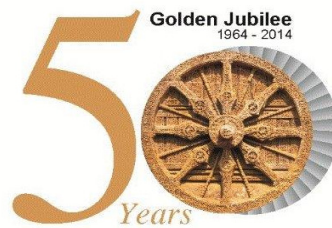


Appointment of GST Auditor for Financial Year 2017-18

Heavy Electrical Plant (HEP),
Bhopal, Madhya Pradesh



**INVITATION OF APPLICATIONS FOR APPOINTMENT OF GST AUDITOR FOR
FINANCIAL YEAR 2017-18**

Tender enquiry No :- GST Auditor/2017-18/001 dated 16.11.2017

1. Introduction:

Bharat Heavy Electricals Limited (BHEL, hereinafter referred to as Company) is a Maharatna PSU under the Ministry of Heavy Industries, Government of India. Heavy Electrical Plant (HEP) of the Company located at Bhopal is involved in the Design, Manufacture, Supply and Repair of a wide range of products including Turbines, Transformers, Traction Motors, Industrial Motors, Switchgears and Control Gears etc. for the Power, Industry and other vital sectors of the Economy.

BHEL, HEP, Piplani, Bhopal - 462021, as the Nodal Agency of BHEL for Madhya Pradesh Region is required to appoint an audit firm to carry out GST Audit under Sec.35 (5) of The CGST Act, 2017 read with Rule 80 of CGST Rules, 2017. The details of the Principal Place of Business and Additional Place of Business covered under the Madhya Pradesh GSTIN of BHEL are as follows:-

BHEL Madhya Pradesh GSTIN-23AAACB4146P1ZN
Principal place of business :- BHEL, HEP, Piplani , Bhopal.
Additional places of Business:-
RMSG, BLOCK VII, RAISEN ROAD, PIPLANI, 462021
BHEL - TBG - CHHEGAON, 400/220 KV Substation MPPTCL, Chhegaon on Khandwa- Indore Highway Torni , Chhegaon , Near Deshgaon Khandwa MP 450771
BHEL – TBG - KIRANPUR(Balaghat), 400KV MPPTCL KIRNAPUR S/S Opp. Tehsil Office at Balaghat Lanji Road Vill - Kirnapur Balaghat MP 481115
BHEL- TBG -BANDNAWAR, 400KV/220KV Substation MPPTCL, Bandnawar Near Nageswar Mandir, Badnawar- Petlabad road Badnawar dhar MP 454660
BHEL- TBG - BHOPAL, 400/220 KV S/S MPPTCL, Bhopal Sukhi Sewaniya Vidisha road Bhopal MP 462010
BHEL - TGB –NAGDA, 400 KV Switch yard MPPTCL, Nagda ,Nagda Ujjain Highway Nagda Jn. Ujjain MP 456335
BHEL – (PSED – HYDARABAD)- MANDSAUR, M/s NTPC Solar Power Project , Village-GUJARKHEDI , District- Mandasour(M.P)
BHEL - PSNR –GADARWARA,

NTPC Singrauli, Solar PV Power Project , Near Nehru Shatabdi Hospital, PO jayant, District Singrauli, MP 486890
BHEL (PSWR) –VINDHYACHAL, BHEL Site Office, Vindhychal Vindhyanagar, Dist. Sidhi, MP – 486885
BHEL (PSWR) –MPPGCL SATPURA, BHEL site Office, MPPGCL Super Thermal Power project,Satpura, PO- Sarni, Dist.- Betul, MP – 482008
BHEL(PSWR) – HINDALCO MAHAN, BHEL Site Office, Hindalco Mahan project PO – Bargwan, Dist. –Singrauli, MP – 486886
BHEL -JHABUA POWER , BHEL Site Office, Jhabua Thermal Power Plant Taluk- Ghansore, PO- Attariya, Dist. – Seoni, MP –480997
BHEL(PSWR) – JAYPEE NIGRIE, BHEL Site Office, BHEL Site Office, JPVL JNSTPP,Village-Nigire, Dist-Singrauli – 486669
BHEL- PSSR –MALWA , 2*600MV Shri Sanath Singhaji Thermal Power Project(Malwa Thermal Power Project) MPPGCL, Mundi Village, Khandwa MP
BHEL-HPVP Visakhapatnam-GUNA (Vijaipur), national Fertilizers Ltd, Village-Vijaipur, Guna, MP
BHEL- PSSR -AMARKANTAK , AMARKANTAK THERMAL POWER PLANT CHACHAI Road AMARKANTAK Anupur MP 484220
BHEL PSNR SITE office, GAIL Vijaipur, Guna, 473112

2. Scope of Work:

The broad scope of work would be:

To conduct GST audit of the BHEL M.P. GSTIN 23AAACB4146P1ZN for the F.Y. 2017-18 as per section 35(5) of the CGST act, 2017 & 44 (2) of the CGST Act, 2017 read with Rule. 80(3) of GST Rules (as amended from time to time)

and submission/e-filing of GST Audit Report along with reconciliation statement as required under the said provisions so as to enable the company fulfil the given statutory requirement well within the prescribed due date. If necessary for assignment, auditor may have to visit additional places of business in connection with the audit..

3. Selection Criteria:

SL No.	Eligibility Criteria	Documents Required
1	The bidder could be a Partnership Firm / LLP registered in India. of Chartered Accountants or Cost Accountants	A certified true copy of the Limited Liability Partnership Agreement / Certificate of Incorporation / Registration certificate / Acknowledgement for acceptance for registration (with the Registrar of firms) for partnership firms/LLP. Name/s and other details of the authorized signatory/signatories that are authorized to execute the contract & other documents
2	Bidder should have minimum of 4 Partners in India	Copy of partnership agreement / Certificate of Incorporation
3	Bidder should have experience in practice of indirect taxation in manufacturing/ Infrastructure Company having an average turnover of minimum Rs 50.00 Crores in the last five years	Client Certificate
4	Bidder should have experience of GST Implementation in manufacturing / infrastructure company having average turnover of minimum Rs 50.00 Crores over the last five years	Client Certificate
5	Bidder should have experience in monthly GST return filing in manufacturing / infrastructure company whose average turnover	Client Certificate

	for the last 5 years is minimum Rs 50 crs or above	
6	Knowledge in Information technology with atleast 1 Partners /Qualified CA's/CMA Staff should have passed DISA/CISA / Diploma in IS audit and control	Copy of the CISA/DISA certificates/ Diploma in IS audit and control issued by the regulator in favour of the partners/Staff
7	Proximity to BHEL Bhopal	Must be within 250 kms (by Road / Rail) from municipal limits of Bhopal .Address Proof such as photocopy of rent receipt/electricity bill/property tax receipt / copy of certificate of registration of the firm with the institute

4.Payment terms

4.1. Bidders have to quote the total price of Audit assignment inclusive of out of pocket expense.

4.2. The fee quoted shall state the fee and taxes applicable with present rate (Taxes applicable will be paid as per rate prevailing at the time of actual payment). GST will have to be quoted separately in the invoice. All out of pocket expenses, travelling, boarding, accommodation and lodging expenses which may be incurred by the GST Auditor and/or its officials in connection with the Contract shall be borne and payable by the GST Auditor alone and the BHEL shall not be bound to make payment of any amounts in this regard to the GST Auditor.

4.3. Payment will be made after deducting tax deductible at source as per applicable tax laws.

4.4. The Fees shall be subject to deduction of penalties and applicable GST thereon if any, levied on the GST Auditor by the BHEL Bhopal in accordance with the provisions of this Agreement. All payment of Fees shall be made after deduction of the applicable taxes if any and payment shall be made in Indian Rupees only.

4.5. Amounts/ Fees payable to the GST Auditor as mentioned above shall not be liable for upward revision during the Term of this Agreement for reasons whatsoever. All undisputed payments shall be made by the BHEL by direct credit to the GST Auditor's Account through NEFT/RTGS payment mode, within 30 working days of the date on

which the payments fall due in respect of an undisputed invoice or within 30 days of receipt of undisputed invoice, whichever is later.

4.6. The Commercial proposal shall not include any conditions attached to it. Any such conditional Commercial proposal shall be liable for rejection.

4.7. The reasons like non-familiarity with the GST site conditions and/ or existing IT infrastructure will not be considered as a reason for any delay or extra claims whatsoever.

4.8. Necessary payments in relation to the Audit assignment shall be made on completion of the audit in accordance with the provisions of the GST Act and to the satisfaction of the Bank.

5.0 Penalty

Any loss caused to BHEL Bhopal or claims made against BHEL Bhopal owing to non-performance of the Services by the Successful Bidder as per the Contract, or non-compliance of regulatory guidelines, will attract penalty to the extent that the claim is made against BHEL Bhopal. The BHEL , Bhopal reserves the right to recover this amount from any dues payable or accrue to the Successful Bidder in future in any form

6.0 Parameters used for technical evaluation:

Sl No.	Parameters	Max Marks	Criteria
1	Size of the firm (Minimum 4 partners and above)	5	1 mark for each no of working partner over and above 4 partners having associate membership from the institute (i.e. Institute of Chartered Accountant / Institutes of Cost Accountants of India). Maximum marks in this criteria is 5 marks
2	Experience in practice of indirect taxation in manufacturing/ Infrastructure Company having an average turnover of minimum Rs 50.00 Crores in the last five years	20	2 marks for each client of relevant experience.
3	Experience in area of	10	2 mark for each

	GST Implementation in manufacturing / infrastructure company having average turnover of minimum Rs 50.00 Crores or above		client in which GST is implemented
4	Experience in monthly GST return filing in manufacturing / infrastructure company whose average turnover for the last 5 years is minimum Rs 50 crs or above	10	2 mark for each client
5	Domain Knowledge in Information technology (atleast 1 Partners /Qualified CA's/CMA Staff should have passed DISA/CISA / Diploma in IS audit and control)	5	1 No of each partner/staff having passed DISA/CISA / Diploma in IS audit and control
	Total Marks	50	

6.1 Documentary evidence(s) in support of Measurement Criteria (as mentioned in above table at (1) to (5) mentioned in table to para-6.0 is required to be submitted. Proposals without the required documentary evidence(s) shall not be considered for evaluation.

6.2 Price bid of those bidders will be opened who will obtain 30 marks or above in technical evolution parameters .

7. Terms and Conditions:

7.1 The tenure of appointment shall be at the sole discretion of the Company. The original tenure of the tender shall be for one year. The tenure after the original award of work order may be renewed every year for a maximum of Five Years(inclusive of the year of award of audit after the tender)with mutual consent of the auditors.. However, it is expressly stated here that the said tenure is not to be construed as assured and the Company reserves the right not to reappointment at its sole discretion without assigning any reason therefor. Increase of fee @ 5% over last year fee will be given if audit is awarded (in renewal of work order other than fresh award of work) in any subsequent year as above.

7.2 The Company reserves the right to accept / reject any or all the offers without assigning any reason whatsoever.

- 7.3 Overwriting/correction/erase and/or use of white ink should be avoided in the Offer. However, if any overwriting/correction/erase is inevitable, the same should be authenticated with the signature & seal of authorised person of applicant firm.
- 7.4 Documentary evidence(s) in respect of all the information above by the applicant firm(s) must be furnished along with the proposal.
- 7.5 All the pages of the proposal document shall have to be signed by the applicant firm(s) with the firm's seal and documents submitted along-with the offer shall also have to be authenticated by the authorised signatory of the applicant firm(s) with the firm's seal.
- 7.6 The proposal should be submitted strictly as per the terms & conditions laid down in the document.

The Offer in the Prescribed Format at Annexure – I, can be filled and kept in a sealed envelop (super scribed on the envelop as Annexure-I) other than the sealed envelop containing Annexure- II (super scribed on the envelop as Annexure-II). Both the sealed envelops must be kept in a third envelop (Enquiry no must be mentioned on the top of the envelop .The envelope must be sealed and super-scribed with "**Offer for Appointment of GST Auditor**"). The name and address of the applicant firm must also be mentioned on the body of the envelope.

The application may be sent to the following address

Shri Rupesh Patidar
Dy. Manager(Finance)
GST Section, Sales Accounts
Finance and Accounts Department
Block – VI , 1st Floor , Western Wing
Bharat Heavy Electricals Limited
Bhopal -462021
Ph:0755-2503627 , 2502783, 2503602

Tender no (***Tender enquiry No :- GST Auditor/2017-18/001 dated 16.11.2017***) as mentioned in the advertisement and "**Offer for Appointment of GST Auditor**" must be mentioned on the envelope containing all tender documents as required.

Offers must be submitted in physical form (Paper). Application other than physical form shall not be considered.

- 7.7 The Company reserves the right to accept or reject any or all responses and to request additional submissions or clarification from one or more applicant(s) at any stage or to cancel the process entirely at its sole discretion without assigning any reason whatsoever.
- 7.8 The Firms are required to submit their GSTIN registration number in their offers.
- 7.9 The last date for receipt of the proposal is **24th November 2018 by 1700 Hrs. at BHEL, HEP Bhopal.** Proposals received after this date and time shall not be considered.

- 7.10 Audit Fees shall be mentioned in the Annexure – II (i.e. price Bid) and must be kept in the sealed envelope separately from Annexure – I envelope .
- 7.11 Award of the audit will be on the basis of lowest amount quoted by qualified bidder.
- 7.12 In case of a tie, the following sequence shall be adopted for selection:
- a) Firm with longer experience based on the year of establishment.
 - b) Firms in geographical proximity to BHEL, Bhopal.
 - c) Firm with a higher number of Fellow Members of the Institute of Cost Accountants/ Institute of Chartered Accountants as partners will be considered.

8. Compliances / Declarations /Certificates by firm(s) on appointment:

The GST audit firm(s) shall have to comply with and furnish declarations and certificates as required as per enquiry .:

- 8.1 The GST Audit Firm shall not sub-contract the GST audit work,
- 8.2 The GST audit team will work in strict confidence and will ensure that the data, information in respect of the Company is dealt with in strict confidence and secrecy. A certificate towards maintaining confidentiality shall have to be provided by the GST Auditor.
- 8.3 Payments shall only be made through EFT, hence Bank Details as per Annexure – II need to be submitted at the time of acceptance of the appointment.

9. Debarring Provisions:

The Audit Firm will be debarred from getting, in future, the GST audit of BHEL:

- 9.1 If the Firm obtains the appointment on the basis of false information / miss-statement.
- 9.2 If the Firm does not take up audit in terms of appointment letter.
- 9.3 If the Firm fails to maintain/honour confidentiality and secrecy of the Company's data, information.
- 9.4 If the Firm fails to comply with any of condition laid down in clause 8 above.

Format for submission of Offer

1. Name of the GST Audit Firm:
2. Registration Number of the Audit Firm with Institute of Cost Accountants of India / Institute of Chartered Accountants of India / :
3. Particulars of Audit Firm:
 - i) Name of the Firm/LLP
 - ii) Date of registration of Bidder Firm/LLP
 - iii) (a) Address of the Firm/LLP as registered with Institute of Cost Accountants of India / Institute of Chartered Accountants of India

(b) Address of the Firm:
(if different from 'a')

 - iv) Particulars of Authorized Signatory
 - (a) Name
 - (b) Designation
 - (c) Telephone Number with STD Code:
 - (d) Mobile No.
 - (e) Fax Number with STD Code:
 - (f) Email address of the Firm:
 - v) PAN No. of the Firm:
 - vi) GSTIN No of the Firm
 - vii) Bank Account Details
 - (a) Bank Name & Address
 - (b) IFSC Code
 - (c) Account No.

4. Technical Details

Sl No.	Description of qualifying criteria	Documents Submitted	Page no of the tender documents submitted
1	The bidder could be a Partnership Firm / LLP registered in India. of Chartered Accountants or Cost Accountants		
2	Bidder should have minimum of 4 Partners in India (where constitution		

	is partnership/LLP) as on 31.03.2018		
3	Bidder should have in practice of indirect taxation in manufacturing/ Infrastructure Company having an average turnover of minimum Rs 50.00 Crores in the last five years		
4	Bidder should have experience of GST Implementation in manufacturing / infrastructure company having average turnover of minimum Rs 50.00 Crores or above over the last five years		
5	Bidder should have experience in monthly GST return filing in manufacturing / infrastructure company whose average turnover for the last 5 years is minimum Rs 50 crs or above		
6	Knowledge in Information technology with atleast 1 Partners /Qualified CA's/CMA Staff should have passed DISA/CISA / Diploma in IS audit and control		
7	Proximity to BHEL Bhopal		

5. We hereby confirm the acceptance of all provisions and the terms & conditions of the Invitation without any deviation.

Place :

Authorized Signatory
With Official Stamp

Date :

PRICE BID

Annexure - II

Fee for GST audit

Fee for audit (Inclusive of all the factors mentioned in the " Payment Terms" mentioned in clause no 4 of the tender document) :- To be mentioned in Rs.

Other taxes and duties, if any ,apart from Audit fee mentioned above to be mentioned separately

Price evaluation will be done on the basis of cost to BHEL basis-

Details of
Bank Account:

- 1 NAME & ADDRESS OF THE BANK
- 2 NAME OF THE BRANCH
- 3 BRANCH CODE
- 4 MICR CODE
- 5 ACCOUNT NUMBER
- 6 TYPE OF ACCOUNT SAVINGS/CURRENT /ODICASH CREDIT
- 7 BENEFICIERY'S NAME
- 8 IFSC CODE OF THE BRANCH
- 9 EMAIL ID
- 10 TELEPHONE/MOBILE NO.

CERTIFICATE

I / We hereby agree to receive the payments due from BHARAT HEAVY ELECTRICALS LIMITED by the National Electronic Funds Transfer and/or RTGS Transfer mode by credit to my / our above mentioned Bank Account I / We also agree that payments made to the above mentioned Account is a valid discharge of the liability of Bharat Heavy Electricals Limited. A copy of the cheque leaf/cancelled cheque leaf of the above account is sent herewith.

AUTHORISED SIGNATORY WITH NAME SEAL

Banker's Certification

We confirm that we are enabled for receiving RTGS and NEFT credits and we further confirm that the account number of

(Name of account holder), the signature of the authorized signatory and the MICR and IFSC codes of our Branch mentioned above are correct.

PLACE:

DATE:

(Manager / Officer's)

Signature Under Bank stamp and Name Seal
(Telephone / Mobile No.)