

Indian Railway Finance Corporation Ltd, New Delhi

CIN - L65910DL1986GOI026363

website <https://irfc.co.in/>; e-mail info@irfc.co.in

E-Tender for the appointment of GST consultant for Indian Railway Finance Corporation Ltd (IRFC), New Delhi

Tender Information

Tender No: IRFC/GST Consultants/2025-26/1

Work item title/ description	Appointment of Professionals for GST implementation in the States where the Ministry of Railway (MoR) implements infrastructure projects funded by IRFC and GST compliance of IRFC
Mode of tendering	Open Tender in Gem Portal
Method of Selection	Lowest Bidder(L1) in GEM portal or As per IRFC instructions subject to Price BID Break-up through Negotiations with L1/seeking Price justification cum clarification etc., as deemed fit wherever applicable and IRFC decision shall be final & binding in all circumstances from Time to Time.
Bid release date	13-02-2025 in GEM portal
Last bid submission date	21 Days from BID release Date (06-03-2025 upto 15:00Hrs)
Date of opening of technical bid	After BID End Date and Bidders are advised to follow GEM portal/IRFC Website for updates/Corrigendum etc.,
Pre-Bid meeting	20 /02/2025 at 12.00 Hrs (Bidders who wish to present)
Place for Pre-Bid meeting	GM (Finance-I) UG Floor, East Tower, NBCC Place, Bhisham Pitamah Marg, Pragati Vihar, Lodhi Road, New Delhi-110003
Place of Communication & Correspondence	Procurement Section – through GEM portal Only UG Floor, East Tower, NBCC Place, Bhisham Pitamah Marg, Pragati Vihar, Lodhi Road, New Delhi-110003
Date of opening of bid	BID will be opened after BID End Date
Date of opening of financial bid	To be notified or as per convenience of IRFC Evaluation Team. Bidders are advised to go through GEM portal or IRFC Website wherever necessary. Price bid shall be opened, only of technically qualified bidders only.
Location of bid submission/ opening	Through GEM portal only. (UG Floor, East Tower, NBCC Place, Bhisham Pitamah Marg, Pragati Vihar, Lodhi Road, New Delhi-110003)
Tender category	Services
Earnest Money Deposit (EMD) Note : Demand Draft (DD). If exited during the BID process, DD stands forfeited. Participation in Bidding process construed as willing to complete the Said Scope of Work of IRFC.	Rs. 2.75 Lakhs (Rupees Two Lakhs Seventy-Five Thousand Only) to be paid in favour of “INDIAN RAILWAY FINANCE CORPORATION LTD” Payable at New Delhi with 06 month BID EMD Validity and soft copy may please be uploaded on the E-Tendering Website (GeM portal) wherever applicable. EMD will be Non-interest, Validity period (180 days) and DD date shall be before BID end Date.
Bid validity days	180 days from Bid Opening Date

Any further clarifications can be sought from Procurement Section on Tender Scope of Work and other Bidding/Tender related Queries may please be contacted to Procurement Cell of IRFC, procurementcell@irfc.co.in.

Sl No	GEM Particulars	
1	Contract Period	01 Year (May extend by another one year based on satisfactory performance of the work to IRFC. Maximum 2 times extension will be given at the discretion of IRFC)
2	Scope of Service – Tax Advisory (Appointment of a Firm of Chartered Accountants /Cost Accountants as an expert for Appointment of Professionals for GST consultants)	As per IRFC Scope of Work or Applicable Clauses of ATC or as per IRFC desired work from Time to Time.
3	Minimum Average Annual Turnover of the Bidder during the three Years 2021-22, 2022-23, 2023-24 Note : This clause will override other GEM clauses	Not less than Rs.500 Cr
	Net worth : Note : This clause will override other GEM clauses	Rs. 5 cr
4	Year of Past Experience required for Same/similar service	Please refer Eligibility Criteria
5	MSE Exemption for Years of Experience and Turnover	Yes
6	Startup Exemption for Years of Experience and Turnover	No
7	Type of BID	Two Packet Bid
8	Evaluation Method Note : Excel Price BID Break-up Format (Annexure – B & Annexure – B1)	Lumpsum Quote for Advisory Services in Annexure – B & B1 and the same may be quoted in GEM portal. Total Value wise Evaluation subject to Price Bid Breakup through Negotiations with L1/Price Justification cum clarifications etc., as deemed fit wherever applicable, if required by IRFC.
9	Financial Document Indicating Price Breakup required Note : As per IRFC Excel sheet Format	Yes (Annexure – B & B1) may please be uploaded in GEM portal along with Annexure-B2.
10	EMD – Demand Draft soft copy to be uploaded in GEM	Rs.2,75,000.00
11	E-PBG/Security Deposit from Successful Bidder Note : Non-interest bearing	5% of Contract Value Validity: 01 Year + 02 Months
12	MII Compliance Note : Since it is a service category, it is construed as MII Compliance by Indian firms/Consultant. However, Buyer may seek supporting Documents as per applicable MII compliance Order, if required. Hence, it is advised that Bidders may please adhere as per MII Orders and participate in Bidding process. Initially, Buyer shall construe as MII compliance, if participated & submitted their BID quote.	Yes
13	Number of Years of Experience as on Date of which atleast 05 years should be in providing similar advisory services to Government departments, PSUs, PSBs, Municipalities and centrally funded institutions	Please refer Eligibility Criteria
14	Number of 50 Partner/Directors/qualified (CA/CMA) professionals in full time employment at senior level with experience in handling similar work or relevant projects	Please refer Eligibility Criteria
15	Deployment Location	Offsite as per IRFC Scope of Work/Tender Document or as desired by IRFC from Time to Time.
16	Category of Financial Advisory Services	Tax Advisory etc.,
17	Sub-category of Financial Advisory services	GST Matters
18	Financial Advisory Reports	Yes
19	Frequency of Progress Reports	Monthly or as desired by IRFC from Time to Time

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20	Type of Professional / Resources required	Chartered Accountant /Cost Accountants
21	Certification of Professional Required	Please refer Eligibility Criteria
22	Total Experience of Professionals /Resources (In years)	Please refer Eligibility Criteria
23	Add ons: Post Financial Advisory Support	Please refer Scope of Work
24	Input Tax Credit	ITC on GST : 100 % ITC on GST Cess : 100 %

DISCLAIMER

1. The information contained in this Tender is being provided by IRFC for the limited purposes of enabling the Bidders to participate and submit a Bid in response to this Tender for undertaking the Project for acting as a consultant for ensuring due compliance of the provisions of GST Act for Indian Railways Finance Corporation Ltd. and strictly adhere to the schedules, formats, requirements as per the requirement of the Act. In no circumstances shall IRFC, or its respective advisors, consultants, contractors, servants and/or agents incur any liability arising out of or in respect of the issue of this Tender, or the Bidding Process.
2. The objective of the Bid document is to provide the prospective Bidder(s) with all relevant information to assist the formulation of proposals or bids.
3. This Tender may not be appropriate for all persons, and it is not possible for the IRFC, its employees or advisors to consider the investment objectives, financial situation, and particular needs of each party who reads or uses this Tender. The assumptions, assessments, statements, and information contained in this Tender may not be complete, accurate, adequate or correct. Each Bidder should, therefore, conduct its own due-diligence, investigations, and analysis and should check the accuracy, adequacy, correctness, reliability, and completeness of the assumptions, assessments, statements, and information contained in this Tender and obtain independent advice from appropriate sources.
4. Nothing in this Tender shall be construed as legal, financial or tax advice. IRFC will not be liable for any costs, or expenses, however so incurred by the Bidders in connection with the preparation or submission of their Bid. IRFC reserves the right to amend this Tender or its terms and any information contained herein or to cancel the Bidding Process or altogether abandon the Project at any time by notice, in writing, to the Bidders. Further, it may in no event be assumed that there shall be no deviation or change in any of the herein-mentioned information.
5. IRFC may, in its absolute discretion but without being under any obligation to do so, update, amend or supplement the information, assessment or assumptions contained in this Tender.
6. Laws of the Govt of India apply to this Tender.
7. Each Bidder's acceptance of delivery of this Tender constitutes its agreement to, and acceptance of the terms outlined in this Disclaimer. By acceptance of this Tender, the recipient agrees that this Tender and any information herewith supersedes document(s) or earlier information, if any, in relation to the subject matter hereof.

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1. Notice Inviting Tender

Tender No. IRFC/GST Consultant/2025-26/1**Date: 12/02/2025****Sub: - E-Tender for the appointment of GST consultant for Indian Railway Finance Corporation Limited (IRFC), New Delhi**

Indian Railway Finance Corporation Limited (IRFC), invites tenders through online mode for the engagement of GST consultants for compliance of GST in 29 States, wherever the Ministry of Railway (MOR) developing infrastructure projects by acting as an agent for IRFC (i.e funded by IRFC) and procurement of rolling stock from railway production units. At present, MoR developing an infrastructure project for IRFC in 29 states. However, the number of states may increase in the future.

The complete Tender document can be viewed and downloaded only from the website (GeM/IRFC) till the last date of Closing of Tender i.e. **06/03/2025 up to 15:00 hrs**, and the same will be opened through online mode in GEM portal. Tender through any other mode except online i.e. only on (Gem), hard copies/Fax/Telex/Telegraphic shall not be acceptable.

Tenders should be filled with neat, legible and correct entries, indistinct figures should be avoided. The amount/rates should be filled through online mode only in figures as well as in words at the space provided in the Financial Bid. In case of difference between words and figures, the amount written in words shall be taken as the price bid.

The tender should be digitally signed and/or duly Stamped & Signed at all places provided therein. Also, each page of the tender document is required to be signed along with the seal by the authorized person submitting the tender in token of his having acquainted himself with the invitation to tenderers; Notice Inviting Tender, Introduction, General instructions to tenderers, Terms and conditions, Scope of work, Covering Letter, Price Bid form, List of Documents to be submitted along with the Bid, Agreement Format of the tender document. Any tender document not so signed is likely to be rejected.

The successful bidder shall be intimated about the award of work in GEM portal and the successful firm on issue of work order shall submit security deposit equivalent to 5% of the total contract value alongwith necessary documents/affidavits/agreements etc.,. IRFC reserves the right to reject any/all tenders without assigning any reason and shall not be bound to accept lowest offer.

The Notice Inviting tender is enclosed with the Introduction, Scope of work, General instructions to bidders, Terms and conditions, Covering Letter, Price Bid form, List of Documents to be submitted online alongwith the Bid, Annexure 'T' - Draft Agreement Format of the tender document shall form part of the tender document. This document consists of 76 Pages.

For Indian Railway Finance Corporation Ltd.

General Manager (Finance)

2. Information to the Bidders

IRFC proposes to obtain offers through e-tendering mode for the appointment of GST consultant for Indian Railway Finance Corporation Ltd. (IRFC) as per scope of work in accordance with the instructions following hereafter.

1. General:

Last date and time of online submission : 15:00 hrs on 06/03/2025.
Date and time of online opening of offers : 15:30 hrs on 06/03/2025 or as per IRFC
Pre-Bid meeting will be held on : 11.00 hrs on 20/02/2025
Pre Bid Location : GM (Finance-I),
(UG Floor, East Tower, NBCC Place, Bhasham Pitamah Marg, Pragati Vihar, Lodhi Road, New Delhi-110003)

2. This Tender is based on Two-part Bid system. The Tenderer shall submit the bids by online mode only through the website ([GeM](#)) in two bids. The first Bid “Bid-A” i.e. Technical Bid and the Second Bid “Annexure Bid – B & B1” i.e. Financial Bid shall be as follows:

2.1 Technical bid – Bid A: This shall form the basis of ascertaining the Technical and Financial Credentials of the tenderer. The technical bid will be evaluated in terms of applicable clauses of the Tender Document and all other relevant clauses of the Eligibility Criteria.

2.2 Financial bid - Bid B: This shall consist of an Offer Form for Financial bid duly filled in the format specified herein, in accordance with the instructions and other relevant provisions mentioned in this tender document. Lumpsum Quote for Advisory Services in Price Bid Form at ‘Annexure-B’ for One Year will act as “Bidders Offer Price” in GEM portal. Whereas, Price Break-up (Annexure – B & Annexure – B1) need to be uploaded in GEM portal wherever applicable as per defined Excel Format, for clarification/Negotiation with L1/Price justification & understanding of Buyer. ([Annexure ‘B’- Price Bid Form & B1 - Price Bid Annexure](#))
Note :Whereas, Annexure-B2 need to be filled-in & uploaded but will not be considered for Final L1 Evaluation.

2.3 Documents to be submitted by Tenderers:

I. With the Technical bid – Bid A:

1. All the details/relevant documentary evidences as per Technical Criteria which are required by IRFC may please be uploaded in GEM portal wherever necessary and copy of compliance of said Scope of Work ([Annexure ‘Q’](#)) may also be uploaded in GEM portal.
2. **Rs. 02.75 Lakhs** (Rupees Two Lakhs Seventy-Five Thousand Only) to be paid in favour of “INDIAN RAILWAY FINANCE CORPORATION LTD” Payable at New Delhi with 06 month BID EMD Validity and may please be uploaded on the E-Tendering Website (GeM portal) wherever applicable.

EMD will be Non-interest, Validity period (180 days) and Demand Draft date shall be before BID End Date

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3. The Technical Credentials as per Eligibility Criteria (marked as Technical Bid – Bid A) along with all necessary Documents as per Technical Criteria may be stamped, dated, signed & may be uploaded along with Annexure ‘A’ may also be uploaded as acceptance.
4. Whereas, The entire tender document in original stamped dated & signed on each page and the same may be uploaded in GEM portal wherever necessary.

Note:

- a. All the tender papers should be serially numbered. The Page No.1 (One) of the tender document should be kept as page no. 1 (One).
- b. All the necessary supporting documents, in support of Technical Bid – Bid A should be self-attested by authorized signatory and may please be uploaded in GEM portal, to avoid rejection. Bidders are advised to carefully go through, study, understand & may seek clarification from IRFC before Bid End Date and comply the same in Tender Process.

II. With Financial bid – Bid B:

1. The Financial Bid has to be filled through online mode only as per ‘Annexure – B & Annexure – B1’.
 2. Lumpsum Quote for Advisory Services in PRICE BID FORM at ‘Annexure-B’ for One Year will act as “BIDDERS Offer Price” in GEM portal. Price Break-up (Annexure – B & Annexure – B1) need to be uploaded (signed copy) in GEM portal wherever applicable as per defined EXCEL Format, for clarification/Negotiation with L1/Price justification & understanding of Buyer. However, Negotiation with L1 if required by IRFC, will be sought from L1 for Price matching/Negotiation etc., as deemed fit wherever applicable.
 3. Both the bids should be submitted through online mode only. The Technical bid containing all the required annexures/documents/details shall be **opened in GEM portal after the closing BID End Date**. The Financial bid containing the financial offer as per the format in Annexure – B and Annexure – B1’ will be opened after the Technical Bid evaluation. Price Bid Breakup with signed copy may please be uploaded in GEM portal.
 4. Annexure-B2 need to be uploaded in GEM portal but it will not be considered for Final L1 Evaluation.
 5. Each Bidder shall be deemed to have acquainted him of the scope of work before quoting his price bid. No claim on any grounds for want of such knowledge shall be entertained at any stage.
 6. To participate in the E- Tender, it is mandatory for the bidders to register themselves on (GeM) tender. It may please be noted for submission of bid; applicable digital signature may please utilized for confidentiality purpose.
1. All pages of the tender document should be digitally signed and/or duly Stamped & Signed by the authorised signatory of the applicant. The tender document should be submitted through the website (GeM) along with requisite amount of Earnest Money before the closing date and time of the tender i.e. 06/03/2025 at 15:00 Hrs. Rs. 02.75 Lakhs (Rupees Two Lakhs Seventy-Five Thousand Only) to be paid in favour of “INDIAN RAILWAY FINANCE CORPORATION LTD” Payable at New Delhi with 06 month BID EMD Validity and may please be uploaded on the E-Tendering Website (GeM portal) wherever applicable.

EMD will be Non-interest, Validity period (180 days) and Demand Draft date shall be before BID end Date.

Offer without Earnest Money shall summarily be rejected.

6. Tender document not submitted online, and failure to sign and stamp in all pages may lead to disqualification of bidder. No correspondence in this regard shall be made. IRFC at its discretion may take suitable decision for minor errors for consideration for 'Acceptance/Rejection' during evaluation as deemed fit wherever applicable.
7. Tender is not transferable. Incomplete tenders are liable to be rejected.
8. The offer shall be kept valid for acceptance for a minimum period of 180 days from the date of opening of tenders.
9. Corrigendum/Addendum to this Tender, if any, will be published on website (IRFC or GeM) only. The bidders are advised to study tender conditions of this assignment and make themselves conversant with their contents as these shall govern the assignment and shall form an integral part thereof.
10. IRFC reserves the right to reject the bidders without assigning any reason.
11. For any difficulty in downloading/filing & submission of tender document, please contact -at 011- 24361480 or cell no.9773604928, 8074126206 or 9650709396.

3. Introduction, Objective and Scope of Work

1) Introduction

About Indian Railway Finance Corporation

Background: Indian Railway Finance Corporation Ltd. (IRFC) was incorporated on 12th December, 1986 as a Public Limited Company. IRFC is a Central Public Sector Undertaking under the administrative control of Ministry of Railways, Government of India. The Company has been registered with Reserve Bank of India as a Non-Banking Finance Company and has been classified as an Infrastructure Finance Company (NBFC-IFC). The Company is also a notified Public Financial Institution under the Companies Act. The Company is listed on NSE and BSE w.e.f. January 29, 2021.

IRFC is the dedicated market borrowing arm of the Indian Railways, Government of India Enterprise, under the Ministry of Railways (MoR) which was created to meet the Extra Budgetary Resources (EBR) requirements and augment the plan funding needs of Indian Railways. The Company finances acquisition of rolling stock assets along with providing funds for building infrastructure for Railways. The primary objective of IRFC is to meet the 'Extra Budgetary Resources' (EBR) of the Indian Railways through market borrowings at the most competitive rates.

IRFC has been consistently meeting a quarter of the total annual plan outlay of Indian Railways year after year since its inception. The company is consistently supporting the growth, expansion and modernization of Indian Railways through funding of railway projects and capacity enhancement works. We are also a trusted lender for other entities in the Railway sector, including Rail Vikas Nigam Limited (RVNL), Konkan Railway Corporation Limited (KRCL), IRCON, RailTel etc. IRFC is constantly diversifying borrowing portfolio to adequately support the endeavours of Indian Railways, year after year.

2) Brief Summary of the Business Activities:

- 2.1 **Mobilization of Funds:** IRFC mobilizes funds through different sources both from the domestic and international financial markets. The main sources of fund raising from the domestic market are tax free bonds / taxable bonds, long term rupee loans from Banks, funds from the overseas market through Syndicated Foreign Currency Loans, issue of bonds / notes and loans from multilateral financial institutions / insurance companies.
- 2.2 **Deployment of Funds:** Funds mobilized by IRFC are used for meeting the funding requirement of Indian Railways, primarily for acquisition of Rolling Stock (Railway Assets)/ Identified Railway Projects to be leased out to Indian Railways/ funding Bankable Railway Projects of RVNL approved by MOR and as contained in the annual budget estimates presented before Parliament. The Company follows the finance leasing model for meeting the financing needs of Indian Railways.
- 2.3 **Credit Rating:** Company's long-term domestic borrowing programme was awarded the highest credit rating of "CRISIL AAA/Stable", "[ICRA] AAA (Stable)" and "CARE AAA [Triple A]" by CRISIL, ICRA and CARE, respectively. Three international credit rating

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agencies –Standard & Poor’s, Fitch and Moody’s – have awarded “BBB- with Stable Outlook”, “BBB- with Negative Outlook” and “Baa3 with Negative Outlook” ratings, respectively.

2.3 Organization Structure: . IRFC doesn't have any subsidiary company and Joint Venture company.

2.4 GST Landscape: IRFC is presently registered under GST in 29 locations in India, a detailed list of State GSTN attached in **Annexure-Y**. The Company has reported outward supplies of INR 9,94,494 million, availed ITC of INR 1,84,139 million, discharged GST TDS liability of INR 13,870 million and discharged RCM liability of INR 51,569 million in its GST returns over the last 04 financial years (i.e during the FY 20-21 to 23-24). Please note that the figures provided above are computed on an approximate basis on PAN India level for reference of the bidders. Further, the Company also has ongoing GST audits & litigations in various locations. Further, last 5 years fund utilized by IRFC for procurement of rolling stock (i.e coaches, wagons, locos etc) and development of infra projects (EBR IF) assets is as follows:

Sl.No	Year	Rolling Stock	EBR IF Projects	EBR S Projects	Total
1	2020-2021	28,561	27,636	50,515	1,06,712
2	2021-2022	28,493	32,507	-	61,000
3	2022-2023	16,634	13,523	-	30,158
4	2023-2024	-	-	-	-
5	2024-2025 (Till 31.01.25)	-	-	-	-
	Total Funds	73,688	73,665	50,515	1,97,869

Note: GST compliance was carried out for the above-said disbursement of funds to MoR for 29 states in the corresponding periods. This is an indicative amount and fund disbursement may increase or decrease in the future depending on the requirement of MoR/others plus IRFC funding to projects other than MoR in the current years and subsequent years

2.5 Summary of Key Financial Indicators:

Particulars	(In Millions)		
	FY 2023-24	FY 2022-23	FY 2021-22
Total Income	2,66,559.17	2,39,326.28	2,03,015.97
Total Expenses	2,02,438.13	1,75,956.15	1,42,114.42
Profit Before Tax	64,121.04	63,370.13	60,901.55
Net Profit After Tax	64,121.04	63,370.13	60,898.36
Total Equity	4,91,785.67	4,54,703.17	4,09,963.40
Total Financial Liability and Equity	48,50,824.26	49,11,467.48	44,99,802.24
Total Assets	48,50,824.26	49,11,467.48	44,99,802.24

Bidders are requested to go through the Annual Report of the Company and other write-ups available on <http://irfc.co.in/>

3. Objective of the assignment

The objective is to solicit proposals from consultants for GST returns preparation and filing in the GST portal, reply to the notices issued by the department, and /to comply with GST and other taxation matters across all 29 States for projects assets and Rolling Stock assets and such other units, make the Organization GST compliant.

4. Scope of work

The firm should handle/advise on GST matters in the States/UT where the Ministry of Railway (MoR) implements infrastructure projects and procurement of rolling stock funded by IRFC. At present, railway project implementation is in progress in 29 States/UT and procurement of rolling stock from railway production units (rolling stock acquired in Delhi GSTN). However, the number of States/UT may increase depending on the funding to MoR. Every year lease agreement is executed for rolling stock for the funds disbursed in that year, and in the case of EBR projects, on completion of the moratorium periods the lease agreement is executed with MoR.

Further, the GST compliance work will vary depending on the target received from MoR for Rolling Stock and Project assets and also funding to other than MoR

The scope of work includes but is not limited to the following: -

A. GST COMPLIANCES

- Goods and Services Tax (GST) Compliance in all respect for 29 states/UT (including Delhi HQ), where railway project, other than railway projects etc is carried out and rolling stock is procured.
- Download/retrieve GST data from GSTR2B of IRFC, IPAS & Manual utility of MoR i.e. all inward supply on a monthly basis from the system (/CRIS/AIMS etc. and outward supply data from Tally/ERP)
 - GST IPAS data/Manual utility data for the payment made by Zonal Railways (ZR) to project contractors/RVNL/MoR etc. (Data for TDS recovery/Data for payment/data for GST ITC etc)
 - GST Data is related to the procurement of rolling stock from railway production units, others
 - GST data related to Delhi HQ for payment made to parties and other GST-related data.
- Download/ retrieve the E-invoice details from the E-invoice portal for inward supply of rolling stock and project supply
- Bidder should review and validate the data/tax calculation provided by the company and confirm the GST liability to client team within three working days (by 6th of every month) from the date of receipt of data.
- Review/, reconcile, and validate the inward supply data received from MoR/ZRs/ project contractors/contractors/banks/ other vendors etc. and confirm the ITC details to IRFC before filling the monthly GST return to portal
- Review/Vouching and validate the data/tax calculation provided by the Company (for HQ) and confirm the GST liability/ITC, RCM liability's to IRFC before filling the monthly GST return to portal.

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- Consolidate the data/information, and prepare a summary of transactions category i.e. sales, purchases, etc. for the period for which the return is to be filed.
- Co-ordinate with ZRs/MoR with respect to any GST related issues for monthly/annually GST compliance of IRFC.
- Computation of GST tax liability, and remittance of liabilities after adjusting available ITC, if any before the 2 working days on the due date.
- Review and validate the GST TDS & IT TDS data and provide the details in respect of remittance to be made for GST -TDS within the due dates. Provide the details for short deduction /Non deduction/wrong deduction of TDS, if any, within the time.
- Reconciliation of TDS (GST & IT) recovered by ZRs from payment made to contractors with TDS received in respective a/c of concerned states.
- Preparation & filing of monthly GST returns within the due date like GSTR-1, GSTR-7, GSTR-3B etc. Filing of Annual Returns GSTR-9 and GSTR-9C (with Signed & Stamped by the any CA/CMF firm to be submitted to IRFC) within the due date and preparation of related reconciliation statements.

Compliance and Assistance on issues raised during the filing of GST Returns, as detailed below: -

- a. GSTR-1 for Output supply under GST.
 - b. GSTR-3B for payment of output tax liability, RCM, and claiming of ITC under GST
 - c. Review/reconciliation of GSTR 2A/2B and communicating with suppliers of inward supplies to get input credit as per accounts of IRFC.
 - d. Review of GSTR-1A and communicating with the receivers of outward supplies of Port.
 - e. ITC-1 for input credits under GST, SGST and IGST.
 - f. GSTR 7 for TDS under GST.
 - g. GSTR 9 & 9C for annual filing under CGST, SGT and IGST.
 - h. Any other Returns/Documents applicable to IRFC, if any, as notified by the Government of India with respect to GST from time to time
- Submission of MIS of compliances undertaken during the month to the IRFC by 25th of the same month
 - Accounting issues related to GST involving as applicable to IRFC (including ERP system).
 - Preparation of MIS/PPT for indirect taxation matters to represent the management/MoR/ZRs as & when required by IRFC.
 - Preparation of ITC mismatch statements and reconciliation of books with GST returns, etc.
 - Preparation of monthly and annual GSTR-2B reconciliation for availment of ITC using bidder's owned ASP-GSP tool. (i.e with help of GSTR 2B reconciliation software/tool)
 - Preparation of monthly and annual GST reconciliation like payment of output tax liability (Books V/s GSTR 1 V/s GST 3B), claiming of ITC (Books V/s GSTR 3B) and payment of GST TDS (Books V/s GSTR 7) etc.

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- Preparation of reply and providing all the GST data/reconciliations as required by IRFC for Indirect Taxation matters.
- Reply to the query raised by the St. Auditors, Internal auditors, CAG, or any other agency on GST points
- Preparation and filling of refund application/appeal to GST authorities for 29 States.
- Compliance for ISD (including registration), Cross charges and E-invoicing provisions as per GST act/rules.
- Preparation/raising of tax invoices/E-invoices/debit notes/credit notes for outward supply as per requirement of IRFC. (including E-Invoice).
- Preparing/raising the commercial credit note (CCN) for transferring the ITC benefits and accounting adjustment to MoR/ZRs etc.
- Preparation of accounting entries/journal entries related to indirect taxation/GST as per the requirement of IRFC.
- Preparation of tax invoices for Inward supply in case of RCM as per requirement of IRFC.
- Preparation of state wise Trial balance, Profit and Loss statement, Balance Sheet, Cash flow statement, etc as per the GST provisions to be submitted to the department.
- Collect GST invoices from different states (29 states) for the FY 25-26 & onwards. Matched the invoices with the inward supply register & GSTR 2B of IRFC. State-wise and Zonal wise Digitize the invoices into the company's database or an on-agreed platform. Ensure the accuracy and integrity of the digitized invoices. Implement a secure and organized system for storing and retrieving digitized invoices. Furnish the invoices copy to GST authorities of different states as & when required.
- Amendment in GST registration certificates as and when required.
- Applying for new GST registration for any States (ie other than 29 States) as and when required
- Monthly review of state-wise books of accounts maintained by the company.
- Regular interaction with the IRFC's Taxation department to bring about required changes in the existing accounting system to make it GST compliant.
- Review/ validate the GST data received from the existing GST consultant for GST compliance done for the FY 20-21 to till the end of the contract period. (i.e GST data related to filling of GST returns and data related to replying to the GST notices etc)
- Other GST compliance-related services or any other works assigned by the management from time to time
- Assuring the IRFC management by way of issuing monthly/quarterly regarding compliance of the GST Act for ll the States/UT where project implementation is in progress is followed. (This certificate should be enclosed along with the tax invoice for the payment).

- Preparation of manual for GST compliance at IRFC.
- Any other work relating to GST compliances assigned by IRFC not included above.
- Income Tax: Deduction of Income Tax TDS on project payments/Rolling stock to other than MoR and remittance to the department and filing of quarterly returns.

B. ADVISORY WORK RELATED TO GST

- Review & advising/ addressing queries on issues related to Taxability /GST Rate/GST Applicability/E-way Bill/GST Returns/GST Audit/Management Representation Letter (MRL)/ITC/GST Refund/GST liability/Assessment proceedings/Assessment Orders/ etc.
- Opinion/Advise/Draft Reply/Note on GST Taxation issues as & when required.
- Advise/opinion/suggestion on GST implications in contracts/agreements/lease agreement/MoU/DAA etc. executed/signed by IRFC with contractors/MoR etc.
- Advise on business proposals (i.e.- existing/new revenue stream, etc.) from GST perspective.
- Preparing the representations/correspondence/requests for clarification related to GST matters to the CBIC/Finance Ministry/MoR/GST Council/GST Authorities, etc. on behalf of IRFC from time to time.
- Update on any changes/amendments/new compliances introduced by the Finance Act or Notifications/ Orders/Circulars/Advance Rulings/Judgments by Courts, Tribunals & Appellate authority/Press Releases of CBIC concerning IRFC and preparation of draft Circular/ Note for internal circulation in IRFC.
- Highlight changes to be undertaken under GST in documentation and corresponding records maintenance from a tax perspective
- Conduct training to IRFC/MoR officials on GST matter as per the requirement.
- Day to day advisory regarding compliances and Filing application/obtaining E-waybill under GST law.
- Conceptualization of alternate business models to optimize impact of all indirect taxes;
- Assistance with classification issues, exemption, valuation matters, credit issues, refunds and assessments
- Assistance in relation to credit issues, refunds and assessments etc.
- To Review the letters/notes/replies prepared by IRFC on the issues related to MoR/ZRs. In this regard, the consultant has to suggest areas of concern in each line of business where advocacy is required. However, the items on which advocacy is required will be decided by IRFC and informed to the consultant.
- Monitor and follow up on pending cases in connection with Service Tax / GST-related matters.
- To send periodic updates on various amendments in the GST and other statutes referred to above including tariffs, classification, board circulars, judgments, etc. which may affect IRFC's operations from time to time and advising to IRFC for the action to be carried out to avoid, any adverse implication

- Any other incidental work related to indirect taxation and not covered above

C. ASSISTANCE IN ERP IMPLEMENTATION

Assist IRFC in ongoing ERP implementation and guide with respect to:

- Configuration of checks for booking of invoice including POS check, eligibility flagging, RCM flagging, vendor GSTIN check, IRFC GSTIN check, correct tax head check etc.
- Verify, check and Prepare the master data of GST for migration the current to system to ERP system.
- Configuration of formats in ERP for GST invoices, debit/credit notes, delivery challan, any other documents required in GST law. The bidder shall ensure that the formats comply with the requirements prescribed in GST law.
- Configuration of reports including sales and purchase register, RCM liability report, payment to vendor report, HSN report etc. required for monthly / annual GST compliances as per data requirement under GST laws.
- Any other assistance as required by IRFC which is not covered above.

D. MATTERS RELATED TO GST AUDIT/ASSESSMENT/GST NOTICES/FILLING OF APPEAL TO APPELLATE AUTHORITY

As per records, IRFC received around 80 notices (approx.) from various GST Authorities in a year for 29 states. For appearance, preparing, assistance & submission/filing the replies for the notices, and filing of appeals up to the Tribunal level (yet to be formed). services of the bidder are required for the following:

- Assist in compliance related to GST audits/assessments conducted by GST Department. Drafting & filing of Appeal under the provisions of the GST Law such as preparing Reply/Statement/Information/Reconciliation related to GST Notices / Scrutiny/Assessment/Assessment Orders/ Rectifications etc. with respect to any of the previous financial year/current financial year well within the time.
- Assistance in guiding IRFC to decide whether to file an application before the Advance Ruling Authorities on issues faced by IRFC for which there is no clarity or when there is a scope for interpretation as per the provision of GST Act and Rules, made there under.
- Drafting reply and personal appearance against the notices/ Show Cause Notices/ received from GST Authorities (like/ Anti-evasion / Enforcement unit / DGGI / Preventive unit / Investigation cell etc or any other such tax authority of Central or State Department), AC/DC/Commissioner, Commissioner (Appeals), and Tribunal to guide way forward, in respect of GST and erstwhile Service Tax.
- Review of the orders, if any issued by the Revenue authorities and advise IRFC about the need to challenge such orders in appeal.
- Review of the original or appellate orders issued by Adjudicating authorities/Appellate authorities/Courts in order to advise IRFC about the need to challenge such orders in appeal.
- Preparation of response and appearance, assistance during audit process initiated under GST law by the Tax Administration for 29 states.

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- To assist and advise to the officials of IRFC for preparing responses to the queries raised by the Tax Administration from time to time under the GST law.
- Preparation and filing of appeal before First Appellate Authority including Drafting of Grounds of Appeal and Statement of Facts, preparation, and filing of written submissions/paper book.
- Presentations to the Management on Indirect Taxation Matters.
- Any other incidental work related to GST/Indirect Taxes which is not covered above.

5.Manpower Requirement

Based on the estimated volume of work and the time taken (as per experience so far) for each item of work, the manpower requirement will be as follows: -

- To coordinate with IRFCs for compliance with GST provisions and TDS on Income Tax, the successful bidder is required to depute 1 Qualified (CA/CMA) persons (with experience of 3 or More years for returns filing, reconciliation, accounting, consultancy, etc) to IRFC (Delhi) on daily basis (e.e in IRFC office hours).
- Successful bidder should inform the name of one Senior Associate person having experience 5 years or more and one Partner (Backend in their Office) to deal with tax compliances.

In order to liaison with Zonal Railways/IR and GST authorities of the concerned State, a suitable person (as backend support) is to be arranged/deputed by the firm/associate for each place of GST registration obtained by the IRFC (i.e in 29 States where IRFC having GST registration) as details mentioned in the Annexure U. List of the person deputed with their contact details (mob.no/emails etc.) should be intimated to IRFC within 15 days of receipt of the work order. Such a person deals with GST authorities as & when required (including submitting documents/invoices etc).

General

- There is no IT support available for the preparation of return, working will be done by the consultant/professional firm so that GST returns can be filled within time frame.
- IRFC will reimburse all statutory expenses wherever applicable on submission of supporting of documents.
- In case of appearance before GST department for assessments/against the notice, at outside Delhi, (to & from Delhi) actual expenditure incurred towards Travelling, Lodging & Boarding expenses will be reimbursed on submission of documents. (subject to prior approval of IRFC)

Note:- In case sufficient Manpower is not attending Office as per above, then the consultancy charges shall be deducted on pro-rata basis.

4. Eligibility Criteria

A bidder participating in the tender process should possess the following minimum pre-qualification/eligibility criteria: -

- (i) The Bidder must be either a registered partnership firm or LLP or a company registered in India should have been in the business of //Auditing/Accounts/ taxation services in India at least for the last 15 (fifteen) years and should have Registered office/ Head Office/Corporate office/Branch office at Delhi or NCR and **(Copy of certificate in Delhi/NCR to be enclosed)**.
- (ii) Out of 29 States/UT where IRFC has GSTN (as details mentioned in the Annexure-U), the bidder should have Branch offices/Corporate/Registered offices available in at least 12 states (including Delhi, Maharashtra- Mumbai, West Bengal- Kolkata, Tamil Nadu- Chennai) and other places should have Associate firm to deal with GST matters.**(Self-declaration is to be given - Annexure- F)**.
- (iii) The Bidder should have an average annual turnover (audited) of not less than INR 500 Crore (Rupees Five hundred crore only) in the last 3 (three) financial years i.e, 2021-22, 2022-23 and 2023-24, and net worth not less than of INR 5 Crore as per the latest audited financial statement. Turnover & Net Worth of the firm should be supported by audited balance sheet or certified annual report or a certificate from a practicing Chartered Accountant or the Firm's Auditor for Turnover & Net Worth for last 3 years to be attached). **(Copy of audited financial statement or CA certificate is to be given in - Annexure-G)**.

Minimum Average Annual Turnover of the Bidder for Last 03 years (2021, 2022-23 & 2023-24)	<u>GEM Tender Clause</u>	<u>IRFC Tender Clause</u>
<p style="color: red; margin: 0;">Note : IRFC Tender Clause (Rs.500 Cr) shall override GEM Tender Clause (upto Rs.2.2 Crore)</p>	upto Rs. 2.20 Crore	Not less than Rs. 500 Cr
		Note: Supporting Documents may please be uploaded in GEM portal or Certificate as per Annexure-G as deemed fit.

- (iv) The bidder should have experience of providing Indirect Taxation/GST services to at least 10 Listed Companies (BSE/NSE) and 1 (one) CPSUs/PSU/Ministry/Department of Central Government in the last 5 (five) financial years (i.e during the FY 19-20 to 23-24). **(Self-declaration is to be given-Annexure-H)**.

(v) **Experience**

<p>Experience:</p> <p>The bidder should have past experience of providing similar services (GST Consultancy as per IRFC Scope of Work) during last Three years to any government</p>	<p>Proof of providing the Letter of award (workorder/satisfactory letter, if any which is justifying) from the</p>
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<p>organization/Department/ Ministry/Public Sector Undertakings.</p> <p>The Bidder must have similar services (GST Consultancy as per IRFC Scope of Work) to any Central Govt Organization/ PSU / Public Listed Company during the last three years ending 31.03.2024 with either of the following:</p> <p>a) Three similar completed works (contracts) costing not less than the annualized value (amount) equal to 40% of the Estimated Tender Value (excluding GST), i.e. Rs22 lakhs</p> <p>(OR)</p> <p>b) Two similar completed works (contracts) costing not less than the annualized value (amount) equal to 50% of the Estimated Tender Value (excluding GST), i.e. Rs 27.5 lakhs.</p> <p>(OR)</p> <p>c) One similar completed works (contracts) costing not less than the annualized value (amount) equal to 80% of the Estimated Tender Value (excluding GST). i.e. Rs 44 lakhs</p> <p>** Similar contract means GST Consultancy as per IRFC Scope of Work in India, for any Central Govt Organization/ PSU / Public Listed Company etc.</p>	<p>organizations may be attached and upload the same in GeM portal. (Self-declaration is to be given-Annexure-H).</p>
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- (i) The bidder should have more than 50 Partner/Directors /Qualified (CA/CMA) Professionals on their firm etc. At least 2 (two) partners should have the certificate of CISA/DISA, at least 5 (Five) partners having a professional degree (CA/CMA/LLB) with specialization in GST/Indirect Taxation Law/ and should have a minimum experience of 10 years or more in GST/Indirect taxation /litigations/Consultancy/Advisory/Appeal etc. **(Self-declaration is to be enclosed-Annexure-I).**
- (ii) Any entity that has been barred by the Central Government, any State Government, a statutory authority or a public sector undertaking, from participating in any project, and the bar subsists as on the date of Proposal, would not be eligible to submit a Proposal either by itself or through its Associate. **(Self-declaration is to be enclosed- -Annexure-J).**
- (iii) Bidder should not have been convicted by a Court of Law or indicted by a regulatory authority

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for any offense against it and should not have been blacklisted due to default in the performance of the contract for any purposes. Should not have any investigation pending against it or against the Principal Officers/Partners. **(Self-declaration is to be enclosed- -Annexure-K).**

**Non submission of any of the document listed above will lead to summarily rejection of the offer and no correspondence in this regard shall be made/entertained.*

**Bidders who are qualifying with all the eligibility criteria mentioned above only are eligible to participate in the bid.*

**Participation in the bidding process suo-moto implies that the bidder has accepted all the terms & Conditions of the Tender (Annexure 'L).*

5. SUBMISSION OF BIDS

1.	Documents to be submitted online.	:	<p>Bid A (Technical Bid) and Bid B (Financial Bid) shall be submitted.</p> <p>a. Documents to be submitted through online in Bid ‘A’</p> <ul style="list-style-type: none"> - Technical bid – Annexure ‘A’ along with all supporting documents (as mentioned in eligibility criteria). - Tender document & supporting Documents if any, will be digitally signed/ signed and stamped on each page. <p>b. Documents to be submitted through online as per Bid ‘Annexure – B & B1’</p> <p>Financial bid (Price Break-up) in the prescribed format (Annexure ‘B & B1’) may please be uploaded.</p>
2.	IRFC reserves the right to terminate the bidding process	:	IRFC reserves the right to terminate the bidding process at any stage and will not be responsible for any loss or damages that the bidder may incur in the process. The Bidscan be rejected without assigning any reason. The bidding process is completed with the issue of letter of award to the successful bidder by IRFC.
3.	Bids not to be entertained	:	Tender through any other mode except online (GeM) i.e. hard copies/Fax/Telex/Telegraphic shall not be acceptable. Conditional Bids shall not be entertained. Photocopy/reproduction on party’s letterhead is not permissible.
4.	Signing and stamping of bid document	:	All the pages of the Tender document must be digitally signed / pen signed (uploaded soft copy) and stamped by the authorized signatory of the bidder. In case of Proprietorship/Partnership firms/LLP authorized signatory may be Proprietor/Partner of the firm and in case of company, Copy of the Board resolution along with attested signature of the signing authority will be required, failing which the Bid shall be treated as invalid.
5.	Date of Submission	:	In case the date of opening of the Bids is a holiday or declared as holiday, the Bids will be opened on the next working day at the same time.
6.	Debarment	:	If Bidder or any of its partner/s or any subsidiary, who have been debarred by IRFC/Railways/CPSU dept/ Govt of India, shall also be debarred from participating in the future projects of IRFC and shall not be eligible to participate in this tender, during the period of such debarment.

7.	Corrupt or Fraudulent Practices	<p>IRFC reserves the right to verify the authenticity of the documents submitted by the bidder. If such a bidder is awarded the contract and on a later date if it is found that the firm has engaged in any corrupt or fraudulent practices, in competing for or in executing the contract, the contractor may, after giving 15 days' notice to the firm, terminate the Contract. For the purpose of this Sub-Clause:</p> <p>“Corrupt practices” means the offering, giving, receiving or soliciting anything of value to influence the action of a public official in the procurement process or in Contract execution;</p> <p>“Fraudulent practice” means a misrepresentation of facts or submission of forged documents in order to influence a procurement process or the execution of a Contract to the detriment of the contractor, and includes collusive practice among bidders (prior to or after bid submission) designed to establish bid prices at artificial non-competitive levels and to deprive the administration of the benefits of free and open competition.</p>
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6. AWARD OF CONTRACT

a.	Opening of Bid 'A'	:	<p>a) Tender will opened after the BID End Date.</p> <p>b) Scrutiny of Bid –“A” (Technical Bid) will be done by Tender Committee as per laid down criterion</p>
b.	Opening of Bid 'B'	:	Following scrutiny of Bid – ‘A’ by IRFC, Bid – ‘B’ of only those parties will be opened who are found eligible as per laid down criterion.
c.	Award of Work	:	<p>At the time of allotment of contract, the Security deposit shall be payable by the successful bidder along with acceptance of award of contract. Detail of security deposit is enumerated.</p> <p>5% of Contract Value to be submitted as Security Deposit which is Non-Interest bearing with Validity period of 01 year + 02 months from the “Date of implementation of contract” after the Award of Work (LoA). If required by IRFC, successful Bidder shall comply & submit necessary agreements/declaration/affidavits (if any) etc., to IRFC wherever necessary as deemed fit and IRFC directions/instruction shall be binding from Time to Time.</p>
d.	Execution of agreement	:	The successful Bidder shall be required to execute an agreement on non-judicial stamp paper of Rs.100/- at his cost. Till then the terms and conditions as per this tender document and letter of award of work and conditions as mentioned in the draft agreement shall form the binding agreement.
e.	Validity of bids	:	The financial bids submitted by the bidders will remain valid for One hundred and Eighty (180) days from the date of opening of bid.

7. General conditions of Contract

1. If a bid is not substantially responsive, it will be rejected by IRFC and may not subsequently be made responsive by the bidder by correction of the nonconformity. IRFC determination of bid responsiveness will be based on the contents of bid itself and any written clarifications sought by IRFC in writing the response to which shall also be in writing and no change in rates shall be permitted in response.
2. Offers shall be deemed to be under consideration immediately after they are opened and until such time the official intimation of award of contracts is made by IRFC to the bidder. While the offers are under such consideration, bidder and or their representatives/other interested parties are advised to refrain from contacting IRFC by any means. If necessary, IRFC will obtain clarifications on the offers by requesting for such information from any or all the bidder, in writing, as may be considered necessary. Bidder will not be permitted to change the substance of their offers after the offers have been opened.
3. IRFC is however not bound to accept any tender or to assign any reason for non-acceptance. IRFC reserves its right to accept the bid either in full or in part. Conditional, erroneous and incomplete Bids will be rejected outrightly.
4. IRFC may waive any minor nonconformity, or irregularity in a bid that does not constitute a material deviation, provided such waiver does not prejudice or affect the relative ranking of any bidder.
5. Prior to the detailed evaluation, IRFC will determine whether each bid is complete, and is substantially responsive to the bidding documents. For purposes of this determination, a substantially responsive bid is one that conforms to all the terms, conditions and specifications of the Tender Documents without material deviations, exceptions, objections, conditionality's, or reservations. A material deviation, exception, objection, conditionality, or reservation is:
 - a. One that limits in any substantial way the scope, quality, or performance of the product/material/stores.
 - b. One that limits, in any substantial way that is inconsistent with the tender documents, the IRFC rights or the successful bidders' obligations under the contract; and
 - c. One that the acceptance of which would unfairly affect the competitive position of other bidders who have submitted substantially responsive bids.
6. Bids are not transferrable. The decision for rejection of bid in this regard by IRFC shall be final and will not be liable to assign any reasons for such decision.
7. The successful bidder shall not sub-contract the work to other Agency at any stage
8. During evaluation, IRFC may, at its discretion, ask the bidder for clarification(s)/shortfall of Documents (if any) of its bid. The request for clarification and response shall be in writing, and no change in the price or substance of the tender shall be permitted in response (or) may seek clarification from GeM portal as deemed fit wherever applicable.

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9. The completed documents including the financial offer must be submitted online not later than BID End Date. Proposal received after the closing time for submission of proposals shall not be considered.
10. **Wrong information by Bidder:** If the Bidder/s deliberately give/s wrong information in their tender, create/s circumstances for the acceptance of their tender, IRFC reserves the right to reject such tender at any stage and in the eventuality Security Deposit lying with IRFC shall stand forfeited and the bidder shall be debarred from taking part in future project for a period of three years.
11. Contract shall be for a period of 1 (one) year from the date of commencement of the assignment. *(Subject to satisfactory performance of the work without change in the terms and conditions, Price etc., contract may be renewed for another year up to maximum of 3 years (including the awarded period). However, the Corporation reserves the right to terminate the assignment at any time during the period of the assignment without giving any notice or reasons thereof.*
12. **Notification of Award by Issuance of “Letter of Award”:**
- After determining the successful bidder, IRFC shall issue a Letter of Award (LoA). The successful bidder shall submit letter of acceptance along with requisite Security Deposit amount within a period of 10 days from the date of issue of letter of award [LoA] and shall sign the agreements within 15 days from the date of issue of letter of award.
13. In case of acceptance of offer, IRFC and Firm shall be required to execute the Contract Agreement on Non-Judicial stamp paper of Rs. 100 /- within 15 days from the date of issue of letter of award
14. **Confidentiality of bid evaluation:**
- 13.0 Any information regarding examination and evaluation of bid, clarifications sought thereof and recommendation of the short-listed bidder shall not in any case be disclosed to any person or employee not officially concerned with the process of bidding.
- 13.1 IRFC will treat all information submitted as part of all bids in confidence and will insist that all who have access to such material treat it in confidence
- 13.2 IRFC will not divulge any such information unless it is ordered to do so by any government authority that has the power under law to require its disclosure or due to statutory compliances.
15. **Tender Evaluation:** The entire process of evaluation of the offers shall be in two stages:
- Stage I:** The Technical bid of all the offers that are submitted within the date and time mentioned herein shall be opened online. The Financial bid shall be opened after completion of Technical Evaluation in GEM portal and Bidders are advised to watch GEM portal for any updates. The technical suitability of the tenderers shall be evaluated based on the verification of the document submitted by tenderer with the technical bid. The financial bid of only those tenderers shall be opened who are shortlisted in stage I.
- Stage II:** The contract will be awarded to the bidder who has quoted lowest price as per Annexure “B with Price Justification of Annexure-B1” in the price bid and Lumpsum Advisory Cost in GEM portal but subject to Price matching/Negotiation/Price lowering with L1 etc., as deemed fit, if required by IRFC. In case two or more bidders quoted same price(L1) then the further process shall be proceeded in consultation with GeM portal/IRFC applicable instructions from Time to Time (or) contract will be awarded to the bidder firm older in terms of years, i.e. incorporation, Registration of Partnership deed/ Registration of LLP/ Registration of partnership etc as deemed fit wherever applicable. Final Decision of IRFC shall be binding in all circumstances. However, Annexure-B2 will not be considered for L1 Evaluation.

16. The cost of preparing the bid document including visits to the office of IRFC will not be reimbursable.
17. IRFC reserves the right to reject or accept any tender in whole or in part on account of credentials, technical capability, past performance or any other evaluation criteria to ensure uninterrupted services. The decision of IRFC in this regard will be final and IRFC shall not be liable to assign any reasons for the decision.
18. The Bidder must ensure that the conditions laid down for submission of offers as detailed is completely and correctly fulfilled. Tenders, which are not complete in all respects may summarily be rejected.
19. The Bidders are expected not to propose any alteration/s to any of the conditions in the tender. The stipulated conditions embodied in the Tender shall be binding on the bidders.
20. Any conditional tender shall be summarily rejected.
21. The submission of any offer and documents shall constitute an undertaking that the bidder shall have no cause/right for any claim against IRFC for rejection of the offer. IRFC shall always be at liberty to reject or accept any offer at its sole discretion and any such action will not be called into question and the bidder shall have no claim in that regard against IRFC.
22. Submission of tender implies that he/they has/have made himself/themselves aware of scope of work to be done, and generally all necessary information as to the risks/contingencies and other circumstances which may influence their costs and no extra charges consequent on any misunderstanding/misconception shall be allowed.
23. The Bidder/s shall submit an analysis of rates if called upon to do so to ascertain the reasonableness of the rates, if required through Price Justification/Negotiation with L1 etc., in GEM portal wherever necessary.
24. Canvassing in connection with tender is strictly prohibited and the tenders submitted by the bidders who resort to canvassing will be liable to rejection.
25. In case of any doubt/ambiguity, the decision of IRFC will be final and binding on the bidders.
26. **Corrections:** All the corrections made anywhere in the tender form, whenever called, will have to be authenticated. The corrections without authentication are liable to be rejected. This is an important condition as the correction may have a bearing on the rate/amount/% Charge quoted resulting in altering L1 or L2 position in the commercial bids. Decision of IRFC will be binding in this case. The bidder merely by filling in this tender form, agrees to this delegation of power to IRFC to decide in this matter.
27. **Blacklisting/Debarring:** The firm merely by filling the forms confirms that it has not been blacklisted / debarred by any government department / agency, Reserve Bank of India, nationalized bank, or any Public-Sector Undertaking /Unit or body. The firm is advised not to fill in the Tender form if they have been disqualified by any of the government agency/ies otherwise their proposal will be summarily rejected. More over the supporting Self-Declaration letter as per Annexure J should be submitted.

- 28.** False Information: In case if it is found that the firms has not given the correct information and flouted any condition or the firm does not have all the appropriate Contracts and all the statutory permissions, whatsoever required, to carry out the activity as required in these assignments and allied works then IRFC reserves the rights to cancel the work order issued to him/her at any stage. In such eventuality IRFC shall forfeit the security deposit and debar the bidder from participating in any contract for a period of three years. IRFC also reserves the right to award his/her quantum of work to some other agency in the manner as deemed fit.
- 29.** Indemnity: Further, by submitting the documents for Tender forms, the firm agree to indemnify IRFC for any of the consequences arising out of non-availability of any of the requisite permissions/ licenses / insurances / any other statutory permission whatsoever required for carrying out this work. Also, by submitting this bid, the firm indemnifies IRFC for any of the consequences arising out of non- compliance of any of the conditions laid by the statute for agency or their representatives/ officials in carrying out this work.
- 30.** RECOVERY FROM CONTRACTOR/Firm/Consultancy: Whenever under the contract, any sum of money shall be recoverable from or payable by the contractor, the same may be deducted from any sum then due or which at any time thereafter may become due to the contractor under the contract or under any other contract with IRFC or from his security deposit, or the contractor shall pay the claim on demand without any terms & conditions.
- 31.** IRFC reserves the right to verify/confirm all original documentary evidence including references and clients as submitted by bidders in support of above-mentioned clauses of eligibility criteria. However, IRFC may seek clarification on GeM portal wherever applicable as deemed fit.
- 32.** In case of ambiguity in the terms & conditions of GeM and IRFC tender document, terms & conditions of IRFC tender document shall prevail.
- 33.** In the event of the final LI prices are not reasonable / acceptable to IRFC, IRFC may resort to negotiate/ seek justification / seek clarification with L1 or refloat or closure of the tender.
- 34.** If the tenderer deliberately gives wrong information in his tender, IRFC reserves the right to reject such tender at any stage or to cancel the contract if awarded and forfeit the Earnest Money/Security Deposit/any other money due.

8. Special Conditions of Contract

The contract will be governed by the Indian Railway Finance Corporation Limited (IRFC) Standard General Conditions of the contract as well as Special Conditions of Contract for General part as mentioned herein. In case of conflict between the two i.e. Standard General Conditions of the contract and Special Conditions of Contract, the provisions of Special Conditions of Contract shall prevail.

1. Definitions and Interpretations: In the tender document, unless the context otherwise requires:

- 1.1 “**Applicable Law**” shall mean the Indian Law both substantive and procedural.
- 1.2 “**Bidder**” means the person(s), firm, company or organization who is under the process of being contracted by Owner for delivery of service. The word is considered synonymous to consultant.
- 1.3 “**Consultant**” means the successful Bidder that may provide or provides the Services to the Owner under the Contract.
- 1.4 “**Contract Value**” means the price in Indian rupees for the performance of the Services for the complete Scope of Work as per Tender document.
- 1.5 “**Implementation of GST in India**” means implementation of GST in all the States and Union Territories of India.
- 1.6 “**Services**” means the work to be performed by the successful bidders pursuant to this Contract, as described in the detailed “**Scope of Work or as desired by IRFC from Time to Time**”
- 1.7 “**Acceptance of Bid**” means the letter/telex/telegram/fax or any memorandum communicating to the bidder as the acceptance of his bid.
- 1.8 “**Contract**” means the written agreement entered into between the IRFC and the bidder, as recorded in the contract form signed by the parties, including all attachments and appendices thereto and all documents incorporated by reference therein.
- 1.9 “**Transaction**” means sale/purchase invoice to GSTN.
- 1.10 “**Corrupt Practices**” means the offering, giving, receiving or soliciting of anything of value to influence the decision-making process.
The terms “Contract” and “Tender” have been used interchangeably.
- 1.11 “**Closing Time**” means the date and hour specified in the bidding documents for the submission of bids.
- 1.12 “**Day**” means calendar day.
- 1.13 “**Fraudulent practice**” means a misrepresentation of facts in order to influence a procurement process or the execution of a contract to the detriment of any bidder, and includes collusive practice among bidders (prior to or after bid submission) designed to establish bid prices at artificial non-competitive levels and to deprive the bidder of the benefits of free and open competition.
- 1.14 “**IRFC**” would mean the Indian Railways Finance Corporation Ltd acting through its General Manager or any other representative authorized by him.
- 1.15 “**IRFC Tax Section**” means designated representative of IRFC authorized as head of concerned Tax section and is authorized to take decisions on behalf of IRFC in respect of Tax implementation.
- 1.16 “**GOI**” means the Govt of India.
- 1.17 “**SCC**” means the Special Condition of Contract.

- 1.18“Tenderer/Bidder”** Shall mean a company/firm in its individual right.
- 1.19“Written”** or **“in writing”** means handwritten in ink or any form of electronic or mechanical writing.
- 1.20“Work”** means **Tender for the appointment of GST consultant for Indian Railways Finance Corporation Ltd (IRFC), New Delhi** “Project” and “Work” has been used interchangeably
- 2. Tenure:** Contract shall be for a period of 1 (one) year from the date of commencement of the assignment. *(Subject to satisfactory performance of the work without change in the terms and conditions, Rate etc., contract may be renewed for another year up to maximum of 3 years (including the awarded period) . However, the Corporation reserves the right to terminate the assignment at any time during the period of the assignment without giving any notice or reasons thereof.*
 - 3. Validity:** The offer shall be kept valid for acceptance for a minimum period of 180 (One Hundred & Eighty days) calendar days from the date set for opening of tenders. If any tenderer withdraws before the said period or makes any modifications in the terms & conditions of the Tender, then IRFC shall be at liberty to debar such bidder for future projects of IRFC for a period of three years. However, if any request given by IRFC in GeM portal such as BID extension, if any, etc., then the same may be processed by Bidders well in Time.
 - 4. Time and Extension for delay:** The time allowed for execution of the work as specified in the tender or the extended time in accordance with the conditions lay down in this tender, shall be the essence of the contract. The work shall commence from the date of issue of letter of award for Work.
 - 5.** If the firm commits default in commencing the work or complete the respective task as aforesaid, IRFC shall without prejudice to any other right (s) or remedy is at liberty to withdraw the award and forfeit the Earnest Money/Security Deposit absolutely or may levy/recover LD charges as deemed fit depending upon gravity/lapses of situation.
 - 6. Custody of reports and confidentiality:** The successful bidder should sign a NDA (Non- Disclosure Agreement) with IRFC. During the execution of consultancy work, the firm shall observe strict confidentiality regarding the documents handed over to them forreference and shall not retain any copy nor part with any information to any other party or persons The reports/ documents generated by the firm on the subject shall be the property of Indian Railway Finance Corporation Ltd. (IRFC) and any misuse of the information so generated shall attract penal provision as outlined but not limited to clause 9.
 - 7.** (i) Under Section 194-J of the Income Tax Act, 1961, a deduction for income tax along with surchargeas applicable will be made from sums paid for carrying out the work under this tender.

(ii) Under Section 51 of of the Central Goods and Services Tax Act, 2017, Section 21 of the Union Territory Goods and Services Tax Act, 2017 and Section 20 of the Integrated Goods and Services Tax Act, 2017, a deduction for GST TDS as applicable will be made from sums paid for carrying out the work under this tender
 - 8.** IRFC reserves the right to terminate the contract by serving ten **(10)** days’ notice on the firm if the lapses mentioned above are found to be of serious nature. In the event of termination, in addition to the Security Deposit other sums that are due or are likely to be due to the firm shall also be forfeited.

9. Earnest Money:

- 9.1** Rs. 02.75 Lakhs (Rupees Two Lakhs Seventy-Five Thousand Only) to be paid in favour of “INDIAN RAILWAY FINANCE CORPORATION LTD” Payable at New Delhi with 06 month BID EMD Validity and may please be uploaded on the E-Tendering Website (GeM portal) wherever applicable.
- 9.2** EMD will be Non-interest, Validity period (180 days) and DD date shall be before BID end Date.
- 9.3** In case, the offer is not accompanied by Earnest Money, the same will be summarily rejected.
- 9.4** The Earnest Money shall remain deposited (through GeM portal) with the IRFC for a period of 180 days from the date of opening of the tenders. If validity of the offer is extended, the Earnest Money duly extended shall also be furnished (if required by Buyer), failing which the offer after the expiry of the aforesaid period shall not be considered by the IRFC.
- 9.5** No interest shall be payable by the IRFC on the Earnest Money whatsoever reasons.
- 9.6** The Earnest Money deposited is liable to be forfeited if the tenderer withdraws or amends impairs or derogates from the tender in any respect within the period of validity of his offer.
- 9.7** The Earnest Money of the successful tenderer will be returned after the Security Deposit as required is furnished.
- 9.8** Firms/Agency/LLP seeking Exemption as per requisite Guidelines, may please provide supporting Documents.
- 10.** Tenders are not transferable. The IRFC reserves the right to reject any or all of the tenders in part or full at his sole discretion without assigning any reasons.

11. Security Deposit / ePBG:

- a)** The Firm, whose tender is accepted, shall have to deposit the Security Deposit /ePBG (refundable without interest) amount equal to 5% (five percent) of the Total contract value for the GST consultancy Work in the form of Demand draft in favour “IRFC Ltd” on any scheduled commercial bank payable at ‘New Delhi’. No interest shall be admissible on Security Deposit. The Security Deposit which will be refunded after successful completion of the work awarded as per the terms and conditions without any interest subject to LD charges/Recovery etc.,
- b)** The Security Deposit amount shall be forfeited in the following cases:
- i.** If the Bidder withdraws or modifies its proposal in the interval between the contract period.
 - ii.** If the Bidder fails to provide the satisfactory services within the stipulated time or any extension thereof provided by IRFC. The decision as to what constitutes “satisfactory services” shall be solely with IRFC, whose decision in this regard shall be final and binding.
 - iii.** If at any point of time it is found that the bidder has submitted any incorrect or forged information / document.
 - iv.** In case the bidder does not make the payment of taxes within prescribed time under GST Act, any interest, penalty or any other amount charged by the Govt. / Tax authority in this regard shall be recovered from the amount payable to the bidder.
- 12.** This contract shall become effective upon signing and shall be continued in full force and effect till the completion of assignment.

13. PAYMENT TERMS

- 1.1** No Advance shall be paid by IRFC.
 - 1.2** GST Consultant (firm) will raise the Invoice on IRFC as per the LoA awarded rate at the end of Quarter along with performance report/ GST compliance certificate. After verification of work by IRFC, payment will be made by Cheque/Draft/NEFT within a month. No interest shall be payable /admissible for delay in payment. However, supporting documents alongwith Invoice Bill need to be submitted for verification of Work. IRFC instructions shall be followed & adhered wherever applicable before deployment & execution of service from Time to Time and prior approval directions/instructions shall be seek from concerned section of IRFC.
 - 1.3** Applicable GST will be paid extra
 - 1.4** No TA / DA will be paid to consultant for GST work within Delhi/NCR. However, with the prior approval of the Company, if the expert is to perform journey outside Delhi / NCR in connection with the GST work actual cost will be reimbursed as per Annexure-B to the GST consultant on submission of the supporting bills. Before performing the tour, prior approval of IRFC is required.
- 14. Standard of Performance:** The firm shall perform the Services and carry out their obligations hereunder with all due diligence, efficiency and economy, in accordance with generally accepted professional standards and practices, and shall observe sound management practices, and employ appropriate technology and safe and effective equipment, machinery, materials and methods. The firm shall always act, in respect of any matter relating to this Contract or to the Services, as faithful adviser to IRFC, and shall at all times support and safeguard IRFC legitimate interests in any dealings with Third Parties.
- 15.** No additional amount shall be paid by IRFC on account of any escalation in costs during the contract period or any further period duly extended by IRFC.
- 16. Compliance of Instructions:** The GST consultant shall comply with any other instructions issued by IRFC from time to time within a reasonable time, as may be necessary to ensure better services. As per the mutual agreement with the bidder, IRFC may amend any of the clauses of the agreement and also to add fresh clauses from time to time. The rider agreement in this regard shall be executed between the parties within 15 days of amendment / changes.
- 17. Labour Law and other regulations (EPFO & ESIC etc.):** It is distinctly understood by the bidder that the employees engaged by it will be deemed to be its employees and the bidder will be entirely responsible for compliance of all laws and rules governing employment of such employees. It shall also be responsibility of the bidder to comply with all laws, ordinances, rules, bye-laws, regulations, notifications, guidelines, policies, directions, directives and order of any governmental authority including municipal authorities
- 18.** Any notice to be served on Bidder shall be deemed to be sufficiently served if delivered at or sent by registered post addressed to the bidder at their registered office or last known place of business. Any notice to be served by the bidder on the contract shall be deemed to be sufficiently served if, left at the office / sent by registered post / courier addressed to General Manager – Finance, IRFC,

Tender No. IRFC/GST Consultant/2025-26/1

Corporate Office, UG Floor, East Tower, NBCC Place, Bhisham Pitamah Marg, Pragati Vihar, Lodhi Road, New Delhi-110003.

19. All notices to be given on behalf of IRFC and all other actions to be taken by IRFC may be given or taken on behalf of IRFC by General Manager – Finance, IRFC, Corporate Office or any other officer(s) for the time being entrusted with such functions, duties and powers by IRFC.
20. **ARBITRATION:** i. Both the Company and bidder hereby agree that in the event of any dispute or difference arising out of the execution of the Order/Contract or the respective rights and liabilities of the parties or in relation to interpretation of any provision between IRFC & Service Provider/ Contractor in any manner touching upon the Order/Contract, such dispute or difference shall (except as to any matters, the decision of which is specifically provided for therein) be referred to the arbitration of the person appointed by the competent authority of IRFC. The seat of arbitration shall be NEW DELHI and the Arbitrator's decision shall be final and binding on both the parties.

Subject as aforesaid, the provisions of Arbitration and Conciliation Act, 1996 and statutory modifications or re-enactments thereof and the rules made thereunder and for the time being in force shall apply to the arbitration proceedings under this clause.

ii. In case of order/contract on Public Sector Enterprises (PSE) or a Govt. Deptt., the following clause shall be applicable: - "In the event of any dispute 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 (excluding disputes concerning Railways, Income Tax, Customs & Excise Departments), such dispute or difference shall be taken up by either party for resolution through AMRCD as mentioned in DPE OM No 4(1)/2013-DPE(GMI/FTS'1835 dated 22-05- 2018 and any subsequent amendments thereof".

21. Dispute Redressal Mechanism:

- a. In case of Any dispute, differences or controversy of whatsoever nature between the parties however arising under or in relation to this contract, the dispute shall in the first instance be attempted to be resolved amicably through discussions / negotiations/ between the authorized officers of the parties.
- b. IRFC shall decide the course of Action for proceeding the redressal mechanism as per applicable rules prevailing from Time to Time in the interest of the company (IRFC) & towards resolving the said matter, Competent Authority (IRFC) decision shall be Final & binding in all circumstances on the said matter from Time to Time.

22. **Exclusion of liability:** - IRFC shall not be liable to the firm for any loss or liability arising out of or in connection with the performance of the above services for loss, revenues, business, anticipatory savings or profits or any indirect or consequential loss howsoever arising.

23. **Force Majeure:** - Neither party shall be held liable for failure to perform its obligations under this contract if such failure to perform its obligations is prevented, hindered or delayed by a Force Majeure, event or circumstance (whether of the kind described herein or otherwise). Force Majeure shall include, but not limited to war, insurrection, restraint imposed by the government, act of legislature or other authority, explosion, strike, accident, riot, lockout, act of public enemy, act of God, sabotage, pandemic etc which is beyond the reasonable control, of a party and which make a

party's performance of its obligations under the contract impossible or so impractical as to be considered impossible or so impractical as to be considered impossible under the circumstances.

If either party becomes aware of any circumstances of force majeure which give rise to any such failure or delay, or which appear likely to do so, that party shall promptly give notice of those circumstances as soon as practicable after becoming aware of them and shall inform the other party of the period for which it estimates that the failure or delay will continue.

Neither party shall be held liable in respect of any breach of the terms and conditions due to any event or circumstances beyond its reasonable control.

24. Liability and Indemnity:- The firm agrees to defend, indemnify and hold harmless IRFC and their respective officers, directors, employees and agents (collectively the "Indemnified persons") and its associated companies from and against any and all claims, actions, damages, expenses, costs (including legal costs) and other liabilities actually incurred by the indemnified parties arising as a result of any negligence, breach of contract, or any other wrongful act or default on the part of the consultant, its employees, agents, representatives or contractors, including prosecution under any legislation.

25. Termination of Contract:

- (i) Either party may terminate the contract by giving three-month notice. However, the agency shall continue to operate till the operationalization of new GST Consultant for smooth transition. The contract will be deemed to be terminated at the end of the contract period provided that the extension or renewal is approved by the Competent Authority on or before the last date and communicated to the successful bidder in writing and duly accepted.
- (ii) In the event of defaults mentioned hereunder, IRFC may issue a notice of 15 days to the bidder to remedy or make good such breach and in spite of such notice in writing, the bidder fails to remedy the breach, it shall be lawful for the IRFC to terminate the contract. In that eventuality, the security deposit will be forfeited. The decision of IRFC shall be final and binding on the bidder.
 - a. Breach of any of the terms or conditions or obligation of Contract on part of bidder/ his employees/ agents.
 - b. The IRFC at their discretion may call for any record to satisfy themselves regarding service provided to the IRFC. Bidder shall provide every help/document related to the IRFC, failing which it may amount to breach of condition of the contract.
 - c. The bidder being adjudged bankrupt/insolvent.
 - d. Repudiation of agreement by bidder or otherwise evidence of intention not to be bound by the agreement.
 - e. Persistent closure of business by bidder for consecutive 45 days or more in any business year.
 - f. Failure to adhere to any of the due dates for service specified by in the contract.
- (iii) The IRFC shall be entitled to terminate the contract forthwith without any notice in case of serious and repeated defaults by bidder.

26. Successful parties would be given maximum fifteen (15) days' time or less time, as the case may be, from the date of issue of the letter of award of contract, for payment of the Security Deposit (if any) and to convey his acceptance of award of contract. In case Bidder fails to accept the offer of award of contract, his EMD shall be forfeited by IRFC. The bidder shall be debarred from participating in the future tender of IRFC for a period of three year or more as will be decided by the IRFC.

27. Miscellaneous

- a. Except to the extent expressly stated otherwise in this agreement, neither party will acquire any right, title or interest in any intellectual property rights belonging to the other party or the other party's licensors.
- b. Compliance with Laws. Each party will comply with applicable laws rules, and regulations in fulfilling its obligation under this agreement besides instruction/rules issued by IRFC.
- c. Confidentiality: The recipient of any confidential information will not disclose the confidential Information except to employees, agents who need to know and who had agreed in writing to keep it confidential. The recipient will ensure that those people and entities use Confidential Information only to exercise rights and fulfill obligations under this agreement, while using reasonable care to keep the confidential information confidential. The recipient may also disclose Confidential Information when required by law after giving reasonable notice to the discloser, if permitted by law.
- d. Assignment. Other than in the context of an internal restructuring or reorganization of parties, neither party may assign any part of this Agreement without the written consent of the other, Any other attempt to transfer or assign is void.
- e. No Agency: This Agreement does not create an agency, partnership, or joint venture between the parties.
- f. Till the formal agreement is signed between Bidder and the IRFC, this tender document will form a binding agreement with IRFC. The terms & conditions of the tender document will be binding on both the parties.

28. Usage of data / documents / information: After appointment/placement of work order, the selected Agency shall ensure that the documents, data, information etc if imparted by IRFC or if come to the knowledge of the agency, are / is not used or permitted to be used in any manner (directly or indirectly) incompatible or inconsistent with that authorized by IRFC in writing. The confidential information will be safeguarded and the Agency shall take all necessary actions to protect IRFC's, its customers, employees and Government of India's interest against misuse, loss, destruction, alterations or deletions thereof. Any violation of the same will be liable for action under the law which shall entitle IRFC to claim damages from the agency apart from taking action under the appropriate Law. This is an irrevocable condition and it will continue to be in force even if the agreement is terminated. The Bidder shall be governed by the NDA signed and Govt. of India IT Act.

- 29. Inspection:** IRFC reserves the right to depute its Officers, Auditors, other officials as it may decide etc. to visit the office / commercial site of the selected agency for checking their infrastructure, man power and other related resources, documents mentioned and for checking records, quality controls, work processes etc.
- 30. Jurisdiction:** The courts of New Delhi shall alone have jurisdiction to decide any dispute arising out of or in respect of this assignment.

Annexure 'A'

Covering Letter

(To be printed on company's letterhead)

**The General Manager –Finance,IRFC
Corporate Office,UG Floor, East
Tower, NBCC Place, Bhisham Pitamah
Marg, Pragati Vihar, Lodhi Road, New
Delhi-110003**

Ref: Tender No. IRFC/GST Consultant/2025-26/1

Sir,

- Being duly authorized to represent and act for and on behalf of _____(herein the applicant), and having studied and fully understood all the information provided in the invitation to tenderers, Notice Inviting tender, Introduction, Scope of work, Special conditions of contract, Price Bid form, List of Documents to be submitted along with the Bid, the undersigned hereby offer our Bid for the engagement of GST Consultant for Indian Railways.
- The Earnest money Deposit amounting to Rs.2,75,000/- (Rs. Two Lakhs Seventy-Five Thousand only) is submitted through GEM online and the same is uploaded (soft copy). Demand Draft dated is before Bid End Date with validity period of ____ days and Demand Draft will not be withdrawn/revoked without Knowledge of IRFC (its Consent) till finalization/completion of Tender.
- This offer is made with full understanding that:
 1. IRFC reserves the right to reject or accept any offer, cancel the GST consultant Work, and / or reject all offers and I/we shall have no claim in that regard against IRFC.
 2. I/We hereby confirm that I/we have read, understood and accepted all the detailed terms and conditions of this offer as required for the GST consultant Work.
 3. I/We agree to keep our offer valid for one hundred Eighty (180) Days from the date of submission of Offer thereof and not to make any modifications in its terms and conditions, which are not acceptable to IRFC. Should this Bid be accepted, I/we hereby agree to abideby and fulfill all the terms, conditions of the aforesaid Offer and bind ourselves to completeall formalities from time to time as required.

Authorized Signatory

Date:

Name and seal of Firm

Place:

Encl:

Digitally signed and/or duly stamped & signed Invitation to tenderers, Notice Inviting tender, Introduction, Scope of work, Special conditions of contract, Price Bid form, List of Documents have been submitted online along with the Bid.

Annexure 'B'
PRICE BID FORM

S.No.	*Assignment	Unit of measurement	Amount Exclusive of GST (Rs)	Amount Inclusive of GST (Rs.)
1.	Financial Bid for GST Compliances and advisory services as mentioned in points A, B, C & D of scope of work mentioned in Clause 4 & 5 of section 3 of tender document. (including reply to the department for the query raised over phone/mail/letter).	##Lump sum fees for a Year (Payable in 4 (Four) equal installments after the end of each quarter)		
***2.	Financial Bid for case related to GST audit/ assessment/replies to GST notices/filing of appeal at appellate authorities etc., (other than the above) Note : The Amount after calculation of A to E of 'Price BID Annexe – B1'	\$\$Fees for a Year as per Annexure-B1 {Price BID Annexure B1} [A + B + C + D + E]		
Total (1) + (2)				
(In Words) Rupees				

**{As per Scope of Work refer in Clause No 4 & 5 of section 3 for Objective and Scope of Work}*

##Lumpsum Fees for a Year may be Negotiated with L1 bidder, if required by IRFC for Price Justification/Matching/Lowering etc.

\$\$Fees per case in PRICE BID – B1 may be Negotiated with L1 bidder, if required by IRFC for Price Justification/Matching/Lowering of Price etc.

**** This Amount shall be filled-in Price BID Form (Annexure – B1) at Total (A to E).*

Date:

Place:

Signature

(Authorized Representative of Firm)

For and on behalf of M/s _____

Official Seal:

Price BID Annexe (Annexure – B1)

Sl No	Assignment	Unit of Measurement	Indicative Number of Cases for a Year	\$\$Fees per Case	Amount Exclusive of GST (Rs.)
A	Bid for preparation, appearance, assistance, and submission of the response to each GST notice / SCN / ASMT/Anti evasion/preventive unit/Investigation, etc., (including any other GST authorities.)	Per Notice	15 No		
B	Bid for preparation, appearance, assistance, and submission of response to DGGI authorities. (including PAN India notices)	Per Notice	10 No		
C	Bid for preparation, appearance, assistance, and submission of response for GST audit in which the notice is received for a GST audit year (fees will increase to the extent of multiple years.)	Per Audit	15 No		
D	Bid for preparation, appearance, assistance, and submission of appeal before first appellate authority;	Per Appeal	01 No		
E	Bid for preparation, appearance, assistance, and submission of appeal before concerned Tribunal authority;	Per Appeal	01 No		

***** Total [A + B + C + D + E]**

Applicable GST :: (%)

(In Words) Rupees

Note :

1. *** This Amount shall be filled-in Price BID Form (Annexure – B) at Sl No 02.
2. Fees per Case of (A to E) might be Negotiated with L1 bidder for Price matching/Justification etc., if required by IRFC.
3. Indicative Number of Cases mentioned above in (A to E) is taken for L1 bid evaluation only. However, the actual cases may increase or decrease during execution of the contract and payment will be made for the actual numbers of notices received from the GST department/appeal filed on case-to-case basis.
4. The quoted fee should be inclusive of all out-of-pocket expenses, incidental expenses etc. (excluding applicable GST).

(a) The quoted fee should be inclusive of all out-of-pocket expenses, incidental expenses etc. (excluding applicable GST). In case of appearance before the GST department outside Delhi/NCR as per Cases, actual costs will be reimbursed on submission of supporting bills/documents (Subject to prior approval of IRFC).

Actual cost is restricted upto-

- (i) For Partner/Senior person – To & Fro Flight Charge (economy mode) and Lodging Expenses upto Rs.10,000 per day in the case of Metro cities and 80% in other cities. Food expenses 1,400 per day for Metro cities and 80% in other cities.
- (ii) For other persons To & Fro Train/ (IInd AC) and Lodging Expenses Rs.8000 per day in the case of Metro cities and 80% in other cities (prior approval is required for Flight Charge (economy mode). Food expenses 1000 per day for Metro cities and 80% in other cities.
- (iii) (Or) As per applicable Rules decided by IRFC from Time to Time and will be adhered by successful Bidder.

5. In case of discrepancy between the amount and the total amount or between words and figures, the former will prevail & will be construed by Buyer as deemed fit wherever applicable.

Date:

Place:

Signature

(Authorized Representative of Firm)

For and on behalf of M/s _____

Official Seal:

Annexure 'B2'
Letter of Undertaking (On Firm/Company Letter Head)

Date: -

 Ref: **Tender No. IRFC/GST Consultant//2025-26/1**
Price schedule for pending Cases as on 31.03.2025

Fee details are to be provided in each case separately as follows:			
Sl.No	Particulars	Fee for each case Amount Exclusive of GST (in Rs)	Amount in words (Rs.)
(i)	Fee for additional submission, appearance, assistance, to each GST notice / SCN / ASMT/Anti evasion/preventive unit/Investigation, etc., (including any other GST authorities.) (Fee for the pending cases as of 31.03.25)		
(ii)	Fee for additional submission, appearance, and assistance, to DGGI authorities. (including PAN India notices) (Fee for the pending cases as of 31.03.25)		
(iii)	Fee for additional submission, appearance, and assistance, for a GST audit year (fees will increase to the extent of multiple years.) (Fee for the pending cases as of 31.03.25)		

- Awarding the works mentioned in the above table (Annexure B2) to the L1 bidder is the discretionary power of IRFC. Further, the amount quoted in the Annexure B2 is not considered for L1 bid evaluation.
- The above-mentioned quotes (Annexure- B2) should not be more than 50 % of the price quoted for the financial bid (Annexure-B & B1)
- L1 bidder for price quoted in Annexure B&B1, should match the Lowest price quoted by other bidders in Annexure-B2 for each category.
- In case the annexure B2 is not filled by the bidder, it will be deemed that bidder is agreeable to provide the above said service without any additional cost.
- Out-of-pocket expenses, incidental expenses etc for above work will be reimbursed to L1 bidder as per details given in the Annexure B & B1).
- Fees per case in Annexure– B2 may be Negotiated with L1 bidder, if required by IRFC for Price Justification/Matching/Lowering of Price etc.,*

For (Name of the Bidder Company)

Authorized Signatory (Seal & Stamp)

Annexure 'C'

Signing Authority Letter

Date: -

To,

GM (Finance),
IRFC,
New Delhi.

Subject: Signing Authority Letter

Ref: Tender No. IRFC/GST Consultant//2025-26/1

Dear Sir,

This is with reference to the tender named as **Tender for the appointment of GST consultant for Indian Railway Finance Corporation Ltd. (IRFC), New Delhi.** Dated We hereby authorize (Name of the bidder's official with designation) to sign the said bid on the behalf of (Name of the Bidder Company).

For (Name of the Bidder Company)

Authorized Signatory (Seal & Stamp)

Annexure 'D'

Subject: E-Tender for the appointment of GST consultant for Indian Railway Finance Corporation Ltd. (IRFC), New Delhi

Ref: Tender No. IRFC/GST Consultant/2025-26/1

NEFT Format

Beneficiary Name	
Beneficiary Bank Name	
Beneficiary Bank address	
Beneficiary Account Number	
IFSC CODE of the bank	
GST Number	
PAN	
Email ID	

Enclosed: A photocopy/cancelled copy of one leaf from cheque book for the codes required above.

I hereby confirm that the above-mentioned particulars are in order. To facilitate NEFT credits, I will inform IRFC in case of any changes in the Bank Particulars at a future date.

Thanking you,

Yours sincerely,

Signature:

Name:

Designation:

Company Name:

Date:

Company Seal:

Annexure 'E'

Subject: E-Tender for “The appointment of GST consultant for Indian Railway Finance Corporation Ltd. (IRFC), New Delhi

Ref: Tender No. IRFC/GST Consultant//2025-26/1

FIRM/LLP/ Company DETAILS

Name of the Firm/LLP/ Company	
Address	
Name of the Authorized Partner / Director / Associate / Others	
Telephone Nos.	
Fax No.	
Mobile No.	
Email Address	
Date of Establishment	
Web Site Address (if any)	
Name and phone no of Contact Person	
PAN	
GST Registration Number.	

Signature of Authorized Signatory of Bidder

Name:

Designation:

Date:

Place:

Seal of Organization:

Annexure 'F'
Subject: E-Tender for “The appointment of GST consultant for Indian Railway Finance Corporation Ltd. (IRFC), New Delhi
Ref: Tender No. IRFC/GST Consultant//2025-26/1
DETAIL OF OFFICE ADDRESSES OF THE BIDDER

The bidder has Branch offices/Corporate/Registered offices available in the following 12 states (including Delhi, Maharashtra- Mumbai, West Bengal- Kolkata, Tamil Nadu- Chennai) out of 29 states/UT where IRFC has GSTIN (as details mentioned in the Annexure U)

S.No.	Name of State	Name of City	Status of the Office (Owned / Leased)	Complete Address	Telephone No./E-mail ID
(1)	(2)	(3)	(4)	(5)	(6)
1					
2					
....					
11					
12					

Signature of Authorized Signatory of Bidder

Name:

Designation:

Date:

Place:

Seal of Organization

Annexure 'G'

**Certificate of Turnover for the last three FYs & Net Worth of the
 firm/LLP/Company duly certified by a Chartered Accountant
Letter Head of Chartered Accountant**

This is to certify that the Turnover for the last three years of M/s
 having its _____ office at _____ for the last 3 financial years is as
 follows:

Sl.No	Years	Nature of Receipt	Amount (In Rs.)
1			
2			
3			

Further, it is certified that the M/s **has a net worth of Rs. 5 crores or more.**

Note:- Tenders not accompanied with the above certificate may be rejected.

Signature of the Chartered Accountant

Name of the Chartered Accountant

Name of the Firm

Seal

Membership No.

Details for Clints whom bidder provide the Indirect Taxation services/GST services in last 5 financial year(i.e FY 19-20 to 23-24)

Letter Head of Bidder

This is to certify that M/s _____ have the experience of providing Indirect Taxation/GST services for the following 10 Listed Companies and 1 CPSUs/PSU, Ministry/Department of Central Government in the last 5 (five) financial years (i.e during the FY 19-20 to 23-24).

Sl.No	Financial Years	Name of Client	Status for Listed Companies and CPSUs/ Ministry/Department of Central Government	Amount of Work order (In Rs.)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				

(*Copy of client certificates/work orders to be attached for supporting of Indirect Taxation/GST services provided to the above-mentioned Listed Companies and CPSUs/PSU, Ministry/Department of Central Government in the last 5 (five) financial years (i.e during the FY 19-20 to 23-24).

Annexure 'I'

Letter of Undertaking (On Firm/Company Letter Head)

Date: -

To,

GM (Finance),
IRFC,
New Delhi.

Subject: Letter of Undertaking for professional degree and relevant experience in Indirect Taxation.

Ref: **Tender No. IRFC/GST Consultant//2025-26/1**

Dear Sir,

This is with reference to the tender named as “**Tender for the appointment of GST consultant for Indian Railway Finance Corporation Ltd. (IRFC), New Delhi.**” We <Name of the Bidder> hereby confirm that we have more than 50 Partner/Director/Qualified (CA/CMA) Professionals on our firm etc. **At least 2 (two) partners having the certificate of CISA/DISA, 5 (Five) partners** having a professional degree (CA/CMA/LLB) with specialization in GST/Indirect Taxation Law/ and also having a minimum experience of 10 years or more in GST/Indirect taxation /litigations/Consultancy/Advisory/Appeal etc.

List of above-mentioned Partners along with qualification and year of experience of partner is enclosed.

For (Name of the Bidder Company)

Authorized Signatory (Seal & Stamp)

Annexure 'J'

Letter of Undertaking (On Firm/Company Letter Head)

Date: -

To,

GM (Finance),
IRFC,
New Delhi.

Subject: Letter of Undertaking for not been barred by the Government.

Ref: **Tender No. IRFC/GST Consultant//2025-26/1**

Dear Sir,

This is with reference to the tender named as “**Tender for the appointment of GST consultant for Indian Railway Finance Corporation Ltd. (IRFC), New Delhi.**” We <Name of the Bidder> hereby confirm that we have not been barred by the Central Government, any State Government, a statutory authority or a public sector undertaking, from participating in any project, and the bar subsists as on the date of Proposal, would not be eligible to submit a Proposal either by itself or through its Associate.

For (Name of the Bidder Company)

Authorized Signatory (Seal & Stamp)

Annexure 'K'

Letter of Undertaking (On Firm/Company Letter Head)

Date: -

To,

GM (Finance),
IRFC,
New Delhi.

Subject: Letter of Undertaking for not been convicted by a Court of Law etc.

Ref: **Tender No. IRFC/GST Consultant//2025-26/1**

Dear Sir,

This is with reference to the tender named as “**Tender for the appointment of GST consultant for Indian Railway Finance Corporation Ltd. (IRFC), New Delhi.**” We <Name of the Bidder> hereby confirm that we have not been convicted by a Court of Law or indicted by a regulatory authority for a grave offence against it. It is further confirmed that we have not been blacklisted due to default in performance of contract for any purposes and there is no investigation pending against it or the Principal Officers/Partners.

For (Name of the Bidder Company)

Authorized Signatory (Seal & Stamp)

Annexure 'L'

Letter of Acceptance of Terms & Conditions

To,

GM (Finance),
IRFC,
New Delhi.

Subject: Letter of Acceptance of Terms & Conditions.

Ref: Tender No. IRFC/GST Consultant//2025-26/1

Dear Sir,

This is with reference to the tender named as “Tender for the appointment of GST consultant for Indian Railway Finance Corporation Ltd. (IRFC), New Delhi” dated. We agree to all the terms and conditions mentioned in the tender.

Signature of the Bidder

For (Name of the Bidder Company)

Authorized Signatory (Seal & Stamp)

Annexure ‘M’

Subject: E-Tender for “The appointment of GST consultant for Indian Railway Finance Corporation Ltd. (IRFC), New Delhi

Ref: Tender No. IRFC/GST Consultant//2025-26/1

NO DEVIATION CERTIFICATE

Notwithstanding anything mentioned in our bid, we hereby accept all the terms and conditions of this tender without any reservations whatsoever. We hereby undertake and confirm that we have understood all the specifications, stipulations, terms and conditions as mentioned in this tender enquiry. Deviations, if any mentioned elsewhere in our bid (whether techno-commercial bid or price bid) will be treated as null and void by IRFC.

Signature of Authorized Signatory of Bidder

Name:

Designation:

Date:

Place:

Seal of Organization:

Annexure 'N'

Subject: E-Tender for the appointment of GST consultant for Indian Railway Finance Corporation Ltd. (IRFC), New Delhi

Ref: Tender No. IRFC/GST Consultant//2025-26/1

GENERAL DECLARATION CERTIFICATE

I, _____ hereby certify that all the information and data furnished with regard to this tender No.....

are true and complete to the best of my knowledge. I have gone through the specification, conditions and stipulations in detail and agree to comply with the requirements and intent of specification.

I/We do hereby also declare that during the tenure of GST consultancy to Indian Railways, any amendment in GST Law/guidelines issued by Central/State Government from time to time shall be automatically applicable to the contract to the extent they improve upon the stipulation of this tender from IRFC view.

I/We also undertake to maintain confidentiality of documents & information which shall be used during the execution of the Contract and the documents & information shall not be revealed to or shared with third party which shall not be in the business interest of IRFC.

I, further certify that I am the duly authorized representative of my company i.e. under mentioned tenderer for signing and submission of bids and all other documents.

(Signature & seal of authorized signatory)

(This is to be given on the letter head of the bidder)

Annexure 'O'

Subject: E-Tender for the appointment of GST consultant for Indian Railway Finance Corporation Ltd. (IRFC), New Delhi

Ref: Tender No. IRFC/GST Consultant//2025-26/1

DECLARATION ON NON-DISCLOSURE

M/s willing to provide service to Indian Railway for

GST consultancy work, hereby undertake to comply with the following in line with information security of IRFC:

- 1.0 To maintain confidentiality of documents & information used during the execution of the contract.
- 2.0 The documents & information shall not be revealed to or shared with third party in a manner which is detrimental to the business interest of IRFC.

Signature of Authorized Signatory of Bidder

Name:

Designation:

Date:

Place:

Seal of Organization:

Bid Securing Declaration Form

(To be submitted on the letterhead of the Applicant/Bidder)

Tender No. IRFC/GST Consultant//2025-26/1

To,

GM (Finance),
IRFC,
New Delhi.

I/We the undersigned, declare that:

“I/We hereby understand and accept that if I/we withdraw or modify my/our bids during the period of validity, or if I/we are awarded the contract and on being called upon to submit the performance security/Security Deposit, fail to submit the performance security/ Security Deposit, before the deadline defined in the request for bid document/Notice Inviting tender, I/we shall be ready to face action as per terms & conditions of the tender document.

Signed:

(insert signature of person whose name and capacity are shown)

in the capacity of

(insert legal capacity of person signing the Bid Securing Declaration)

Name:

(insert complete name of person signing he Bid Securing Declaration)

Duly authorized to sign the bid for an on behalf of (insert complete name of Bidder)Dated on _____ day of _____(insert date of signing)

Name and Seal of the Bidder

Letter of Undertaking (On Firm/Company Letter Head)

To,

GM (Finance),
IRFC,
New Delhi.

Sub: UNDERTAKING ON COMPLIANCE OF SCOPE OF WORK OF TENDER DOCUMENT.

Ref: **Tender No. IRFC/GST Consultant//2025-26/1**

Dear Sir,

We hereby undertake that we have examined/ perused, studied and understood the Bid No. IRFC/GST Consultant/2024-25/1 dated:/...../2024 and any corrigendum/ addendum/ clarification etc. completely and have submitted our bid in pursuance and without any material and/or other deviations to the said documents.

We hereby undertake that we are having Liaison/ Branch /Associates offices in the States mentioned in the Annexure-R and the any act done by the Associates will be binding us. In the event any change in the Associates, the same will be furnished to IRFC within 7 days.

We hereby undertake that We understand that the Scope of Work and Requirement of this Bid is indicative only and not exhaustive in any manner and that the final scope of work and specification will be decided by the IRFC at their discretion.

We hereby undertake that we shall comply with the Scope of work and requirements and tender terms and conditions completely and there are no deviations and/or submissions and/or clarifications of any manner and/or sort and/or kind in this regard from my/our side.

We hereby undertake to provide the required services as and when required and/or asked by IRFC.

We hereby undertake that I/We do understand that our bid should be as per the tender document and should be accordingly submitted to IRFC. In case of a failure to comply and/or a variation, IRFC has got sole discretion to consider or disqualify our bid for the aforementioned tender and We shall be not having any claim of any sort/kind/form on the same.

We agree to bind by this bid for a period of 180 days after the date fixed for opening and it shall remain binding upon us and may be accepted at any time before the expiration of that period and till the time We after the expiry of the validity period of 180 days formally withdraw our response in writing by giving a notice of seven working days and associated terms and conditions and as specified in the tender document and in all such cases our bid shall be deemed to be valid.

We hereby attach the duly signed and stamped bid document as an acceptance of TENDER specifications

Tender No. IRFC/GST Consultant/2025-26/1

and terms & conditions with the technical response without any deviations and/or submissions and/or clarifications of any manner and/or sort and/or kind in this regard from our side.

We hereby undertake that printed terms and conditions and/or submissions and/or clarifications as submitted by us in our bid shall not be considered as forming part of our Bid and shall not be binding on IRFC in case of acceptance of our bid and/or award of contract by IRFC to us.

We hereby affirm that our bid is valid for the period including the deemed period as specified in the tender document.

We hereby affirm and declare that our firm have not been black listed/ debarred/ banned / declared ineligible / disqualified for corrupt and fraudulent practices by the Govt. of India / State Governments / RBI / ICAI /PSUs/ and does not have any disciplinary proceedings pending against our firm or any of the partners with ICAI/RBI

If the aforesaid undertakings are found to be incorrect, we agree that IRFC shall be entitled to terminate the contract, if allotted or initiate suitable action as deem fit and appropriate by IRFC without reference to us.

Signature of the Bidder

For (Name of the Bidder Company)

Authorized Signatory (Seal & Stamp)

Letter of Undertaking (On Firm/Company Letter Head)

To,

GM (Finance),
IRFC,
New Delhi.

Sub: Draft Undertaking for List of the Associates persons deputed by the firms for Liaison with ZRs/GST authorities.

Ref: **Tender No. IRFC/GST Consultant//2025-26/1**

Dear Sir,

We hereby undertake that following Associates persons are deputed for GST compliance for the 29 states as backend support as & when required by IRFC and any act done by the Associates will be binding us. (GST registered address details mentioned in Annexure U). In the event of any change in the Associates, the same will be furnished to IRFC within 7 days

LIST OF STATES

S.No	Name of States	Name of Associate person	Contact Details of Associates (Mob No/Email ID)
1	01-Jammu & Kashmir		
2	02-Himachal Pradesh		
3	03-Punjab		
4	05-Uttarakhand		
5	06-Haryana		
6	07-Delhi		
7	08-Rajasthan		
8	09-Uttar Pradesh		
9	10-Bihar		
10	13-Nagaland		
11	14-Manipur		
12	15-Mizoram		
13	16-Tripura		
14	17-Meghalaya		
15	18-Assam		
16	19-West Bengal		
17	20-Jharkhand		

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18	21-Orissa		
19	22-Chattisgarh		
20	23-Madhya Pradesh		
21	24-Gujarat		
22	27-Maharashtra		
23	29-Karnataka		
24	30-Goa		
25	32-Kerala		
26	33-Tamil Nadu		
27	34-Puducherry		
28	36-Telangana		
29	37-Andhra Pradesh		

Note: Incomplete/ partly filled in the above Annexure II, will be summarily rejected

For (Name of the Bidder Company)

Authorized Signatory (Seal & Stamp)

(Draft Agreement Format)

AGREEMENT FOR ENGAGEMENT OF GST CONSULTANT FOR INDIAN RAILWAY FINANCE CORPORATION LTD. (IRFC).

An agreement made on thisday ofat New Delhi, between the Indian Railway Finance Corporation Ltd., a company incorporated under the provisions of the Companies Act, 1956 and working under the admirative control of Ministry of Railway, Government of India (herein after called as "IRFC"), having its Registered Office at UG Floor, East Tower, NBCC Place, Bhisham Pitamah Marg, Pragati Vihar, Lodhi Road, New Delhi-110003, acting through GM/Finance which expression shall where the context so admits include its successor and assigns of the ONE PART.

AND

M/s _____Acting through Shri_____

Director/General Manager, (herein after called "GST Consultant") which expression shall where the context so admits include its successor and assigns of the other part.

Whereas

(a)IRFC has appointed M/s....., a GST Consultant, vide letter no..... dated:for the "Engagement of GST Consultant for Indian Railway Finance Corporation Ltd. (IRFC)".

(b)The GST Consultant has accepted the letter of award and terms and conditions contained in the bid document, vide letter no. dated:

Now this agreement witnessed as follows:

1. This agreement comes into force from

2. Scope of Consultancy Services on GST

The firm should handle/advise on GST matters in the States/UT where the Ministry of Railway (MoR) implements infrastructure projects and procurement of rolling stock funded by IRFC. At present, railway project implementation is in progress in 29 States/UT and procurement of rolling stock from railway production units (rolling stock acquired in Delhi GSTN). However, the number of States/UT may increase depending on the funding to MoR. Every year lease agreement is executed for rolling stock for the funds disbursed in that year, and in the case of EBR projects, on completion of the moratorium periods the lease agreement is executed with MoR.

Further, the GST compliance work will vary depending on the target received from MoR for Rolling Stock and Project assets and alos funding to other than MoR

The scope of work includes but is not limited to the following: -

A. GST COMPLIANCES

- Goods and Services Tax (GST) Compliance in all respect for 29 states/UT (including Delhi HQ), where railway project, other than railway projects etc is carried out and rolling stock is procured.
- Download/retrieve GST data from GSTR2B of IRFC, IPAS & Manual utility of MoR i.e. all inward supply on a monthly basis from the system (/CRIS/AIMS etc. and outward supply data from Tally/ERP)
 - GST IPAS data/Manual utility data for the payment made by Zonal Railways (ZR) to project contractors/RVNL/MoR etc. (Data for TDS recovery/Data for payment/data for GST ITC etc)
 - GST Data is related to the procurement of rolling stock from railway production units, others
 - GST data related to Delhi HQ for payment made to parties and other GST-related data.
- Download/ retrieve the E-invoice details from the E-invoice portal for inward supply of rolling stock and project supply
- Bidder should review and validate the data/tax calculation provided by the company and confirm the GST liability to client team within three working days (by 6th of every month) from the date of receipt of data.
- Review/, reconcile, and validate the inward supply data received from MoR/ZRs/ project contractors/contractors/banks/ other vendors etc. and confirm the ITC details to IRFC before filling the monthly GST return to portal
- Review/Vouching and validate the data/tax calculation provided by the Company (for HQ) and confirm the GST liability/ITC, RCM liability's to IRFC before filling the monthly GST return to portal.
- Consolidate the data/information, and prepare a summary of transactions category i.e. sales, purchases, etc. for the period for which the return is to be filed.
- Co-ordinate with ZRs/MoR with respect to any GST related issues for monthly/annually GST compliance of IRFC.
- Computation of GST tax liability, and remittance of liabilities after adjusting available ITC, if any before the 2 working days on the due date.
- Review and validate the GST TDS & IT TDS data and provide the details in respect of remittance to be made for GST -TDS within the due dates. Provide the details for short deduction /Non deduction/wrong deduction of TDS, if any, within the time.
- Reconciliation of TDS (GST & IT) recovered by ZRs from payment made to contractors with TDS received in respective a/c of concerned states.

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- Preparation & filing of monthly GST returns within the due date like GSTR-1, GSTR-7, GSTR-3B etc. Filing of Annual Returns GSTR-9 and GSTR-9C (with Signed & Stamped by the any CA/CMF firm to be submitted to IRFC) within the due date and preparation of related reconciliation statements.

Compliance and Assistance on issues raised during the filing of GST Returns, as detailed below: -

- a. GSTR-1 for Output supply under GST.
 - b. GSTR-3B for payment of output tax liability, RCM, and claiming of ITC under GST
 - c. Review/reconciliation of GSTR 2A/2B and communicating with suppliers of inward supplies to get input credit as per accounts of IRFC.
 - d. Review of GSTR-1A and communicating with the receivers of outward supplies of Port.
 - e. ITC-1 for input credits under GST, SGST and IGST.
 - f. GSTR 7 for TDS under GST.
 - g. GSTR 9 & 9C for annual filing under CGST, SGT and IGST.
 - h. Any other Returns/Documents applicable to IRFC, if any, as notified by the Government of India with respect to GST from time to time
- Submission of MIS of compliances undertaken during the month to the IRFC by 25th of the same month
 - Accounting issues related to GST involving as applicable to IRFC (including ERP system).
 - Preparation of MIS/PPT for indirect taxation matters to represent the management/MoR/ZRs as & when required by IRFC.
 - Preparation of ITC mismatch statements and reconciliation of books with GST returns, etc.
 - Preparation of monthly and annual GSTR-2B reconciliation for availment of ITC using bidder's owned ASP-GSP tool. (i.e with help of GSTR 2B reconciliation software/tool)
 - Preparation of monthly and annual GST reconciliation like payment of output tax liability (Books V/s GSTR 1 V/s GST 3B), claiming of ITC (Books V/s GSTR 3B) and payment of GST TDS (Books V/s GSTR 7) etc.
 - Preparation of reply and providing all the GST data/reconciliations as required by IRFC for Indirect Taxation matters .
 - Reply to the query raised by the St. Auditors, Internal auditors, CAG, or any other agency on GST points
 - Preparation and filling of refund application/appeal to GST authorities for 29 States.
 - Compliance for ISD (including registration) , Cross charges and E-invoicing provisions as per GST act/rules.
 - Preparation/raising of tax invoices/E-invoices/debit notes/credit notes for outward supply as per requirement of IRFC. (including E-Invoice).
 - Preparing/raising the commercial credit note (CCN) for transferring the ITC benefits and accounting adjustment to MoR/ZRs etc.
 - Preparation of accounting entries/journal entries related to indirect taxation/GST as per the requirement of IRFC.

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- Preparation of tax invoices for Inward supply in case of RCM as per requirement of IRFC.
- Preparation of state wise Trial balance, Profit and Loss statement, Balance Sheet, Cash flow statement, etc as per the GST provisions to be submitted to the department.
- Collect GST invoices from different states (29 states) for the FY 25-26 & onwards. Matched the invoices with the inward supply register & GSTR 2B of IRFC. State-wise and Zonal wise Digitize the invoices into the company's database or an on-agreed platform. Ensure the accuracy and integrity of the digitized invoices. Implement a secure and organized system for storing and retrieving digitized invoices. Furnish the invoices copy to GST authorities of different states as & when required.
- Amendment in GST registration certificates as and when required.
- Applying for new GST registration for any States (ie other than 29 States) as and when required
- Monthly review of state-wise books of accounts maintained by the company.
- Regular interaction with the IRFC's Taxation department to bring about required changes in the existing accounting system to make it GST compliant.
- Review/ validate the GST data received from the existing GST consultant for GST compliance done for the FY 20-21 to till the end of the contract period. (i.e GST data related to filling of GST returns and data related to replying to the GST notices etc)
- Other GST compliance-related services or any other works assigned by the management from time to time
- Assuring the IRFC management by way of issuing monthly/quarterly regarding compliance of the GST Act for all the States/UT where project implementation is in progress is followed. (This certificate should be enclosed along with the tax invoice for the payment).
- Preparation of manual for GST compliance at IRFC.
- Any other work relating to GST compliances assigned by IRFC not included above.
- Income Tax: Deduction of Income Tax TDS on project payments/Rolling stock to other than MoR and remittance to the department and filing of quarterly returns.

E. ADVISORY WORK RELATED TO GST

- Review & advising/ addressing queries on issues related to Taxability /GST Rate/GST Applicability/E-way Bill/GST Returns/GST Audit/Management Representation Letter (MRL)/ITC/GST Refund/GST liability/Assessment proceedings/Assessment Orders/ etc.
- Opinion/Advise/Draft Reply/Note on GST Taxation issues as & when required.
- Advise/opinion/suggestion on GST implications in contracts/agreements/lease agreement/MoU/DAA etc. executed/signed by IRFC with contractors/MoR etc.
- Advise on business proposals (i.e.- existing/new revenue stream, etc.) from GST perspective.

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- Preparing the representations/correspondence/requests for clarification related to GST matters to the CBIC/Finance Ministry/MoR/GST Council/GST Authorities, etc. on behalf of IRFC from time to time.
- Update on any changes/amendments/new compliances introduced by the Finance Act or Notifications/Orders/Circulars/Advance Rulings/Judgments by Courts, Tribunals & Appellate authority/Press Releases of CBIC concerning IRFC and preparation of draft Circular/ Note for internal circulation in IRFC.
- Highlight changes to be undertaken under GST in documentation and corresponding records maintenance from a tax perspective
- Conduct training to IRFC/MoR officials on GST matter as per the requirement.
- Day to day advisory regarding compliances and Filing application/obtaining E-waybill under GST law.
- Conceptualization of alternate business models to optimize impact of all indirect taxes;
- Assistance with classification issues, exemption, valuation matters, credit issues, refunds and assessments
- Assistance in relation to credit issues, refunds and assessments etc.
- To Review the letters/notes/replies prepared by IRFC on the issues related to MoR/ZRs. In this regard, the consultant has to suggest areas of concern in each line of business where advocacy is required. However, the items on which advocacy is required will be decided by IRFC and informed to the consultant.
- Monitor and follow up on pending cases in connection with Service Tax / GST-related matters.
- To send periodic updates on various amendments in the GST and other statutes referred to above including tariffs, classification, board circulars, judgments, etc. which may affect IRFC's operations from time to time and advising to IRFC for the action to be carried out to avoid, any adverse implication
- Any other incidental work related to indirect taxation and not covered above

F. ASSISTANCE IN ERP IMPLEMENTATION

Assist IRFC in ongoing ERP implementation and guide with respect to:

- Configuration of checks for booking of invoice including POS check, eligibility flagging, RCM flagging, vendor GSTIN check, IRFC GSTIN check, correct tax head check etc.
- Verify, check and Prepare the master data of GST for migration the current to system to ERP system.
- Configuration of formats in ERP for GST invoices, debit/credit notes, delivery challan, any other documents required in GST law. The bidder shall ensure that the formats comply with the requirements prescribed in GST law.
- Configuration of reports including sales and purchase register, RCM liability report, payment to vendor report, HSN report etc. required for monthly / annual GST compliances as per data requirement under GST laws.
- Any other assistance as required by IRFC which is not covered above.

G. MATTERS RELATED TO GST AUDIT/ASSESSMENT/GST NOTICES/FILING OF APPEAL TO APPELLATE AUTHORITY

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As per records, IRFC received around 80 notices (approx.) from various GST Authorities in a year for 29 states. For appearance, preparing, assistance & submission/filing the replies for the notices, and filing of appeals up to the Tribunal level (yet to be formed). services of the bidder are required for the following:

- Assist in compliance related to GST audits/assessments conducted by GST Department. Drafting & filing of Appeal under the provisions of the GST Law such as preparing Reply/Statement/Information/Reconciliation related to GST Notices / Scrutiny/Assessment/Assessment Orders/ Rectifications etc. with respect to any of the previous financial year/current financial year well within the time.
- Assistance in guiding IRFC to decide whether to file an application before the Advance Ruling Authorities on issues faced by IRFC for which there is no clarity or when there is a scope for interpretation as per the provision of GST Act and Rules, made there under.
- Drafting reply and personal appearance against the notices/ Show Cause Notices/ received from GST Authorities (like/ Anti-evasion / Enforcement unit / DGGI / Preventive unit / Investigation cell etc or any other such tax authority of Central or State Department), AC/DC/Commissioner, Commissioner (Appeals), and Tribunal to guide way forward, in respect of GST and erstwhile Service Tax.
- Review of the orders, if any issued by the Revenue authorities and advise IRFC about the need to challenge such orders in appeal.
- Review of the original or appellate orders issued by Adjudicating authorities/Appellate authorities/Courts in order to advise IRFC about the need to challenge such orders in appeal.
- Preparation of response and appearance, assistance during audit process initiated under GST law by the Tax Administration for 29 states.
 - To assist and advise to the officials of IRFC for preparing responses to the queries raised by the Tax Administration from time to time under the GST law.
- Preparation and filing of appeal before First Appellate Authority including Drafting of Grounds of Appeal and Statement of Facts, preparation, and filing of written submissions/paper book.
- Presentations to the Management on Indirect Taxation Matters.
- Any other incidental work related to GST/Indirect Taxes which is not covered above.

5. Manpower Requirement

Based on the estimated volume of work and the time taken (as per experience so far) for each item of work, the manpower requirement will be as follows: -

- To coordinate with IRFCs for compliance with GST provisions and TDS on Income Tax, the successful bidder is required to depute 1 Qualified (CA/CMA) persons (with experience of 3 or More years for returns filing, reconciliation, accounting, consultancy, etc) to IRFC (Delhi) on daily basis (e.e in IRFC office hours).
- Successful bidder should inform the name of one Senior Associate person having experience 5 years or more and one Partner (Backend in their Office) to deal with tax compliances.

In order to liaison with Zonal Railways/IR and GST authorities of the concerned State, a suitable person (as

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backend support) is to be arranged/deputed by the firm/associate for each place of GST registration obtained by the IRFC (i.e in 29 States where IRFC having GST registration) as details mentioned in the Annexure U. List of the person deputed with their contact details (mob.no/emails etc.) should be intimated to IRFC within 15 days of receipt of the work order. Such a person deals with GST authorities as & when required (including submitting documents/invoices etc).

General

- There is no IT support available for the preparation of return, working will be done by the consultant/professional firm so that GST returns can be filled within time frame.
- IRFC will reimburse all statutory expenses wherever applicable on submission of supporting of documents.
- In case of appearance before GST department for assessments/against the notice, at outside Delhi, (to & from Delhi) actual expenditure incurred towards Travelling, Lodging & Boarding expenses will be reimbursed on submission of documents. (subject to prior approval of IRFC)

Note:- In case sufficient Manpower is not attending Office as per above, then the consultancy charges shall be deducted on pro-rata basis.

3. TERMS OF CONTRACT

Contract shall be for a period of 1 (one) year from the date of commencement of the assignment. *(Subject to satisfactory performance of the work without change in the terms and conditions, contract will be renewed every year up to maximum of 3 years (including the awarded period). However, the Corporation reserves the right to terminate the assignment at any time during the period of the assignment without giving any notice or reasons thereof.*

4. FINANCIAL TERMS AND CONDITIONS

- M/s..... will prefer the claim against IRFC Ltd. for the work in tax invoice as per the awarded rate at the end of quarter. After verification of work completed by Railways, payment shall be made by cheques/drafts/NEFT, within a month of of verification of Bill. No interest shall be payable / admissible for delay in payment.
- IRFC shall raise Invoice against Railways for the payment made to the M/s.....

5. CUSTODY OF REPORTS AND CONFIDENTIALITY

The successful bidder should sign a NDA (Non-Disclosure Agreement) with IRFC for Indian Railways. During the execution of consultancy work, the firm shall observe strict confidentiality regarding the documents handed over to them for reference and shall not retain any copy nor part with any information to any other party or persons The reports/ documents generated by the firm on the subject shall be the property of Indian Railways and any misuse of the information so generated shall attract penal provision as outlined but not limited to in **clause 7.**

6. PENALTY

The work throughout the stipulated period of contract shall be carried out with due diligence. If the firm fails to complete the work to the satisfaction of IRFC within the time prescribed or within the extended time under the contract, the firm shall, without prejudice to any other rights

to remedy of IRFC on account of such breach, pay-a penalty amount of 0.5 percent of total fee per week or part thereof subject to a maximum of 10% of the Total Fee. IRFC, without prejudice to any other method of recovery, shall be at liberty to deduct the amount of such damages from any money due or which become due to the firm. The recovery or deduction of such damages shall not relieve the firm from any obligations and liabilities under the contract. IRFC reserves the right to forfeit the Security Deposit and terminate the contract in case of failure in completion of work as per the terms and conditions of the contract. The maximum penalty provision (i.e. forfeiting of Security Deposit and termination of Contract) shall be evoked under following circumstances as well:

- Breach of confidentiality as laid down.
- Fraudulent or corrupt practice.
- Conflict of Interest as stipulated.

7. DEPOSIT

Security Deposit:

- a) The Firm, whose tender is accepted, shall have to deposit the Security Deposit (refundable without interest) amount equal to 5% (five percent) of the Total contract value for the GST consultancy Work in the form of Demand draft in favour “IRFC Ltd” on any scheduled commercial bank payable at ‘New Delhi’. No interest shall be admissible on Security Deposit. The Security Deposit which will be refunded after successful completion of the work awarded as per the terms and conditions without any interest.
- b) The Security Deposit amount shall be forfeited in the following cases:
 - i. If the Bidder withdraws or modifies its proposal in the interval between the contract period.
 - ii. If the Bidder fails to provide the satisfactory services within the stipulated time or any extension thereof provided by IRFC. The decision as to what constitutes “satisfactory services” shall be solely with IRFC, whose decision in this regard shall be final and binding.
 - iii. If at any point of time it is found that the bidder has submitted any incorrect or forged information / document.
 - iv. In case the bidder does not make the payment of taxes within prescribed time under GST Act, any interest, penalty or any other amount charged by the Govt. / Tax authority in this regard shall be recovered from the amount payable to the bidder.

8. Dispute Redressal Mechanism:

- a. In case of Any dispute, differences or controversy of whatsoever nature between the parties however arising under or in relation to this contract, the dispute shall in the first instance be attempted to be resolved amicably through discussions / negotiations/ between the authorized officers of the parties.
- b. If the parties fails to resolve the dispute in amicable manner from the point of contention communicated by either party, the unresolved dispute or difference shall be referred to a Sole Arbitrator to be appointed with consent of both the parties from IRFC’s list of empanelled Arbitrators. In case the parties fail to appoint a sole Arbitrator within 30 days, the dispute shall be referred to an Arbitral Tribunal comprising of three Arbitrators wherein each party shall

appoint one Arbitrator and the two appointed Arbitrators shall appoint the third arbitrator who shall act as the pressing Arbitrator. Arbitration proceedings shall be conducted under the aegis of Arbitration and Conciliation Act 1996 Venue of the arbitration proceeding shall be at a place mutually decided by the parties.

- c. The Courts at New Delhi shall have exclusive jurisdiction to adjudicate the dispute arising out of or in relation to this contract between the parties.
- d. This contract shall be interpreted & construed in accordance with Indian laws.
- e. The parties hereto further agree to waive off the applicability of sub-section 12 (5) of Arbitration and Conciliation (Amendment) Act 2015 and will submit demand in writing that the dispute/differences be referred to arbitration along with format annexed hereto as Annexure- V. The demand for arbitration shall specify the matters which are in question, or subject of dispute or differences as also the amount of claim item wise.
- f. Only such dispute or differences, in respect of which the demand has been made, together with counter claims of setoff given by IRFC shall be referred to arbitration and other matters shall not be included in the reference.

9. Termination of Contract:

- Either party may terminate the contract by giving three-month notice to the bidder. However, the agency shall continue to operate till the operationalization of new GST Consultant for smooth transition. The contract will be deemed to be terminated at the end of the contract period provided that the extension or renewal is approved by the Competent Authority on or before the last date and communicated to the successful bidder in writing and duly accepted.
- In the event of defaults mentioned hereunder, IRFC may issue a notice of 15 days to the bidder to remedy or make good such breach and in spite of such notice in writing, the bidder fails to remedy the breach, it shall be lawful for the IRFC to terminate the contract. In that eventuality, the security deposit will be forfeited. The decision of IRFC shall be final and binding on the bidder.
- Breach of any of the terms or conditions or obligation of Contract on part of bidder / his employees / agents.
 1. The IRFC at their discretion may call for any record to satisfy themselves regarding service provided to the IRFC. The bidder shall provide every help/document related to the IRFC, failing which it may amount to breach of condition of the contract.
 2. The bidder being adjudged bankrupt/insolvent.
 3. Repudiation of agreement by bidder or otherwise evidence of intention not to be bound by the agreement.
 4. Persistent closure of business by bidder /Sub- bidder for consecutive 45 days or more in any business year.
 5. Failure to adhere to any of the due dates for service specified by in the contract.

10. CONSEQUENCES OF DEFAULT

If the bidder shall omit to perform and observe any of the terms, conditions, obligations herein contained which by this bid document are to be observed and performed by the Bidder, then it shall be lawful for the IRFC any time thereafter to terminate the Contract agreement and forfeit the Security Deposit subject to the IRFC having given to the Bidder prior notice in writing to remedy or make good such breach and in spite of such notice the Bidder having failed to remedy the breach. Upon termination of this Contract agreement as aforesaid, the Bidder shall take away its entire belongings if any lying at the IRFC premises within a given time frame.

11. EXCLUSION OF LIABILITY

IRFC shall not be liable to the firm for any loss or liability arising out of or in connection with the performance of the above services for loss, revenues, business, anticipatory savings or profits or any indirect or consequential loss howsoever arising.

12. FORCE MAJEURE

Neither party shall be held liable for failure to perform its obligations under this contract if such failure to perform its obligations is prevented, hindered or delayed by a Force Majeure, event or circumstance (whether of the kind described herein or otherwise)., Force Majeure shall include but not limited to war, insurrection, restraint imposed by the government, act of legislature or other authority, explosion, strike, accident, riot, lockout, act of public enemy, act of God, sabotage, pandemic etc which is beyond the reasonable control, of a party and which make a party's performance of its obligations under the contract impossible or so impractical as to be considered impossible or so impractical as to be considered impossible under the circumstances.

If either party becomes aware of any circumstances of force majeure which give rise to any such failure or delay, or which appear likely to do so, that party shall promptly give notice of those circumstances as soon as practicable after becoming aware of them and shall inform the other party of the period for which it estimates that the failure or delay will continue.

Neither party shall be held liable in respect of any breach of the terms and conditions due to any event or circumstances beyond its reasonable control.

13. JURISDICTION

The court in New Delhi only shall have jurisdiction.

All other Clauses in Tender shall be part of the agreement.

In witness whereby the said parties have hereunto set their hands this day and the year first above written.

GST Consultant

IRFC

Tender No. IRFC/GST Consultant/2025-26/1

Shri _____

(Designation)

for and on behalf of
GST Consultant

The GST Consultant in the presence of
(1)

(2)

Shri _____

GM/Fin

for and on behalf of Indian Railway Finance
Corporation Ltd.

The IRFC in the presence of
(1)

(2)

Annexure 'T'

Draft Non-Disclosure Agreement Format

**Standard Non-Disclosure/ Confidentiality Agreement with Persons to whom Unpublished Price Sensitive Information (UPSI) is disclosed for Legitimate Purpose*

THIS NON DISCLOSURE AGREEMENT (“Agreement”) is executed at _____ (name of the city) on this _____ (day) of _____ (month) of _____ (year).

BY AND BETWEEN:

INDIAN RAILWAY FINANCE CORPORATION LIMITED, a company incorporated with CIN L65910DL1986GOI026363 acting through GM/Finance and having its registered and corporate office at UG Floor, East Tower, NBCC Place, Bhisham Pitamah Marg, Pragati Vihar, Lodhi Road, New Delhi-110003 (hereinafter referred to as the “Disclosing Party”), which expression shall unless it be repugnant to the context or meaning thereof be deemed to mean and include its successors and assigns);

AND

Mr./Mrs. _____, aged about _____ years, having permanent account number _____ acting through Sh _____ at _____ (hereinafter referred to as the “Recipient”) (which expression shall unless it be repugnant to the context or meaning thereof shall deem to mean and include his or her legal heirs, assigns and authorised representatives.)

The Disclosing Party and the Recipient shall individually be referred to as “Party” and collectively be referred to as the “Parties”.

RECITALS

A. The Disclosing Party is a limited company whose securities are listed.

B. The Recipient is _____ (indicate the relationship of the Recipient with the Disclosing Party)

C. In connection with _____ (indicate the legitimate purpose for which the UPSI is being provided).

D. Pursuant to the legitimate Purpose, the Parties are entering into this Agreement in order to record the terms and conditions on the basis of which the Disclosing Party will provide the Confidential Information to the Recipient to ensure confidentiality.

NOW THEREFORE, IN CONSIDERATION OF THE BELOW MENTIONED CONDITIONS AND COVENANTS, THE ADEQUACY OF WHICH THE PARTIES ACKNOWLEDGE, IT IS AGREED AS FOLLOWS:

1. “Confidential Information” shall mean all confidential and proprietary, technical, financial, business information, and processes or methodologies of the Disclosing Party or of _____ [If information is being shared in respect of a party other than the Disclosing Party, please specify the name of such entity.], disclosed by the Disclosing Party to the Recipient on or after the date of this Agreement in connection

with the legitimate Purpose in whether verbal, written, graphics, visual or electronic mode, which is or may be related in any way to the business or any material or non-material fact not publicly released, whether marked as confidential or not.

2. The Recipient:

(i) shall hold in strict confidence and shall not disclose any Confidential Information to any person whatsoever. The Recipient shall use such Confidential Information only for the evaluation and/or the legitimate purpose and shall not use or exploit such Confidential Information solely for its own benefit or the benefit of another without the prior written consent of the Disclosing Party.

(ii) at any time upon the Disclosing Party's written request, shall promptly destroy all documents (or copies thereof) containing Confidential Information provided to it or created by it during the term of this Agreement without retaining any copies thereof.

(iii) agree not to (without obtaining the Disclosing Party's prior written consent) disclose the Disclosing Party's interest, participation or involvement in the evaluation of, discussions or negotiations undertaken in connection with the legitimate purpose in any manner whatsoever.

(iv) agrees not to disclose any Confidential Information.

3. Limitation

The Recipient shall have no further obligations, if such Confidential Information:

(a) is already in the public domain at the time of the Disclosing Party's communication thereof to the Recipient; or

(b) has entered the public domain through no fault of or breach by the Recipient, of any contractual obligation, subsequent to the time of the Disclosing Party's communication thereof to the Recipient; or

(c) is required to be disclosed by the Recipient to comply with applicable laws or government regulations, order of a court or judicial/regulatory authority; provided that the Recipient seeks the consent of the Disclosing Party for such disclosure and takes reasonable and lawful actions to avoid and/or minimize the extent of such disclosure.

4. The Recipient agrees that the Disclosing Party shall remain the exclusive owner of the Confidential Information.

5. The Recipient acknowledge that monetary damages may not be a sufficient remedy for unauthorized use or disclosure of the Confidential Information and the Disclosing Party shall be entitled, without waiving any other rights or remedies, to seek such injunctive or equitable relief as may be deemed proper by a court of competent jurisdiction.

6. The Recipient acknowledges that some or all of the Confidential Information disclosed under this Agreement may constitute "unpublished price sensitive information" under applicable law. Consequently, each of the Recipient and its representatives that have had access to the Confidential Information may be deemed to be an "Insider" under applicable law. The Recipient agrees and acknowledges that it is obligated to and shall ensure that its Representatives are compliant with

applicable law in respect of the Confidential Information disclosed by the Disclosing Party to the Recipient.

7. The Recipient shall indemnify and hold harmless the Disclosing Party for and against any and all claims, actions, demands, proceedings, damages, losses, fees, penalties, expenses, costs (including attorneys' and advisor's costs) and liabilities arising out of or in connection with any breach of this Agreement by the Recipient.

8. The obligations under this Agreement shall survive in perpetuity.

9. Miscellaneous.

(a) This Agreement supersedes all prior non-disclosure agreements, (if any) written or oral, executed between the Disclosing Party and the Recipient relating to the Legitimate Purpose.

(b) No change, modification, or termination of any of the terms, provisions, or conditions of this Agreement shall be effective unless made in writing and signed or initialed by all the signatories to this Agreement.

(c) If any clause of this Agreement or the application of such clause is held invalid by a court of competent jurisdiction, the remainder of this Agreement shall not be affected.

(d) This Agreement shall be construed and interpreted in accordance with the laws of India and courts in New Delhi _____ shall have exclusive jurisdiction to resolve or adjudicate in respect of any differences/ disputes that may arise from or under this Agreement.

IN WITNESS WHEREOF, the signatories have executed this Agreement as on the day and the year first hereinbefore written.

Signed Sealed and Delivered
For and on behalf of IRFC Limited
Name: Authorised Signatory

Signed Sealed and Delivered
For and on behalf of _____
Name: Authorized Signatory

In presence of
By _____
Name:

In presence of
By _____
Name:

Annexure-U
DETAILS FOR THE STATES WHERE IRFC HAVING GST REGISTRATION

Sl.No.	IRFC State	Normal GSTIN	TDS GSTIN	Registered Addresss
1	Jammu & Kashmir	01AAACI0681C1ZD	01DELI04124B1DD	AEM Jammu Railway Station, Vijaypur, Vijaypur, Jammu, Jammu and Kashmir, 184120
2	Himachal Pradesh	02AAACI0681C1ZB	02DELI04124B1DB	AEN Northern Railway, Shilma, Shimla, Shimla, Himachal Pradesh, 172022
3	Punjab	03AAACI0681C1Z9	03DELI04124B1D9	Rail Coach Factory, Sultanpur Road, Kapurthala, Kapurthala, Punjab, 144601
4	Uttarakhand	05AAACI0681C1Z5	05DELI04124B1D5	c/o Northern Railway, AEN Peer Baba, Roorkee, Haridwar, Uttarakhand, 247667
5	Haryana	06AAACI0681C1Z3	06DELI04124B1D3	Divisional Railway Manager, Northern Railway, Ambala, Ambala, Haryana, 133001
6	Delhi	07AAACI0681C1Z1	07DELI04124B1D1	UPPER GROUND, NBCC BUILDING, BHISHAM PITAMAHA MARG, PRAGATI VIHAR, LODHI ROAD, South Delhi, Delhi, 110003
7	Rajasthan	08AAACI0681C1ZZ	08DELI04124B1DZ	Headquarters Building, c/o North Western Railway, Near Jawahar Circle, Malviya Nagar, Jaipur, Rajasthan, 302017
8	Uttar Pradesh	09AAACI0681C1ZX	09DELI04124B1DX	C Block, C/o North Central railway, Jamuna Building,, General manager office, Subedarganj, Prayagraj, Uttar Pradesh, 211015
9	Bihar	10AAACI0681C1ZE	10DELI04124B1DE	The CAO Construction, C/o E.C. Railways, E.C. Railway, Mahendru Ghat, Patna, Bihar, 800004
10	Nagaland	13AAACI0681C1Z8	13DELI04124B1D8	c/o N.E. Railway, Office of Dy. CE/CON-1, Dimapur, Dimapur, Nagaland, 797112
11	Manipur	14AAACI0681C1Z6	14DELI04124B1D6	OFFICE OF DY. CHIEF ENGINEER/CON/IMPHAL N.F.RLY, MSRTC COMPLEX, BABUPARA, IMPHAL WEST, Imphal West, Manipur, 795001
12	Mizoram	15AAACI0681C1Z4	15DELI04124B1D4	c/o N.F. Railway, Camp office cum rest house, lalthankimi

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				Building, Office of Dy CE/CON, Bawngkawn,, Aizawl, Mizoram, 796014
13	Tripura	16AAACI0681C1Z2	16DELI04124B1D2	OFFICE OF DY. CHIEF ENGINEER, AGARTALA RAILWAY STATION, NEAR BADHARGHAT RAILWAY STATION, AGARTALA, West Tripura, Tripura, 799003
14	Meghalaya	17AAACI0681C1Z0	17DELI04124B1D0	c/o N.E. Railway, MNDP Station, Tura, West Garo Hills, Meghalaya, 794112
15	Assam	18AAACI0681C1ZY	18DELI04124B1DY	N.E. Railway, Maligaon, Guwahati, Kamrup, Assam, 781011
16	West Bengal	19AAACI0681C1ZW	19DELI04124B1DW	17, C/o Eastern Railway, N.S. Road, Kolkata, Kolkata, West Bengal, 700001
17	JHARKAND	20AAACI0681C1ZD	20DELI04124B1DD	Office of Sr DFM, DRM Office, c/o South Eastern Railway, Hatia, Ranchi, Ranchi, Jharkhand, 834003
18	Odisha	21AAACI0681C1ZB	21DELI04124B1DB	2nd Floor, South Block, Rail Sadan, c/o East Cost Railway, Chandrasekharpur, Bhubaneswar, Khordha, Odisha, 751017
19	Chhattisgarh	22AAACI0681C1Z9	22DELI04124B1D9	GM Building, c/o South East Central Railway, New Zonal Office, Railway Area, Bilaspur, Chhattisgarh, 495004
20	MADHYA PRADESH	23AAACI0681C1Z7	23DELI04124B1D7	2nd Floor, Core Building, Office of FA and CAO, Indira Market, Jabalpur, Jabalpur, Madhya Pradesh, 482001
21	Gujarat	24AAACI0681C1Z5	24DELI04124B1D5	1st Floor - C, DRM Office, C/o Western Railways, Naroda Road, Opposite Swadesi Mills, Ahmedabad, Gujarat, 380025
22	Maharashtra	27AAACI0681C1ZZ	27DELI04124B1DZ	2nd Floor, General Manager Office, c/o Central Railway, Chhatrapati Shivaji Maharaj Terminus, Mumbai, Mumbai, Maharashtra, 400001
23	Karnataka	29AAACI0681C1ZV	29DELI04124B1DV	C/o South western railways, South western railways headquarters, Gadag Road, Hubballi, Dharwad, Karnataka, 580020
24	Goa	30AAACI0681C1ZC	30DELI04124B1DC	c/o South Western Railway, Office of Area Officer, Vascodagama Railway Station, Vasco, South Goa, Goa, 403802

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25	Kerala	32AAACI0681C1Z8	32DELI04124B1D8	DRM Office, C/o Southern Railway, THYCAUD, Thiruvananthapuram, Kerala, 695014
26	Tamil Nadu	33AAACI0681C1Z6	33DELI04124B1D6	NGO Building, Mint Street, Park Town, Chennai, Tamil Nadu, 600003
27	Pondicherry	34AAACI0681C1Z4	34DELI04124B1D4	Office of Divisional Railway Manager, Railway Station Building, Thomasarul Road, Karaikal, Karaikal, Puducherry, 609602
28	Telangana	36AAACI0681C1Z0	36DELI04124B1D0	Rail Nilayam, C/o South central railway headquarters, Sarojini devi road, Secunderabad, Hyderabad, Telangana, 500003
29	Andhra Pradesh	37AAACI0681C1ZY	37DELI04124B1DY	DRM Office compound, C/o South central railways, Near Railway station, Vijayawada, Krishna, Andhra Pradesh, 520001

Checklist

Forms for Submitting Bids

1. Complete Tender Document digitally signed and/or duly Stamped & Signed on all pages.
2. GST Registration Certificate.
3. Copy of PAN Card.
4. Certificate of Incorporation / LLP Registration /Registered partnership deed.
5. Covering Letter. ([Annexure 'A'](#))
6. EMD of Rs. 2.75 Lakhs/- to be submitted online.
7. Price Bid Form. ([Annexure 'B & B1' and B2](#)).
8. Signing Authority Letter. ([Annexure 'C'](#))
9. NEFT Format. ([Annexure 'D'](#))
10. Firm/LLP/Company Details. ([Annexure 'E'](#))
11. Details of office Address. ([Annexure 'F'](#))
12. Copy of Audited Financial Statement of last 3 (Three) Financial Years (FY 20-21 to FY 23-24)
13. Chartered Accountant Certificate for Turnover of last three financial years (FY 20-21 to FY 23-24). ([Annexure 'G'](#))
14. Net Worth certificate as per latest audited financial statements amounting to Rs 5 Crore or more by a practicing Chartered Accountant or the Firm's Auditor. ([Annexure 'G'](#))
15. Self-declaration for providing Indirect Taxation/GST services to **at least 10 Listed Companies (BSE/NSE) and 1 (one) CPSUs/PSU, Ministry/Department of Central Government** in the last 5 (five) financial years (i.e during the FY 19-20 to 23-24) with copy of client certificates/work orders. ([Annexure 'H'](#))
16. Self-Declaration that the bidder having more than 50 Partner/Directors/Qualified (CA/CMA) Professionals on their Firm etc . **At least 2 (two) partner** having **the certificate of CISA/DISA, 5 (Five) partners** having a professional degree i.e.CA/CMA/LLB with specialization in GST/Indirect Taxation Law/ and also having a minimum experience of 10 years or more in GST/Indirect taxation /litigations/Consultancy/Advisory/Appeal etc. and 1 (one) Partner should have experience in ERP system implementation . ([Annexure 'I'](#))
17. Self-declaration for not been barred by the Government department etc. ([Annexure 'J'](#))
18. Self-declaration for not convicted by a Court of Law or indicted by a Regulatory Authority. ([Annexure 'K'](#))
19. Letter of Acceptance of Terms and Conditions. ([Annexure 'L'](#))
20. No Deviation Certificate. ([Annexure 'M'](#))
21. General Declaration Certificate. ([Annexure 'N'](#))
22. Declaration on non-disclosure. ([Annexure 'O'](#))
23. Bid Securing Declaration. ([Annexure 'P'](#))
24. Undertaking on Compliance of Scope of Work ([Annexure 'Q'](#))
25. Undertaking for List of Associates persons contact details ([Annexure 'R'](#)).
26. Draft Agreement for engagement of GST consultant for IRFC Ltd. ([Annexure 'S'](#)).
27. Draft Non-Disclosure Agreement Format. ([Annexure 'T'](#)).
28. List of GSTIN of IRFC Ltd. ([Annexure 'U'](#)).

Note: The data submitted by the successful bidder shall be subject to verifications by IRFC itself or through an agency (expert in forensic audit) appointed by IRFC, for which all necessary documents shall have to be essentially provided by the bidder, if so required. If the successful bidder is found to be ineligible on such verification, the letter of award will be terminated along with forfeiture of Security Deposit. In such eventuality the successful bidder will also be debarred for 3 years from participating in the future projects of IRFC.

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