



“HAR EK KAAM DESH KE NAAM”



GAIL Gas Limited
{ A wholly subsidiary of GAIL (India) Limited }
Bengaluru

Domestic Competitive e-Bidding
Through GeM Portal (<https://gem.gov.in/>)

TENDER DOCUMENT FOR HIRING OF CONSULTANCY SERVICES FOR TAX COMPLIANCE FOR A PERIOD OF TWO YEARS (BENGALURU AND MANGALORE LOCATIONS)

Tender No.: GAILGAS/BLR/C&P/2119

GeM Tender

[In case of any conflict in terms & conditions given in documents uploaded on GEM portal by buyer and provisions/ conditions available at GeM portal (including General terms and conditions (GTC)), the terms & conditions given in this document uploaded on GeM portal along with the GeM Bid by buyer shall prevail]

DATE, TIME & VENUE OF PRE-BID MEETING

Date : 16.10.2021

Time : 1500 Hrs

Microsoft Teams meeting

Join on your computer or mobile app

[Click here to join the meeting](#)

[Learn More](#) | [Meeting options](#)



TABLE OF CONTENTS

SECTION-I	INVITATION FOR BIDS (IFB)
SECTION-II	BID EVALUATION CRITERIA [BEC] & EVALUATION METHODOLOGY
SECTION-III	INSTRUCTIONS TO BIDDER [ITB]
SECTION-IV	GENERAL CONDITIONS OF CONTRACT [GCC]
SECTION-V	SPECIAL CONDITIONS OF CONTRACT [SCC]
SECTION-VI	SCOPE OF WORK [SOW]
SECTION-VII	SCHEDULE OF RATES



SECTION-I

Invitation for Bids



INVITATION FOR BIDS (IFB)

(Section-I)

Ref No: GAILGAS/BLR/C&P/2119

Date: 11.10.2021

To,

[PROSPECTIVE BIDDERS]

Sub: Hiring of Consultancy Services for Tax Compliance for a period of two years (Bengaluru and Mangalore locations)

Dear Sir/Madam,

1.0 GAIL Gas Limited (CIN U40200DL2008GOI178614), a wholly owned subsidiary company of M/s. GAIL (India) Limited having registered office at 16, Bhikaji Cama Place, R.K. Puram, New Delhi, invites bids from bidders for the subject works/services, in complete accordance with the following details and enclosed Tender Documents.

2.0 The brief details of the tender are as under:

(A)	BRIEF SCOPE OF WORK/SERVICES	Hiring of Consultancy Services for Tax Compliance for a period of two years (Bengaluru and Mangalore locations)					
(B)	TENDER NO. & DATE	GAILGAS/BLR/C&P/2119 Dated 11.10.2021					
(C)	TYPE OF BIDDING SYSTEM	<table><tr><td>SINGLE BID SYSTEM</td><td><div>✖</div></td></tr><tr><td>TWO BID SYSTEM</td><td><div>✔</div></td></tr></table>	SINGLE BID SYSTEM	<div>✖</div>	TWO BID SYSTEM	<div>✔</div>	
SINGLE BID SYSTEM	<div>✖</div>						
TWO BID SYSTEM	<div>✔</div>						
(D)	GEM BID NO.	GeM Tender					
(E)	CONTRACT PERIOD	02 YEARS					
(F)	BID SECURITY / EARNEST MONEY DEPOSIT (EMD)	Not Applicable, however, bidder has to submit / upload the declaration provided under clause 16 of ITB as Annexure-1 alongwith the bid.					

Tender No.: GAILGAS/BLR/C&P/2119 for HIRING OF CONSULTANCY SERVICES FOR TAX COMPLIANCE FOR A PERIOD OF TWO YEARS for GAIL Gas Limited (BENGALURU AND MANGALORE LOCATIONS)



(G)	AVAILABILITY OF TENDER DOCUMENT ON WEBSITE(S)	<p>From 11.10.2021 to 26.10.2021 on following websites:</p> <p>(i) GAIL Gas Tender Website: https://www.gailgastenders.in</p> <p>(ii) Govt. CPP Portal - https://eprocure.gov.in</p> <p>(iii) GEM Portal: https://gem.gov.in/</p> <p>(iv) GAIL Gas Website: http://www.gailgas.com</p> <p>(v) Consultant's website (if any)- Not Applicable</p>
(H)	DATE, TIME & VENUE OF PRE-BID MEETING	<p>Date : 16.10.2021</p> <p>Time : 1500 Hrs</p> <p>Please refer GeM tender document for Microsoft TEAMS MEET link</p>
(I)	DUE DATE & TIME OF BID-SUBMISSION	26.10.2021 & 1600hrs
(J)	DATE AND TIME OF UN-PRICED BID OPENING	26.10.2021 & 1630hrs
(K)	CONTACT DETAILS	<p>(i) Ms. Sindhu Muriki Senior Officer (C&P) Email Id: sindhu.muriki@gail.co.in</p> <p>(ii) Mr. Vinay Kumar K Ch. Manager (C&P) Email Id: vinay.k@gail.co.in</p> <p>Address: GAIL Gas Limited 3rd Floor, M.S. Complex, S-44, New BEL Road, Bengaluru -560054 Ph: 080-23097700 Extn. 380 & 382</p>

In case of the days specified above happens to be a holiday in GAIL Gas, the next working day shall be implied.

3.0 Bids must be submitted strictly in accordance with Clause No. 11 of ITB of Tender document.

4.0 The following documents in addition to uploading in the e-bid on GAIL Gas e-tendering website, shall also be submitted in Original (in physical form) within 7 (seven) days from the bid due date provided the scanned copies of the same have been uploaded along with the e-bid within the Due Date & Time of Bid Submission:

- i) ~~EMD/Bid Security (if applicable)~~
[Note: Submission of original is not applicable for online banking transaction]
- ii) Power of Attorney

Tender No.: GAILGAS/BLR/C&P/2119 for HIRING OF CONSULTANCY SERVICES FOR TAX COMPLIANCE FOR A PERIOD OF TWO YEARS for GAIL Gas Limited (BENGALURU AND MANGALORE LOCATIONS)

iii) Integrity Pact (if applicable)

- 5.0 Clarification(s)/Corrigendum(s) if any shall also be available on above referred websites. Any revision, clarification, addendum, corrigendum, time extension, etc. to this Tender Document will be hosted on the above-mentioned website(s) only. Bidders are requested to visit the website regularly to keep themselves updated.

Bidders are advised to submit their bid strictly as per terms and conditions of tender documents and not to stipulate any deviation/exceptions.

- 6.0 Any bidder, who meets the Bid Evaluation Criteria (BEC) and wishes to quote against this Tender Document, may download the complete Tender Document along with its amendment(s) if any from websites as mentioned at 2.0 (H) of IFB and submit their Bid complete in all respect as per terms & conditions of Tender Document on or before the Due Date & Time of Bid Submission.
- 7.0 Bid(s) received from bidders to whom tender/information regarding this Tender Document has been issued as well as offers received from the bidder(s) by downloading Tender Document from above mentioned website(s) shall be taken into consideration for evaluation & award provided that the Bidder is found responsive subject to provisions contained in Clause No. 2 of ITB. The Tender Document calls for offers on single point "Sole Bidder" responsibility basis (except where JV/Consortium bid is allowed pursuant to clause no. 3.0 of ITB) and in total compliance of Scope of Works as specified in Tender Document.
- 8.0 GAIL Gas reserves the right to reject any or all the bids received at its discretion without assigning any reason whatsoever.

This is not an Order/Contract.

For & on behalf of
GAIL Gas Limited

(Vinay Kumar K)
Chief Manager (C&P)
E-mail: vinay.k@gail.co.in

SECTION-II

BID EVALUATION CRITERIA (BEC) AND EVALUATION METHODOLOGY

A. Technical Criteria:

- (i) Bidder should have empanelment certificate issued by Comptroller and Auditor General (CAG) of India valid for either Financial Year 2021-22 or 2020-21.

AND

- (ii) The bidder should have executed at least one assignment / Rate Contract with minimum order value of Rs 7.32 lakh under a single Contract/order in preceding five years from Bid Due Date for handling Taxes - Central Excise / KST / VAT / GST/ TCS and TDS for a Limited company of India having turnover not less than Rs 50 Crores.

AND

- (iii) Bidder must have existence of at least 05 (Five) Years prior to the Bid Due Date. Bidder should be incorporated in India Only.

Note:

1. In case the bidder is executing a contract of above nature which is still running and the contract value executed till one day prior to due date of bid submission is equal to or more than the minimum prescribed value as mentioned above, such experience will also be taken into consideration provided that the bidder has submitted satisfactory job execution certificate issued by the end user/owner/authorized consultant.
2. A job executed by a bidder for its own plant/projects cannot be considered as experience for the purpose of meeting requirement of BEC of the tender. However, jobs executed for Subsidiary / Fellow subsidiary / Holding company will be considered as experience for the purpose of meeting BEC subject to submission of tax paid invoice(s) duly certified by Statutory Auditor of the bidder towards payments of statutory tax in support of the job executed for Subsidiary /Fellow subsidiary / Holding company. Such bidders to submit these documents in addition to the documents specified in the bidding documents to meet BEC.
3. **CLAUSE REGARDING PROVISION FOR PROCUREMENT FROM A BIDDER WHICH SHARES A LAND BORDER WITH INDIA (FOR DETAILS – REFER RELEVANT CLAUSE OF ITB):**

Any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. For details, relevant clause of ITB to be referred.

B. FINANCIAL CRITERIA: Not Applicable

C. Documents required to be submitted by bidder along with the bid for qualification of BEC:

BEC Cl. no.	Description	Documents required for qualification
A	Technical Criteria	
A (i)	Empaneled under CAG	a) Copy of valid Empanelment certificate/authorisation letter issued by Comptroller and Auditor General (CAG) of India valid for either Financial Year 2021-22 or 2020-21
A (ii)	Experience	b) The work order / Letter of Award /Letter of Acceptance of the job executed, issued by the end user/owner. c) Copy of its Completion Certificate/ Execution Certificate duly mentioning the total executed value for the completed/ ongoing contract issued by end user/owner clearly indicating nature of work / service, various components/items, period, value etc. d) Copy of Audit Report including Balance Sheet and Profit & Loss Account of the Auditee/Client Company duly certified.
(iii)	Existence	e) Copy of Partnership deed/ Certificate of Incorporation etc.
Only documents (Work Order, Completion certificate, Execution Certificate etc.) which have been referred/ specified in the bid shall be considered in reply to queries during evaluation of Bids.		

D. RELAXATION OF PRIOR EXPERIENCE AND PRIOR TURNOVER FOR STARTUPS (AS DEFINED IN GAZETTE NOTIFICATION NO. D.L-33004/99 DATED 18.02.2016 AND 23.05.2017 OF MINISTRY OF COMMERCE AND INDUSTRY)

- As mentioned in technical and financial criteria of BEC, Prior turnover and prior experience shall not be required for all Startups [whether Micro & Small Enterprises (MSEs) or otherwise] subject to their meeting the quality and technical specifications specified in tender document.
- For availing the relaxation, bidder is required to submit the valid requisite certificate (i.e. Certificate of Recognition) including application submitted to DIPP (i.e. relaxation of prior experience is to be given service domain wherein Startups are registered for) towards Startup Enterprise Registration issued by Department of Industrial Policy and Promotion, Ministry of Commerce & Industry, Govt. of India and the certificate should be certified by the Chartered Accountant (not being an employee or a Director or not having any interest in the bidder's company / firm) and notary public with legible stamp.

-
- c) In case, bidder is submitting the new Startup “Certificate of Recognition” wherein the domain of startup is stipulated, the domain of startup will be considered based “Certificate of Recognition” issued by Department of Promotion of Industry and Internal Trade (DPIIT).
- d) Further, above document(s) should be certified by a Chartered Accountant (not being an employee or a Director or not having any interest in the bidder’s company/firm) and notary public with legible stamp



EVALUATION & COMPARISION OF BIDS FOR AWARD:

1. Evaluation of price bids & award shall be on overall lowest basis inclusive of GST.
2. Bidder has to quote for full quantity and all SOR Items, else bidder's offer shall not be considered for evaluation.

Note: Purchase preference as per MSE Procurement Policy shall be applicable considering item being tendered as non-split-able.

Section III
Instructions to Bidders

TO BE READ IN CONJUNCTION WITH BID DATA SHEET (BDS)

INDEX

TABLE OF CLAUSES

A] GENERAL

- 1.0 SCOPE OF BID
- 2.0 ELIGIBLE BIDDERS
- 3.0 BIDS FROM CONSORTIUM /JOINT VENTURE
- 4.0 ONE BID PER BIDDER
- 5.0 COST OF BIDDING
- 6.0 SITE VISIT

B] BIDDING DOCUMENTS

- 7.0 CONTENTS OF BIDDING DOCUMENTS
- 8.0 CLARIFICATION OF BIDDING DOCUMENTS
- 9.0 AMENDMENT OF BIDDING DOCUMENTS

C] PREPARATION OF BIDS

- 10.0 LANGUAGE OF BID
- 11.0 DOCUMENTS COMPRISING THE BID
- 12.0 SCHEDULE OF RATES / BID PRICES
- 13.0 GST (CGST & SGST/ UTGST or IGST)
- 14.0 BID CURRENCIES
- 15.0 BID VALIDITY
- 16.0 EARNEST MONEY / BID SECURITY
- 17.0 PRE-BID MEETING
- 18.0 FORMAT AND SIGNING OF BID
- 19.0 ZERO DEVIATION & REJECTION CRITERIA
- 20.0 e-PAYMENT

D] SUBMISSION OF BIDS:

- 21.0 BID SUBMISSION
- 22.0 DUE DATE AND TIME OF BID SUBMISSION
- 23.0 LATE BIDS
- 24.0 MODIFICATION AND WITHDRAWAL OF BIDS

E] BID OPENING AND EVALUATION:

- 25.0 EMPLOYER'S RIGHT TO ACCEPT ANY BID AND TO REJECT ANY OR ALL BIDS
- 26.0 BID OPENING
- 27.0 CONFIDENTIALITY
- 28.0 CONTACTING THE EMPLOYER
- 29.0 EXAMINATION OF BIDS AND DETERMINATION OF RESPONSIVENESS
- 30.0 CORRECTION OF ERRORS
- 31.0 EVALUATION AND COMPARISON OF BIDS
- 32.0 COMPENSATION FOR EXTENDED STAY
- 33.0 PURCHASE PREFERENCE

F] AWARD OF CONTRACT:

- 34.0 AWARD
- 35.0 NOTIFICATION OF AWARD / FAX OF ACCEPTANCE [FOA]
- 36.0 SIGNING OF AGREEMENT
- 37.0 CONTRACT PERFORMANCE GUARANTEE / SECURITY DEPOSIT
- 38.0 PROCEDURE FOR ACTION IN CASE CORRUPT/ FRAUDULENT/ COLLUSIVE/ COERCIVE PRACTICES
- 39.0 PUBLIC PROCUREMENT POLICY FOR MICRO AND SMALL ENTERPRISE
- 40.0 AHR ITEMS
- 41.0 VENDOR EVALUATION PROCEDURE
- 42.0 PROVISION FOR STARTUPS
- 43.0 INCOME TAX & CORPORATE TAX
- 44.0 SETTLEMENT OF COMMERCIAL DISPUTES BETWEEN PUBLIC SECTOR ENTERPRISE(S) INTER-SE AND PUBLIC SECTOR ENTERPRISE(S) AND GOVERNMENT DEPARTMENT (S) THROUGH PERMANENT MACHINERY OF ARBITRATION (PMA) IN THE DEPARTMENT OF PUBLIC ENTERPRISES
- 45.0 DISPUTE RESOLUTION (ADDENDUM TO PROVISION REGARDING APPLICABLE LAWS AND SETTLEMENT OF DISPUTES OF GCC)
- 46.0 INAM-PRO (PLATFORM FOR INFRASTRUCTURE AND MATERIALS PROVIDERS)
- 47.0 CONTRACTOR TO ENGAGE CONTRACT MANPOWER BELONGING TO SCHEDULED CASTES AND WEAKER SECTIONS OF THE SOCIETY
- 48.0 PROMOTION OF PAYMENT THROUGH CARDS AND DIGITAL MEANS
- 49.0 UNIQUE DOCUMENT IDENTIFICATION NUMBER BY PRACTICING CHARTERED ACCOUNTANTS
- 50.0 PROVISION REGARDING INVOICE FOR REDUCED VALUE OR CREDIT NOTE TOWARDS PRS
- 51.0 ELIGIBILITY CRITERIA IN CASE BID IS SUBMITTED ON THE BASIS OF TECHNICAL EXPERIENCE OF FOREIGN BASED ANOTHER COMPANY (SUPPORTING COMPANY) WHICH HOLDS MORE THAN FIFTY PERCENT OF THE PAID-UP SHARE CAPITAL OF THE BIDDER COMPANY OR VICE VERSA



-
- 52.0 POLICY TO PROVIDE PURCHASE PREFERENCE (LINKED WITH LOCAL CONTENT) (PP-LC Policy)
- 53.0 PLANNING AND DESIGNING IN PURVIEW OF VULNERABILITY ATLAS OF INDIA

G] ANNEXURES:

1. ANNEXURE-I : INSTRUCTIONS FOR PARTICIPATION IN e-TENDERING
2. ANNEXURE-II : BID DATA SHEET (BDS)
3. ANNEXURE-III : PROCEDURE FOR ACTION IN CASE CORRUPT/ FRAUDULENT/ COLLUSIVE/ COERCIVE PRACTICES
4. ANNEXURE-IV : VENDOR PERFORMANCE EVALUATION PROCEDURE
5. ANNEXURE-V : FORMS AND FORMATS

INSTRUCTIONS TO BIDDERS [ITB]

(TO BE READ IN CONJUNCTION WITH BID DATA SHEET (BDS))

[A] – GENERAL

1.0 SCOPE OF BID

- 1.1 The Employer/ Owner/ GAIL Gas as defined in the "General Conditions of Contract [GCC]", wishes to receive Bids as described in the Bidding Document/ Tender Document.
- 1.2 SCOPE OF BID: The Scope of Services shall be as defined in Section 4 of the Bidding documents.
- 1.3 The successful bidder is expected to complete the scope of Bid within the period stated in Special Conditions of Contract.
- 1.4 Throughout the Bidding Documents,
 - a. The terms 'Bid', 'Tender' & 'Offer' and their derivatives [Bidder/ Tenderer, Bid/ Tender/ Offer etc.] are synonymous.
 - b. 'Day' means 'Calendar Day'
 - c. The singular shall include the plural and vice versa wherever the context so requires.

2.0 ELIGIBLE BIDDERS

- 2.1 The Bidder or their allied agency (ies) shall not be under a declaration of ineligibility by Employer for Corrupt/ Fraudulent/ Collusive/ Coercive practices, as defined in "Instructions to Bidders [ITB], Clause No. 36" (Action in case Corrupt/ Fraudulent/ Collusive/ Coercive Practices).
- 2.2 The Bidder is not put on 'Holiday' by GAIL Gas or Public Sector Project Management Consultant (like EIL, Mecon only due to "poor performance" or "corrupt and fraudulent practices") or banned/ blacklisted by Government department/ Public Sector on due date of Bid Submission.

If the bidding documents were issued inadvertently/ downloaded from website, offers submitted by such bidders shall not be considered for opening/ evaluation/Award.

In case there is any change in status of the declaration prior to award of contract, the same has to be promptly informed to GAIL Gas by the bidder.

It shall be the sole responsibility of the bidder to inform GAIL Gas in case the bidder is put on 'Holiday' by GAIL Gas or Public Sector Project Management Consultant (such as EIL, Mecon. only due to "poor performance" or "corrupt and fraudulent practices") or banned/blacklisted by Government department/ Public Sector on due date of submission of bid and during the course of finalization of the tender. Concealment of the facts shall tantamount to misrepresentation of facts and shall lead to action against such Bidders as per clause 38 of ITB.

- 2.3 The Bidder should not be under any liquidation, court receivership or similar proceedings on Due Date of Bid Submission.

In case there is any change in status of the declaration prior to award of contract, the same has to be promptly informed to GAIL Gas by the bidder.

It shall be the sole responsibility of the bidder to inform GAIL Gas in case the bidder is under any liquidation, court receivership or similar proceedings on Due Date of Bid Submission and during the course of finalization of the tender. Concealment of the facts shall tantamount to misrepresentation of facts and shall lead to action against such Bidders as per clause no. 38 of ITB.

- 2.4 Bidder shall not be affiliated with a firm or entity:
- (i) that has provided consulting services related to the work to the Employer during the preparatory stages of the work or of the project of which the works/ services forms a part of or
 - (ii) that has been hired (proposed to be hired) by the Employer as an Engineer/ Consultant for the contract.
- 2.5 Neither the firm/ entity appointed as the Project Management Consultant (PMC) for a contract nor its affiliates/ JV's/ subsidiaries shall be allowed to participate in the tendering process unless it is the sole Licensor/ Licensor nominated agent/ vendor.
- 2.6 Pursuant to qualification criteria set forth in the bidding document, the Bidder shall furnish all necessary supporting documentary evidence to establish Bidder's claim of meeting qualification criteria.

2.7 **Power of Attorney:**

Power of Attorney to be issued by the bidder in favour of the authorized employee (s), in respect of the particular tender, for purpose of signing the document including bid, all subsequent communications, agreements, documents etc. pertaining to the tender and act and take any and all decision on behalf of the bidder (including Consortium). Any consequence resulting due to such signing shall be binding on the Bidder (including Consortium).

- (I) In case of a Single Bidder, the Power of Attorney shall be issued as per the constitution of the bidder as below:
- a) In case of Proprietorship: by Proprietor
 - b) In case of Partnership: by all Partners or Managing Partner
 - c) In case of Limited Liability Partnership: by any bidder's employee authorized in terms of Deed of LLP
 - d) In case of Public / Limited Company: PoA in favour of authorized employee(s) by Board of Directors through Board Resolution or by the designated officer authorized by Board to do so. Such Board Resolution should be duly countersigned by Company Secretary / MD / CMD / CEO.

- (II) In case of a Consortium, Power of Attorney shall be issued both by Leader as well as Consortium Member(s) of the Consortium as per procedure defined herein above in favour of employee of Leader of Consortium.

The Power of Attorney should be valid till award of contract / order to successful bidder.

2.8 Bids shall be evaluated as per Bid Evaluation Criteria (BEC) as provided in Section 1.1

2.9 **GUIDELINES REGARDING PROVISIONS FOR PROCUREMENT FROM A BIDDER WHICH SHARES A LAND BORDER WITH INDIA**

1. Order (Public Procurement No. 1) dated 23.07.2020, Order (Public Procurement No. 2) dated 23.07.2020 and Order (Public Procurement No. 3) dated 24.07.2020, Department of Expenditure, Ministry of Finance, Govt. of India refers. The same are available at website <https://doe.gov.in/procurement-policy-divisions>.
2. Any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. For details of competent authority refer to Annexure I of Order (Public Procurement No. 1) dated 23.07.2020.

Further the above will not apply to bidders from those countries (even if sharing a land border with India) to which the Government of India has extended lines of credit or in which the Government of India is engaged in development projects. Updated lists of countries to which lines of credit have been extended or in which development projects are undertaken are given in the website of the Ministry of External Affairs, Govt. of India

3. "Bidder" (including the term 'tenderer', 'consultant' 'vendor' or 'service provider' in certain contexts) for purpose of this provision means any person or firm or company, including any member of a consortium or joint venture (that is an association of several persons, or firms or companies), every artificial juridical person not falling in any of the descriptions of bidders stated hereinbefore, including any agency, branch or office controlled by such person, participating in a procurement process.
4. "Bidder from a country which shares a land border with India" for the purpose of this:
 - a. An entity incorporated, established or registered in such a country; or
 - b. A subsidiary of an entity incorporated, established or registered in such a country; or
 - c. An entity substantially controlled through entities incorporated, established or registered in such a country; or
 - d. An entity whose beneficial owner is situated in such a country; or
 - e. An Indian (or other) agent of such an entity; or
 - f. A natural person who is a citizen of such a country; or
 - g. A consortium or joint venture where any member of the consortium or joint venture falls under any of the above.
5. "Beneficial owner" for the purpose of above (4) will be as under:

- i) In case of a company or Limited Liability Partnership, the beneficial owner is the natural person(s), who, whether acting alone or together, or through one or more juridical person(s), has a controlling ownership interest or who exercises control through other means.

Explanation—

- a) "Controlling ownership interest" means ownership of, or entitlement to, more than twenty-five per cent of shares or capital or profits of the company;
- b) "Control" shall include the right to appoint the majority of the directors or to control the management or policy decisions, including by virtue of their shareholding or management rights or shareholders agreements or voting agreements;
- ii) In case of a partnership firm, the beneficial owner is the natural person(s) who, whether acting alone or together, or through one or more juridical person, has ownership of entitlement to more than fifteen percent of capital or profits of the partnership;
- iii) In case of an unincorporated association or body of individuals, the beneficial owner is the natural person(s), who, whether acting alone or together, or through one or more juridical person, has ownership of or entitlement to more than fifteen percent of the property or capital or profits of such association or body of individuals;
- iv) Where no natural person is identified under (i) or (ii) or (iii) above, the beneficial owner is the relevant natural person who holds the position of senior managing official;
- v) In case of a trust, the identification of beneficial owner(s) shall include identification of the author of the trust, the trustee, the beneficiaries with fifteen percent or more interest in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership.

6. "Agent" for the purpose of this Order is a person employed to do any act for another, or to represent another in dealings with third persons

7. SUBMISSION OF CERTIFICATE IN BIDS:

Bidder shall submit a certificate in this regard as Form-I.

If such certificate given by a bidder whose bid is accepted is found to be false, this would be a ground for immediate rejection of the bid/termination and further action as per "Procedure for Action in case of Corrupt/Fraudulent/ Collusive / Coercive Practices" of tender document.

8. The registration, wherever applicable, should be valid at the time of submission of bids and at the time of acceptance of bids. In respect of supply otherwise than by tender, registration should be valid at the time of placement of order. If the bidder was validly registered at the time of acceptance / placement of order, registration shall not be a relevant consideration during contract execution.

9. PROVISION TO BE IN WORKS CONTRACTS, INCLUDING TURNKEY CONTRACTS:

The successful bidder shall not be allowed to sub-contract works to any contractor from a country which shares a land border with India unless such contractor is registered with the Competent Authority. The definition of "contractor from a country which shares a land border with India" shall be as in Para 4 herein above. A Certificate to this regard is to be submitted by bidder is placed at Form-II (format enclosed in forms & format section)

3.0 BIDS FROM "JOINT VENTURE"/"CONSORTIUM" (FOR APPLICABILITY OF THIS CLAUSE REFER BIDDING DATA SHEET(BDS))

- 3.1 ~~Bids from consortium/ JV of two or more members (maximum three including leader) are acceptable provided that they fulfill the qualification criteria and requirements stated in the Bidding Documents. Participating Consortium/ JV shall submit the Agreement as per the format F-17 clearly defining the scope and responsibility of each member. Members of consortium/ JV shall assume responsibility jointly & severally. The EMD shall be submitted by the Bidder (Consortium/ JV).~~
- 3.2 ~~The Consortium/ JV Agreement must clearly define the leader/ lead partner, who shall be responsible for timely completion of work/ services and shall receive/ send instructions for and on behalf of the consortium during the period the bid is under evaluation as well as during the execution of contract.~~
- 3.3 ~~All the members shall authorize the representative from the lead partner by submitting a Power of attorney (on a non-judicial stamp paper of appropriate value) signed by legally authorized signatories of all the member(s). Such authorization must be accompanied with the bid. The authorized signatory shall sign all the documents relating to the tender/ contract. However, in case of award, payment shall be made to the consortium.~~
- 3.4 ~~A consortium/ JV once established at the time of submitting the Bid shall not be allowed to be altered with respect to constituting members of the JV/ Consortium or their respective roles/ scope of work, except if and when required in writing by owner. If during the evaluation of bids, a consortium/JV proposes any alteration/ changes in the orientation of consortium/JV or replacements or inclusions or exclusions of any partner(s)/ member(s) which had originally submitted the bid, bid from such a consortium/JV shall be liable for rejection.~~
- 3.5 ~~Any member of the consortium/ JV shall not be eligible either in an individual capacity or be a part of any other consortium/JV to participate in this tender. Further, no member of the consortium/ JV shall be on 'Holiday' by GAIL Gas or Public Sector Project Management Consultant (like EIL, Mecon only due to "poor performance" or "corrupt and fraudulent practices") or banned/blacklisted by Government department/ Public Sector on due date of submission of bid. Offer submitted by such consortium/ JV shall not be considered for opening/ evaluation/Award.~~

4.0 ONE BID PER BIDDER

4 ONE BID PER BIDDER

Tender No.: GAILGAS/BLR/C&P/2119 for HIRING OF CONSULTANCY SERVICES FOR TAX COMPLIANCE FOR A PERIOD OF TWO YEARS for GAIL Gas Limited (BENGALURU AND MANGALORE LOCATIONS)

-
- (i) A Bidder shall submit only 'one [01] Bid' in the same Bidding Process either as single entity or as a member of any consortium (wherever consortium bid is allowed). A Bidder who submits or participates in more than 'one [01] Bid' will cause all the proposals in which the Bidder has participated to be disqualified.
 - (ii) More than one bid means bid (s) by bidder (s) having same Proprietor / Partners / Limited Liability Partner in any other Bidder (s). Further, more than one bids shall also include two or more bidders having common power of attorney holder.

Failure to comply this clause during tendering process will disqualify all such bidders from process of evaluation of bids.

- (iii) Alternative Bids shall not be considered.
- (iv) The provisions mentioned at sl. no. (i) and (ii) shall not be applicable wherein bidders are quoting for different Items / Sections / Parts / Groups / SOR items of the same tender which specifies evaluation on Items / Sections / Parts / Groups / SOR items basis.

5.0 COST OF BIDDING

- 5.1 **COST OF BIDDING:** The Bidder shall bear all costs associated with the preparation and submission of the Bid including but not limited to Bank charges, all courier charges including taxes & duties etc. incurred thereof. Further, GAIL Gas will in no case, be responsible or liable for these costs, regardless of the outcome of the bidding process.

6.0 SITE VISIT

- 6.1 The Bidder is advised to visit and examine the site of Works/Services and its surroundings and obtain for itself on its own responsibility all information that may be necessary for preparing the Bid and entering into a Contract for the required job. The costs of visiting the site shall be borne by the Bidder.
- 6.2 The Bidder or any of its personnel or agents shall be granted permission by the Employer to enter upon its premises and land for the purpose of such visits, but only upon the express conditions that the Bidder, its personnel and agents will release and indemnify the Employer and its personnel, agents from and against all liabilities in respect thereof, and will be responsible for death or injury, loss or damage to property, and any other loss, damage, costs, and expenses incurred as a result of inspection.
- 6.3 The intending bidders shall be deemed to have visited the SITE and familiarised submitting the tender. Non-familiarity with the site conditions will not be considered a reason either for extra claims or for not carrying out the Works/Services in strict conformity with the DRAWINGS and SPECIFICATIONS or for any delay in performance

- 6.4 The Bidder shall not be entitled to hold any claim against GAIL Gas for non-compliance due to lack of any kind of pre-requisite information as it is the sole responsibility of the Bidder to obtain all the necessary information with regard to site, surrounding, working conditions, weather etc. on its own before submission of the bid.

[B] – BIDDING DOCUMENTS

7.0 CONTENTS OF BIDDING DOCUMENTS

- 7.1 The contents of Bidding Documents / Tender Documents are those stated below, and should be read in conjunction with any 'Clarifications' or 'Addendum / Corrigendum' issued in accordance with "ITB 8.0"

➤ Information for Bidder [IFB]	Section I
➤ Bid Evaluation Criteria [BEC] & Evaluation Methodology	Section II
➤ Instruction to Bidders [ITB]	Section III
➤ General Condition of Contract [GCC]	Section IV
➤ Special Conditions of Contract [SCC]	Section V
➤ Specifications , Drawing (wherever applicable) and Scope of Services (wherever applicable)	Section VI
➤ Price Schedule/ Schedule of Rates	Section VII

- 7.2 The Bidder is expected to examine all instructions, forms, terms & conditions in the Bidding Documents. The Instructions to Bidders together with all its attachments thereto, shall be considered to be read, understood and accepted by the Bidders. Failure to furnish all information required by the Bidding Documents or submission of a Bid not substantially responsive to the Bidding Documents in every respect will be at Bidder's risk and may result in the rejection of his Bid.

- 7.3 The Invitation for Bids (IFB), as provided in this document issued by the Owner, is also part of the Bidding Documents

8.0 CLARIFICATION OF BIDDING DOCUMENTS

- 8.1 A prospective Bidder requiring any clarification(s) of the Bidding Documents may notify GAIL Gas in writing or by fax or email at GAIL Gas' mailing address indicated in the **BDS** no later than 02 (two) days prior to pre-bid meeting (in cases where pre-bid meeting is scheduled) or 05 (five) days prior to the bid closing date in cases where pre-bid meeting is not held. GAIL Gas reserves the right to ignore the bidders request for clarification if received after the aforesaid period. GAIL Gas may respond in writing to the request for clarification. GAIL Gas' response including an explanation of the query, but without identifying the source of the query will be uploaded on GAIL Gas' and Government tendering websites, as mentioned in **BDS** / communicated to prospective bidders by e-mail/ fax.

8.2 Any clarification or information required by the Bidder but same not received by the Employer by way of above is liable to be considered as "no clarification / information required".

8.3 The Bidder shall submit their queries / clarifications to GAIL Gas in the format "F-18".

9.0 AMENDMENT OF BIDDING DOCUMENTS

9.1 At any time prior to the Due Date and Time of Bid Submission, Owner may, for any reason, whether at its own initiative or in response to a clarification requested by a prospective Bidder, modify the Bidding Documents by addenda/ corrigendum.

9.2 Any addendum/ corrigendum thus issued shall be part of the Bidding Documents and shall be hosted on GAIL Gas' and Government tendering websites, as provided in **BDS**. Bidders have to take into account all such addendum/ corrigendum before submitting their bid.

9.3 The Employer, if it considers necessary, may extend the date of submissions of Bid in order to allow the Bidders a reasonable time to furnish their most competitive bid taking into account the amendment issued thereof.

[C] – PREPARATION OF BIDS

10.0 LANGUAGE OF BID:

The bid prepared by the Bidder and all correspondence, drawing(s), document(s), certificate(s) etc. relating to the Bid exchanged by Bidder and GAIL Gas shall be written in English language only. In case a document, certificate, printed literature etc. furnished by the Bidder in a language other than English, the same should be accompanied by an English translation duly authenticated by the Chamber of Commerce of Bidders Country, in which case, for the purpose of interpretation of the Bid, the English translation shall govern.

11.0 DOCUMENTS COMPRISING THE BID

11.1 In case the Bids are invited under the two Bid system, the Bid prepared by the Bidder shall comprise the following components.

11.1.1 PART-I: TECHNO-COMMERCIAL / UN-PRICED BID

11.1.1.1 **PART-I: "TECHNO-COMMERCIAL / UN-PRICED BID"** shall contain the following:

- a) 'Covering Letter' on Bidder's 'Letterhead' clearly specifying the enclosed contents.
- b) 'Bidder's General Information', as per 'Form F-1'.
- c) 'Bid Form', as per 'Form F-2'
- d) Copies of documents, as required in 'Form F-3'
- e) As a confirmation that the prices are quoted in requisite format complying with the requirements copy of Schedule of Rate (SOR) with prices blanked out mentioning quoted / not quoted (as applicable) written against each item.

- f) 'Letter of Authority' on the Letter Head, as per 'Form F-5'
- g) 'No Deviation Confirmation', as per 'Form F-6'
- h) 'Bidder's Declaration regarding Holiday/ Banning, Anti-Corruption, Conflict of Interest, Liquidation, Court Receivership and Bankruptcy', in 'Form F-7'
- i) 'Certificate for Non-Involvement of Government of India ' from Bidder, as per 'Form F-8'
- j) 'Agreed Terms and Conditions', as per 'Form F-10'
- k) ACKNOWLEDGEMENT CUM CONSENT LETTER', as per 'Form F-11'
- l) Duly attested [wherever attestation required] documents in accordance with the "BID EVALUATION CRITERIA [BEC]" establishing the qualification.
- m) Undertaking on the Letter head, as per the Form F-12.
- n) Power of Attorney /copy of Board Resolution, in favour of the authorized signatory of the Bid, as per clause no.2.7 of ITB
- o) Any other information/details required as per Bidding Document.
- p) EMD/ Bid Security in original as per Clause 16 of ITB [Note: Submission of Original is not applicable for online banking Transaction]
- q) All forms and Formats including Annexures.
- r) List of consortium/ JV member (s), if any, and Consortium Agreement (as per format F-17) clearly defining their involvement & responsibility in this work, wherever applicable as specified elsewhere in the IFB/RFQ/BEC.
- s) Integrity Pact as per Form F-20 (if applicable)
- t) 'Indemnity Bond' as per 'Form F-21'
- u) Tender Document digitally signed by the Authorized Signatory.
- v) Additional document specified in Bid Data Sheet (BDS), Special Conditions of Contract (SCC), Scope of Services, if any

11.1.1.2 **PART-I of the bid must be submitted on GAIL Gas' e-Portal as follows:**

All the documents mentioned above at 11.1.1 should be uploaded in the folder with bidder's name under tab "Technical RFX Response" of "RFX Response: 90000...." page in the GAIL Gas' e- portal. The "authorized signatory" of the Bidder holding Power of Attorney must digitally sign all uploaded files.

However, bidders must submit the original "Bid Security / EMD (if applicable; submission of original is not applicable for online banking transaction), Power of Attorney, Integrity Pact and any other documents specified in the bidding documents to address mentioned in Bid Data Sheet [BDS], Annexure-II of ITB in a sealed envelope, super scribing the Tender details & number within 7 days from the date of un-priced bid opening.

Bidders are required to submit the EMD in original by Due Date and Time of Bid Submission or upload a scanned copy of the same in the Part-I of the Bid. If the Bidder is unable to submit EMD in original by Due Date and Time of Bid Submission, the Bidder is required to upload a scanned copy of the EMD in Part-I of Bid, provided the original EMD copy of which has been uploaded, is received within 7 days from the Due Date and Time of Bid Submission, failing which the Bid will be rejected irrespective of their status/ranking in tendering process and notwithstanding the fact that a copy of EMD was earlier uploaded by the Bidder.

11.1.2 **PART-II: PRICE BID**

Tender No.: GAILGAS/BLR/C&P/2119 for HIRING OF CONSULTANCY SERVICES FOR TAX COMPLIANCE FOR A PERIOD OF TWO YEARS for GAIL Gas Limited (BENGALURU AND MANGALORE LOCATIONS)

11.1.2.1 **PART-II: PRICE BID** of the Bid shall be uploaded under tab “Step 3: SOR Attachment” of “RFX Response: 90000....” page in the GAIL Gas’ e- portal and shall contain Price Bid only. The Prices are to be submitted strictly in the Price Schedule/ Schedule of Rate (SOR) format of the Tender Document and only under tab “Step 3: SOR Attachment” as per instructions provided in Annexure-I (Instructions for participating in e-Tender) of Tender Document and Ready Reckoner available on GAIL Gas’ e- portal.

- 11.1.2.2
- i) The Price bid to be uploaded in accordance with clause 8.2 of Annexure-I.
 - ii) Prices are to be submitted strictly as per the Schedule of Rate of the bidding documents and uploaded only in “Step 3: SOR Attachment”. Submission of prices in Unpriced bid shall lead to rejection of the bid. GAIL Gas shall not be responsible for any failure on the part of the bidder to follow the instructions.
 - iii) Bidders are advised NOT to mention Rebate/ Discount separately, either in the SOR format or anywhere else in the offer. In case Bidder(s) intend to offer any Rebate/ Discount, they should include the same in the item rate(s) itself under the “Schedule of Rates (SOR)” and indicate the discounted unit rate(s) only.
 - iv) If any unconditional rebate has been offered in the quoted rate, the same shall be considered in arriving at evaluated price. However, no cognizance shall be taken for any conditional discount for the purpose of evaluation of the bids.
 - v) In case, it is observed that any of the bidder(s) has/ have offered suo-moto Discount/ Rebate after opening of unpriced bid but before opening of price bids such discount /rebate(s) shall not be considered for evaluation. However, in the event of the bidder emerging as the lowest evaluated bidder without considering the discount/ rebate(s), then such discount/ rebate(s) offered by the bidder shall be considered for Award of Services and the same will be conclusive and binding on the bidder.
 - vi) In the event as a result of techno-commercial discussions or pursuant to seeking clarifications / confirmations from bidders, while evaluating the un-priced part of the bid, any of the bidders submits a sealed envelope stating that it contains revised prices; such bidder(s) will be requested to withdraw the revised prices failing which the bid will not be considered for further evaluation.
 - vii) In case any bidder does not quote for any item(s) of “Schedule of Rates” and the estimated price impact is more than 10% of the quoted price, then the bid will be rejected. If such price impact of unquoted items is 10% or less of his quoted price, then the unquoted item(s) shall be loaded highest of the price quoted by the other bidders. If such bidder happens to be lowest evaluated bidder, price of unquoted items shall be considered as included in the quoted bid price.
- 11.1.2.3 Bidders are requested to refer instructions for participating in e-Tendering enclosed herewith as Annexure-I, Ready Reckoner for Bidders and FAQs available in e-Portal (<https://etendergailgas.gail.co.in>). Bids submitted manually shall be rejected.

-
- 11.1.2.4 In case of bids invited under single bid system, a single envelope containing all documents specified at Clause 11.1.1 & 11.1.2 of ITB above form the e-bid. All corresponding conditions specified at Clause 11.1.1 & 11.1.2 of ITB shall become applicable in such a case.

12.0 SCHEDULE OF RATES / BID PRICES

- 12.1 Unless stated otherwise in the Bidding Documents, the Contract shall be for the whole works as described in Bidding Documents, based on the rates and prices submitted by the Bidder and accepted by the Employer. The prices quoted by the Bidders will be inclusive of all taxes except GST (CGST & SGST/UTGST or IGST).
- 12.2 Prices must be filled in format for "Schedule of Rates [SOR]" enclosed as part of Tender document. If quoted in separate typed sheets and any variation in item description, unit or quantity is noticed; the Bid is liable to be rejected.
- 12.3 Bidder shall quote for all the items of "SOR" after careful analysis of cost involved for the performance of the completed item considering all parts of the Bidding Document. In case any activity though specifically not covered in description of item under "SOR" but is required to complete the works as per Specifications, Scope of Work / Service, Standards, General Conditions of Contract ("GCC"), Special Conditions of Contract ("SCC") or any other part of Bidding Document, the prices quoted shall deemed to be inclusive of cost incurred for such activity.
- 12.4 All duties, taxes and other levies [if any] payable by the Contractor under the Contract, or for any other cause except final GST (CGST & SGST/ UTGST or IGST) shall be included in the rates / prices and the total bid-price submitted by the Bidder. Applicable rate of GST (CGST & SGST/ UTGST or IGST) on the contract value shall be indicated in Agreed Terms & Conditions (Format given in the bidding document) and SOR.GAIL GAS GST numbers shall be provided on award.
- 12.5 Prices quoted by the Bidder, shall remain firm and fixed and valid until completion of the Contract and will not be subject to variation on any account. Any new taxes & Duties, if imposed by the State/ Govt. of India after due date of bid submission but before the Contractual Delivery Date, shall be reimbursed to the contractor on submission of documentary evidence for proof of payment to State/ Govt. Authorities and after ascertaining it's applicability with respect to the contract.
- 12.6 The Bidder shall quote the prices in 'figures' & words. There should not be any discrepancy between the prices indicated in figures and the price indicated in words. In case of any discrepancy, the same shall be dealt as stipulated in ITB of bidding document.
- 12.7 Further, Bidder shall also mention the Service Accounting Codes (SAC) at the designated place in SOR.
- 12.8 The quantities shown against the various items are only approximate. Any increase or decrease in the quantities shall not form the basis of alteration of the rates quoted and accepted.

- 12.9 The EMPLOYER reserves the right to interpolate the rates for such items of work/service falling between similar items of lower and higher magnitude.

13.0 GST (CGST & SGST/ UTGST or IGST)

- 13.1 Bidders are required to submit copy of the GST Registration Certificate while submitting the bids wherever GST (CGST & SGST/UTGST or IGST) is applicable.
- 13.2 Quoted prices should be inclusive of all taxes and duties, except GST (CGST & SGST or IGST or UTGST). Please note that the responsibility of payment of GST (CGST & SGST or IGST or UTGST) lies with the Supplier of Goods / Services only. Supplier of Goods / Services (Service Provider) providing taxable service shall issue an Invoice/Bill, as the case may be as per rules/ regulation of GST. Further, returns and details required to be filled under GST laws & rules should be timely filed by Supplier of Goods / Services (Service Provider) with requisite details.

Payments to Service Provider for claiming GST (CGST & SGST/UTGST or IGST) amount will be made provided the above formalities are fulfilled. Further, GAIL Gas may seek copies of challan and certificate from Chartered Accountant for deposit of GST (CGST & SGST/UTGST or IGST) collected from Owner.

- 13.3 In case CBIC (Central Board of Indirect Taxes and Customs)/ any tax authority / any equivalent government agency brings to the notice of GAIL GAS LIMITED that the Service Provider has not remitted the amount towards GST (CGST & SGST/UTGST or IGST) collected from GAIL GAS LIMITED to the government exchequer, then, that Contactor shall be put under Holiday list of GAIL GAS LIMITED for period of six months after following the due procedure. This action will be in addition to the right of recovery of financial implication arising on GAIL GAS LIMITED.
- 13.4 In case of statutory variation in GST (CGST & SGST/UTGST or IGST), other than due to change in turnover, payable on the contract value during contract period, the Supplier of Goods / Services (Service Provider) shall submit a copy of the 'Government Notification' to evidence the rate as applicable on the Bid due date and on the date of revision.

Beyond the contract period, any increase in the rate of GST (CGST & SGST/UTGST or IGST) beyond the contractual delivery period shall be to Service Provider's account whereas any decrease in the rate GST (CGST & SGST/UTGST or IGST) shall be passed on to the Owner.

Claim for payment of GST (CGST & SGST/UTGST or IGST)/ Statutory variation, should be raised within two [02] months from the date of issue of 'Government Notification' for payment of differential (in %) GST (CGST & SGST/UTGST or IGST), otherwise claim in respect of above shall not be entertained for payment of arrears.

The base date for the purpose of applying statutory variation shall be the Bid Due Date.

- 13.5 Owner/GAIL Gas will reimburse GST (CGST & SGST/UTGST or IGST) to the Supplier of Goods / Services (Service Provider) at actuals against submission of Invoices as per format specified in rules/ regulation of GST subject to the ceiling amount of GST (CGST & SGST/UTGST or IGST) as quoted by the bidder, subject to any statutory variations, except variations arising due to change in turnover. In case of any variation in the executed quantities (If directed and/or certified by the Engineer-In-Charge) the ceiling amount on which GST (CGST & SGST/UTGST or IGST) is applicable will be modified on pro-rata basis.

The bids will be evaluated based on total price including applicable GST (CGST & SGST/UTGST or IGST).

- 13.6 GAIL Gas will prefer to deal with registered supplier of goods/ services under GST. Therefore, bidders are requested to get themselves registered under GST, if not registered yet.

However, in case any unregistered bidder is submitting their bid, their prices will be loaded with applicable GST (CGST & SGST/UTGST or IGST) while evaluation of bid. .

- 13.7 In case GAIL Gas is required to pay entire/certain portion of applicable GST (CGST & SGST/UTGST or IGST) and remaining portion, if any, is to be deposited by Bidder directly as per GST (CGST & SGST/UTGST or IGST) laws, entire applicable rate/amount of GST (CGST & SGST/UTGST or IGST) to be indicated by bidder in the SOR.

Where GAIL Gas has the obligation to discharge GST (CGST & SGST/UTGST or IGST) liability under reverse charge mechanism and GAIL Gas has paid or is /liable to pay GST (CGST & SGST/UTGST or IGST) to the Government on which interest or penalties becomes payable as per GST laws for any reason which is not attributable to GAIL Gas or ITC with respect to such payments is not available to GAIL Gas for any reason which is not attributable to GAIL Gas, then GAIL Gas shall be entitled to deduct/ setoff / recover such amounts against any amounts paid or payable by GAIL Gas to Contractor / Supplier.

- 13.8 Service Provider shall ensure timely submission of correct invoice(s)/e-invoice(s), as per GST rules/ regulation, with all required supporting document(s) within a period specified in Contract to enable GAIL GAS LIMITED to avail input credit of GST (CGST & SGST/UTGST or IGST). Further, returns and details required to be filled under GST laws & rules should be timely filed by Service Provider with requisite details.
If input tax credit is not available to GAIL GAS LIMITED for any reason not attributable to GAIL GAS LIMITED, then GAIL GAS LIMITED shall not be obligated or liable to pay or reimburse GST (CGST & SGST/UTGST or IGST) claimed in the invoice(s) and shall be entitled to deduct / setoff / recover such GST amount (CGST & SGST/UTGST or IGST) or Input Tax Credit amount together with penalties and interest, if any, against any amounts paid or becomes payable by GAIL GAS LIMITED in future to the Service Provider under this contract or under any other contract.

- 13.9 In case the GST rating of vendor on the GST portal / Govt. official website is negative / black listed, then the bids may be rejected by GAIL Gas. Further, in case rating of bidder is negative / black listed after award of work for supply of goods / services, then GAIL Gas shall not be obligated or liable to pay or reimburse GST to such vendor and shall also be entitled to deduct / recover such GST along with all penalties / interest, if any, incurred by GAIL Gas.

13.10 Anti-profiteering clause

As per Clause 171 of GST Act it is mandatory to pass on the benefit due to reduction in rate of tax or from input tax credit to the consumer by way of commensurate reduction in prices. The Supplier of Goods may note the above and quote their prices accordingly.

- 13.11 GST, as quoted by the bidder, shall be deemed as final and binding for the purpose of bid evaluation (applicable for tenders where bidder quotes the GST rates). In case a bidder enters “zero/blank” GST or an erroneous GST, the bid evaluation for finalizing the L1 bidder will be done considering the quoted GST rate. No request for change in GST will be entertained after submission of bids.

In cases where the successful bidder quotes a wrong GST rate, for releasing the order, the following methodology will be followed: —

In case the actual GST rate applicable is lower than the quoted GST rate, the actual GST rate will be added to the quoted basic prices. The final cash outflow will be based on actual GST rate.

In case the actual GST rate applicable is more than the quoted GST rate, the basic prices quoted will be reduced proportionately, keeping the final cash outflow the same as the overall quoted amount.

Based on the Total Cash Outflow calculated as above, GAIL Gas shall place orders.

- 13.12 Wherever TDS under GST Laws has been deducted from the invoices raised / payments made to the vendors, as per the provisions of the GST law / Rules, Vendors should accept the corresponding GST-TDS amount populated in the relevant screen on GST common portal (www.gst.gov.in). Further, Vendors should also download the GST TDS certificate from GST common portal (reference path: Services > User Services > View/Download Certificates option).

13.13 Provision w.r.t. E- Invoicing requirement as per GST laws

Supplier / Service Provider / Contractor/ Consultant (s) who is required to comply with the requirements of E-invoice for B2B transactions as per the requirement of GST Law will ensure the compliance of requirement of E-Invoicing under GST law. If the invoice issued without following this process, such invoice cannot be processed for payment by GAIL Gas Ltd. as no ITC (Input Tax Credit) is allowed on such invoices.

Therefore, all the payments to such supplier / service provider / contractor/ consultant who is liable to comply with e-invoice as per GST Laws shall be made against the proper e-invoice(s) only. Further, returns and details required to be filled under GST laws & rules against such e-invoices should be timely filed by Supplier of Goods / Services with requisite details.

If input tax credit is not available to GAIL Gas Ltd. for any reason attributable to supplier / service provider / contractor/ consultant (both for E-invoicing cases and non-E-invoicing cases), then GAIL Gas Ltd. shall not be obligated or liable to pay or reimburse GST (CGST & SGST/UTGST or IGST) claimed in the invoice(s) and shall be entitled to deduct / set off / recover such GST amount (CGST & SGST/UTGST or IGST) or Input Tax Credit amount together with penalties and interest, if any, by adjusting against any amounts paid or becomes payable in future to the supplier / service provider / contractor/ consultant under this contract or under any other contract.

To ensure compliance, undertaking in requisite format is to be submitted by Supplier/Contractor/ Service Provider/ Consultant as per format enclosed at Annexure-1 along with documents for release of payment.

13.14 Provision w.r.t TDS on purchase of goods under Section 194Q of Income Tax Act:

- a) TDS as applicable will be deducted by GAIL Gas under Section 194Q of the Income Tax Act, 1961 on Purchases exceeds Rs 50 lakhs or limit defined therein from time to time during the financial year
- b) Since GAIL Gas is liable to deduct Income Tax TDS under Section 194Q, the provision of TCS as per Section 206C(III) of the Income Tax Act, 1961 shall not be applicable

Higher rate of TDS for non-filers of ITR:

As per Section 206AB of Income Tax Act 1961, in case of any vendor/customer who does filed their Income Tax Return for both of the two previous years preceding to current year and aggregate amount of TDS is more than or equal to Rs 50,000/- in each of those previous two years (or limit defined by Govt. from time to time), then TDS will be deducted at the higher of following rates:

- 1) Twice the rate mentioned in relevant TDS Section
- 2) Twice the rate or rates in force
- 3) 5%

14.0 BID CURRENCIES:

Bidders must submit bid in Indian Rupees only.

15.0 BID VALIDITY

- 15.1 Bids shall be kept valid for a period of 90 days from the Due Date of Bid Submission. A Bid valid for a shorter period may be rejected by GAIL Gas as 'non-responsive'.

15.2 In exceptional circumstances, prior to expiry of the original 'Bid Validity Period', the Employer may request the Bidders to extend the 'Period of Bid Validity' for a specified additional period. The request and the responses thereto shall be made in writing or by fax/ email. A Bidder may refuse the request without forfeiture of his 'Bid Security'. A Bidder agreeing to the request will not be required or permitted to modify his Bid, but will be required to extend the validity of its 'Bid Security' for the period of the extension and in accordance with "ITB: Clause-16" in all respects.

16.0 EARNEST MONEY DEPOSIT/ BID SECURITY (FOR APPLICABILITY OF THIS CLAUSE REFER BID DATA SHEET(BDS))

~~16.1 Bids must be accompanied with 'Earnest Money Deposit/ Bid Security' in the form of 'Online Banking transaction', 'Demand Draft' or 'Banker's Cheque' [in favour of GAIL Gas Limited, payable at the place as defined in BDS]] or 'Bank Guarantee' or 'Letter of Credit' as per the format given in Form 4/4A of the bidding documents or) [in favour of GAIL Gas Limited]. Please refer BDS for further details. Bidders shall ensure that 'Bid Security', having a validity of at least 'two [02] months' beyond the validity of the bid, must accompany the Bid in the format(s) made available in the Bidding Document. Bid not accompanied with 'Bid Security', or 'Bid Security' not in requisite form shall be liable for rejection. The Bid Security shall be submitted in Indian Rupees only.~~

~~To enable the bidders to utilize online transaction option, Bank details of GAIL Gas is as specified in Bid Data Sheet [BDS].~~

~~Bidder is required to upload the successful Transaction Details along with their e-bid. In case of online transaction, submission of EMD in original is not applicable.~~

~~16.2 The 'Bid Security' is required to protect GAIL Gas against the risk of Bidder's conduct, which would warrant the 'Bid Security's' forfeiture, pursuant to "ITB: Clause-16.7".~~

~~16.3 GAIL Gas shall not be liable to pay any Bank charges, commission or interest etc. on the amount of 'Bid Security'. In case 'Bid Security' is in the form of a 'Bank Guarantee', the same shall be from any Indian scheduled Bank or a branch of an International Bank situated in India and registered with 'Reserve Bank of India' as Scheduled Foreign Bank. However, in case of 'Bank Guarantee' from Banks other than the Nationalized Indian Banks, the Bank must be commercial Bank having net worth in excess of Rs. 100 Crores [Rupees One Hundred Crores] or its equivalent in foreign currency and a declaration to this effect should be made by such commercial Bank either in the 'Bank Guarantee' itself or separately on its letterhead. 'Earnest Money / Bid Security' shall be valid for 'two [02] months' beyond the 'Bid Validity Period'~~

~~16.4 Any Bid not secured in accordance with "ITB: Clause 16.1 & Clause 16.3" may be rejected by GAIL Gas as non responsive.~~

~~16.5 Unsuccessful Bidder's 'Earnest Money Deposit/ Bid Security' will be discharged/ returned as promptly as possible, but not later than 'thirty [30] days' after finalization of tender.~~

- ~~16.6 The successful Bidder's 'Bid Security' will be discharged upon the Bidder's acknowledging the 'Award' and signing the 'Agreement' and furnishing the 'Contract Performance Guarantee / Security Deposit' pursuant to clause 36 & 37 of ITB.~~
- ~~16.7 Notwithstanding anything contained herein, the 'Bid Security' may also be forfeited in any of the following cases:~~
- ~~a) If a Bidder withdraws his Bid during the 'Period of Bid Validity'~~
 - ~~b) If a Bidder has indulged in corrupt/fraudulent /collusive/coercive practice~~
 - ~~c) If the Bidder modifies bids during the period of bid validity (after Due Date and Time for Bid Submission).~~
 - ~~d) Violates any other condition, mentioned elsewhere in the tender document, which may lead to forfeiture of EMD.~~
 - ~~e) In the case of a successful Bidder, if the Bidder fails to:~~
 - ~~i) to furnish "Contract Performance Guarantee / Security Deposit", in accordance with "ITB: Clause 37"~~
 - ~~ii) to accept 'arithmetical corrections' as per provision of the clause 30 of ITB.~~
- ~~16.8 Bid Security should be in favour of GAIL Gas Limited and addressed to GAIL Gas. In case Bid Security is in the form of 'Bank Guarantee' or 'Letter of Credit', the same must indicate the Bid Document No. and the Services for which the Bidder is quoting. This is essential to have proper correlation at a later date. The 'Bid Security' should be in the form provided at 'Form F-4'/'Form F-4A'.~~
- ~~16.9 MSEs (Micro & Small Enterprises) are exempted from submission of EMD/ Bid Security in accordance with the provisions of PPP-2012 as stipulated in Clause 39 of ITB. However, Traders/Dealers/ Distributors /Stockiest /Wholesaler are not entitled for exemption of EMD. The Government Departments/ PSUs are also exempted from the payment of Bid Security. Further, Startups are also exempted from the payment of Bid Security.~~
- ~~16.10 In case of forfeiture of EMD/ Bid Security, the forfeited amount will be considered inclusive of tax and tax invoice will be issued by GAIL. The forfeiture amount will be subject to final decision of GAIL based on other terms and conditions of order/ contract."~~
- ~~16.11 MD/Bid Bond will not be accepted in case the same has reference of 'remitter'/'financer' other than bidder on the aforementioned financial instrument of EMD/ Bid Bond submitted by the bidder and bid of such bidder will be summarily rejected.~~

17.0 PRE-BID MEETING

- 17.1 The Bidder(s) or his designated representative are invited to attend a "Pre-Bid Meeting" which will be held at the time and address as specified in BDS. It is expected that a bidder shall not depute more than 02 representatives for the meeting.
- 17.2 Purpose of the meeting will be to clarify issues and to answer questions on any matter that may be raised at that stage and give hands-on e-tendering process. The Bidder must submit their queries / clarifications to GAIL Gas in the format "F-18", as mentioned at clause no. 8.0 of ITB.

17.3 Text of the questions raised and the responses given, together with any responses prepared after the meeting, will be uploaded on GAIL Gas e-tendering website against the Tender. Any modification of the Contents of Bidding Documents listed in "ITB: Clause-7.1", that may become necessary as a result of the Pre-Bid Meeting shall be made by the Employer exclusively through the issue of an Addendum / Corrigendum pursuant to "ITB: Clause-9", and not through the minutes of the Pre-Bid Meeting.

17.4 Non-attendance of the Pre-Bid Meeting will not be a cause for disqualification of Bidder.

18.0 FORMAT AND SIGNING OF BID

18.1 The Bid shall be typed or written in indelible ink and shall be signed by a person or persons duly authorized to sign on behalf of the Bidder (as per POA). The name and position held by each person signing, must be typed or printed below the signature. All pages of the Bid except for un-amended printed literature where entry(s) or amendment(s) have been made shall be initialled by the person or persons signing the Bid.

18.2 The Bid shall contain no alterations, omissions, or additions, unless such corrections are initialled by the person or persons signing the Bid.

19.0 ZERO DEVIATION AND REJECTION CRITERIA

19.1 **ZERO DEVIATION:** Deviation to terms and conditions of "Bidding Documents" may lead to rejection of bid. GAIL Gas will accept bids based on terms & conditions of "Bidding Documents" only. GAIL Gas will determine the substantial responsiveness of each bid to the Bidding Documents pursuant to provision contained in clause 29 of ITB. For purpose of this, a substantially responsive bid is one which conforms to all terms and conditions of the Bidding Documents without deviations or reservations. GAIL Gas' determination of a bid's responsiveness is based on the content of the bid itself without recourse to extrinsic evidence. GAIL Gas reserves the right to raise technical and/or commercial query(s), if required, on the bidder(s). The response(s) to the same shall be submitted in writing within the permitted time frame and no change in the price(s) or substance of the bids shall be sought, offered or permitted. The substance of the bid includes but not limited to prices, completion, scope, technical specifications, etc. Bidders are requested not to take any deviation/exception to the terms and conditions laid down in this "Tender Documents", and submit all requisite documents as mentioned in this "Tender Documents", failing which their offer will be liable for rejection. If a bidder does not reply to the queries in the permitted time frame then its bid shall be evaluated based on the documents available in the bid.

19.2 **REJECTION CRITERIA:** Notwithstanding the above, deviation to the following clauses of Tender document shall lead to summarily rejection of Bid:

- a) Firm Price
- b) Earnest Money Deposit / Bid Security
- c) Specifications & Scope of Services
- d) Schedule of Rates / Price Schedule / Price Basis
- e) Duration / Period of Contract/ Completion schedule
- f) Period of Validity of Bid
- g) Price Reduction Schedule
- h) Contract Performance Bank Guarantee / Security Deposit

- i) Guarantee / Defect Liability Period
- j) Arbitration / Resolution of Dispute/Jurisdiction of Court
- k) Force Majeure & Applicable Laws
- l) Payment terms
- m) Integrity Pact, if Applicable
- n) Any other condition specifically mentioned in the tender document elsewhere that non-compliance of the clause lead to rejection of bid

Note: Further, it is once again reminded not to mention any condition in the Bid which is contradictory to the terms and conditions of Tender document.

20.0 E-PAYMENT

- 20.1 GAIL Gas Limited has introduced payments to Suppliers and Contractors electronically, through 'e-banking'. The successful bidder should give the details of his bank account as per the bank mandate form.
- 20.2 Further, to promote cashless transactions, the onward payments by Contractors to their employees, service providers, sub-contractors and suppliers may be made through Cards and Digital means to the extent possible.

[D] – SUBMISSION OF BIDS

21.0 BID SUBMISSION

- 21.1 Bids shall be submitted through e-tender mode in the manner specified elsewhere in tender document. No Manual/ Hard Copy (Original) offer shall be acceptable.
- 21.2 However, Bidders are required to submit original Bid Security/ EMD, tender fee (as applicable), Power of Attorney and any other documents (as specified in the tender) at the address specified in BDS
- 21.3 Bids submitted under the name of AGENT/ CONSULTANT/ REPRESENTATIVE/ RETAINER/ ASSOCIATE etc. on behalf of a bidder/ affiliate shall not be accepted.

22.0 DUE DATE AND TIME OF BID SUBMISSION

- 22.1 The bids must be submitted through e-tender mode not later than the date and time specified in the tender documents/ BDS.
- 22.2 GAIL Gas may, in exceptional circumstances and at its discretion, extend the deadline for submission of Bids (clause 9 of ITB refers). In which case all rights and obligations of GAIL Gas and the Bidders, previously subject to the original deadline will thereafter be subject to the deadline as extended. Notice for extension of bid submission date will be uploaded on GAIL Gas' website/ GAIL Gas e-tender portal /communicated to the bidders.

23.0 LATE BIDS

- 23.1 Bidders must ensure submission of bids within the Due Date and Time of Bid Submission., e-Tendering system of GAIL Gas shall close immediately after the deadline for submission of bid and no bids can be submitted thereafter. Where the bid bond/ physical documents has been received but the bid is not submitted by the bidder in the e-tendering portal, such bid bond/ physical documents shall be returned immediately.

24.0 MODIFICATION AND WITHDRAWAL OF BIDS

- 24.1 The bidder may withdraw or modify its bid after bid submission but before the Due Date and Time of Bid Submission as per tender document.
- 24.2 The modification shall also be prepared and uploaded in accordance with the provision of the clause 22 of ITB. No bid shall be modified/ withdrawn after the Due Date and Time of Bid Submission.
- 24.3 Withdrawal/ Modification/Substitution of a bid during the interval between the Due Date and Time for Bid Submission and the expiration of the Bid Validity Period shall result in the bidder's forfeiture of his bid security pursuant to clause 16 of ITB and rejection of bid.
- 24.4 The latest bid submitted shall be considered for evaluation and all other bids shall be considered to be unconditionally withdrawn.
- 24.5 In case after price bid opening the lowest evaluated bidder (L1) is not awarded the job for any mistake committed by him in bidding or withdrawal of bid or modification of bid or varying any term in regard thereof leading to re-tendering, GAIL Gas shall forfeit EMD paid by the bidder and such bidders shall be debarred from participation in re-tendering of the same job(s)/item(s). Further, such bidder will be put on holiday for a period of six months after following the due procedure as per Annexure-IV of ITB.

25.0 EMPLOYER'S RIGHT TO ACCEPT ANY BID AND TO REJECT ANY OR ALL BIDS

GAIL Gas reserves the right to accept or reject any Bid, and to annul the Bidding process and reject all Bids, at any time prior to award of Contract, without thereby incurring any liability to the affected Bidder or Bidders or any obligations to inform the affected Bidder or Bidders of the ground for GAIL Gas' action. However, Bidder if so desire may seek the reason (in writing) for rejection of their Bid to which GAIL Gas shall respond quickly.

[E] – BID OPENING AND EVALUATION

26.0 BID OPENING

- 26.1 ***Unpriced Bid Opening:*** GAIL Gas will open bids, in the presence of bidders' designated representatives who choose to attend, at date, time and location stipulated in the BDS. The bidders' representatives, who are present shall sign a bid opening statement/ register evidencing their attendance.

26.2 *Price Bid Opening:*

Tender No.: GAILGAS/BLR/C&P/2119 for HIRING OF CONSULTANCY SERVICES FOR TAX COMPLIANCE FOR A PERIOD OF TWO YEARS for GAIL Gas Limited (BENGALURU AND MANGALORE LOCATIONS)

- 26.2.1 GAIL Gas will open the price bids of those bidders who meet the qualification requirement and whose bids are determined to be technically and commercially responsive. Bidders selected for opening of their price bids shall be informed about the date of price bid opening. Bidders may depute their authorized representative to attend the bid opening. The bidders' representatives, who are present shall sign a register evidencing their attendance and may be required to be present on a short notice.
- 26.2.2 The price bids of those bidders who were not found to be techno-commercially responsive shall be unopened.
- 26.3 In case of bids invited under the single bid system, bid shall be opened on the specified due date & time.

27.0 CONFIDENTIALITY:

- 27.1 **During Bid Process:** Information relating to the examination, clarification, evaluation, and comparison of Bids, and recommendations for the award of a Contract, shall not be disclosed to any person(s) not officially concerned with such process.
- 27.2 **Post Award of Contract:** The CONTRACTOR shall not communicate or use in advertising, publicity, sales releases or in any other medium, photographs, or other reproduction of the work/services under this CONTRACT or description of the site dimensions, quantity, quality or other information, concerning the work/services unless prior written permission has been obtained from the EMPLOYER.

28.0 CONTACTING THE EMPLOYER

- 28.1 From the time of Bid opening to the time of award of Contract, if any Bidder wishes to contact the Employer on any matter related to the Bid, it should do so in writing.
- 28.2 Any effort by the Bidder to influence the Employer in the Employer's 'Bid Evaluation', 'Bid Comparison', or 'Contract Award' decisions may result in the rejection of the Bidder's Bid and action shall be initiated as per procedure in this regard.

29.0 EXAMINATION OF BIDS AND DETERMINATION OF RESPONSIVENESS

- 29.1 The Owner's determination of a bid's responsiveness is based on the content of the bid only. Prior to the detailed evaluation of Bids, the Employer will determine whether each Bid
- Meets the "Bid Evaluation Criteria" of the Bidding Documents;
 - Has been properly signed;
 - Is accompanied by the required 'Earnest Money / Bid Security';
 - Is substantially responsive to the requirements of the Bidding Documents; and
 - Provides any clarification and/or substantiation that the Employer may require to determine responsiveness pursuant to "ITB: Clause-29.2"

29.2 A substantially responsive Bid is one which conforms to all the terms, conditions and specifications of the Bidding Documents without material deviations or reservations or omissions. For this purpose, Employer defines the foregoing terms below:

- a) “Deviation” is departure from the requirement specified in the tender documents.
- b) “Reservation” is the setting of limiting conditions or withholding from complete acceptance of the requirement in the tender documents.
- c) “Omission” is the failure to submit part or all of the information or documentation required in the tender document.

29.3 A material deviation, reservation or omission is one that,

- a) If accepted would,
 - i) Affect in any substantial way the scope, quality, or performance of the job as specified in tender documents.
 - ii) Limit, in any substantial way, inconsistent with the Tender Document, the Employer’s rights or the tenderer’s obligations under the proposed Contract.
- b) If rectified, would unfairly affect the competitive position of other bidders presenting substantially responsive bids.

29.4 The Employer shall examine all aspects of the bid to confirm that all requirements have been met without any material deviation, reservation or omission.

29.5 If a Bid is not substantially responsive, it may be rejected by the Employer and may not subsequently be made responsive by correction or withdrawal of the material deviation, reservation or omission.

30.0 CORRECTION OF ERRORS

30.1 Bids determined to be substantially responsive will be checked by the Employer for any arithmetic errors. Errors will be corrected by the Employer as follows:

- i) When there is a difference between the rates in figures and words, the rate which corresponds to the amount worked out by the contractor (by multiplying the quantity and rate) shall be taken as correct.
- ii) When the rate quoted by the contractor in figures and words tallies but the amount is incorrect, the rate quoted by the contractor shall be taken as correct and not the amount and the amount will be corrected accordingly.
- iii) When it is not possible to ascertain the correct rate, in the manner prescribed above, the rate as quoted in words shall be taken as correct and the amount will be corrected accordingly.
- iv) 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

30.2 The amount stated in the bid will be adjusted by the Employer in accordance with the above procedure for the correction of errors. If the bidder does not accept the corrected amount of bid, its bid will be rejected, and the bid security shall be forfeited.

31.0 EVALUATION AND COMPARISON OF BIDS

Bid shall be evaluated as per evaluation criteria mentioned in Section 2 of bidding documents.

32.0 COMPENSATION FOR EXTENDED STAY (FOR APPLICABILITY OF THIS CLAUSE REFER BDS):-

- 32.1 In the event of the time of completions of work getting delayed beyond the time schedule indicated in the bidding document plus a grace period equivalent to 1/5th of the time schedule or 2 months whichever is more, due to reasons solely attributable to Employer, the Contractor shall be paid compensation for extended stay (ESC) to maintain necessary organizational set up and construction tools, tackles, equipment etc. at site of work.
- 32.2 The bidder is required to specify the rate for ESC on per month basis in the “PRICE PART” of his bid, which shall be considered for loading on total quoted price during price bid evaluation. The loading shall be done of a period of 1/5th of the time schedule or 1 month whichever is less. In case bidder does not indicate the rate for ESC in price part of his bid, it will be presumed that no ESC is required by the bidder and evaluation shall be carried out accordingly.

33.0 PURCHASE PREFERENCE

Purchase preference to Central government public sector Undertaking and Micro and Small Enterprises (MSEs) shall be allowed as per Government instructions in vogue.

[F] – AWARD OF CONTRACT

34.0 AWARD

Subject to "ITB: Clause-29", GAIL Gas will award the Contract to the successful Bidder whose Bid has been determined to be substantially responsive and has been determined as the lowest evaluated Bid.

35.0 NOTIFICATION OF AWARD / FAX OF ACCEPTANCE

- 35.1 Prior to the expiry of ‘Period of Bid Validity’, Notification of Award for acceptance of the Bid will be intimated to the successful Bidder by GAIL Gas either by Fax / E - mail / Letter or like means defined as the “Fax of Acceptance (FOA)”. The Contract shall enter into force on the date of FOA and the same shall be binding on GAIL Gas and successful Bidder (i.e. Supplier/ Seller). The Notification of Award/ FOA will constitute the formation of a Contract. The detailed Letter of Acceptance (LOA) / Purchase Order /Contract shall be issued thereafter incorporating terms & conditions of Tender Document, Corrigendum, Clarification(s), Bid and agreed variation(s)/acceptable deviation(s), if any. GAIL Gas may choose to issue Notification of Award in form of detailed LOA / Purchase Order without issuing FOA and in such case the Contract shall enter into force on the date of detailed Purchase Order only.

- 35.2 Contract period shall commence from the date of "Notification of Award" / "Fax of Acceptance" or as mentioned in the Notification of Award / Fax of Acceptance. The "Notification of Award" will constitute the formation of a Contract, until the Contract has been effected pursuant to signing of Contract as per "ITB: Clause-36".

Upon the successful Bidder's / Contractor's furnishing of 'Contract Performance Guarantee / Security Deposit', pursuant to "ITB: Clause-37", GAIL Gas will promptly discharge his 'Earnest Money / Bid Security', pursuant to "ITB: Clause-16"

36.0 SIGNING OF AGREEMENT

- 36.1 GAIL Gas will award the Contract to the successful Bidder, who, within 'fifteen [15] days' of receipt of the same, shall sign and return the acknowledged copy to GAIL Gas.
- 36.2 The successful Bidder/ Contractor shall be required to execute an 'Agreement' in the proforma given in this Bidding Document on a 'non-judicial stamp paper' of appropriate value [cost of the 'stamp-paper' shall be borne by the successful Bidder/ Contractor] and of 'state' specified in Bid Data Sheet (BDS) only, within 'fifteen [15] days' of receipt of the "Letter of Acceptance [LOA]" of the Tender by the successful Bidder/ Contractor. Failure on the part of the successful Bidder/ Contractor to sign the 'Agreement' within the above stipulated period, shall constitute sufficient grounds for forfeiture of EMD/ Security Deposit.

37.0 CONTRACT PERFORMANCE GUARANTEE/ SECURITY DEPOSIT – Not applicable

38.0 PROCEDURE FOR ACTION IN CASE CORRUPT/ FRAUDULENT/ COLLUSIVE/ COERCIVE PRACTICES

- 38.1 Procedure for action in case Corrupt/ Fraudulent/Collusive/Coercive Practices is enclosed at Annexure-III.
- 38.2 The Fraud Prevention Policy document is available on GAIL Gas' website (www.gailgas.com)
- 38.3 **NON-APPLICABILITY OF ARBITRATION CLAUSE IN CASE OF BANNING OF VENDORS/ SUPPLIERS / CONTRACTORS /BIDDERS/ CONSULTANTS INDULGED IN FRAUDULENT/ COERCIVE PRACTICES:**

Notwithstanding anything contained contrary in GCC and other "CONTRACT DOCUMENTS", in case it is found that the Vendors/ Suppliers / Contractors/Bidders/ Consultants indulged in fraudulent/ coercive practices at the time of bidding, during execution of the contract etc., and/or on other grounds as mentioned in GAIL Gas' "Procedure for action in case Corrupt/Fraudulent/Collusive/Coercive Practices" (Annexure-III), the contractor/bidder shall be banned (in terms of aforesaid procedure) from the date of issuance of such order by GAIL Gas Ltd., to such Vendors/ Suppliers / Contractors/Bidders/ Consultants.

The Vendor/ Supplier / Contractor/ Bidder/Consultant understands and agrees that in such cases where Vendor/ Supplier / Contractor/ Bidder/Consultant has been banned (in terms of aforesaid procedure) from the date of issuance of such order by GAIL Gas Limited, such decision of GAIL Gas Limited shall be final and binding on such Vendor/ Supplier / Contractor/ Bidder/Consultant and the 'Arbitration clause' in the GCC and other "CONTRACT DOCUMENTS" shall not be applicable for any consequential issue /dispute arising in the matter.

39.0 PUBLIC PROCUREMENT POLICY FOR MICRO AND SMALL ENTERPRISES

39.1 Following provision has been incorporated in tender for MSEs, in line with notification of Government of India, vide Gazette of India No. 503 dated 26.03.2012 proclaiming the Public Procurement Policy on procurement of goods and services from Micro and Small Enterprises (MSEs)

- i) Issue of tender document to MSEs free of cost.
- ii) Exemption to MSEs from payment of EMD/Bid Security.
- iii) In Tender, participating Micro and Small Enterprises quoting price within price band of L1 + 15% shall also be allowed to supply a portion of requirement by bringing down their prices to L1 price in a situation where L1 price is from someone other than a micro and small enterprises and such micro and small enterprises shall be allowed to supply upto 25% of the total tendered value. In case of more than one such Micro and Small Enterprises, the supply shall be shared proportionately (to tendered quantity). Further, out of above 25%, 4% shall be reserved for MSEs owned by SC/ST entrepreneurs. Further, 3% shall be reserved for MSEs owned by women within above 25% reservation. The respective quota(s) shall be transferred to other MSEs in case of non-availability of MSEs owned by SC/ST entrepreneurs / MSEs owned by Women.

The quoted prices against various items shall remain valid in case of splitting of quantities of the items above.

In case tendered item is non-splitable or non- dividable (specified in Bid Data Sheet), MSE quoting price within price band L1 (other than MSE) + 15% , may be awarded for full/ complete supply of total tendered value subject to matching of L1 price.

39.2 The MSE(s) owned by SC/ST Entrepreneurs shall mean:-

- a) In case of proprietary MSE, Proprietor(s) shall be SC/ST.
- b) In case of partnership MSE, the SC/ST partners shall be holding atleast 51% share in the unit
- c) In case of private Limited Companies, at least 51% share is held by SC/ST. If the MSE is owned by SC/ST Entrepreneurs, the bidder shall furnish appropriate documentary evidence in this regard.

The MSE(s) owned by Women shall mean:-

- a) In case of proprietary MSE, Proprietor(s) shall be Women.
- b) In case of partnership MSE, the Women partners shall be holding atleast 51% share in the unit

- c) In case of private Limited Companies, at least 51% share is held by Women. If the MSE is owned by Women Entrepreneurs, the bidder shall furnish appropriate documentary evidence in this regard.

39.3 In case bidder is a Micro or Small Enterprise under the Micro, Small and Medium Enterprises Development Act, 2006, the bidder shall submit the following :

- a) Ministry of MSME vide Gazette notification no. CG-DL-E-26062020-220191 dated 26.06.2020 had notified certain criteria for classifying the enterprises as Micro, Small and Medium Enterprises and specified form and procedure for filing the memorandum (Udyam Registration) w.e.f. 01.07.2020 (for complete details of policy refer website of Ministry of MSME i.e. <https://msme.gov.in/>).

Accordingly, Micro and Small Enterprises (MSEs) shall be required to submit Udyam Registration Certificate for availing benefit under Public Procurement Policy for MSEs-2012

An enterprise registered prior to 30.06.2020 and who are not re-registered with Udyam Registration, shall continue to be valid for a period upto 31.12.2021. Such enterprise shall submit EM Part-II or Udyog Aadhaar Memorandum (UAM) for availing benefits of PPP-2012

- b) If the MSE is owned by SC/ST Entrepreneurs/ Women Entrepreneur, the bidder shall furnish appropriate documentary evidence in this regard.

The above documents submitted by the bidder shall be duly certified by the Chartered Accountant (not being an employee or a Director or not having any interest in the bidder's company/firm) and notary public with legible stamp.

If the bidder does not provide the above confirmation or appropriate document or any evidence, then it will be presumed that they do not qualify for any preference admissible in the Public Procurement Policy (PPP) 2012.

Further, MSEs who are availing the benefits of the Public Procurement Policy (PPP) 2012 get themselves registered with MSME Data Bank being operated by NSIC, under SME Division, M/o MSME, in order to create proper data base of MSEs which are making supplies to CPSUs.

39.4 If against an order placed by GAIL GAS LIMITED, successful bidder(s) (other than Micro/Small Enterprise) is procuring material/services from their sub-vendor who is a Micro or Small Enterprise registered with District Industries Centers or Khadi and Village Industries Commission or Khadi and Village Industries Board or Coir Board or National Small Industries Corporation or Directorate of Handicrafts and Handloom or any other body specified by Ministry of Micro, Small and Medium Enterprises with prior consent in writing of the purchasing authority/Engineer-in-charge, the details like Name, Registration No., Address, Contact No. details of material & value of procurement made, etc. of such Enterprises shall be furnished by the successful bidder at the time of submission of invoice/Bill.

39.5 The benefit of policy are not extended to the traders/dealers/ Distributors /Stockiest/Wholesalers.

- 39.6 NSIC has initiated a scheme of “Consortia and Tender Marketing Scheme” under which they are assisting the Micro & Small enterprises to market their products and services through tender participation on behalf of the individual unit or through consortia. Accordingly, if the MSEs or the consortia, on whose behalf the bid is submitted by NSIC, is meeting the BEC and other terms and conditions of tender their bid will be considered for further evaluation. Further, in such cases a declaration is to be submitted by MSE/ consortia on their letter head (s) that all the terms and conditions of tender document shall be acceptable to them.
- 39.7 It may be noted that Government of India has implemented Trade Receivable Discounting System (TReDS) to address challenges faced by MSMEs in delayed payments (after receipt/acceptance of Material/Services) from Government buyers leading to shortfall of Working Capital. TReDS is an online electronic institutional mechanism for facilitating the financing of trade receivables of MSMEs through multiple financiers. GAIL GAS LIMITED is already registered on the following TReDS platform:
- M/s Receivable Exchange of India (RXIL), Mumbai
 - M/s Mynd Solutions Private Limited (Mynd), New Delhi
 - M/s A. TREDIS (Invoicemart), Mumbai

MSME Bidders are required to register on the TReDS platform. The MSME vendors can avail the TReDS facility, if they want to.

40.0 AHR ITEMS

- 40.1. In item rate contract where the quoted rates for the items exceed 50% of the estimate rates, such items will be considered as Abnormally High Rates (AHR) items and payment of AHR items beyond the SOR stipulated quantities shall be made at the lowest amongst the following rates:
- I. Rates as per SOR, quoted by the Contractor/Bidder.
 - II. Rate of the item, which shall be derived as follows:
 - a) Based on rates of Machine and labour as available from the contract (which includes contractor’s supervision, profit, overheads and other expenses).
 - b) In case rates are not available in the contract, rates will be calculated based on prevailing market rates of machine, material and labour plus 15% to cover contractor’s supervision profit, overhead & other expenses.

41.0 VENDOR PERFORMANCE EVALUATION

The procedure for evaluation of performance of Supplier containing provisions for putting a Bidder / Supplier on suspension and/or holiday list (as the case may be) is enclosed as Annexure IV.

42.0 PROVISIONS FOR STARTPUS (AS DEFINED IN GAZETTE NOTIFICATION NO. D.L-33004/99 DATED 18.02.2016 AND 23.05.2017 OF MINISTRY OF COMMERCE AND INDUSTRY AND AS AMENDED FROM TIME TO TIME) [FOR APPLICABILITY REFER BDS]

As mentioned in Section-II, Prior turnover and prior experience shall not be required for all Startups [whether Micro & Small Enterprises (MSEs) or otherwise] subject to their meeting the quality and technical specifications specified in tender document.

Further, the Startups are also exempted from submission of EMDs.

For availing the relaxation, bidder is required to submit requisite certificate towards Startup enterprise registration issued by Department of Industrial Policy and Promotion, Ministry of Commerce and the certificate should be certified by the Chartered Accountant (not being an employee or a Director or not having any interest in the bidder's company/firm) and notary public with legible stamp.

Since certificate of DIPP towards recognition do not specify the goods / job domain, startup Bidders are required to submit the document(s) mentioning the specific goods/ job domains wherein they are registered for, including the application submitted to DIPP.

Further, above document(s) should be certified by a Chartered Accountant (not being an employee or a Director or not having any interest in the bidder's company/firm) and notary public with legible stamp.

If a Startup [whether Micro & Small Enterprises (MSEs) or otherwise] gets qualified without turnover and experience criteria specified in tender and emerges lowest bidder, the order on such Startup shall be placed for entire tendered quantity/group/item/part wise as stated in tender.

If a Startup emerge lowest bidder, the LoA on such Startup shall be placed for entire tendered quantity/group/item/part (as the case may be). However, during the Kick of Meeting monthly milestones/ check points would be drawn. Further, the performance of such contractor/ service provider will be reviewed more carefully and action to be taken as per provision of contract in case of failure/ poor performance.

43.0 INCOME TAX & CORPORATE TAX

43.1 Income tax deduction shall be made from all payments made to the contractor as per the rules and regulations in force and in accordance with the Income Tax Act prevailing from time to time.

43.2 Corporate Tax liability, if any, shall be to the contractor's account.

43.3 TDS, wherever applicable, shall be deducted as per applicable act/law/rule.

43.4 MENTIONING OF PAN NO. IN INVOICE/BILL

As per CBDT Notification No. 95/2015 dated 30.12.2015, mentioning of PAN no. is mandatory for procurement of goods/services/works/consultancy services exceeding Rs. cs per transaction.

Accordingly, service provider should mention their PAN no. in their invoice/ bill for any transaction exceeding Rs. 2 lakhs. As provided in the notification, in case service provider do not have PAN no., they have to submit declaration in Form 60 along with invoice/ bill for each transaction.

Payment of supplier/ contractor / service provider/ consultant shall be processed only after fulfilment of above requirement.

44.0 SETTLEMENT OF COMMERCIAL DISPUTES BETWEEN PUBLIC SECTOR ENTERPRISE(S) INTER-SE AND PUBLIC SECTOR ENTERPRISE(S) AND GOVERNMENT DEPARTMENT (S) THROUGH PERMANENT MACHINERY OF ARBITRATION (PMA) IN THE DEPARTMENT OF PUBLIC ENTERPRISES

DISPUTE BETWEEN CPSE'S/ GOVERNMENT DEPARTMENT'S/ ORGANIZATIONS
"Subject to conciliation as provided above, in the event of any dispute (other than those related to taxation matters) or difference relating to the interpretation and application of the provisions of commercial contract(s) between Central Public Sector Enterprises (CPSEs/Port Trusts) inter-se and also between CPSEs and Government Departments/Organizations), such dispute or difference shall be taken up by either party for resolution only through AMRCD as mentioned in OPE OM No. 4(1)/2013-DPE(GM)/FIS-1835 dated 22-05-2018."

Any party aggrieved with the decision of the Committee at the First level (tier) may prefer an appeal before the Cabinet Secretary at the Second level (tier) within 15 days from the date of receipt of decision of the Committee at First level, through it's administrative Ministry/Department, whose decision will be final and binding on all concerned.

The above provisions shall supersede the provisions as mentioned in IPP & General Conditions of Contract (GCC) and elsewhere in tender document.

45.0 DISPUTE RESOLUTION (ADDENDUM TO PROVISION REGARDING APPLICABLE LAWS AND SETTLEMENT OF DISPUTES OF GCC)

- 45.1 GAIL Gas Limited has framed the Conciliation Rules 2013 in conformity with supplementary to Part – III of the Indian Arbitration and Conciliation Act 1996 for speedier, cost effective and amicable settlement of disputes through conciliation. A copy of the said rules made available on GAIL Gas's web site www.gailgas.com for reference. Unless otherwise specified, the matters where decision of the Engineer-in-Charge is deemed to be final and binding as provided in the Agreement and the issues/disputes which cannot be mutually resolved within a reasonable time, all disputes shall be settled in accordance with the Conciliation Rules 2013.
- 45.2 Any dispute(s)/difference(s)/issue(s) of any kind whatsoever between/ amongst the Parties arising under/out of/in connection with this contract shall be settled in accordance with the afore said rules 3.0

- 45.3 In case of any dispute(s)/difference(s)/issue(s), a Party shall notify the other Party (ies) in writing about such a dispute(s)/ difference(s) / issue(s) between / amongst the Parties and that such a Party wishes to refer the dispute(s)/difference(s)/issue(s) to Conciliation. Such invitation for Conciliation shall contain sufficient information as to the dispute(s)/difference(s)/issue(s) to enable the other Party (ies) to be fully informed as to the nature of the dispute(s)/difference(s)/issue(s), the amount of monetary claim, if any, and apparent cause(s) of action.
- 45.4 Conciliation proceedings commence when the other Party(ies) accept(s) the invitation to conciliate and confirmed in writing. If the other Party (ies) reject(s) the invitation, there will be no conciliation proceedings.
- 45.5 If the Party initiating conciliation does not receive a reply within thirty days from the date on which he/she sends the invitation, or within such other period of time as specified in the invitation, he/she may elect to treat this as a rejection of the invitation to conciliate. If he/she so elects, he/she shall inform the other Party(ies) accordingly.
- 45.6 Where Invitation for Conciliation has been furnished, the Parties shall attempt to settle such dispute(s) amicably under Part-III of the Indian Arbitration and Conciliation Act, 1996 and GAIL Gas Limited Conciliation Rules, 2013. It would be only after exhausting the option of Conciliation as an Alternate Dispute Resolution Mechanism that the Parties hereto shall go for Arbitration. For the purpose of this clause, the option of „Conciliation“ shall be deemed to have been exhausted, even in case of rejection of „Conciliation“ by any of the Parties.
- 45.7 The cost of Conciliation proceedings including but not limited to fees for Conciliator(s), Airfare, Local Transport, Accommodation, cost towards conference facility etc. shall be borne by the Parties equally.
- 45.8 The Parties shall freeze claim(s) of interest, if any, and shall not claim the same during the pendency of Conciliation proceedings. The Settlement Agreement, as and when reached/agreed upon, shall be signed between the Parties and Conciliation proceedings shall stand terminated on the date of the Settlement Agreement.

46.0 INAM-PRO (PLATFORM FOR INFRASTRUCTURE & MATERIALS PROVIDERS)

~~INAM-Pro (Platform for infrastructure and materials providers) is a web based platform for infrastructure provides and materials suppliers and was developed by Ministry of Road Transport and Highways (MoRT&H) with a view to reduce project execution delays on account of supply shortages and inspire greater confidence in contractors to procure cement to start with directly from the manufacturers. Presently, numerous cement companies are registered in the portal and offering cement for sale on the portal with a commitment period of 3 years. These companies have bound themselves by ceiling rates for the entire commitment period, wherein they are allowed to reduce or increase their cement rates any number of times within the ceiling rate, but are not permitted to exceed the said ceiling rate.~~

~~MoRT&H is expanding the reach of this web portal by increasing both the product width as well as the product depth. They are working on incorporating 60 plus product categories. The product range will span from large machineries like Earth Movers and Concrete Mixers, to even the smallest items like road studs. MoRT&H intend to turn it into a portal which services every infrastructure development related need of a modern contractor.~~

~~GAIL Gas's contractors may use this innovative platform, wherever applicable. The usage of web Portal is a completely voluntary exercise. The platform, however, can serve as a benchmark for comparison of offered prices and products.~~

47.0 CONTRACTOR TO ENGAGE CONTRACT MANPOWER BELONGING TO SCHEDULED CASTES AND WEAKER SECTIONS OF THE SOCIETY

While engaging the contractual manpower, Contractors are required to make efforts to provide opportunity of employment to the people belonging to Scheduled Castes and weaker sections of the society also in order to have a fair representation of these sections.

48.0 PROMOTION OF PAYMENT THROUGH CARDS AND DIGITAL MEANS

To promote cashless transactions, the onward payments by Contractors to their employees, service providers, sub-contractors and suppliers may be made through Cards and Digital means to the extent possible.

49.0 UNIQUE DOCUMENT IDENTIFICATION NUMBER BY PRACTICING CHARTERED ACCOUNTANTS

Practicing Chartered Accountants shall generate Unique Document Identification Number (UDIN) for all certificates issued by them as per provisions of Tender Document.

However, UDIN may not be required for documents being attested by Chartered Accountants in terms of provisions of Tender Document.

50.0 PROVISION REGARDING INVOICE FOR REDUCED VALUE OR CREDIT NOTE TOWARDS PRS

As mentioned in GCC, PRS is the reduction in the consideration / contract value for the goods / services covered under this contract. In case of delay in supply/ execution of contract, supplier/ contractor/ service provider should raise invoice for reduced value as per Price Reduction Schedule Clause (PRS clause). If supplier/ contractor/ service provider has raised the invoice for full value, then supplier/ contractor/ service provider should issue Credit Note towards the applicable PRS amount with applicable taxes.

In such cases if supplier/ contractor/ service provider fails to submit the invoice with reduced value or does not issue credit note as mentioned above, GAIL Gas will release the payment to supplier/ contractor/ service provider after giving effect of the PRS clause with corresponding reduction of taxes charged on vendor's invoice, to avoid delay in delivery/collection of material."

In case any financial implication arises on GAIL Gas due to issuance of invoice without reduction in price or non-issuance of Credit Note, the same shall be to the account of supplier/ contractor/ service provider. GAIL Gas shall be entitled to deduct / setoff / recover such GST amount (CGST & SGST/UTGST or IGST) together with penalties and interest, if any, against any amounts paid or becomes payable by GAIL Gas in future to the Supplier/Contractor under this contract or under any other contract.

51.0 **ELIGIBILITY CRITERIA IN CASE BID IS SUBMITTED ON THE BASIS OF TECHNICAL EXPERIENCE OF FOREIGN BASED ANOTHER COMPANY (SUPPORTING COMPANY) WHICH HOLDS MORE THAN FIFTY PERCENT OF THE PAID-UP SHARE CAPITAL OF THE BIDDER COMPANY OR VICE VERSA**

~~Offers of those bidders (not under consortium arrangement) who themselves do not meet the technical experience criteria as stipulated in the BEC and are quoting based on the experience of Foreign based another company (Supporting Company) can also be considered. In such case the supporting company should hold more than fifty percent of the paid up share capital of the bidding company or vice versa. However, the supporting company should on its own meet the technical experience as stipulated in the BEC and should not rely on any other company or through any other arrangement like Technical collaboration agreement. In that case, as the bidding company is dependent upon the technical experience of another company with a view to ensure commitment and involvement of the companies involved for the successful execution of the contract, the participating bidder should enclose the following Agreements/ Guarantees/Undertakings along with the techno-commercial bid:~~

- ~~(i) — An Agreement (as per format enclosed at format 23) between the bidder and the supporting company.~~
- ~~(ii) — Guarantee (as per format enclosed at format 24) by the supporting company to GAIL Gas for fulfilling the obligation under the Agreement.~~
- ~~(iii) — Undertaking by Supporting Company to provide a Performance Bank Guarantee (as per format and instructions enclosed at format 25), equivalent to 50% of the value of the PBG which is to be submitted by the bidding company, in case of being the successful bidder.~~

~~In cases where the foreign-based supporting company does not have Permanent Establishment in India as per Indian Income Tax Act, the bidding company can furnish Performance Bank Guarantee for an amount which is the sum of PBG amount to be submitted by the bidder and additional PBG amount required to be submitted by the supporting company subject to the condition that supporting company have 100% paid up equity share capital of the bidder either directly or through intermediate subsidiaries or vice versa.~~

~~In such a case, the bidding company shall furnish an undertaking that their foreign-based supporting company is not having any Permanent Establishment in India in terms of the Income Tax Act of India.~~

- ~~(iv) Undertaking from the supporting company to the effect that in addition to invoking the PBG submitted by the bidding company, the PBG provided by the supporting company shall be invoked by GAIL Gas due to non performance of the bidding company.~~

Note:

~~In case the Supporting company fails to submit Bank Guarantee as per (iii) above, EMD/SD submitted by the bidder shall be forfeited.~~

~~The Financial BEC of tender is to be met by the bidder on their own.~~

52.0 POLICY TO PROVIDE PURCHASE PREFERENCE (LINKED WITH LOCAL CONTENT) (PP-LC POLICY) (Not Applicable)

53.0 PLANNING AND DESIGNING IN PURVIEW OF VULNERABILITY ATLAS OF INDIA:

Vulnerability Atlas of India (VAI) is a comprehensive document which provides existing hazard scenario for the entire country and presents the digitized State/UT-wise hazard, maps with respect to earthquakes, winds and floods for district-wise identification of vulnerable areas. It also includes additional digitized maps for thunderstorms, cyclones and landslides. The main purpose of this Atlas is its use for disaster preparedness and mitigation at policy planning and project formulation stage.

This atlas is one of its kind single point source for the various stakeholders including policy makers, administrators, municipal commissioners, urban managers, engineers, architects, planners, public etc. to ascertain proneness of any city/location/site to multi-hazard which includes earthquakes, winds, floods thunderstorms, cyclones and landslides. While project formulation, approvals and implementation of various urban housing, buildings and infrastructures schemes, this Atlas provides necessary information for risk analysis and hazard assessment.

The Vulnerability Atlas of India has been prepared by Building Materials and Technology Promotion Council under Ministry of Housing and Urban Affairs, Government of India and available at their website www.bmtpc.org. It is mandatory for the bidders to refer Vulnerability Atlas of India for multi-hazard risk assessment and include the relevant hazard proneness specific to project location while planning and designing the project in terms of.

- i) Seismic zone (II to V) for earthquakes,*
- ii) Wind velocity (Basic Wind Velocity: 55, 50, 47, 44, 39 & 33 m/s)*
- iii) Area liable to floods and Probable max. surge height*
- iv) Thunderstorms history*
- v) Number of cyclonic storms/severe cyclonic storms and max sustained wind specific to coastal region*
- vi) Landslides incidences with Annual rainfall normal*
- vii) District wise Probable Max. Precipitation*

===== X =====

Annexure-I

Instructions for Participation in e-Tendering

Not Applicable



Annexure-II

Bid Data Sheet (BDS) **[ITB to be read in conjunction with BDS]**



ITB clause	Description				
A. GENERAL					
1.1	The Purchaser is: GAIL Gas Limited				
1.2	The name of the Works/Services to be performed is Hiring of Consultancy Services for Tax Compliance for a period of two years (Bengaluru and Mangalore locations)				
3.0	Bid from a Joint Venture/Consortium <table border="1"> <tr> <td>APPLICABLE</td><td><input type="checkbox"/></td></tr> <tr> <td>NOT APPLICABLE</td><td><input checked="" type="checkbox"/></td></tr> </table>	APPLICABLE	<input type="checkbox"/>	NOT APPLICABLE	<input checked="" type="checkbox"/>
APPLICABLE	<input type="checkbox"/>				
NOT APPLICABLE	<input checked="" type="checkbox"/>				
B. BIDDING DOCUMENT					
8.1	For clarification purposes only, the communication address is: Sindhu Muriki Address: Senior officer (C&P) GAIL Gas Limited 3 rd floor, M S Complex, S-44 New BEL Road Bengaluru-560054 Ph: 080-23097700 Extn. 382 Email: sindhu.muriki@gail.co.in Websites: http://gailgastenders.in ; https://gem.gov.in/ ; https://eprocure.gov.in ; http://www.gailgas.com				
C. PREPARATION OF BIDS					
11.1.1 (w)	The Bidder shall submit with its Techno-commercial/ Unpriced bid the following additional documents (Refer SCC): _____				
12.0	Additional Provision for Schedule of Rate/ Bid Price are as under: <u>Refer Schedule of Rates</u>				
13 & 14	Whether GAIL Gas will be able to avail input tax credit in the instant tender <table border="1"> <tr> <td>YES</td><td><input type="checkbox"/></td></tr> <tr> <td>NO</td><td><input checked="" type="checkbox"/></td></tr> </table>	YES	<input type="checkbox"/>	NO	<input checked="" type="checkbox"/>
YES	<input type="checkbox"/>				
NO	<input checked="" type="checkbox"/>				
15	The bid validity period shall be 90 days from final 'Bid Due Date'.				

ITB clause	Description				
16.1	<p>Applicability of EMD/ Bid Security</p> <table border="1"> <tr> <td>APPLICABLE</td><td><input checked="" type="checkbox"/></td></tr> <tr> <td>NOT APPLICABLE</td><td><input type="checkbox"/></td></tr> </table> <p>Bidder(s) is required to submit / upload the declaration as provided under clause no. 16 as Annexure-1 of ITB.</p>	APPLICABLE	<input checked="" type="checkbox"/>	NOT APPLICABLE	<input type="checkbox"/>
APPLICABLE	<input checked="" type="checkbox"/>				
NOT APPLICABLE	<input type="checkbox"/>				
17	<p>Date, Time and Venue of Pre-Bid meeting</p> <p>Date: 16.10.2021 Time: 1500 hours Please refer GeM tender document for Microsoft TEAMS MEET link</p>				
D. SUBMISSION AND OPENING OF BIDS					
21.0	The GEM Bid No. of this bidding process is: Refer GeM portal				
21.2	<p>For bid submission purposes only, the Owner's contact details are as below:</p> <p>Sindhu Muriki Senior officer (C&P) Address: GAIL Gas Limited 3rd floor, M S Complex, S-44, New BEL Road Bengaluru-560054 Ph: 080-23097700 Extn. 382 Email: sindhu.muriki@gail.co.in</p>				
22.1	Due Date and Time of Bid Submission : 26.10.2021, 1600 hrs				
26.0	<p>The bid opening shall take place at:</p> <p>Date: 26.10.2021 Time: 1630 hours GAIL Gas Limited, 3rd floor, M S Complex, S-44 New BEL Road Bengaluru-560054 Ph: 080-23097700 Extn. 380 & 382</p>				
E. EVALUATION AND COMPARISON OF BIDS					
ITB clause	Description				

ITB clause	Description				
31.0	Evaluation Methodology is mentioned in Section 2 of ITB.				
32.0	Compensation for Extended Stay: <table> <tr> <td>APPLICABLE</td><td><input type="checkbox"/></td></tr> <tr> <td>NOT APPLICABLE</td><td><input checked="" type="checkbox"/></td></tr> </table>	APPLICABLE	<input type="checkbox"/>	NOT APPLICABLE	<input checked="" type="checkbox"/>
APPLICABLE	<input type="checkbox"/>				
NOT APPLICABLE	<input checked="" type="checkbox"/>				
F. AWARD OF CONTRACT					
37.0	Contract Performance Guarantee / Security Deposit <table> <tr> <td>APPLICABLE</td><td><input type="checkbox"/></td></tr> <tr> <td>NOT APPLICABLE</td><td><input checked="" type="checkbox"/></td></tr> </table>	APPLICABLE	<input type="checkbox"/>	NOT APPLICABLE	<input checked="" type="checkbox"/>
APPLICABLE	<input type="checkbox"/>				
NOT APPLICABLE	<input checked="" type="checkbox"/>				
39.0	Whether tendered item is non-split able or non-divisible: <table> <tr> <td>YES</td><td><input checked="" type="checkbox"/></td></tr> <tr> <td>NO</td><td><input type="checkbox"/></td></tr> </table>	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
YES	<input checked="" type="checkbox"/>				
NO	<input type="checkbox"/>				
40.0	Provision of AHR Item : <table> <tr> <td>APPLICABLE</td><td><input checked="" type="checkbox"/></td></tr> <tr> <td>NOT APPLICABLE</td><td><input type="checkbox"/></td></tr> </table>	APPLICABLE	<input checked="" type="checkbox"/>	NOT APPLICABLE	<input type="checkbox"/>
APPLICABLE	<input checked="" type="checkbox"/>				
NOT APPLICABLE	<input type="checkbox"/>				
42.0	Applicability of provisions relating to Startups: <table> <tr> <td>APPLICABLE</td><td><input checked="" type="checkbox"/></td></tr> <tr> <td>NOT APPLICABLE</td><td><input type="checkbox"/></td></tr> </table>	APPLICABLE	<input checked="" type="checkbox"/>	NOT APPLICABLE	<input type="checkbox"/>
APPLICABLE	<input checked="" type="checkbox"/>				
NOT APPLICABLE	<input type="checkbox"/>				

Annexure-III

Procedure for Action in Case of Corrupt/ Fraudulent/ Collusive/ Coercive Practices:- Applicable

Please refer <https://gailgas.com/stakeholder-zone/vendor-zone>

Annexure-IV

Procedure for Evaluation of Performance of Vendor/ Suppliers:- Applicable

Please refer <https://gailgas.com/stakeholder-zone/vendor-zone>

Annexure-V
Forms & Format

LIST OF FORMS & FORMAT

Form No.	Description
F-1	BIDDER'S GENERAL INFORMATION
F-2	BID FORM
F-3	LIST OF ENCLOSURES
F-4	PROFORMA OF "BANK GUARANTEE" FOR "EARNEST MONEY / BID SECURITY"
F-4A	PROFORMA OF "LETTER OF CREDIT" FOR "EARNEST MONEY / BID SECURITY"
Annexure -1	DECLARATION FOR BID SECURITY
Form I & Form II	UNDERTAKING W.R.T SHARING LAND BORDER WITH INDIA
Annexure -1	UNDERTAKING REGARDING SUBMISSION OF ELECTRONIC INVOICE (E-INVOICE AS PER GST LAWS)
F-5	LETTER OF AUTHORITY
F-6	NO DEVIATION CONFIRMATION
F-7	DECLARATION REGARDING HOLIDAY/BANNING AND LIQUIDATION, COURT RECEIVERSHIP ETC.
F-8	CERTIFICATE FOR NON-INVOLVMENT OF GOVT. OF INDIA
F-9	PROFORMA OF "BANK GUARANTEE" FOR "CONTRACT PERFORMANCE SECURITY / SECURITY DEPOSIT"
F-10	AGREED TERMS & CONDITIONS
F-11	ACKNOWLEDGEMENT CUM CONSENT LETTER
F-12	UNDERTAKING ON LETTERHEAD
F-13	BIDDER'S EXPERIENCE
F-14	CHECK LIST
F-15	FORMAT FOR CERTIFICATE FROM BANK IF BIDDER'S WORKING CAPITAL IS INADEQUATE

F-16	FORMAT FOR CHARTERED ACCOUNTANT CERTIFICATE FOR FINANCIAL CAPABILITY OF THE BIDDER
F-17	FORMAT FOR CONSORTIUM/JV AGREEMENT
F-18	BIDDER'S QUERIES FOR PRE BID MEETING
F-19	E-BANKING FORMAT
F-20	INTEGRITY PACT
F-21	INDEMNITY BOND
F-22	FREQUENTLY ASKED QUESTIONS
F-23	FORMAT OF AGREEMENT TO BE EXECUTED BETWEEN BIDDER AND THEIR FOREIGN BASED SUPPORTING COMPANY ON INDIAN STAMP PAPER OF REQUISITE VALUE DULY NOTARIZED
F-24	GUARANTEE BY THE FOREIGN BASED SUPPORTING COMPANY/ GUARANTOR
F-25	PROFORMA OF "BANK GUARANTEE" TOWARDS PERFORMANCE SECURITY BY FOREIGN BASED SUPPORTING COMPANY OF THE BIDDING COMPANY



F-1

BIDDER'S GENERAL INFORMATION

To,
M/s GAIL Gas Limited

Sub: Hiring of Consultancy Services for Tax Compliance for a period of two years (Bengaluru and Mangalore locations)

Tender no: GAILGAS/BLR/C&P/2119

1	Bidder's Name	
2	Status of Firm	Proprietorship Firm/Partnership firm/ Limited/Others If Others Specify: _____ [Enclose certificate of Registration]
3	Name of Proprietor/Partners/Directors of the firm/company	
4	Number of Years in Operation	
5	Address of Registered Office: *In case of Partnership firm, enclose letter mentioning current address of the firm and the full names and current addresses of all the partners of the firm.	City: District: State: PIN/ZIP:
6	Operation Address (if different from above)	City: District: State: PIN/ZIP:
7	Mobile Number	_____
8	E-mail address	
9	Website	
10	Fax Number:	_____ (Country Code) (Area Code) (Telephone No.)
11	ISO Certification, if any	{ If yes, please furnish details }

Tender No.: GAILGAS/BLR/C&P/2119 for HIRING OF CONSULTANCY SERVICES FOR TAX COMPLIANCE
FOR A PERIOD OF TWO YEARS for GAIL Gas Limited (BENGALURU AND MANGALORE LOCATIONS)



12	Bid Currency	INR
13	Banker's Name	
14	Branch	
15	Bank account number	
16	IFSC code	
17	PAN No.	[Enclose copy of PAN Card]
18	GST No.	[Enclose copy of GST Certificate]
19	We (Bidder) are cover under the definition of section 2 (n) of the MSMED Act	Yes / No <i>(If the response to the above is 'Yes', Bidder to provide Purchaser a copy of the Entrepreneur's Memorandum (EM) filled with the authority specified by the respective State Government.)</i>
20	a) Whether Micro/Small/Medium Enterprise	(Bidder to submit documents as specified in Clause 37 of ITB)
	b) If the MSE is owned by SC/ST Entrepreneurs, the bidder shall furnish appropriate documentary evidence in this regard.	
21	Type of Entity	Corporate/ Non-Corporate (As per CGST/SGST/UTGST Act). (In case of Non-Corporate Entity, bidder will submit documentary evidence for same).
22	Whether Bidder is Startups or not	Yes / No (If Yes, Bidder to submit requisite documents as specified it ITB:Clause No. 42)
23	Offer No.	

Place: [Signature of Authorized Signatory of Bidder]
Date: Name:
Designation:
Seal:



F-2
BID FORM

To,

M/s. GAIL Gas Limited

Sub: Hiring of Consultancy Services for Tax Compliance for a period of two years (Bengaluru and Mangalore locations)

Tender no: GAILGAS/BLR/C&P/2119

Dear Sir,

After examining / reviewing the Bidding Documents for the tender of
“ including
"Specifications & Scope of Work", "General Conditions of Contract [GCC]", "Special
Conditions of Contract [SCC]" and "Schedule of Rates [SOR]", etc. the receipt of which is
hereby duly acknowledged, we, the undersigned, are pleased to offer to execute the whole part
of the job and in conformity with the said Bid Documents, including Addenda / Corrigenda Nos.
_____.

We confirm that this Bid is valid for a period as specified in BDS from the date of opening of
"Techno-Commercial / Un-priced Bid", and it shall remain binding upon us and may be
accepted by any time before the expiry of that period.

If our Bid is accepted, we will provide the "Contract Performance Security / Security Deposit"
equal to "_____ of the Contract Price" or as mentioned in Tender Document for
the due performance within "thirty [30] days" of such Award.

Until a final Agreement/Letter of Award is prepared and executed, the tender document
(including addenda/ corrigenda) together with the "Notification of Award" shall constitute a
binding Agreement between us.

We understand that Bidding Document is not exhaustive and any action and activity not
mentioned in Bidding Documents but may be inferred to be included to meet the intend of the
Bidding Documents shall be deemed to be mentioned in Bidding Documents unless otherwise
specifically excluded and we confirm to perform for fulfillment of Agreement and
completeness of the Work in all respects within the time frame and agreed price.

We understand that you are not bound to accept the lowest priced or any Bid that you may
receive.

Place:	[Signature of Authorized Signatory of Bidder]
Date:	Name:
	Designation: Seal:



F-3

LIST OF ENCLOSURES

To,

M/s GAIL Gas Limited

Sub: Hiring of Consultancy Services for Tax Compliance for a period of two years (Bengaluru and Mangalore locations)

Tender no: GAILGAS/BLR/C&P/2119

Dear Sir,

We are enclosing the following documents as part of the bid:

1. Power of Attorney of the signatory to the Bidding Document.
2. Document showing annual turnover for the last three years such as annual reports, profit and loss account, net worth etc. along with information as sought in enclosed format F-16
3. Document showing Financial Situation Information as sought in enclosed format F-16
4. Copy of Bidding Documents along with addendum/corrigendum duly signed and sealed on each page, in token of confirmation that Bid Documents are considered in full while preparing the bid and in case of award, work will be executed in accordance with the provisions detailed in Bid Documents.
5. Documentary Evidences showing the Bidder's claim of meeting Technical Criteria as mentioned in Section 1.1 (A) of ITB.
6. Bid Security/EMD * **[Submission of Original is not applicable for online banking transaction]**
7. Integrity Pact*
8. Power of Attorney*
9. Duly certified document from chartered engineer and or chartered accountant.

Note:

* In case of e-bidding the bidder has the option to submit specified documents in physical form on/before the bid due date or within seven days from the bid opening date. However, scanned copy of these (same) documents must be submitted on-line as part of e-bid before the bid due date/time.

Place:

[Signature of Authorized Signatory of Bidder]

Date:

Name:

Designation: Seal:

F-4
NOT APPLICABLE

F-4A
NOT APPLICABLE



Annexure-1

DECLARATION FOR BID SECURITY

To,

M/s GAIL Gas LIMITED

SUB:

TENDER NO:

Dear Sir

After examining / reviewing provisions of above referred tender documents (including all corrigendum/ Addenda), we M/s_____ (*Name of Bidder*) have submitted our offer/ bid no.

We, M/s_____ (*Name of Bidder*) hereby understand that, according to your conditions, we are submitting this Declaration for Bid Security.

We understand that we will be put on watch list/holiday/ banning list (as per policies of GAIL Gas Limited in this regard), if we are in breach of our obligation(s) as per following:

- (a) have withdrawn/modified/amended, impairs or derogates from the tender, my/our Bid during the period of bid validity specified in the form of Bid; or
- (b) having been notified of the acceptance of our Bid by the GAIL Gas during the period of bid validity:
 - (i) fail or refuse to execute the Contract, if required, or
 - (ii) fail or refuse to furnish the Contract Performance Security, in accordance provisions of tender document.
 - (iii) fail or refuse to accept 'arithmetical corrections' as per provision of tender document.
- (c) having indulged in corrupt/fraudulent /collusive/coercive practice as per procedure.

Place:

[Signature of Authorized Signatory of Bidder]

Date:

Name:

Designation:

Seal:



Form-I

UNDERTAKING ON LETTERHEAD

To,

M/s GAIL GAS LIMITED

SUB:

TENDER NO:

Dear Sir

We have read the clause regarding Provisions for Procurement from a Bidder which shares a land border with India, we certify that, bidder M/s_____ (*Name of Bidder*) is :

- (i) Not from such a country []
- (ii) If from such a country, has been registered []
with the Competent Authority.
(Evidence of valid registration by the
Competent Authority shall be attached)

(Bidder is to tick appropriate option (✓ or X) above).

We hereby certify that bidder M/s_____ (*Name of Bidder*) fulfills all requirements in this regard and is eligible to be considered against the tender.

Place: [Signature of Authorized Signatory of Bidder]
Date: Name:
Designation:
Seal:



Form-II

**CERTIFICATE FOR TENDERS FOR WORKS INVOLVING POSSIBILITY OF
SUB-CONTRACTING**

To,

M/s GAIL GAS LIMITED

SUB:

TENDER NO:

Dear Sir

We have read the clause regarding Provisions for Procurement from a Bidder of a country which shares a land border with India and on sub-contracting to contractors from such countries; we certify that, bidder M/s_____ (*Name of Bidder*) is:

- (i) not from such a country []
- (ii) if from such a country, has been registered []
with the Competent Authority.
(Evidence of valid registration by the
Competent Authority shall be attached)

(Bidder is to tick appropriate option (✓ or X) above).

We further certify that bidder M/s_____ (**Name of Bidder**) will not sub-contract any work to a contractor from such countries unless such contractor is registered with the Competent Authority.

We hereby certify that bidder M/s_____ (**Name of Bidder**) fulfills all requirements in this regard and is eligible to be considered.

Place:

[Signature of Authorized Signatory of Bidder]

Date:

Name:

Designation:

Seal:



Annexure-1

**UNDERTAKING REGARDING SUBMISSION OF ELECTRONIC INVOICE (E-INVOICE
AS PER GST LAWS)**

(to be submitted on letter head along with documents for release of payment)

To,
M/s GAIL Gas Limited

SUB:
LOA NO:

Dear Sir,

We _____ (Name of the Supplier/Contractor/Service Provider/ Consultant)
hereby confirm that E-Invoice provision as per the GST Law is

- (i) Applicable to us []
- (ii) Not Applicable to us []

(Supplier/Contractor/Service Provider/ Consultant is to tick appropriate option (✓ or X) above).

In case, same is applicable to us, we confirm that we will submit E-Invoice after complying with all the requirements of GST Laws. If the invoice(s) issued without following this process, such invoice cannot be processed for payment by GAIL Gas Limited as no Input Tax Credit (ITC) is allowed on such invoices. We also confirm that If input tax credit is not available to GAIL Gas Limited for any reason attributable to Supplier/Contractor/Service Provider/ Consultant (both for E-invoicing cases and non-E-invoicing cases), then GAIL Gas Limited shall not be obligated or liable to pay or reimburse GST (CGST & SGST/UTGST or IGST) claimed in the invoice(s) and shall be entitled to deduct / setoff / recover such GST amount (CGST & SGST/UTGST or IGST) or Input Tax Credit amount together with penalties and interest, if any, by adjusting against any amounts paid or becomes payable in future to the Supplier/Contractor/Service Provider/ Consultant under this contract or under any other contract.

Place: [Signature of Authorized Signatory of Bidder]
Date: Name:
Designation:
Bidder Name:
Seal:



F-5

LETTER OF AUTHORITY

[Pro forma for Letter of Authority for Attending Subsequent 'Negotiations' / 'Pre-Bid Meetings' / 'Un-priced Bid Opening' / 'Price Bid Opening']

Ref:

Date:

To,
M/s GAIL Gas Limited

Sub: Hiring of Consultancy Services for Tax Compliance for a period of two years (Bengaluru and Mangalore locations)

Tender no: GAILGAS/BLR/C&P/2119

Dear Sir,

I/We, _____ hereby authorize the following representative(s) for attending any 'Negotiations' / 'Meetings [Pre-Bid Meeting]', 'Un-priced Bid Opening', 'Price Bid Opening' and for any subsequent correspondence / communication against the above Bidding Documents:

[1] Name & Designation _____ Signature _____

Phone/Cell:

Fax:

E-mail: @

[2] Name & Designation _____ Signature _____

Phone/Cell:

Fax:

E-mail: @

We confirm that we shall be bound by all commitments made by aforementioned authorised representative(s).

Place:

[Signature of Authorized Signatory of Bidder]

Date:

Name:

Designation:

Seal:

Note: This "Letter of Authority" should be on the **"letterhead"** of the Firm / Bidder and should be signed by a person competent and having the 'Power of Attorney' to bind the Bidder. Not more than 'two [02] persons per Bidder' are permitted to attend "Techno-commercial / Un-priced" & "Price Bid" Openings. Bidders authorized representative is required to carry a copy of this authority letter while attending the un-priced and priced bid opening, the same shall be submitted to GAIL Gas.



F-6

"NO DEVIATION" CONFIRMATION

To,

M/s GAIL Gas Limited

Sub: Hiring of Consultancy Services for Tax Compliance for a period of two years (Bengaluru and Mangalore locations)

Tender no: GAILGAS/BLR/C&P/2119

Dear Sir,

We understand that any 'deviation / exception' in any form may result in rejection of Bid. We, therefore, certify that we have not taken any 'exception / deviation' anywhere in the Bid and we agree that if any 'deviation / exception' is mentioned or noticed, our Bid may be rejected.

Place:

[Signature of Authorized Signatory of Bidder]

Date:

Name:

Designation:

Seal:



F-7

DECLARATION REGARDING HOLIDAY/BANNING AND LIQUIDATION, COURT RECEIVERSHIP

To,

M/s. GAIL Gas Limited

Sub: Hiring of Consultancy Services for Tax Compliance for a period of two years (Bengaluru and Mangalore locations)

Tender no: GAILGAS/BLR/C&P/2119

Dear Sir,

We hereby confirm that we are not on 'Holiday' by GAIL Gas or Public Sector Project Management Consultant (like EIL, Mecon only due to "poor performance" or "corrupt and fraudulent practices") or banned by Government department/ Public Sector on due date of submission of bid.

Further, we confirm that neither we nor our allied agency/(ies) (as defined in the Procedure for Action in case of Corrupt/ Fraudulent/ Collusive/ Coercive Practices) are on banning list of GAIL Gas or the Ministry of Petroleum and Natural Gas.

We also confirm that we are not under any liquidation, court receivership or similar proceedings or 'bankruptcy'.

In case it comes to the notice of GAIL Gas that the bidder has given wrong declaration in this regard, the same shall be dealt as 'fraudulent practices' and action shall be initiated as per the Procedure for action in case of Corrupt/Fraudulent/Collusive/Coercive Practices.

Further, we also confirm that in case there is any change in status of the declaration prior to award of contract, the same will be promptly informed to GAIL Gas by us.

Place: [Signature of Authorized Signatory of Bidder]

Date: Name:

Designation:

Seal:



F-8

CERTIFICATE FOR NON-INVOLVMENT OF GOVT. OF INDIA

To,

M/s GAIL Gas Limited

Sub: Hiring of Consultancy Services for Tax Compliance for a period of two years (Bengaluru and Mangalore locations)

Tender no: GAILGAS/BLR/C&P/2119

Dear Sir,

If we become a successful Bidder and pursuant to the provisions of the Bidding Documents, award is given to us for the tender for “
_____”, the following Certificate shall be automatically enforceable:

"We agree and acknowledge that the Employer is entering into the Agreement solely on its own behalf and not on behalf of any other person or entity. In particular, it is expressly understood & agreed that the Government of India is not a party to the Agreement and has no liabilities, obligations or rights thereunder. It is expressly understood and agreed that the Employer is authorized to enter into Agreement, solely on its own behalf under the applicable laws of India. We expressly agree, acknowledge and understand that the Employer is not an agent, representative or delegate of the Government of India. It is further understood and agreed that the Government of India is not and shall not be liable for any acts, omissions, commissions, breaches or other wrongs arising out of the Agreement. Accordingly, we hereby expressly waive, release and forego any and all actions or claims, including cross claims, VIP claims or counter claims against the Government of India arising out of the Agreement and covenants not to sue to Government of India as to any manner, claim, cause of action or things whatsoever arising of or under the Agreement."

Place:	[Signature of Authorized Signatory of Bidder]
Date:	Name:
	Designation:
	Seal:



F-9

NOT APPLICABLE



F-10
AGREED TERMS & CONDITIONS

To,

M/s. GAIL Gas Limited

Sub: Hiring of Consultancy Services for Tax Compliance for a period of two years (Bengaluru and Mangalore locations)

Tender no: GAILGAS/BLR/C&P/2119

This Questionnaire duly filled in, signed & stamped must form part of Bidder's Bid and should be returned along with Un-priced Bid. Clauses confirmed hereunder need not be repeated in the Bid.

Sl.	DESCRIPTION	BIDDER'S CONFIRMATION
1	Bidder's name and address	
2.	Bidder confirms the currency of quoted prices is in Indian Rupees.	
3.	Bidder confirms quoted prices will remain firm and fixed till complete execution of the order.	
4	Rate of GST (CGST & SGST/ UTGST or IGST) quoted in Price Schedule/ SOR	CGST: % Plus SGST/UTGST..... % Total:% Or IGST:..... %
4.1	Whether in the instant tender services/works are covered in reverse charge rule of GST (CGST & SGST/UTGST or IGST)	Yes/ No In case of Yes, please specify GST (CGST & SGST/UTGST or IGST) payable by: GAIL Gas:.....% Bidder:.....%
4.2	Service Accounting Codes (SAC)/ Harmonized System of Nomenclature (HSN)	
4.3	Bidder hereby confirms that the quoted prices are in compliance with the Section 171 of CGST Act/ SGST Act as mentioned as clause no. 13.10 of ITB	
5.	Bidder confirms acceptance of relevant Terms of Payment specified in the Bid Document.	

Tender No.: GAILGAS/BLR/C&P/2119 for HIRING OF CONSULTANCY SERVICES FOR TAX COMPLIANCE FOR A PERIOD OF TWO YEARS for GAIL Gas Limited (BENGALURU AND MANGALORE LOCATIONS)



Sl.	DESCRIPTION	BIDDER'S CONFIRMATION
6.	Bidder confirms that Contract Performance Security will be furnished as per Bid Document.	
7.	Bidder confirms that Contract Performance Security shall be from any Indian scheduled bank or a branch of an International bank situated in India and registered with Reserve bank of India as scheduled foreign bank. However, in case of bank guarantees from banks other than the Nationalised Indian banks, the bank must be a commercial bank having net worth in excess of Rs 100 crores and a declaration to this effect shall be made by such commercial bank either in the Bank Guarantee itself or separately on its letterhead.	NOT APPLICABLE
8.	Bidders confirms compliance to Completion Schedule as specified in Bid document. Confirm contract period shall be reckoned from the date of Fax of Acceptance.	
9.	Bidders confirms acceptance of Price Reduction Schedule for delay in completion schedule specified in Bid document. In case of delay, the bills shall be submitted after reducing the price reduction due to delay.	
10.	Bidder confirms acceptance of all terms and conditions of Bid Document (all sections). Bidder confirms that printed terms and conditions of bidder are not applicable.	
11.	Bidder confirms their offer is valid for period specified in BDS from Final/Extended due date of opening of Techno-commercial Bids.	
12.	Bidder have furnished EMD/Bid Security details : EMD/ Bid Security No. & date Value Validity	NOT APPLICABLE
13.	As per requirement of tender, bidder (having status as Pvt. Ltd. or Limited company) must upload bid duly digitally signed on e-portal through class-3B digital signature (DS). In case, class of DS or name of employee or name of employer is not visible in the digitally signed documents, the bid digitally signed as submitted by the person shall be binding on the bidder.	
14.	Bidder confirms that (i) none of Directors (in Board of Director) of bidder is a relative of any Director (in Board of Director) of Owner or (ii) the bidder is not a firm in which any Director (in Board of Director) of Owner/ GAIL Gas or their relative is not a partner.	Confirmed
		Not confirmed
15.	All correspondence must be in ENGLISH language only.	



Sl.	DESCRIPTION	BIDDER'S CONFIRMATION
16.	The contents of this Tender Document have not been modified or altered by Bidder. In case, it is found that the tender document has been modified / altered by the bidder, the bid submitted by them shall be liable for rejection.	
17.	Bidder confirms that all Bank charges associated with Bidder's Bank shall be borne by Bidder.	
18.	No Deviation Confirmation: It may be note that any 'deviation / exception' in any form may result in rejection of Bid. Therefore, Bidder confirms that they have not taken any 'exception / deviation' anywhere in the Bid. In case any 'deviation / exception' is mentioned or noticed, Bidder's Bid may be rejected.	
19.	<p>If Bidder becomes a successful Bidder and pursuant to the provisions of the Tender Document, award is given to them against subject Tender Document, the following Confirmation shall be automatically enforceable:</p> <p>"We agree and acknowledge that the Employer is entering into the Contract/Agreement solely on its own behalf and not on behalf of any other person or entity. In particular, it is expressly understood & agreed that the Government of India is not a party to the Contract/Agreement and has no liabilities, obligations or rights thereunder. It is expressly understood and agreed that the Purchaser is authorized to enter into Contract/Agreement, solely on its own behalf under the applicable laws of India. We expressly agree, acknowledge and understand that the Purchaser is not an agent, representative or delegate of the Government of India. It is further understood and agreed that the Government of India is not and shall not be liable for any acts, omissions, commissions, breaches or other wrongs arising out of the Agreement. Accordingly, we hereby expressly waive, release and forego any and all actions or claims, including cross claims, VIP claims or counter claims against the Government of India arising out of the Agreement and covenants not to sue to Government of India as to any manner, claim, cause of action or things whatsoever arising of or under the Agreement."</p>	
20.	Bidder to ensure all documents as per tender including clause 11 of Section III and all Formats are included in their bid	
21.	Bidder understands that Tender Document is not exhaustive. In case any activity though specifically not covered in description of 'Schedule of Rates' but is required to complete the work as per Scope of Work, Conditions of Contract, or any other part of Bidding document, the quoted rates will deemed to be inclusive of cost incurred for such activities unless otherwise specifically excluded. Bidder confirms to perform for fulfilment of the contract and completeness of the supplies in all respect within the scheduled time frame and quoted price.	



Sl.	DESCRIPTION	BIDDER'S CONFIRMATION
22.	<p>Bidder hereby confirms that they are not on 'Holiday' by GAIL Gas or Public Sector Project Management Consultant (like EIL, Mecon only due to "poor performance" or "corrupt and fraudulent practices") or banned by Government department/ Public Sector on due date of submission of bid.</p> <p>Further, Bidder confirms that neither they nor their allied agency/(ies) (as defined in the Procedure for Action in case of Corrupt/ Fraudulent/ Collusive/ Coercive Practices) are on banning list of GAIL Gas or the Ministry of Petroleum and Natural Gas.</p> <p>Bidder also confirms that they are not under any liquidation, court receivership or similar proceedings or 'bankruptcy'.</p> <p>In case it comes to the notice of GAIL Gas that the bidder has given wrong declaration in this regard, the same shall be dealt as 'fraudulent practices' and action shall be initiated as per the Procedure for action in case of Corrupt/Fraudulent/Collusive/Coercive Practices.</p> <p>Further, Bidder also confirms that in case there is any change in status of the declaration prior to award of contract, the same will be promptly informed to GAIL Gas by them.</p>	
23.	Bidder confirms that, in case of contradiction between the confirmations provided in this format and terms & conditions mentioned elsewhere in the offer, the confirmations given in this format shall prevail.	
24.	Whether bidder is liable to raise E-Invoice as per GST Act If yes, bidder will raise E-Invoice and confirm compliance to provision of tender in this regard.	
25.	Bidder confirms that they have read and understood the General Conditions of Contract - Consultancy available on GAIL Gas website website (https://gailgas.com/stakeholder-zone/vendor-zone) . & no 'exception / deviation' anywhere has been taken in the same and that they shall abide by provisions of relevant GCC.	

Place: [Signature of Authorized Signatory of Bidder]

Date: Name:

Designation:

Seal:



F-11

ACKNOWLEDGEMENT CUM CONSENT LETTER

(On receipt of tender document/information regarding the tender, Bidder shall acknowledge the receipt and confirm his intention to bid or reason for non-participation against the enquiry /tender through e-mail/fax to concerned executive in GAIL Gas issued the tender, by filling up the Format)

To,

M/s GAIL Gas Limited

Sub: Hiring of Consultancy Services for Tax Compliance for a period of two years (Bengaluru and Mangalore locations)

Tender no: GAILGAS/BLR/C&P/2119

Dear Sir,

We hereby acknowledge receipt of a complete set of bidding document along with enclosures for subject item/job and/or the information regarding the subject tender.

- We intend to bid as requested for the subject item/job and furnish following details with respect to our quoting office:

Postal Address with Pin Code:
Telephone Number :
Fax Number :
Contact Person :
E-mail Address :
Mobile No. :
Date :
Seal/Stamp :

- We are unable to bid for the reason given below: Reasons for non-submission of bid:

Agency's Name :
Signature :
Name :
Designation :
Date :
Seal/Stamp :



F-12
UNDERTAKING ON LETTERHEAD

To,

M/s. GAIL Gas Limited

Sub: Hiring of Consultancy Services for Tax Compliance for a period of two years (Bengaluru and Mangalore locations)

Tender no: GAILGAS/BLR/C&P/2119

Dear Sir

We hereby confirm that “The contents of this Tender Document No. _____ have not been modified or altered by M/s.(Name of the bidder with complete address). In case, it is found that the tender document has been modified / altered by the bidder, the bid submitted by M/s.....(Name of the bidder) shall be liable for rejection”.

Place:

[Signature of Authorized Signatory of Bidder]

Date:

Name:

Designation:

Seal:



F-13
BIDDER'S EXPERIENCE

To,

M/s. GAIL Gas Limited

Sub: Hiring of consultant on rate contract basis for preparation of medium term (04-05 years) and long term (08-10 years) business plan for GAIL Gas Limited

Tender no: GAILGAS/BLR/C&P/2119

Sl. No	Description of the Services	LOA /WO No. and date	Full Address & phone nos. of Client. Name, designation and address of Engineer/ Officer-in-Charge (for cases other	Postal & phone nos. of Client. Name, designation and address of Engineer/ Officer-in-Charge (for cases other	Value of Contract/ Order (Specify Currency Amount)	Date Commencement Services	Scheduled Completion Time (Months)	Date of Actual Completion	Reasons for delay in execution, if any
(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	

Place:

[Signature of Authorized Signatory of Bidder]

Date:

Name:

Designation:

Seal:

F-14
CHECKLIST

Bidders are requested to duly fill in the checklist. This checklist gives only certain important items to facilitate the bidder to make sure that the necessary data/information as called for in the bid document has been submitted by them along with their offer. This, however, does not relieve the bidder of his responsibilities to make sure that his offer is otherwise complete in all respects.

Please ensure compliance and tick (✓) against following points:

S. No.	DESCRIPTION	CHECK BOX	REFERENCE PAGE NO. OF THE BID SUBMITTED
1.0	Digitally Signing offer, original bidding document including SCC, ITB, GCC, SOR drawings, addendum (if any)		
2.0	Confirm that the following details have been submitted in the Un-priced part of the bid		
i	Covering Letter, Letter of Submission		
ii	Bid Security		
iii	Signed and stamped original copy of bidding document along with drawings and addendum (if any)		
iv	Power of Attorney in the name of person signing the bid.		
v	Copies of documents defining constitution or legal status, place of registration and principal place of business of the company		
vi	Bidders declaration that regarding, Holiday/Banning, liquidation court receivership or similar proceedings		
vii	Details and documentary proof required against qualification criteria along with complete documents establishing ownership of equipment as per SCC are enclosed		



viii	Confirm submission of document alongwith unpriced bid as per bid requirement.		
3.0	Confirm that all forms duly filled in are enclosed with the bid duly signed by authorized person(s)		
i	Confirm that no Price disclosing files have been attached with unpriced/ technical bid		
4.0	Confirm that proper page nos. have been given in sequential way in all the documents submitted along with your offer with Index.		
5.0	Confirmation that no deviations are taken against commercial and technical specifications of the bid document.		
6.0	Confirm that the price part of e-bid as per Price Schedule format enclosed with Bidding Document has been duly filled in for each item, digitally signed on each page separately		
7.0	Confirm that annual reports for last three financial years & duly filled in Form 14 are enclosed in the offer for financial assessment (where financial criteria of BEC is applicable).		

Place:

[Signature of Authorized Signatory of Bidder]

Date:

Name:

Designation:

Seal:

F-15

NOT APPLICABLE

F-16

NOT APPLICABLE

F-17

NOT APPLICABLE



F-18

BIDDER'S QUERIES FOR PRE BID MEETING

To,
M/s GAIL Gas Limited

Sub: Hiring of Consultancy Services for Tax Compliance for a period of two years (Bengaluru and Mangalore locations)

Tender no: GAILGAS/BLR/C&P/2119

SL. NO.	REFERENCE OF BIDDING DOCUMENT				BIDDER'S QUERY	GAIL Gas's REPLY
	Sec. No.	Page No	Clause No.	Subject		

NOTE: The Pre-Bid Queries may be sent by fax / e-mail before due date for receipt of Bidder's queries in terms of Clause No. 8.1 of ITB.

Place: [Signature of Authorized Signatory of Bidder]
Date: Name:
Designation:
Seal:



F-19
E-Banking Mandate Form

(To be issued on vendors letter head)

1. Vendor/customer Name :
2. Vendor/customer Code:
3. Vendor /customer Address:
4. Vendor/customer e-mail id:
5. Particulars of bank account
 - a) Name of Bank
 - b) Name of branch
 - c) Branch code:
 - d) Address:
 - e) Telephone number:
 - f) Type of account (current/saving etc.)
 - g) Account Number:
 - h) RTGS IFSC code of the bank branch
 - i) NEFT IFSC code of the bank branch
 - j) 9 digit MICR code

I/We hereby authorize GAIL Gas Limited to release any amount due to me/us in the bank account as mentioned above. I/We hereby declare that the particulars given above are correct and complete. If the transaction is delayed or lost because of incomplete or incorrect information, we would not hold the GAIL Gas Limited responsible.

(Signature of vendor/customer)

BANK CERTIFICATE

We certify that ----- has an Account no. ----- with us and we confirm that the details given above are correct as per our records.

Bank stamp

Date

(Signature of authorized officer of bank)



F-20

NOT APPLICABLE

F-21

INDEMNITY BOND

WHEREAS GAIL Gas Ltd. (hereinafter referred to as “**GAIL Gas**”) which expression shall, unless repugnant to the context include its successors and assigns, having its registered office at 16, Bhikaiji, Cama Place, R.K. Puram, New Delhi 110066 has entered into a contract with M/s*..... (hereinafter referred to as the “**Contractor**”) which expression shall unless repugnant to the context include its representatives, successors and assigns, having its registered office at *..... and on the terms and conditions as set out, inter-alia in the [*mention the work order/LOA/Tender No.*] and various documents forming part thereof, hereinafter collectively referred to as the ‘**CONTRACT**’ which expression shall include all amendments, modifications and / or variations thereto.

GAIL Gas has also advised the Contractor to execute an Indemnity Bond in general in favour of GAIL Gas indemnifying GAIL Gas and its employees and Directors from all consequences which may arise out of any prospective litigation or proceedings filed or may be initiated by any third party, including any Banker / financial institution / worker(s) / vendor(s)/ subcontractor(s) etc. who may have been associated or engaged by the Contractor directly or indirectly with or without consent of GAIL Gas for above works.

NOW, THEREFORE, in consideration of the promises aforesaid, the Contractor hereby irrevocably and unconditionally undertakes to indemnify and keep indemnified GAIL Gas and all its employees, Directors, including Independent Directors, from and against all/any claim(s), damages, loss, which may arise out of any litigations/ liabilities that may be raised by the Contractor or any third party against GAIL Gas under or in relation to this contract. The Contractor undertakes to compensate and pay to GAIL Gas and/or any of its employees, Directors forth with on demand without any protest the amount claimed by GAIL Gas for itself and for and on behalf of its employees, Directors together with direct/indirect expenses including all legal expenses incurred by them or any of them on account of such litigation or proceedings.

AND THE CONTRACTOR hereby further agrees with GAIL Gas that:



-
- (i) This Indemnity shall remain valid and irrevocable for all claims of GAIL Gas and/or any of its employees and Directors arising out of said contract with respect to any such litigation / court case for which GAIL Gas and/or its employees and Directors has been made party until now or here-in-after.
- (ii) This Indemnity shall not be discharged/revoked by any change/ modification /amendment/assignment of the contract or any merger of the Contractor with other entity or any change in the constitution/structure of the Contractor's firm/Company or any conditions thereof including insolvency etc. of the Contractor, but shall be in all respects and for all purposes binding and operative until any/all claims for payment of GAIL Gas are settled by the Contractor and/or GAIL Gas discharges the Contractor in writing from this Indemnity.

The undersigned has full power to execute this Indemnity Bond for and on behalf of the Contractor and the same stands valid.

SIGNED BY :

For [*Contractor*] *Authorised Representative*

Place:

Dated:

Witnesses:

- 1.
- 2.

F-22
FREQUENTLY ASKED QUESTIONS

(FAQs)

SL. NO.	QUESTION	ANSWER
1.0	Can any vendor quote for subject Tender?	Yes. A Vendor has to meet Bid Evaluation Criteria given under Section 1.1 of Tender document in addition to other requirements.
2.0	Should the Bid Evaluation Criteria documents be attested?	Yes. Please refer clause no D of Section 1.1 of Tender document
3.0	Is attending Pre Bid Meeting mandatory.	No. Refer Clause No. 17 of Instruction to Bidders of Tender Document. However attending Pre Bid Meeting is recommended to sort out any issue before submission of bid by a Bidder.
4.0	Can a vendor submit more than one offer?	No. Please refer Clause No. 4 of Instruction to Bidders of Tender Document.
5.0	Is there any Help document available for e-Tender?	Yes. Refer Annexure I to Instructions to Bidders of Tender Document and FAQs as available on GAIL Gas E-Tender portal.
6.0	Are there are any MSE (Micro & Small Enterprises) benefits available?	Yes. Refer Clause No. 39 of Instructions to Bidders of Tender Document.
7.0	Are there are any benefits available to Startups?	Refer Clause No. 42 of Instructions to Bidders of Tender Document.

All the terms and conditions of Tender remain unaltered.



F-23
NOT APPLICABLE

F-24
NOT APPLICABLE

F-25
NOT APPLICABLE

Section IV: General Conditions of Contract- Consultancy
(to be read in conjunction with other sections of the bid documents)

The English and Hindi version of General Conditions of Contract- Consultancy is available on GAIL Gas website (<https://gailgas.com/corporate/#/general-conditions-of-contract-hn>).

However, in case of any discrepancy in English & its Hindi translation, for interpretation and legal aspects, the English version shall prevail

Section-V- Special Conditions of Contract (SCC)

1.0 GENERAL:

- 1.1 The SCC should be read in conjunction with General Conditions of Contract (GCC), Scope of Work, Deliverables, Schedule of Rates (SOR) and any other document forming part of this Tender Document wherever the contract so requires.
- 1.2 Where any portion of the GCC is repugnant to or at variance with any provisions of the SCC then, unless a different intention appears, the provision(s) of the SCC shall be deemed to override the provisions of the GCC, only to the extent that such repugnancies of variations in the SCC as are not possible of being reconciled with the provisions of General Conditions of Contract.

2.0 PERIOD OF CONTRACT:

The Rate Contract shall be valid for a period of 730 days (as mentioned in the BoQ document) from the date of notification of award. Services shall commence within 7 days from the date of notification of award

3.0 PAYMENT TERMS AND MODE OF PAYMENT:

3.1 Terms of Payment:

3.1.1 For SOR Item no. D:-

- a. Payments will be made by GAIL Gas Ltd. on monthly basis on receipt of taxable invoice, MIS etc. The payment shall be made after execution of work and certified by GAIL GAS Ltd. Engineer –in-charge.
- b. The payments shall be released after deducting all with-holding taxes
- c. The vendor shall submit invoices by the 7th of the succeeding month and payment shall be released within 15 days from the date of receipt of complete documents. Incomplete bills shall be returned to vendor.
- d. Also the agency should submit a compliance certificate monthly of services under SOR Item D. along with the invoices.
- e. All payments to Vendor shall be released through E-Banking Mode.

3.1.2 For SOR Item no. A,B,C and E:-

- a. Payments will be made by GAIL Gas Ltd. on case-to-case basis on receipt of taxable invoice, MIS etc. The payment shall be made after execution of work and certified by GAIL GAS Ltd. Engineer –in-charge.

3.1.3 Payment Authority

HOD (F&A)/DGM (F&A)
GAIL Gas Ltd, Bengaluru.

Invoices shall be addressed to:

Tender No.: GAILGAS/BLR/C&P/2119 for HIRING OF CONSULTANCY SERVICES FOR TAX COMPLIANCE FOR A PERIOD OF TWO YEARS (BENGALURU AND MANGALORE LOCATIONS)



GAIL Gas Limited, 3rd Floor, M.S.Complex,
S-44, New BEL Road,
RMV 2nd Stage, Bengaluru-560054.

4.0 STATUTORY VARIATION IN TAXES AND DUTIES

Any variation in present and proposed taxes within the contract period shall be reimbursed by GAIL GAS Ltd. on submission of documentary evidence, tax paid challan etc.

5.0 PRICE REDUCTION SCHEDULE (PRS):

Applicable as per GCC

6.0 SECURITY DEPOSIT/ CONTRACT PERFORMANCE GUARANTEE:

This is being a consultancy job, Security Deposit/ Contract Performance Guarantee is not applicable.

Section-VI- Scope of Work (SOW)

SCOPE OF WORK (SOW)

Currently, Natural Gas is under KST/ED regime, however in case Natural gas is brought under purview of GST, then all the transition period and subsequent maintenance of records, filing of appropriate returns and compliance thereof during and after transition shall be in scope of consultant.

The Scope of this contract is to provide Professional Services assistance for tax compliance, documents preparation, returns for Excise Duty, GST, KST/CST, TDS/TCS, Professional Tax and other related services for the Period of 2 years (Bangalore and Mangalore Location) from the date of notification of award.

The broad scope of Regular work includes: -

1. Daily Maintenance of CNG stock / registers and other records as per Excise Law requirement for CNG stations of GAIL Gas Limited Bengaluru and Mangalore
2. Reconciliation of Excise duty amount payable with Excise invoices posted in SAP & Quantity Reconciliation statement provided by technical departments every month
3. Preparation of Monthly Excise returns and filing in the portal
4. In case CNG is brought under GST, such data, records, returns as per GST requirement to be prepared and submitted
5. Taking up with various Tax departments for Additional place of business update under KST, CST, Excise Duty and GST acts and other miscellaneous related jobs
6. Checking of sales and purchase invoices issued and received by GAIL Gas Limited w.r.t tax law compliances under various regimes and suggest changes required if any for compliances
7. Maintenance of all purchases and sales records in accordance with SAP, compilation of MIS on sales and purchase records, Issue and collection of C-Forms for Gas purchases and sales reconciliation with SAP, compliance under KST Act, CST Act, GST Act, Central Excise Act, PT Act and TDS/TCS provisions as and when introduced by GOI
8. Maintenance of records for GST commodities, services for both input and output as per GST norms
9. Computation of tax payable under KST, CST, GST, Excise duty, Professional Tax, remittance & reconciliation thereof with SAP and returns filed every month
10. Preparation of data for filing periodic returns under KST Act, CST Act, GST Act, Excise duty Act, Professional Tax Act and TCS/TDS provisions as required by Corporate for filing returns and deposit



-
11. Filing/Uploading of periodic returns under KST Act, CST Act, GST Act, Excise duty Act, Professional Tax Act
 12. For TCS collected on sales and TDS deducted on sale of goods by customers, monthly records/reconciliation is to be maintained for comparison with Form 26AS at end of each quarter. Preparation of data on TCS/TDS required by Corporate for deposit of tax and filing of returns
 13. Issuance of monthly compliance report regarding compliance of all tax laws
 14. Timely Uploading of C-Form details in the Commercial tax dept. portal, getting the same duly approved by the department and downloading the C-Forms for issue to the Vendors
 15. Any other tax related jobs as may be required from time to time
 16. Opinion services will be availed on case-to-case basis under GST/KST/Excise, Income tax etc.
 17. Certification services will be availed as per requirement of PNGRB, Pollution Control Board or any other statutory agency as and when required.
 18. Taxation assessment and audit including representation to Notices as and when received for KST Act, CST Act, GST Act, Excise duty Act, Professional Tax Act and TCS/TDS provisions

Section VII: Schedule of Rates

Bidders to fill prices in the BOQ Document after considering the total quantities of that particular line item, UoM, notes etc. mentioned in the attached format of SOR as below:

Note:

In the BOQ Document, bidder is instructed to fill in the Unit Price (Inclusive of all taxes) against each line item and also mention applicable GST% which is included in the quoted unit price.

The Sl No's mentioned inside the Item Titles of the BOQ Document correspond to the Sl No's mentioned in the below SOR table. Bidder is requested to read the BOQ document in conjunction with the below detailed technical specifications table for clear description of work.



Schedule of Rates

SCHEDULE OF RATE FOR CONSULTANCY SERVICES FOR TAX COMPLIANCE FOR A PERIOD OF 2 YEARS - BANGALORE AND MANGALORE LOCATION

SR. NO.	DESCRIPTION	QTY (Num.)	Unit Price including GST	Applicable GST %
	TAXATION ASSESSMENT incl. REPRESENTATIONS TO NOTICES			
1	KST and CST (Each Financial Year) since 2017	8	TO BE QUOTED IN BOQ DOCUMENT	TO BE QUOTED IN BOQ DOCUMENT
2	EXCISE DUTY (Each Financial Year) since 2016	9	TO BE QUOTED IN BOQ DOCUMENT	TO BE QUOTED IN BOQ DOCUMENT
3	GST (Each Financial Year) since 2017	8	TO BE QUOTED IN BOQ DOCUMENT	TO BE QUOTED IN BOQ DOCUMENT
	CERTIFICATION SERVICES w.r.t. FINANCIAL DATA			
4	PNGRB	15	TO BE QUOTED IN BOQ DOCUMENT	TO BE QUOTED IN BOQ DOCUMENT
5	POLLUTION CONTROL BOARD	15	TO BE QUOTED IN BOQ DOCUMENT	TO BE QUOTED IN BOQ DOCUMENT
6	FORM 15CB OR ANY DOCUMENTS OF RBI	15	TO BE QUOTED IN BOQ DOCUMENT	TO BE QUOTED IN BOQ DOCUMENT
7	ANY OTHER STATUTORY AGENCY	15	TO BE QUOTED IN BOQ DOCUMENT	TO BE QUOTED IN BOQ DOCUMENT
	TAX OPINION			
8	KST and CST	15	TO BE QUOTED IN BOQ DOCUMENT	TO BE QUOTED IN BOQ DOCUMENT
9	EXCISE DUTY	15	TO BE QUOTED IN BOQ DOCUMENT	TO BE QUOTED IN BOQ DOCUMENT
10	GST	15	TO BE QUOTED IN BOQ DOCUMENT	TO BE QUOTED IN BOQ DOCUMENT
11	PROFESSIONAL TAX	3	TO BE QUOTED IN BOQ DOCUMENT	TO BE QUOTED IN BOQ DOCUMENT

Tender No.: GAILGAS/BLR/C&P/2119 for HIRING OF CONSULTANCY SERVICES FOR TAX COMPLIANCE FOR A PERIOD OF TWO YEARS (BENGALURU AND MANGALORE LOCATIONS)



	PREPARATION OF REGISTERS & DOCUMENTS UNDER VARIOUS TAX LAWS, FILING OF RETURNS INCLUDING REVISED RETURNS, GUIDANCE AND UPDATION OF CIRCULARS ETC.			
12	KST and CST (Each Month)	24	TO BE QUOTED IN BOQ DOCUMENT	TO BE QUOTED IN BOQ DOCUMENT
13	EXCISE DUTY (Each Month)	24	TO BE QUOTED IN BOQ DOCUMENT	TO BE QUOTED IN BOQ DOCUMENT
14	GST (Each Month)	24	TO BE QUOTED IN BOQ DOCUMENT	TO BE QUOTED IN BOQ DOCUMENT
15	PROFESSIONAL TAX (Each Month)	24	TO BE QUOTED IN BOQ DOCUMENT	TO BE QUOTED IN BOQ DOCUMENT
	OTHER SERVICES			
16	ADDITIONAL PLACE OF BUSINESS UPDATE - KST/GST/ED	25	TO BE QUOTED IN BOQ DOCUMENT	TO BE QUOTED IN BOQ DOCUMENT
17	ANY OTHER SERVICE AS REQUIRED	10	TO BE QUOTED IN BOQ DOCUMENT	TO BE QUOTED IN BOQ DOCUMENT