

SPECIAL CONDITIONS OF CONTRACT - GST AUDIT TENDER

Scope of Work

1. Tender is invited for conducting GST audit for GSTINs of Bharat Petroleum Corporation Limited pertaining to the States and Union Territories of Southern Region for the Financial Year 2018-19.
2. Entire audit activities are required to be carried out at Chennai Office of the Company for compliance under GST unless specifically mentioned for carrying out the same at any other location. However, if necessary for assignment, auditor may visit the additional place of business falling under relevant GSTIN in connection with the audit.
3. Audit shall be conducted for the GSTINs of the Company pertaining to the states and Union Territories of Southern Region i.e. Tamil Nadu, Kerala, Andhra Pradesh, Telangana, Karnataka, Puducherry and Kerala SEZ.
4. Aggregate Turnover for each state of BPCL Southern Region for FY 2018-19 is provided as under:

State	GSTIN	Aggregate turnover (in Rs Crores)
Tamil Nadu	33AAACB2902M1Z0	27,608.55
Kerala	32AAACB2902M1Z2	69,773.41
Andhra Pradesh	37AAACB2902M2ZR	9,130.13
Telangana	36AAACB2902M1ZU	9,617.89
Karnataka	29AAACB2902M1ZP	17,983.18
Puducherry	34AAACB2902M1ZY	4.02
Kerala SEZ	32AAACB2902M2Z1	0.18

5. Auditor will be required to issue GST Audit Report in respect of each GSTIN including requisite reconciliations and certification of specific, incidental and ancillary records as per the requirements of the GST legislation or any other authority and as per the timelines fixed by BPCL for timely compliance of the GST legislations.
6. Further, above audit report shall also be filed electronically as per the provisions of GST Laws by the appointed auditor. In connection with above audit, guidelines issued by Institute of Chartered Accountants of India and/or Institute of Cost Accountants of India, if any, shall also be followed by the appointed auditor.

Tenure of the appointed firm

7. Tender shall be floated for FY 2018-19 and accordingly, appointment of firm as GST auditor shall remain valid for one year which can further be extended/renewed with mutual agreement for one more year at the same terms & condition.
8. The decision of extension/renewal of tenure of appointment shall be at the sole discretion of the Company.

Two part Bid – Technical and Price Bid.

9. Bidders are required to submit their quotes in two parts which are A) Technical Bid B) Price Bid.
10. Technical bid will include a duly signed self-declaration in the format given in **Annexure-1** stating that “No partner/proprietor of the Chartered Accountant/Cost Accountant Firms/LLPs is not directly or indirectly related to the Corporation or any of its employees. The audit team including partner/proprietor is not previously in the employment of BPCL in last 8 years. Neither the Chartered Accountant/Cost Accountant Firms/LLPs nor its partner(s)/proprietor or associates is have any interest in the business of the Corporation.” Only upon qualifying the technical bid, the Price bid will be considered in other case the Chartered Accountant/Cost Accountant Firms/LLPs shall be treated as disqualified.
11. The price to be quoted by the bidders should be **inclusive of all other expenses like out of pocket expenses, transportation etc.** applicable and chargeable by the firm. Applicable GST shall be quoted separately.
12. The bidders shall be required to **bid consolidated price quote** for GST audit of FY 2018-19 Southern Region. Tender shall be awarded to the L-1 bidder.
13. Any request to increase the rate during the contract period for whatsoever reason, will not be considered. Kindly note that any bid with price escalation clause will be considered invalid. However, increase in taxes which are mentioned in the quote will be considered based on the guidelines / notifications issued by the Government.
14. Offers should be in strict accordance with the terms & conditions of the tender and our specifications. Vendors are requested to carefully study all the documents/annexure and understand the conditions and specifications, before quoting rates and submitting their bids. In case of any doubt, written clarifications should be obtained before submission of bids, but this shall not be a justification for requesting extension in due date for submission of bids.
15. Your online bid should be submitted on or before the due date of this tender. Bids submitted after the due date and time of closing of tender or not in the prescribed format are liable to be rejected. BPCL

does not take any responsibility for any delay in submission of online bid due to connectivity problem or non-availability of site. No claims on this account shall be entertained.

16. It shall be understood that every endeavor has been made to avoid errors which can materially affect the basis of the tender. The successful Tenderer shall take upon himself and provide for risk of any error which may subsequently be discovered and shall make no subsequent claim on account thereof.
17. **Security Deposit:** Vendors are required to submit the Security Deposit @ 5% of the total amount (maximum Rs 1 Lakh), if the job is awarded in their favor. It shall be submitted vide a Demand Draft in favor of Bharat Petroleum Corporation Limited, payable at Chennai. The party shall have the option of submitting a Bank Guarantee (as per pro-forma of BPCL) in lieu of SD. Security deposit shall be released only after successful completion of the contract.
18. **Payment Terms:** The payment shall be made on the completion of audit and shall be as per the quotes made by the successful bidder. The appointed firm is required to submit the bill at Shared Services Department, 1, Ranganathan Garden, Off 11th Main Road, Post Box No. 1212 & 1213, Anna Nagar. Payment shall be made within 15 days of submission of bill. Bill shall be submitted along with the necessary documents if any and must mention the ISD registration of BPCL SR.

Cancellation of tender

19. Company reserves the right to accept / reject any or all the offers without assigning any reason whatsoever therefore. BPCL shall have the right to cancel the tender before the award of tender without giving any explanations to the participants.

Submission of Bid through E-tender

20. Tender shall be floated online and participating firms are required to submit bid through E-Tender portal of BPCL website for e-tendering only i.e. <https://bpcl.eproc.in>. on or before the Bid submission date and time. Submission of physical bids or email bids shall not be accepted. BPCL is entitled to disqualify the firm which sends bids physically or over email.
21. To participate in the e-tendering system, you are required to obtain Digital Signatures (both component – Signing & encryption), if not yet obtained, and register at our website <https://bpcl.eproc.in>. In case you need any help regarding e-tendering / obtaining digital signatures, you may contact our tech support agency whose address and contact are given below:
M/s e-Procurement Technologies Limited
Mr. Pandian Raja,
Tele. No. 9500538133
C/o BPCL SRO, 1, Ranganathan Garden, Off 11th Main Road,
Post Box No. 1212 & 1213, Anna Nagar

Other terms and conditions

22. Any audit tools or software, considered necessary for the Audit would be procured and utilized by the auditor firm at its own cost and the same shall not be reimbursed by BPCL.
23. Any material prepared by the professionals is solely for the use of BPCL and shall not be used for any other purpose or distribution to anyone and the confidentiality of the documents shall be maintained.
24. The appointed firm shall not sub-contract the assigned audit work.
25. The appointed firm shall work in strict confidence and shall ensure that related data or information in respect of the operation of the oil marketing company is dealt with in strict confidentiality and secrecy.
26. The appointed firm shall ensure that data given to them by the company and any information generated from the data provided shall not be used by the Auditor for any other purpose.
27. The assignment shall be completed within time frame specified by the Company.
28. No partner of the interested firm should be related to either C&MD or any Whole Time Directors or Part Time Directors of the Company within the meaning of the Companies Act, 2013.
29. Neither the interested firm nor its partner(s) or associates should have any interest in the business of the Company.
30. The interested firm shall be free from any disqualification under the Companies Act, 2013.
31. The partners holding Certificate of Practice issued by Institute of Chartered/Cost Accountants of India shall be in whole time practice.
32. Conflicting interest declaration - Firm should not be statutory auditors of the company for last 2 years.
33. Audit firm will be debarred from getting, the GST audit or any other assignments of BPCL Ltd, if the firm obtains the appointment on the basis of false information/ mis-statement.
34. No partner/proprietor of the bidding CA/ CMA Firms/LLPs should be directly or indirectly related to the Corporation or any of its employees. The audit team including partner/proprietor shall not be previously in the employment of BPCL in last 8 years. Neither bidding CA/ CMA Firms/LLPs nor its partner(s)/proprietor or associates should have any interest in the business of the Corporation.
35. The appointed Firm/ LLP shall comply with all the conditions of General Conditions of Contract (as attached with the Tender document) which are applicable for Service Contracts. Though wherever

specific conditions are provided in Special Conditions of Contract, same shall supersede the general conditions.

36. Declaration by Bidders regarding Holiday Listing status:

The bidder should submit a declaration to the effect that they are not currently serving any Holiday Listing orders issued by BPCL or MOPNG debarring them from carrying on business dealings with the BPCL / MOPNG or serving a banning order by another Oil PSE. Offers not accompanied with a declaration should be incorporated in rejection criteria. Any wrong declaration in this context shall make the Agency liable for action under this Holiday Listing procedure.

Reasons for Holiday Listing: An Agency may be placed in Holiday List for any one or more of the following circumstances:

i. If the Agency, in the context of its dealing with the Corporation:

- a. Has indulged in malpractices;
- b. Has submitted fake, false or forged documents / certificates
- c. Has substituted materials in lieu of materials supplied by BPCL or has not returned or has unauthorized disposed off materials / documents / drawings / tools or plants or equipments supplied by BPCL.
- d. Has deliberately violated and circumvented the provisions of labor laws / regulations / rules, safety norms, environmental norms or other statutory requirements.
- e. Has deliberately indulged in construction and erection of defective works or supply of defective materials.
- f. Has not cleared previous dues to BPCL if applicable.
- g. Has committed breach of contract or has abandoned the contract.
- h. Poor performance of the Agency in one or several contracts;
- i. Has not honored the fax of award / letter of award / Contract / Purchase Order after the same is issued by BPCL.
- j. Withdraws / revises the bid upwards after becoming the L –1 bidder.
- k. Has parted with, leaked or provided confidential / proprietary information of BPCL to any third party without the prior consent of BPCL.

ii. The following additional grounds can also be reasons for Holiday listing of an agency:

- a. If a communication is received from the Administrative Ministry of the Corporation (i.e. MOP&NG) to ban Agency from dealing with the Corporation;
- b. If the Agency is or has become bankrupt, OR is being dissolved OR has resolved to be wound up OR if proceedings for winding up or dissolution has been instituted against the Agency;
- c. Any other ground, including transgression of Integrity Pact, which, in the opinion of the Corporation, makes it undesirable to deal with the Agency; In the case of transgression of Integrity Pact, the same should be substantiated by the verdict of the Independent External Monitor.

DECLARATION BY THE BIDDER ON THEIR LETTER HEAD
ON HOLIDAY LISTING

We declare that we are not currently serving any Holiday Listing orders issued by BPCL or MOPNG debarring us from carrying on business dealings with BPCL / MOPNG or serving a banning order by another Oil PSE.

We are fully aware that any wrong declaration in this context shall make us liable for action under the Holiday Listing procedure.

Date
Place

Name of the Firm
Seal

ANNEXURE- 1

TO WHOM SO EVER IT MAY CONCERN

It is to certify that :

“No partner/proprietor of the firm - _____(firm name)_____ is directly or indirectly related to the Corporation or any of its employees. The audit team including partner/proprietor is not previously in the employment of BPCL in last 8 years. Neither our firm nor its partner(s)/proprietor or associates have any interest in the business of the Corporation.”

Name and Signature:

Date:

Firm seal: