



हिन्दुस्तान स्टीलवर्क्स कन्स्ट्रक्शन लिमिटेड
HINDUSTAN STEELWORKS CONSTRUCTION LIMITED

A Subsidiary of NBCC (India) Ltd.
under the Ministry of Housing & Urban Affairs
HO: 3rd Floor NBCC Square, Plot No IIIIF/2, Action Area - III, New Town, Rajarhat.
Kolkata – 700 135 (West Bengal)

**Notice Inviting Tender
for
Appointment of Cost Auditor**

ISSUED TO: M/S -----

Month.....

Year.....

I N D E X

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HINDUSTAN STEELWORKS CONSTRUCTION LIMITED

A Subsidiary of NBCC (India) Ltd. Under the Ministry of Housing & Urban Affairs
HO: 5/1, 3rd Floor NBCC Square, Plot No. IIIF/2. Action Area - III, New Town,
Rajarhat, Kolkata – 700 135 (West Bengal)

e-Mail : cpg.kolkata@hsclindia.com / Tel. 033-2202-0375/76

CIN: U27310WB1964GOI026118

Date: 16/07/2024

NOTICE INVITING TENDER (NIT)

- 1.0 HSCL invites offline open tenders from experienced and eligible bidders from reputed CMA firm for “Appointment of Cost Auditor and as per schedule as under:

Tendering Document No.	HSCL/CPG/HO(Fin.) /Cost Auditor /2024/002
Name of the Work	Appointment of Cost Audit
Scope of Work	Detailed Scope of Work shall be as per Annexure-I .
Period of Completion	02 Years (FY 2024-25 & 2025-26)
Earnest Money Deposit	NIL
Non-refundable cost of Tender document	NA
Non-refundable cost of e-Tender processing fee	N/A
Pre-Tender Meeting & Venue	N/A
Last date & time of submission	Up to 15:00 Hours on 26.07.2024
Period during which hard copy in original of Letter of Acceptance of tender conditions unconditional, and other documents as per NIT shall be submitted	Up to 15:00 Hours on 26.07.2024 To : General Manager (Fin)/Comp. Address: 3rd Floor NBCC Square, Plot No. IIIF/2, Action Area - III, New Town, Rajarhat Kolkata – 700 135 (West Bengal)
Date & Time of Opening of Technical Tender	By 26.07.2024 at 15:30 Hours
Validity of offer	120 days from the date of opening of price tender.

The tender document can be downloaded from website <https://eprocure.gov.in/epublish/app> and <https://hsclindia.in> “Corrigendum, if any, would appear only on the website”.

2.0 Minimum Eligibility Criteria:

A. Work Experience:

- i) The Firm shall be selected and entrusted the work of Cost Audit should maintain highest standards of professional competence and ethics. A thorough professional approach towards work, concisely written Audit Report with concrete suggestions, clear & unambiguous approach towards issues of concern and practical solutions to the issues are highly desirable.
- ii) TDS Certificates needed to be submitted with credentials in case the work experience is of Private sector.
- iii) The past experience in similar nature of work should be supported by Work Orders & Certificates issued by the client's organization.

Similar work means "Rendering Cost Audit Services"

Note; The firm engaged as Cost Auditor by HSCL continuously for two years during the last four years is not eligible to participate in the Tender.

B. General:

- i) Tenderers should have valid GST Registration No. which shall be supported by GST Registration Certificate.
 - ii) Tenderers should have valid PAN number.
 - iii) Tenderer should have registered office in Kolkata and which can be contacted at all time whenever required.
 - iv) Tenderer should submit Income Tax Return & Audited Balance Sheet for last 03 (three) completed financial years preceding the date of opening of Tender.
 - v) Tenderer should submit the copy of the Firm Registration Certificate with the Institute.
 - vi) Tenderer should submit details of the partners so engaged as well as the Article Members present in the firm.
- 3.0 The intending tenderer must read the terms and conditions of HSCL carefully. They should only submit their tender if they consider themselves eligible and they are in possession of all the documents required. Information and Instructions for Tenderers posted on Website(s) shall form part of Tender Document.
- 4.0 **The bidders are advised to submit complete details with their bids as Technical Bid Evaluation will be done on the basis of documents submitted by the bidders with the bids. The information should be submitted in the prescribed proforma. Bids with Incomplete / Ambiguous information will be rejected.**

- 5.0 The bidders are advised in their own interest to submit their bid documents well in advance from last date/time of submission of bids so as to avoid problems which the bidders may face in submission at last moment /during rush hours.
- 6.0 Tenders will be opened at 15:30 Hours on 26.07.2024 in presence of tenderers or their authorized representatives.**
- 1) Maximum of one representative of each firm will be permitted to attend bid opening.
2) Permission for entry to the hall where bids are opened will be allowed duly with the valid authorization of the incumbent.
- 7.0 If the tenderer is found ineligible after opening of tenders, his tender shall become invalid and cost of tender document shall be forfeited.
- 8.0 Notwithstanding anything stated above, HSCL reserves the right to assess the capabilities and capacity of the tenderer to perform the contract, in the overall interest of HSCL. In case, tenderer's capabilities and capacities are not found satisfactory, HSCL reserves the right to reject/cancel the tender.
- 9.0 The tender documents shall be submitted in a sealed envelope with superscribing the Name of Work, Tender No & Date, Date of opening etc, addressing to the Tender Inviting Authority, Hindustan Steelworks Construction Limited, 3rd Floor, NBCC Square, Plot No.111F/2, Action Area-III, New Town, Rajarhat, Kolkata-700135.
- 10.0 List of Documents to be submitted:
- a) Unconditional Letter of Acceptance of Tender Conditions (in original) (Annexure-II) (On Letter Head of the Applicant/ Bidder).
 - b) Affidavit for correctness of Documents /Information (Annexure-III).
 - c) Details of Work Experience Certificates.
 - d) TDS details for Private Sector Projects.
 - e) Power of Attorney of the person authorised for signing/submitting the tender.
 - f) Valid GST Registration Certificate and PAN Card.
 - g) All pages of the entire Corrigendum (if any) duly signed by the authorized person.
 - h) General Information of the Bidder (Annexure IV)
 - i) Format of Application
 - j) Audited Accounts for the last three years.

NOTE: All the submitted documents should be in readable, printable and legible form failing which the Bids are liable for rejection. The document submitted should be **indexed and duly page numbered.**

11.0 (a) No Clarification will be sought in case of non-submission of (i) Unconditional Letter of Acceptance and (ii) Affidavit for Correctness of Document/Information. In such cases the bid shall be rejected out rightly without seeking any further clarification/document.

(b) All the submitted documents shall be considered as duly signed by bidder/ authorized representative.

12.0 **AUDIT FEES:**

(a) The audit fees is fixed at **Rs. 55,000/- per annum** (Rs. 50,000/- for Audit and Rs. 5000/- for XBRL filing) plus applicable GST and reimbursement of Travelling Expenses including Boarding and Lodging, out of pocket expenses as per Company practice.

(b) Payment Terms: 100% Payment will be made on completion of Cost Audit for the reported F.Y 2024-25 & 2025-26 and filing the XBRL report.

13.0 In case of any query, please contact the Assistant Manager (Finance), HSCL, HO / Kolkata, Mob. No. 9748307737, E mail: comp@hscl.co.in during Office hours.

**GM(Fin.)/Comp
HSCL/Kolkata**

Instructions to Tenderers (ITT)

1.0	Offline open tenders are invited from experienced and eligible Bidder for “Appointment of Internal Auditor” through CPP Portal.
2.0	The tender document as uploaded can be seen on website https://eprocure.gov.in/epublish/app or www.hsclindia.com and can be downloaded free of cost.
3.0	Earnest Money Deposit Not Applicable
4.0	The documents are to be submitted in the office HSCL/Kolkata before last date & time of submission of tender mentioned in the NIT. The documents shall be opened at HSCL/Kolkata as per NIT.
5.0	The tender submitted shall become invalid if: i) The tenderer is found ineligible. ii) The tenderer does not submit all the documents (including GST Registration) as stipulated in the tender document. iii) If any discrepancy is noticed in the hard copies submitted physically in the office of tender opening authority.
6.0	VALIDITY OF TENDER The tender for the works shall remain open for acceptance for a period of 90 (Ninety) days from the date of opening of tender. If any tenderer withdraws his tender before the said period or issue of letter of acceptance, whichever is earlier, or makes any modifications in the terms and conditions of the tender which are not acceptable to the HSCL, then the HSCL shall, without prejudice to any other right or remedy, be at liberty to blacklist the tenderer from further participation in the tendering process of the work for a period of 03(three) years.
7.0	ACCEPTANCE OF TENDER HSCL reserves the right to reject any or all the tenders in part or full without assigning any reason whatsoever. HSCL does not bind itself to accept any tender.
8.0	The tenders shall be strictly as per the terms & conditions of contract. Tenders with any additional condition(s)/modifications shall be rejected. Tenders in which, any of the prescribed conditions are not fulfilled or found incomplete in any respect are liable to be rejected.
9.0	The witnesses to the Tender shall be other than the tenderer competing for this work and must indicate full name, address, and status/occupation with dated signatures.
10.0	On acceptance of tender, the name of the accredited representative(s) of the agency who would be responsible for communicating with HSCL personnel for any need shall be intimated by the bidder within a week for issue of Letter of Awards /Work Order by HSCL.
11.0	The tenderer shall not be permitted to tender for works if his near relative is posted in the Head Office or concerned Unit Office of the HSCL. The tenderer shall also intimate the names of persons who are working with him in any capacity or are subsequently employed by him and who are near relatives to any of the officers in HSCL. Any breach of this condition by the tenderer would render him liable to the withdrawal of the work awarded to him. This may also debar the bidder from tendering for future works under HSCL. For the purpose of operation of this clause a near relative shall mean wife, husband, parents, grandparents, children, grandchildren, brothers, sisters, uncles, aunts, cousins and their corresponding in-laws.
13.0	Canvassing whether directly or indirectly, in connection with tenderers is strictly prohibited and the tenders submitted by the bidders who resort to canvassing will be liable for rejection.

14.0 EVALUATION CRITERIA FOR AUDIT FIRMS					
SL No.	Parameter	Selection Criteria	Basis of Marks	Point(s) per criteria	Max. Mark
1	Firm's Experience	Year of establishment of Firms since date of registration with the Institute of Cost accountants of India.	No. of Year since Firm's Registration in the present name.	1 mark per completed Financial Year.	10
2	Partners in the Firm.	Fellow/Associate member	Fellow member of the Institute of Cost Accountants of India associated in the firm.	3 marks for being associated in the firm.	15
			Associate member of the Institute of Cost Accountants of India associated in the firm.	2 marks for being associated in the firm	10
3	Qualified/Semi-Qualified Cost Assistants/Articles	Number of Inter pass Cost in the firm	Name & Qualification of Each Semi-qualified Assistant/managers/Employees .	2 Marks per Semi Qualified	10
4	Experience in Central/State PSU	No. of Company Audited		2 Marks per company	10
5	Experience of Construction Industry/Real Estate Sector-Central/State PSU (Other than Point 4 above)	No. of Company Audited having Construction business		5 Marks for Company	15
6	Experience in Private Sector Companies	No. of Companies Audited		2 marks per company	10
7	Experience of Construction Industry/Real Estate sector-Private Sector Companies (Other than Point 6 Above)	No. of Companies Audited having Construction business		5 Marks per Company	15
8	Firm having its Registered Office (HO) in Kolkata				5
Total Marks					100
15.0 CLARIFICATION AFTER TENDER SUBMISSION					
<p>Tenderer's attention is drawn to the fact that during the period, the tenders are under consideration, the tenderers are advised to refrain from contacting by any means, HSCL and/or its employees/representatives on matters related to the tender under consideration and that if necessary, HSCL will obtain clarifications in writing or as may be necessary. The tender evaluation and process of award of works is done by duly authorized Tender Scrutiny Committee and this committee is authorized to discuss and get clarification from the tenderers. Unless otherwise stated, GCC 2019 of HSCL shall be applicable in this Tender</p>					
16.0	The decision of MD, HSCL or his authorized nominee in any matter arising out of this tender shall be final & binding.				

Terms & Conditions of Contract

1.0	DEFINITIONS The Contract means the documents forming the tender and acceptance thereof.
2.0	HSCL shall mean Hindustan Steelworks Construction Limited, a company registered under the Indian Company Act 1956, with its registered office at P-34A, Gariahat Road (South), Kolkata - 700 031 or its Administrative officers or other employees authorized to deal with any matter with which these persons are concerned and authorized on its behalf.
3.0	In the contract, the following expressions shall, unless the context otherwise requires, have the meanings, hereby respectively assigned to them:
(a)	APPROVAL means approved in writing including subsequent written confirmation of previous verbal approval.
(b)	LANGUAGE: All documents and correspondence in respect of this contract shall be in English Language.
(c)	“LETTER OF AWARD” shall mean HSCL’s letter or notification conveying its acceptance of the tender subject to such conditions as may have been stated therein.
(d)	MONTH means English Calendar month ‘Day’ means a Calendar day of 24 Hrs each.
(e)	TENDER means the Bidder’s offer to HSCL for the execution and completion of the work., as accepted by the Letter of Award or Award letter. The word TENDER is synonymous with Tender and the word TENDER DOCUMENTS with “Tendering Documents” or “offer documents”.
(f)	WRITING means any manuscript typed written or printed statement under or over signature and/or seal as the case may be.
4.0	EARNEST MONEY--- NA
5.0	INCOME TAX DEDUCTION (TDS) Income tax deductions shall be made from all payments made to the bidder including advances, in respect of the work/ project undertaken by the bidder, in accordance with the provisions of the Income Tax Act and Rules made there under prevailing and in force from time to time.
6.0	GST shall be paid extra as per norms.
7.0	The agency shall maintain an Office within Kolkata duly manned with adequate staff with Mobile Phone and Land Telephone facilities, which are always attended.
8.0	Bidder shall, as part of their bid, submit a written Authorization Letter as per specified Form in tender from Partner of Bidding firm if the signatory is other than Partner.
9.0	Bidder shall ensure that there should not be any conflict of interest for their carrying out this assignment.
10.0	Bidder shall not be under liquidation, court receivership or similar proceedings.
11.0	Bidder may note that Bid shall be submitted on the basis of “ZERO DEVIATION” and shall be in full compliance to the requirements of Tender Document, failing which bid shall be considered as non-responsive and may be liable for rejection.

12.0	If any of the terms and conditions provided herein or any direction issued is not complied with or agency is found to have committed any breach thereof, the contract shall be terminated. The decision of HSCL in this regard shall be final.
13.0	<p>VALIDITY:</p> <p>The rates agreed by the Agency and HSCL shall remain valid for a minimum period of 90 (Ninety) days from the date of opening of Tender. which can be extended for further 01 (One) year by mutual consent of both parties. Penalty levied by the government department / statutory body for violation of any norms or regulation shall be sole responsibility of the agency / bidder. HSCL in no way will be responsible for such payments.</p>
14.0	<p>FINAL EVALUATION & SELECTION</p> <ul style="list-style-type: none"> • The bid shall be evaluated based on the ‘Selection Process’ mentioned in Clause No 14 of ITT. The highest scorer shall be selected.
15.0	<p>NOTIFICATION OF AWARD</p> <p>HSCL will issue the Letter of Award (LOA) to the successful Bidder and communicate the same through Courier/Fax/email as per details given by Bidder. The said communication will constitute the formation of a Contract.</p>
16.0	<p>FRAUD PREVENTION POLICY</p> <p>(A) Commitments of the Bidder</p> <p>i) The Bidder shall be bound to take all measures necessary to prevent Fraud and Corruption while dealing with HSCL. They agree and undertake to observe the principles/ provisions as laid down in “Fraud Prevention Policy” of HSCL during their participation in the tender process, during the execution of contract and in any other transaction with HSCL.</p> <p>ii) The Bidder shall not, directly or through any other person or firm, offer, promise or give or otherwise allow any of HSCL’s employees any material or other benefit which he/she is not legally entitled to, in order to obtain in exchange any advantage of any kind whatsoever during the tender process or during the execution of the contract.</p> <p>iii) The Bidder shall not enter with other Bidders into any undisclosed agreement or understanding, whether formal or informal. This applies in particular to prices, specifications, certifications, subsidiary contracts, submission or non-submission of bids or any other actions to restrict competitiveness or to introduce cartelization in the bidding process.</p> <p>iv) The Bidder shall not commit or allow any employees of HSCL to commit any offence under the relevant provisions of IPC/Prevention of Corruption Act; further the Bidder will not use improperly or allow any employee(s) of HSCL, for purposes of competition or personal gain, or pass onto others, any information or document provided by HSCL as per of the business relationship, including information contained or transmitted electronically.</p> <p>v) The Bidder shall not instigate third persons to commit offences/activities outlined in Fraud Prevention Policy or be an accessory to such offences.</p> <p>vi) The Bidder if in possession of any information regarding fraud/suspected fraud, here by agree and undertake to inform HSCL of same without any delay.</p> <p>(B) Disqualification from tender process and exclusion from future contracts: If the Bidder before award or during execution has committed a transgression through a violation of this Clause, above or “Fraud Prevention Policy” of HSCL in any other form such as to put their reliability or credibility in question, HSCL other than taking recourse available under law, shall be entitled to disqualify the Bidder from undertaking any transaction with HSCL and/or declare the bidder ineligible to be awarded a contract either indefinitely or for a stated period of time.</p>

	(c) Damages: If HSCL has disqualified the Bidder(s) from the tender process prior to the award or during execution according to this Clause, HSCL shall be entitled to demand and recover from the Bidder/Bidder liquidated damages of the Contract value .
17.0	HOLIDAY LISTING Notwithstanding anything contained in this agreement, HSCL's policy for Holiday Listing of an Agency mutatis mutandis applies to this agreement and in the event, the agency(s) while discharging its obligations under the Agreement or otherwise, come(s) within the ambit of the said policy, HSCL at its sole discretion reserves the right to suspend/discontinue dealings or take any curative measures with the agency(s) in accordance with the policy in force.
18.0	INDEMNITY The successful bidder shall indemnify, defend and hold and keep indemnified, the HSCL from and against all actions, suits, claims costs, liabilities and demands brought or made against the HSCL in respect of any matter or thing done or omitted to be done by the bidder or their employees/representatives in the execution of or in connection with the work or the bidder's performance under this assignment and against any loss or damage to the HSCL in consequence of any action or suit being brought against the bidder or their employees/representatives for anything done or omitted to be done in execution of the Work and the Project coordination services under this assignment, including but not limited to meeting the Project milestones and non-compliance with the applicable laws and regulations. The obligations of the successful bidder under this clause shall survive the termination or expiry of this Contract.
19.0	a) The Arbitration clause is not applicable in this Tender. In case of any dispute, the decision of MD, HSCL is final and binding. b) The Laws applicable to this contract shall be the laws in force in India and jurisdiction of Kolkata Court (s) only.
20.0	TERMINATION a) HSCL reserves the right to summarily terminate the contract due to failure of the agency to provide satisfactory services. b) HSCL may at any time by giving one month notice close the contract without any liability, financial or otherwise on itself.
21.0	The decision of MD, HSCL or his authorized nominee in any matter arising out of this tender shall be final & binding
22.0	The Terms & Conditions and the procedures laid down should be strictly adhered to. The Company reserves the right to reject any tender without assigning any reason whatsoever.

Scope of the work:

The scope of the work is detailed as under:

- a) To conduct Cost audit of the Company in accordance with the provisions of the Companies (Cost Records and Audit) Rules 2014. Cost audit shall be in adherence to the relevant orders/clarification issued by Cost Audit Branch, Ministry of Corporate Affairs, Govt. of India and the Cost Accounting Standards issued by the Institute of Cost Accountants of India, from time to time.
- b) Cost audit team should consist of adequate number of qualified/semi qualified assistants (Cost Accountants) led by a senior partner of the Firm so as to be commensurate with cost audit work requirements.
 - i. Verification and certification of cost preform as /records maintained by the Company as per Companies (Cost Records and Audit) Rules, 2014.
 - ii. Verification and certification of annexure to the cost audit report.
 - iii. Cost audit firm so appointed shall commence cost audit and submit report as per Companies (Cost Records and Audit) Rules within the time schedule communicated by the Company
 - iv. The Cost Audit firm shall ensure e-filing of Cost Audit Report and Annexure to the Cost Audit Report to MINISTRY OF CORPORATE AFFAIRS (MCA), GOI, in XBRL form or in the manner prescribed by the Govt. from time to time, within the scheduled date prescribed by MCA - GOI for filing, after the Board of Directors of the Company approves the Cost Audit Report.

ACCEPTANCE OF TENDER CONDITIONS

From: (To be submitted in ORIGINAL on the letter head of the company by the authorized officer having power of attorney/ as per Board Resolution)

Hindustan Steelworks construction Limited,

Sub: Name of the work & NIT No.:

Sir,

- i) This has reference to above referred tender. I/We have read/viewed all the terms & conditions and are pleased to submit our tender for the above work and I/We hereby unconditionally accept the tender conditions and tender documents in its entirety for the above work.
- ii) I/we are eligible to submit the tender for the subject tender and I/We are in possession of all the documents required.
- iii) Should this tender be accepted, I/We agree to abide by and fulfill all terms and conditions referred to above and as contained in tender documents elsewhere and in default thereof, to forfeit and pay HSCL, or its successors or its authorized nominees such sums of money as are stipulated in the notice inviting tenders and tender documents.

Yours faithfully,

(Signature of the tenderer with rubber stamp)

Dated _____

AFFIDAVIT

(To be submitted by bidder on non-judicial stamp paper of Rs.100/ (Rupees Hundred only) duly attested by Notary Public)

Affidavit of Mr.S/o
R/o

I, the deponent above named do hereby solemnly affirm and declare as under:

1. That I am the Proprietor/Authorized signatory of M/s Having its Head Office/Regd. Office at
2. That the information/documents/Experience certificates/ Bank Guarantee(s) submitted by M/s..... along with the tender for (*Name of work*).....To HSCL are genuine and true and nothing has been concealed.
3. I shall have no objection in case HSCL verifies those from issuing authority(ies). I shall also have no objection in providing the original copy of any of the document(s), in case HSCL demands so for verification.
4. I/we hereby confirm that in case any document, information and/or certificate submitted by me/us is found to be incorrect / false / fabricated at any stage; HSCL at its discretion may disqualify / reject / terminate the bid/contract, forfeit the EMD / all other dues, place the firm under 'Holiday List' as per 'Guidelines for suspension of business dealings with defaulting Contractors / Consultants' of HSCL and the business dealings shall also be suspended by NBCC and all of its subsidiaries viz. HSCC / HSCL / NSL.

I,, the Proprietor / Authorised signatory of M/s..... do hereby confirm that the contents of the above Affidavit are true to my knowledge and nothing has been concealed there from..... and that no part of it is false.

DEPONENT

Verified atthis.....day of

DEPONENT

ATTESTED BY (NOTARY PUBLIC)

FORMAT FOR SUBMISSION OF APPLICATION**1. DETAILS OF THE COST AUDIT FIRM:**

A. NAME OF COST AUDIT FIRM	
B. REGISTRATION NUMBER OF THE COST AUDIT FIRM WITH INSTITUTE OF COST ACCOUNTANTS OF INDIA :	
C. PARTICULARS OF THE FIRM AS REGISTERED WITH ICMA :	
i. ADDRESS OF THE FIRM AS REGISTERED WITH ICMA :	
ii. ADDRESS OF THE FIRM AT KOLKATA (IF DIFFERENT FROM 'I')	
iii. TELEPHONE NUMBER WITH STD CODE :	
iv. MOBILE NO. OF THE SENIOR PARTNER (FOR CONTACT PURPOSE)	
v. MAIL ADDRESS OF THE FIRM :	
vi. WEBSITE OF THE FIRM, IF ANY:	
vii. PAN NO. OF THE FIRM :	
viii. GST REGISTRATION NO OF THE FIRM :	

2. Details of Partners in the Firm

Sr. No.	Name of the Partner	Membership No. with Status (FCMA/ACMA)	Full Time (YES/NO)	Date of Joining the Firm	Page no of supporting document in Application

3. Details of Qualified/ Semi qualified Assistants in the Firm

Sr. No.	Name	Qualification (Inter/Final)	Membership No	Year of Cost Audit Conducted	Page no of supporting document in Application

4. & 6. Details of Experience in Other Sector

Sr. No.	Name of the Company	PSU/PVT Sector	Year of Cost Audit Conducted	Page no of supporting document in Application

5. & 7. Details of Experience in Construction/Real Estate Sector

Sr. No.	Name of the Company	PSU/PVT Sector	Year of Cost Audit Conducted	Page no of supporting document in Application

**Signature of the partner with
Name & seal of the Audit Firm**