

# Bharat Heavy Electrical Ltd (HEEP), Haridwar,Uttarakhand

## **NAME OF WORK : APPOINTMENT OF GST AUDITOR FOR F.Y. 2017-18**

Tender Enquiry No.: BHEL/HEEP/HWR/FIN/GST AUDIT/17-18/1 DT 01/12/2018

Last date of submission of tender: 11/12/2018 by 13:45 hrs at BHEL,Haridwar

Due date of Tender opening : 11/12/2018

Type of Bid: Two part

Place of submission of tender /BID:

“Tender Room, Purchase Deptt., 4th floor, Main Administrative Building, HEEP, BHEL Haridwar-249403 (Uttarakhand)”

Contact Person: Deepak Agarwal, SR.A.O, Madhu Garg , SR.MGR

Contact Address : F & A Department, Main Admn. Bldg., HEEP,BHEL,Ranipur, Haridwar

Email : [dagarwal@bhel.in](mailto:dagarwal@bhel.in), [madhu.garg@bhel.in](mailto:madhu.garg@bhel.in)

Phone: 01334-285449

Document can be downloaded from [www.bhel.com](http://www.bhel.com)/[www.bhelhwr.co.in](http://www.bhelhwr.co.in)

Note: All corrigenda / addenda / amendments / time extensions / clarifications, etc. to the tender will be hosted on our website i.e. [www.bhel.com](http://www.bhel.com)/[www.bhelhwr.co.in](http://www.bhelhwr.co.in) only and will not be published in any other media. Bidders should regularly visit above website to keep themselves updated.



I/We agree with

Signature of Bidder with Stamp

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

**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 Equipment Plant (HEEP) of the Company located at Hardwar is involved in the Design, Manufacture, Supply and Repair of a wide range of products including Turbines, Generators, Condensers, Motors, SRGM etc. for the Power, Industry and other vital sectors of the Economy.

BHEL, HEEP, Ranipur, Hardwar - 249403, as the Nodal Agency of BHEL for Uttarakhand State 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 Uttarakhand GSTIN of BHEL are as follows: -

<b>BHEL Uttarakhand GSTIN-05AAACB4146P1ZL</b>
<b>Principal place of business :-</b> BHEL, HEEP,Ranipur,Hardwar.
<b>Additional places of Business:-</b>
CFFP Unit, BHEL,Ranipur,Hardwar
BHEL site office, Located at Tapovan
BHEL SITE OFFICE, Located at Vyasi
Component Fabrication Plant, BHEL, Rudrapur

**2. Scope of Work:**

**The broad scope of work would be:**

To conduct GST audit of the **BHEL Uttarakhand, GSTIN 05AAACB4146P1ZL** 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) of principal place of business and additional place of business, as mentioned above 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.

**To conduct VAT Audit under section 62(1) of Uttarakhand VAT Act 2005 of BHEL, HEEP and CFFP Unit, located at Haridwar and were registered separately under VAT Act.**

I/We agree with the above

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### 3. Qualifying Criteria:

The bidder should meet the following technical requirement to qualify technically for the bid.

SL No.	Eligibility Criteria	Documents Required
3.1	The bidder should be Chartered Accountants or Cost Accountants practicing firm having valid registration with respective Institute.	Self-attested certificate of registration with respective Institute..
3.2	The bidder firm should have minimum three partners / qualified CA / CMA employee in the firm. One of which should be FCA / FCMA.	Self-Certified copy of Partnership Deed / Statement of Employees with details.
3.3	The bidder should have minimum five year practicing experience.	Self-attested certificate of practice.
3.4	Bidder should have experience of VAT / Excise / Service Tax Audit of atleast one firm having annual turnover of Rs 50 Cr and above in any year during last three financial year.	VAT / Excise / Service Tax Audit Report with Profit & Loss Statement & Balance Sheet of such firm or Copy of Appointment Letter for award of audit work by client along with completion certificate.

All the documents submitted should be self-attested with seal.

### 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.

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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 Haridwar 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. 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 Hardwar or claims made against BHEL Hardwar 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 Hardwar. The BHEL, Hardwar reserves the right to recover this amount from any dues payable or accrue to the Successful Bidder in future in any form.

## **6.0 Evaluation Criteria:**

- 6.1 Price bid of those bidders will be opened who will qualify based on qualifying criteria specified in para 3 above.
- 6.2 Bidders have to quote the total price of Audit assignment inclusive of out of pocket expense, TA, DA or any other charges **except GST**.
- 6.3 **The work will be awarded to the bidder who will quote lowest fees excluding GST.**
- 6.4 In the event of tie amongst the bidder, work will be awarded by way of lottery.

## **7. Terms and Conditions:**

- 7.1 The original tenure after the tender shall be for one year.
- 7.2 The Company reserves the right to accept / reject any or all the offers without assigning any reason whatsoever.

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- 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.

**Tender no as mentioned in the advertisement and "Offer for Shortlisting/Appointment of GST Auditor" must be mentioned on the envelope containing all tender documents as required.**

Offers must be submitted physical form. 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 **11<sup>th</sup> December 2018 by 13:45 Hrs. at BHEL, HEEP, Haridwar.** 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 (**Technical Bid**) envelope .

#### **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,

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- 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.

**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 / misstatement.
- 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.

**10. Validity of Offers:**

The rates quoted shall be valid for acceptance for a minimum period of 90 days from the date of tender opening. Withdrawal of Tender or increasing the rates during this validity period is not allowed. Date of tender opening shall be date of opening of Technical bid.

**11.** Rate should be quoted in figures as well as in words. No cutting / Over Writing is allowed in rates. In case of contradiction between rate quoted in figure and Words, the same mentioned in Words will prevail.

**12. Last date of completion of work 31.12.2018.**

**13. Arbitration**

All disputes between the parties to the contract arising out of or relating to the contractor other than those for which the decision of the Engineer-In-charge / Accepting Officer or any other person is by the contract expressed to be final and conclusive, shall after written notice by either party to the contract, the other party be referred to the sole arbitration of DGM/Sr. Manager or any other officer of BHEL in his sole discretion unless the parties otherwise agree, such reference shall not take place until after the completion, alleged completion or abandonment of the work or the determination of the contract. The venue of arbitration proceedings will be at Hardwar. The arbitrator shall have the power to extend, from time to time, the time for making his award with the consent of the parties. The award of the Arbitrator shall be final, conclusive and binding on both the parties to the contract. Any matter arising out of or in connection with the agreement shall be under jurisdiction of Hardwar court. The Administrative Head of HEEP Unit of BHEL, Hardwar, shall appoint the Arbitrator. No person other than a person so appointed shall act as Arbitrator.

I/We agree with the above

Signature of Bidder with Stamp

**(Preferably to be given on the Audit Firm's Letter Head)**  
**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 Incorporation 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
    - (b) Name of Branch of Bank & Address
    - (c) IFSC Code
    - (d) Account No.

**4. Technical Details:**

<b>SL No.</b>	<b>Eligibility Criteria</b>	<b>Bidder Information</b>	<b>Documents Submitted</b>	<b>Page no of the tender documents submitted</b>
3.1	Bidder is Chartered Accountants or Cost Accountants practicing firm having valid Certificate of Practice from			

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Signature of Bidder with Stamp

	respective Institute.			
3.2	Number of Partners and qualified (CA / CMA) employee the firm.			
3.3	Number of years your firm is in practice.			
3.4	Experience of VAT / Excise / Service Tax Audit of client having annual turnover of Rs. 50 Cr and above in any year during last three financial years.			

5. We undertake that our firm shall not sub-contract the GST audit work if Audit is allocated to us through tender process.
6. We also undertake that our firm 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.
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 :

I/We agree with the above

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**Annexure - II**

**PRICE BID**

**Name of Work :** APPOINTMENT OF GST AUDITOR FOR F.Y. 2017-18

**Tender Enquiry No.:** BHEL/HEEP/HWR/FIN/GST AUDIT/17-18/1 DT 01/12/2018

**Estimated Value:** Rs.1,00,000/- plus GST extra as applicable

<b>Sn.</b>	<b>PARTICULARS</b>	<b>AMOUNT (RS)</b>
1.	Audit Fees	
2.	GST	
3.	<b>Total (Amount in figure) including GST (Rs.)</b>	
<b>Total (Amount in words) including GST (Rs)</b>		

**Audit fees quoted above is inclusive of out of pocket expenses and any other charges and firm.**

Authorized Signatory  
With Official Stamp

I/We agree with the above

Signature of Bidder with Stamp