents. If required, clarification on technical aspect will be sought.



- 8.2 Subject to clause 9.0 i.e. Reverse Auction process, Price Bid shall be opened of Techno commercially qualified Bidders. Evaluation shall be on the basis of "Total cost to BHEL" net of GST Input Tax Credit i.e. value quoted at Sl. No. 10 of price bid format.
- 8.3 Any effort by the Bidder to influence BHEL in BHEL's evaluation, comparison or contract award decision may result in the rejection of the Bidder's proposal.

9.0 REVERSE AUCTION

- 9.1 BHEL reserves the right to go for Reverse Auction (RA) (guidelines as available on www.bhel.com) instead of opening the sealed envelope Price-Bid (PART-II), submitted by the bidder. This will be decided after techno-commercial evaluation. All bidders to give their acceptance for participation in RA. Non-acceptance to participate in RA may result in non-consideration of their bids, in case BHEL decides to go for RA.
- 9.2 To participate in Reverse Auction, bidders will have to necessarily submit "Process Compliance form" (to the designated service provider) as well as 'online sealed bid' in the Reverse Auction. Non submission of "Process Compliance form" or 'online sealed bid' by the agreed bidder will be considered as tampering of the tender process and will invite action by BHEL as per extant guidelines for suspension of business dealing with the bidder.
- 9.3 The bidders have to necessarily submit online sealed bid less than or equal to their envelope sealed price bid already submitted to BHEL along with the offer.
- 9.4 The envelope sealed price bid of successful L1 bidder in RA, if conducted, shall also be opened after RA and the order will be placed on lower of the two bids (RA closing price & envelope sealed price) thus obtained. The bidder having submitted this offer specifically agrees to this condition and undertakes to execute the contract on thus awarded rates.
- 9.5 If it is found that L1 bidder has quoted higher in online sealed bid in comparison to envelope sealed bid for any item(s), the bidder will be issued a warning letter to this effect. However, if the same bidder again defaults on this count in any subsequent tender of BHEL, it will be considered as fraud and will invite action by BHEL as per extant guidelines for suspension of business dealings with consultant (as available on www.bhel.com).
- 9.6 Date and time of opening of Price-Bid (PART-II) / Reverse Auction will be intimated through E-Mail to acceptable bidders at least 48 hours prior to time of bid opening.

10.0 BID VALIDITY

The price quoted by the bidder shall remain valid for a period of 90 days after the date of opening of Techno Commercial Bid (Part I) and 45 days from the date of Reverse Auction / Price Bid opening, whichever is later. In exceptional circumstances, BHEL may solicit the Bidder's consent for extension of the bid validity period. When the Bidder extends the period of validity, the same shall be done without any modification to the bid proposal by the Bidder.

11.0 AWARD AND FORMATION OF CONTRACT

- 11.1 The contract will be awarded to the Bidder whose bid is found to be technically and commercially acceptable and evaluated lowest.



11.2 All the documents issued by BHEL as well as accepted by it up to the stage of Letter of Intent will form part of contract. Some of the examples are: Tender Document, Techno-Commercial /Price Bid, Certificate, No Deviation statement etc.

11.3 The successful bidder shall give acceptance to the Letter of Award to BHEL within 2 working days of issue of the same by BHEL, by way of return of signed copy of letter of award.

11.4 The Contract shall come into effect on the date of issue of Letter of Award by BHEL.

12.0 Assignment not to be Sub-Let.

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

13.0 CONTRACT VALIDITY

The contract shall initially remain valid up to 12 months from the date of award of work, subject to renewal/Extension of the same, on the same terms and conditions for a period of 3 months, subject to a maximum period of 12 months, to be decided by BHEL.

14.0 PAYMENT TERMS

14.1 No Advance shall be paid by BHEL.

14.2 Payment towards performance of services under the contract shall be made as under:

Sl No	Milestone	Payment
1.	On completion of every 3 month from the date of award of work.	<p>i. 25% of the price quoted for Sl. No. 1—3 of scope of work specified in paragraph no. 4.0 above (also refer sno.1 of page no 45).</p> <p>ii. 25% of the price quoted for Sl. No. 6-12 of scope of work specified in paragraph no. 4.0 above (also refer sno.2 of page no 45).</p> <p>The total contract price as quoted against Sl No. 1-3 and 6-12 of the scope of work, for the contract duration period shall be considered for this payment.</p>
2	On Acceptance of Final Report on the review of BHEL's operations as stated at sl. no. 4 of scope of work.	The invoice shall be raised by consultant for every 3 months from the award of work for the number of assignments completed during that period. (refer sl no.4 of page no 45).
3	On organising "Training to BHEL Employees" as mentioned in SL. No. 5 of Scope of Work	The invoice shall be raised by consultant for every 3 months from the award of work for the number of days of trainings conducted during that period.(refer sl no.5 of page no 45).
4.	Report on Direct Tax Code	Payment shall be made separately for following milestones of Serial No. 13 of Scope of Work on



		<p>successful completion of each milestone. (also refer sl no.3 of page no 45).</p> <ul style="list-style-type: none"> i. 10% of the total price quoted for Sl. No. 13 on submission of initial (Preliminary) report based on Direct Tax Code introduced in public domain; ii. 30% of the total price quoted for Sl. No. 13 on submission of detailed report based on Direct Tax Code presented as Bill in the Parliament; iii. 60% of the total price quoted for Sl. No. 13 on submission of Final report as stated.
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14.3 Payment shall be made within 30 days of submission of GST Compliant Invoice. BHEL shall not be liable for payment of interest on payment beyond 30 days.

14.4 All payments shall be subject to recoveries towards statutory deductions, penalty (if any) etc.

14.5 The payment will be made by electronic transfer to the account of the consultant.

14.6 The milestone indicated above are for release of payment only and does not represent the quantum of work completed.

15.0 CONFIDENTIALITY CLAUSE

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

15.2 For maintaining the confidentiality of all the information provided by BHEL to the successful bidder for completion of the assignment, Non-Disclosure Agreement (NDA) as prepared by BHEL, will be signed by the authorized representatives of both i.e. the consultant and BHEL. The NDA will be signed by the successful bidder and submitted to BHEL within 7 days of Letter of Award of work. Delay in commencement and completion of work on account of delay in submission of NDA shall be to the account of the consultant. BHEL is not responsible for any delay due to delay/non submission of signed NDA by the consultant.

16.0 PENALTY CLAUSE

Delay in completion of job as per Scope of Work/time schedule provided in tender document shall attract levy of penalty @2% per week of delay or part thereof, of the contract value, subject to maximum 10% of total contract value. All applicable taxes on LD shall also be recovered/payable by consultant over and above the amount of LD specified above.

17.0 LIABILITY CLAUSE

The party, to whom order is placed by BHEL, shall take the entire responsibility for safe travel of their personnel. Suitable insurance cover if required will be the responsibility of the Consultant and any expenditure on their account to be included in their quoted price. BHEL is



not responsible for any liability of whatsoever in nature encountered in the process of completion of Services.

18.0 LAWS GOVERNING THE CONTRACT

The Contract including all matters connected with this Contract, its meaning and interpretation, and the relation between the Parties shall be governed by and construed in accordance with the Applicable Indian Law and shall be subject to the exclusive jurisdiction of Indian Courts at Delhi (India).

19.0 DEFAULT / BREACH OF CONTRACT, INSOLVENCY AND RISK PURCHASE:

If the Consultant fails to provide the required services as per the Contract within the period(s) fixed for such services or failing to adhere to the contract specifications or at any time repudiates or otherwise abandons the contract before expiry of such period or refuses or is unable to provide services covered by the Order/Contract either in whole or in part or otherwise fails to perform the Order/Contract or commits any breach of the Order/Contract not herein specifically provided for or in the event of the death or insanity or if the Consultant being an individual or if a firm on a partnership thereof, shall at any time, be adjudged insolvent or shall have a receiving order for administration of his estate made against him or shall take any proceeding for composition under any Insolvency Act for the time being in force or make any assignment of the Order/Contract or enter into any arrangement or composition with his creditors or suspend payment or if the firm dissolved under the Partnership Act or if the Consultant (Service Provider) being a company is wound up voluntarily or by order of a Court or a Receiver, Liquidator or Manager on behalf of the debenture holders and creditors is appointed or circumstances shall have arisen which entitles the Court of debenture holder and creditors to appoint a receiver, liquidator or manager, the owner without prejudice to his right to recover any expenses, losses or damages to which the owner may be put to incur or sustain by reason of the Consultant's default or breach of Order, Contract shall be entitled to cancel the Order/Contract either in whole or portion thereof without compensation to the Consultant (Service Provider) and if the owner so desires, he may procure upon such terms and in such manner as he deems appropriate, services not so delivered at the risk and cost of the Consultant (Service Provider) and the Consultant (Service Provider) shall be liable to the owner for any excess costs provided that the Consultant (Service Provider) shall continue the performance of the Order/Contract to the extent not cancelled under the provisions of this clause. The Consultant (Service Provider) shall on no account be entitled to any gain on such re-procurement.

Cost of the services procured by the Owner at the risk and cost of the consultant (Service Provider) shall be worked out after levying 30% overheads as departmental charges on the cost of services so procured.

20.0 CANCELLATION OF TENDER / RIGHT OF ACCEPTANCE:

BHEL reserves the right to reject all the bids or cancel / withdraw the invitation for bids without assigning any reason whatsoever and in such cases no bidder / intending bidder shall have any claim arising out of such action. The acceptance of bid will rest with BHEL and does not bind BHEL to accept the lowest or any bid.



21.0 TERMINATION OF CONTRACT:

After award of Contract, by giving notice of 15 days in writing to the consultant, BHEL shall have the right to cancel the award wholly or in parts in case BHEL is obliged to do so on account of:

- a) Delays in execution of job by the consultant despite reminders/follow-up or any other unforeseen conditions including force majeure conditions,
- b) If the successful bidder, in the judgment of BHEL has engaged in corrupt or fraudulent practices in competing or in executing the Contract.
- c) If the successful bidder's performance, in the judgment of BHEL is not found to be satisfactory. Such termination shall be at the risk and cost of the consultant.
- d) If BHEL, at its sole discretion, decides to terminate this Contract.

In case of termination, the consultant shall have no claim for compensation against BHEL on account of such cancellation, including work done, if any.

22.0 SETTLEMENT OF DISPUTES

If any dispute(s) or difference(s) of any kind whatsoever arise between the Parties hereto in connection with or arising out of this Contract, the parties hereto shall negotiate with a view to its amicable resolution and settlement. In the event no amicable resolution or settlement is reached within a period of thirty (30) days from the date on which the dispute(s) or difference(s) arose, such dispute(s) or differences shall be referred to the arbitrator appointed by BHEL. The award of the arbitrator shall be binding on both the parties. Subject as aforesaid, the provisions of Arbitration & Conciliation act, 1996 (India), statutory modifications or re-enactments thereof and the rules made there under and for the time being in force shall apply to the arbitration proceeding under this clause. The venue of the arbitration shall be New Delhi, India.

23.0 FORCE MAJEURE

For the purpose of this Contract, "Force Majeure" means an event which is beyond the reasonable control of a Party and which makes a Party's performance of its obligations under the Contract impossible or so impractical as to be considered impossible under the circumstances, such occurrence including, but not limited to, acts of God, war, nature, public disorders, strikes, riots, etc. acts of government authorities, etc., not within the control of the party.

The failure of a Party to fulfil any of its obligations under the contract shall not be considered to be a breach of or Default under this Contract in so far as such inability arises from an event of Force Majeure, provided that the Party affected by such an event:

- (a) has taken all reasonable precautions, due care and reasonable alternative measures in order to carry out the terms and conditions of this Contract and
- (b) has informed the other Party as soon as possible about the occurrence of such an event.



24.0 FRAUD PREVENTION POLICY:

The bidders along-with its associate consultants / service providers shall strictly adhere to BHEL fraud prevention policy displayed on BHEL website; www.bhel.com and shall immediately bring to the notice of BHEL management about any fraud or suspected fraud as soon as it comes to their notice.

25.0 ISSUE OF NOTICE

- 25.1 Service of notice on consultant:-** Any notice to be given to the Consultant under the terms of the contract shall be served by sending the same by email / Registered Post / Speed Post to or leaving the same at the Consultant's last known address of the principal place of business (or in the event of the consultant being a company, to or at its Registered Office) / Email address. In case of change of address, the notice shall be served at changed address as notified in writing by the Consultant to BHEL. Such posting or leaving of the notice shall be deemed to be good service of such notice and the time mentioned to the condition for doing any act after notice shall be reckoned from the date so mentioned in such notice.
- 25.2 Service of notice on BHEL:-** Any notice to be given to BHEL in-charge under the terms of the Contract shall be served by sending the same by post to or leaving the same at BHEL address or changed address as notified in writing by BHEL to the Consultant.

26.0 GENERAL

- 26.1** BHEL will provide necessary inputs / information as considered necessary to the successful Bidder for completion of the assignment for which the successful bidder has to sign the Non- Disclosure Agreement (NDA) with BHEL.
- 26.2** All the BHEL Units are connected with Video Conferencing facility. The consultant and its team, if required, may use Video Conference facility from any of BHEL NCR office for interaction with BHEL Units/Regions/Division/offices.
- 26.3** The Bidder shall bear all costs associated with the preparation and submission of its proposal and BHEL will in no case be responsible or liable for these costs.
- 26.4** The Consultant shall perform the services and carry out their obligations with all due diligence & efficiency, in accordance with generally accepted professional techniques and practices, and shall observe sound management practices. The bidders shall always act, in respect of any matter relating to this Contract or to the Services, as faithful to BHEL and shall at all times support and safeguard BHEL's legitimate interests in any dealings with customers or any other agencies.
- 26.5** Consultant shall start the work within a week of acceptance of award of work.
- 26.6** All the information/computations/workings/data or other calculations sheets along with the assumptions made for the completion of Services as per Scope of Work in hard and soft form will be handed over to BHEL and BHEL has the exclusive rights over them.



Annexure A
(Part I : Techno-commercial Bid)

Subject: Open Tender for “**Engagement of Consultant for TAX Consultancy in BHEL**”.

Reference: Tender Enquiry No.: AA/Fin/Tax Consultancy/2019-20

NO DEVIATION CERTIFICATE

Notwithstanding anything mentioned in our bid, we hereby accept all the terms and conditions of this tender without any reservations whatsoever. We hereby undertake and confirm that we have understood all the specifications, stipulations, terms and conditions as mentioned in this tender enquiry. Deviations, if any mentioned elsewhere in our bid (whether techno-commercial bid or price bid) will be treated as null and void by BHEL.

Signatures of Authorized Signatory of Bidder

Name:

Designation:

Date:

Place:

Seal of Organization:



Annexure – B
(Part I: Techno-commercial Bid)

Subject: Open Tender for “**Engagement of Consultant for Tax Consultancy in BHEL**”.

Reference: Tender Enquiry No.: AA/Fin/Tax Consultancy/2019-20

GENERAL DECLARATION CERTIFICATE

I/We, _____ hereby certify that all the information and data furnished with regard to this tender No AA/Fin/Tax Consultancy/2019-20 are true and complete to the best of my knowledge. I have gone through the specification, conditions and stipulations in detail and agree to comply with the requirements and intent of specification.

I/We, do hereby also declare that during the tenure of consultancy contract in the BHEL, any amendment in GST Law, Customs Law, Foreign Trade Policy & Handbook of Procedure and Direct Tax Law, guidelines issued by Central/State Government from time to time shall be automatically applicable to the contract to the extent they improve upon the stipulation of this tender from BHEL’s view.

I/We also agree / don’t agree (strike off whichever is not applicable) for participation in Reverse Auction, in case BHEL decides to go for the same.

I, further certify that I am the duly authorised representative by my organisation under mentioned tenderer for signing and submission of bids and all other documents.

(Signature & seal of authorised signatory)
(This is to be given on the letter head of the bidder)



Subject: Open Tender for “**Engagement of Consultant for TAX Consultancy in BHEL**”.

Reference: Tender Enquiry No.: AA/Fin/TAX Consultancy/2019-20

DECLARATION ON NON DISCLOSURE

M/s. willing to provide service to BHEL for Tax **Consultancy in BHEL**, hereby undertake to comply with the following in line with information security policy of BHEL:

- 1.0 To maintain confidentiality of documents & information used during the execution of the contract.
- 2.0 The documents & information shall not be revealed to or shared with third party in a manner which is detrimental to the business interest of BHEL.

Signatures of Authorized Signatory of Bidder

Name:

Designation:

Date:

Place:

Seal of Organisation:



(Part-I: Techno-Commercial Bid)

Subject: Open Tender for “Engagement of Consultant for Tax Consultancy in BHEL”.

Reference: Tender Enquiry No.: AA/Fin/Tax Consultancy/2019-20

NEFT Details

Beneficiary Name	
Beneficiary Bank Name	
Beneficiary Bank address	
IFSC CODE of the bank	
Beneficiary Account Number	
Email ID	
PAN	

Enclosed: A photocopy/cancelled copy of one leaf from cheque book for the codes required above.

I hereby confirm that the above mentioned particulars are in order. To facilitate NEFT credits, I will inform BHEL in case of any changes in the Bank Particulars at a future date.

Thanking you,

Yours sincerely.

Signature:

Name:

Designation:

Organization Name:

Date:

Organization Seal:



(Part-I: Techno-Commercial Bid)

Subject: Open Tender for “Engagement of Consultant for Tax Consultancy in BHEL”.

Reference: Tender Enquiry No.: AA/Fin/Tax Consultancy/2019-20

BANK GUARANTEE (in lieu of SECURITY DEPOSIT)

In consideration of Bharat Heavy Electricals Limited (hereinafter referred to as the 'Employer' which expression shall unless repugnant to the context or meaning thereof, include its successors and permitted assigns) incorporated under the Companies Act, 1956 and having its registered office at _____ 1 through its Unit at.....(name of the Unit) having agreed to exempt (Name of the Vendor / Contractor / Vendors) with its registered office at _____ 2 (hereinafter called the said “Contractor” which term includes vendors), from demand under the terms and conditions of the Contract reference No. _____ dated _____ 3 valued at Rs. 4 (Rupees -----)4 (hereinafter called the said Contract), of Security Deposit for the due fulfilment by the said Contractor of the terms and conditions contained in the said Contract, on production of a Bank Guarantee for Rs. _____ 5 (Rupees _____ only),

we _____ (indicate the name and address of the Bank) having its Head Office at _____ (address of the head Office) (hereinafter referred to as the Bank), , at the request of _____ [Contractor(s)], being the Guarantor under this Guarantee, do hereby irrevocably and unconditionally undertake to forthwith and immediately pay to the Employer, , an amount not exceeding Rs. _____ without any demur, immediately on demand from the Employer and without any reservation, protest, and recourse and without the Employer needing to prove or demonstrate reasons for its such demand

Any such demand made on the bank, shall be conclusive as regards the amount due and payable by the Bank under this guarantee. However, our liability under this guarantee shall be restricted to an amount not exceeding Rs. _____.

We undertake to pay to the Employer any money so demanded notwithstanding any dispute or disputes raised by the Contractor(s) in any suit or proceeding pending before any Court or Tribunal or Arbitrator or any other authority, our liability under this present being absolute and unequivocal.

The payment so made by us under this guarantee shall be a valid discharge of our liability for payment hereunder and the Contractor(s) shall have no claim against us for making such payment.

We, further agree that the guarantee herein contained shall remain in full force and effect during the period that would be taken for the performance of the said Contract and that it shall continue to be enforceable till all the dues of the Employer under or by virtue of the said Contract have been fully paid and its claims satisfied & the Employer certifies that the terms and conditions of the said Contract have been fully and properly carried out by the said contractor(s) or acceptance of the final bill or discharge of this guarantee by the Employer, whichever is earlier. This guarantee shall initially remain in force upto and including _____ 6 and shall be extended from time to time for such period as may be desired by the Employer. Unless a demand or claim under this guarantee is made on us in writing on or before the _____ 7, we shall be discharged from all the liability under this guarantee thereafter.



We, _____ (indicate the name of the Bank) _____ further agree with the Employer that the Employer shall have the fullest liberty without our consent and without affecting in any manner our obligations hereunder to vary any of the terms and conditions of the said Contract or to extend time of performance by the said contractor(s) from time to time or to postpone for any time or from time to time any of the powers exercisable by the Employer against the said contractor(s) and to forbear or enforce any of the terms and conditions relating to the said Contract and we shall not be relieved from our liability by any reason of any such variation or extension being granted to the said contractor(s) or for any forbearance, act or omission on the part of the Employer or any indulgence by the Employer to the said contractor(s) or by any such matter or thing whatsoever which under the law relating to sureties would but for this provision have effect of so relieving us.

The Bank also agrees that the Employer at its option shall be entitled to enforce this Guarantee against the Bank as a principal debtor, in the first instance without proceeding against the Contractor and notwithstanding any security or other guarantee that the Employer may have in relation to the Contractor's liabilities.

This Guarantee shall not be determined or affected by liquidation or winding up, dissolution or change of constitution or insolvency of the Contractor but shall in all respects and for all purposes be binding and operative until payment of all money payable to the Employer in terms thereof. This guarantee will not be discharged due to the change in the constitution of the Bank or the Contractor(s).

We, BANK lastly undertake not to revoke this guarantee during its currency except with the previous consent of the Employer in writing.

Notwithstanding anything to the contrary contained hereinabove:

- a) The liability of the Bank under this Guarantee shall not exceed 5
- b) This Guarantee shall be valid up to 6
- c) Unless the Bank is served a written claim or demand on or before 7 all rights under this guarantee shall be forfeited and the Bank shall be relieved and discharged from all liabilities under this guarantee irrespective of whether or not the original bank guarantee is returned to the Bank.

We, _____ Bank, have power to issue this Guarantee under law and the undersigned as a duly authorized person has full powers to sign this Guarantee on behalf of the Bank.

Date _____ Day of _____
for _____ (indicate the name of the Bank) _____

(Signature of Authorised signatory)

- 1 ADDRESS OF THE EMPLOYER. I.e Bharat Heavy Electricals Limited
- 2 ADDRESS OF THE VENDOR /CONTRACTOR / SUPPLIER .
- 3 DETAILS ABOUT THE NOTICE OF AWARD/CONTRACT REFERENCE
- 4 CONTRACT VALUE
- 5 BG AMOUNT IN FIGURES AND WORDS
- 6 VALIDITY DATE
- 7 DATE OF EXPIRY OF CLAIM PERIOD i.e. SIX MONTHS FROM THE EXPIRY OF VALIDITY DATE.



(Part-I: Techno-Commercial Bid)

Subject: Open Tender for “Engagement of Consultant for Tax Consultancy in BHEL”.

Reference: Tender Enquiry No.: AA/Fin/Tax Consultancy/2019-20

List of Banks for BG submission

Sl.	Name of the bank
1	State Bank of India
2	Canara Bank
3	Punjab National Bank
4	Allahabad Bank
5	Indian Bank
6	Corporation bank
7	Union Bank of India
8	Bank of Baroda
9	Syndicate Bank
10	United Bank of India
11	Central Bank
12	Andhra Bank
13	Indian Overseas Bank
14	Vijaya Bank
15	ICICI
16	Axis Bank
17	HDFC
18	IDBI
19	Indusind Bank
20	Yes Bank
21	The Federal Bank Limited
22	Kotak Mahindra Bank
23	RBL
24	Standard Chartered Bank
25	CITI Bank N.A



Annexure-G
(Part-I: Techno-Commercial Bid)

Subject: Open Tender for “**Engagement of Consultant for Tax Consultancy in BHEL**”.
Reference: Tender Enquiry No.: AA/Fin/Tax Consultancy/2019-20

List of BHEL Offices

Major Units viz.		
S no.	Name of the Unit	Address
1	Heavy Electrical Plant (HEP)	Heavy Electrical Plant, Piplani Bhopal, Madhya Pradesh-- 462022
2	Heavy Electrical Equipment Plant (HEEP)	Ranipur Hardwar Uttarakhand—249403
3.	Transformer Plant Jhansi	Transformer Plant PO BHEL Jhansi-284120 (U.P)
4.	Heavy Power Equipment Plant (HPEP)	Ramachandrapuram, Hyderabad – Telangana 502032
5.	High Pressure Boiler Plant (HPBP)	High Pressure Boiler Plant(Units I&II) and Seamless Steel Tube Plant , Tiruchirapalli, Tamilnadu-620014
6	Electronics Division, Bengaluru	No. 98, Electronics City, Hosur road, Bengaluru, Karnataka-560100
7	Boiler Auxilliaries Plant, Ranipet	Indira Gandhi Industrial Complex, Ranipet 632406 , Vellore Dist.(Tamil Nadu)
8	Electro Porcelain Division ,Bengaluru	Prof.C.N.R. Rao Circle ,Opp, IISC ,Malleswaram, Bengaluru 560012
9	PC Chennai	80/93,Gopathy Narayanaswamy Road,T. Nagar Chennai 600017
10	PPU, Thirumayam	Pudukkottai (Dt) (Tamil Nadu) 622507
11	Power Sector Northern Region NOIDA	HRDI & PSNR Comple,Plot No 25, Sector 16A,Film City NOIDA 201301
12	Power Sector Eastern Region Kolkata	BHEL Bhawan,Plot No 9/1, DJ – Block ,Sector II ,Salt Lake City Kolkata -700091
13	Power Sector Western Region Nagpur	Shree Mohini Complex,345 Kingsway, Nagpur-440001



14	Power Sector Southern Region Chennai	No 690(Old No 474) , Anna Salai, Nandanam, Chennai -600035
Minor / Other Units		
15	FSIP	Post office Industrial area Jagdishpur, District Amethi PIN 227817 Uttar Pradesh
16	CFP Rudrapur	Component Fabrication Plant,Rudraour - 263153,District Udham Singh Nagar Uttrakhand
17	IVP Goindwal	433,Industrial Complex, Goindwal 143422, Tarn Taran Punjab
18	ISG Bengaluru	PB No.1249, Prof.C.N.R. Rao Circle ,Opp, IISC ,Malleswaram, Bengaluru 560012
19	HPVP Vishakapatnam	Heavy Plates & Vessels Plant, Visakhapatnam 530012(AP)



Subject: Open Tender for “Engagement of Consultant for TAX Consultancy in BHEL”.

Reference: Tender Enquiry No.: AA/Fin/Tax Consultancy/2019-20

Undertaking from the Bidder regarding affiliation of member firm(s) to their Central Organization

I/We, _____
(name of the bidder) hereby undertake that the member firms as covered in Exhibits to this tender are affiliated to M/s. _____, being our Central Organization located at _____ (Complete address of the Central Organization).

I/We further undertake that the information in respect of Member Firms furnished in exhibits as part of this tender No AA/Fin/Tax Consultancy/2019-20 is true and complete.

I/We, do hereby also undertake that during the tenure of consultancy contract in the BHEL, any changes with respect to affiliation of Member Firm shall be updated to BHEL.

Signatures of Authorized Signatory of Bidder

Name:

Designation:

Date:

Place:

Seal of Organization:



Exhibit I

(Part-I: Techno-Commercial Bid)

Subject: Open Tender for “**Engagement of Consultant for Tax consultancy in BHEL**”.

Reference: Tender Enquiry No.: AA/Fin/Tax Consultancy/2019-20

ORGANIZATION DETAILS OF THE BIDDER

1	Name of the Organization	
2	Address (NCR OFFICE ADDRESS ONLY TO BE GIVEN HERE)	
3	Name of the Authorized Partner/Director	
4	Telephone Nos.	
5	Fax No.	
6	Mobile No.	
7	Email Address	
8	Date of Establishment	
9	Web Site Address (if any)	
10	GSTIN of Address mentioned above	

Signatures of Authorized Signatory of Bidder

Name:

Designation:

Date:

Place:

Seal of Organisation:



Exhibit-II

(Part-I: Techno-Commercial Bid)

Subject: Open Tender for “Engagement of Consultant for Tax Consultancy in BHEL”.

Reference: Tender Enquiry No.: AA/Fin/Tax Consultancy/2019-20

Relevant experience of the Bidder (including Member firm) in the field of "Indirect Taxation" in India during last Seven financial years

S. No.	Name of Client	Nature of Assignment	Nature of Experience (Whether Excise, Service Tax, VAT/Entry Tax/GST)	Work Order No and Date. (Copies of Work Order / Assignment letter / Award letter to be attached)	Turnover of Client for the year of award of Work (Rs/Crs) (Copies of documents as required in PQR to be attached)	Client engaged in business of Capital Goods/ Construction / others (please specify)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
I						
II						
III						
IV						
V						
VI						
VII						
VIII						
IX						
X						

Signatures of Authorized Signatory of Bidder

Name:

Designation:

Date:

Place:

Seal of Organisation:

Note: Bidder to provide at least one Work Order / Assignment letter / Award letter in support of minimum work experience as mentioned in Sl. No. 1 of Pre-qualifying criteria as per clause 5.



Exhibit-IIa**(Part-I: Techno-Commercial Bid)**

Subject: Open Tender for “**Engagement of Consultant for Tax Consultancy in BHEL**”.

Reference: Tender Enquiry No.: AA/Fin/Tax Consultancy/2019-20

Relevant experience of the Bidder (including Member firm) in the field of "Customs law, FTP including HBP" in India during last five financial years

S. No.	Name of Client	Nature of Assignment	Nature of Experience (Whether Customs Law/FTP& HBP)	Work Order No and Date (Copies of Work Order / Assignment letter / Award letter to be attached)	Turnover of Client for the year of award of Work (Copies of documents as required in PQR to be attached (Rs/Crs)	Client engaged in business of Capital Goods/ others (please specify)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
I						
II						
III						
IV						
V						

Signatures of Authorized Signatory of Bidder

Name:

Designation:

Date:

Place:

Seal of Organisation:

Note: Bidder to provide at least one Work Order / Assignment letter / Award letter in support of minimum work experience as mentioned in Sl. No. 1 of Pre-qualifying criteria as per clause 5.



(Part-I: Techno-Commercial Bid)

Subject: Open Tender for “Engagement of Consultant for Tax Consultancy in BHEL”.

Reference: Tender Enquiry No.: AA/Fin/Tax Consultancy/2019-20

Relevant experience of the Bidder (including Member firm) in the field of "Direct Taxation" in India during last ten Financial years

S. No.	Name of Client & nature of Business	Nature of Assignment	Work Order No and Date (Copies of Work Order / Assignment letter / Award letter to be attached)	Turnover of Client for the year of award of Work (Copies of documents as required in PQR to be attached (Rs/Crs)
(1)	(2)	(3)	(4)	(5)
I				
II				
III				
IV				
V				
VI				
VII				
VIII				
IX				
X				

Signatures of Authorized Signatory of Bidder

Name:

Designation:

Date:

Place:

Seal of Organisation:

Note: Bidder to provide at least one Work Order / Assignment letter / Award letter in support of minimum work experience as mentioned in Sl. No. 1 of Pre-qualifying criteria as per clause 5.



Exhibit –IV
(Part-I: Techno-Commercial Bid)

Subject: Open Tender for “**Engagement of Consultant for Tax Consultancy in BHEL**”.

Reference: Tender Enquiry No.: AA/Fin/Tax Consultancy/2019-20

Details of offices of the bidder in India

S. No.	Name of State	Name of City	Status of the Office (Owned/Leased/ Rented. Copy of relevant document to be provided)	Complete Address	Telephone No (if any)
(1)	(2)	(3)	(4)	(5)	(6)

Signatures of Authorized Signatory of Bidder

Name:

Designation:

Date:

Place:

Seal of Organisation:



Exhibit -V**(Part-I: Techno-Commercial Bid)**

Subject: Open Tender for “**Engagement of Consultant for Tax Consultancy in BHEL**”.

Reference: Tender Enquiry No.: AA/Fin/Tax Consultancy/2019-20

Details of Composition of qualified professionals of the bidder (including Member firm) in the field of Indirect Taxation (including Customs) in India.

Sl. No	Name of Professional/ Partner	Name of the Professional Institute/ Bar Council of India	Status of qualified professional	Qualification of the Professional	Membership No	Date of Obtaining Membership	Post-qualification Experience in the field of indirect taxation (No. of years)	Post Qualification Experience in field of Indirect Taxation in Bidding Entity (No. of years)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Signatures of Authorized Signatory of Bidder

Name:

Designation:

Date:

Place:

Seal of Organisation:



Exhibit -VI**(Part-I: Techno-Commercial Bid)**

Subject: Open Tender for “**Engagement of Consultant for Tax Consultancy in BHEL**”.

Reference: Tender Enquiry No.: AA/Fin/Tax Consultancy/2019-20

Details of Composition of qualified professionals of the bidder (including Member firm) in the field of Direct Taxation in India.

Sl. No	Name of Professional / Partner	Name of the Professional Institute/ Bar Council of India	Status of qualified professional	Qualification of the Professional	Member ship No	Date of Obtaining Membership	Post-qualification Experience in the field of Direct taxation (No of years)	Post Qualification Experience in field of Direct Taxation in Bidding Entity (No of years)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Signatures of Authorized Signatory of Bidder

Name:

Designation:

Date:

Place:

Seal of Organisation:



Exhibit –VII

(Part-I: Techno-Commercial Bid)

Subject: Open Tender for “**Engagement of Consultant for Tax Consultancy in BHEL**”.

Reference: Tender Enquiry No.: AA/Fin/Tax Consultancy/2019-20

Details of offices of the bidder (including member firm) outside India

S. No.	Name of the Member Firm having office outside India	Name of the Continent	Name of the Country	Complete Address	Telephone No (if any)
(1)	(2)	(3)	(4)	(5)	(6)

Signatures of Authorized Signatory of Bidder

Name:

Designation:

Date:

Place:

Seal of Organisation:



Exhibit -VIII**(Part-I: Techno-Commercial Bid)**

Subject: Open Tender for “Engagement of Consultant for Tax Consultancy in BHEL”.

Reference: Tender Enquiry No.: AA/Fin/Tax Consultancy/2019-20

Details of International Tax Assignments handled by the Bidder (including Member firm)

Sl. No.	Name of the bidder / Member Firm handling Tax Assignment	Continent and Country in which assignment handled	Client Details				Year of Award of assignment	Nature of tax Assignment
			Name of the Client	Address	Email id	Phone no.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Signatures of Authorized Signatory of Bidder

Name:

Designation:

Date:

Place:

Seal of Organisation:



Part –II - Price Bid

Subject Open Tender for “Engagement of Consultant for Tax Consultancy in BHEL”.

Reference: Tender Enquiry No.: AA/Fin/Tax Consultancy/2019-20

<u>S. No.</u>	<u>Brief Description (for details please refer Scope of Work</u>	<u>No. of assignments / days of training / Completion of milestone</u>	<u>Rate per assignment / per day of training including all taxes and duties but excluding GST (Rs.)</u>	<u>Total including all taxes and duties but excluding GST (Rs.)</u>	
				<u>In Figure</u>	<u>In words</u>
(A)	(B)	(C)	(D)	(E)	(F)
1	Fee for the work detailed at Sl. No. 1-3 of Scope of Work	Lump-sum			
2	“Review of BHEL’s Operations” as mentioned in Sl. No. 4 of Scope of Work (per assignment basis)	4 assignments of major BHEL Units			
		4 assignments of minor BHEL Units / Regions etc.			
3	“Training to BHEL Employees” mentioned in Sl. No. 5 of Scope of Work (per day basis)	10 no. of days			
4	Fee for the work detailed at Sl. No. 6-12 of Scope of Work	Lump-sum			
5	Fee for Reports after analysis of the Direct Tax Code (refer Sl. No. 13 of scope of work as per clause 4) (per report basis)	5(i) For submission of initial (Preliminary) report based on Direct Tax Code introduced in public domain (10% of total amount for Sl. No. 13 of scope of work) ;			
		5(ii) For submission of detailed report based on Direct Tax Code presented as Bill in the Parliament (30% of total amount for Sl. No. 13 of scope of work);			
		5(iii) For submission of Final report after passing of Act (60% of total amount for Sl. No. 13 of scope of work).			
6	<u>Sub-total (1+2+3+4+5)</u>				
7	<u>GST on 6 above @.....</u>				
8	<u>Grand Total (6+7)</u>				
9	<u>Less : GST ITC available to BHEL</u>				
10	<u>Bid Value net of GST ITC (i.e. Total Cost to BHEL) (8-9)</u>				

Note 1: -8 No. of assignments for review (refer sl. no. 2 above) and 10 no. of days of training (refer sl. no. 3 above) shall be considered for the evaluation purpose. However, **Payment to the consultant for the same shall be made based on the actual no. of assignments / days of training conducted.**



Note 2:- The total Fee for reports on Direct Tax Code (refer amount in Col. E against sl. no. 5 above) shall be considered for evaluation purpose only. In case, the separate amount quoted against Sl. No. 5 (i), (ii), and (iii) in Col. (D) above is not in proportion to 10% /30% /60%, the payment shall be made only in the said proportion (i.e. 10% /30% /60%, of the total amount quoted in Col. (E) against Sl. No. 5), based **on the actual submission of initial / detailed / final reports by the Consultant, as applicable within the contract period.**

Signatures of Authorized Signatory of Bidder

Name:

Designation:

Date:

Place:

Seal of Organization:

