



Corporate Office:

**Core-1, Scope Complex, Lodhi Road,
New Delhi-110 003**

CIN:L51909DL1963GOI004033

Web: www.mmtclimited.gov.in

SUB: TENDER FOR APPOINTMENT OF GST CONSULTANT

Bids are invited from Practicing CA/ICWA/CS/Advocates or Practicing CA Firms, practicing Cost Accountants Firms, Practicing CS Firms, Legal/Consultancy firms, who are engaged in VAT/Service Tax / GST Matters, are also eligible to participate in the tender for appointment of GST consultant. The complete details of the tender are available at MMTC's website www.mmtclimited.com and GEM Portal,

Corrigendum issued, if any, shall be hoisted on websites only as mentioned above.

Tender for “Appointment of GST Consultant”



**Tender No.: MMTC/Tax/2021-22/GST/01
dated 23/12/2021**

Last date for submission: 24-01-2022 at 1500 Hrs.

**DGM (F&A), GST Cell
MMTC Limited, CORE-1, SCOPE Complex,
7, Institutional Area, Lodhi Road
New Delhi - 110003, India
Tel. No. 011-24381275
e.mail : anupk@mmtclimited.com & bbisht@mmtclimited.com**

Index of Tender No MMTC/Tax/2021-22/GST/01
dated 23/12/2021

Appointment of GST Consultant at New Delhi

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NOTICE INVITING TENDER (NIT)

Sealed Tenders are invited for the following Job/ services in MMTC Limited.

Name of Job/Services: GST Consultant

NIT No. : MMTC/Tax/2021-22/GST/01 dated: 23/12/2021

DATE OF SUBMISSION & OPENING OF TENDER

Last date and time for submission of Tender: 1500 Hrs. on 24-01-2022

Date and Time of opening Technical Bid: 1515 Hrs. on 24-01-2022

Date and Time of opening Price Bid: Bidders who are technically qualified would be informed separately.

Venue for opening of Tender: 6th Floor, Conference Room,
MMTC Limited, Core 1,
SCOPE Complex,
7, Institutional Area,
Lodhi Road, New Delhi-110003.

Technical Bid (Physical Mode) - The envelope containing Technical Bid shall be **dropped** in the **Tender Box placed at the Reception** of MMTC Limited, Core 1, SCOPE Complex, 7, Institutional Area, Lodhi Road, New Delhi-110003.

Price Bid (Electronic Mode)- The Price Bid shall be submitted **electronically** through GEM Portal_ as per details given in tender document.

The details of the tender document are available in MMTC's websites **www.mmtclimited.gov.in** and GEM Portal.The corrigendum / addendum to this tender, if any, shall also be uploaded on the above websites.

1. Notice Inviting Bid

Subject: Appointment of GST Consultant at Delhi

Dear Sirs,

MMTC Limited, a listed public sector enterprise functioning under the aegis of the Ministry of Commerce, Government of India is engaged in the field of international trading of minerals, agro products, precious metals, non-ferrous metals, coal & hydrocarbon, fertilizers etc.

The company has 5 Regional Offices and a few Sub-Regional Offices at various places in India with Corporate Office at New Delhi.

The Regional Offices (RO) as well as the Corporate Office (CO) are maintaining books of accounts at their respective locations in ERP software (RAMCO). They are preparing financial statements independently which are audited by separate Branch statutory auditors appointed by C&AG. The audited financial statements of Regional Offices are consolidated at Corporate Office for Standalone Financial Statements of the Company. The Standalone and Consolidated Financial Statement are prepared as per requirement of Companies Act 2013 and other applicable statutes.

Presently Imports/exports/purchase/sales take place at various ROs / Sub-Regional offices (SROs) and at Corporate office (CO). At present MMTC has more than 20 registrations different states/Union Territories. There are separate registrations in Maharastra, Rajasthan and UP for operations SEZ areas. Regional Offices (including Delhi Regional Office) have their own consultant and they file their returns through their consultant.

The details of the company are available on website www.mmtclimited.gov.in

MMTC invites offers in two part bid system for Appointment of GST consultant.

2. Salient features of bidding document

Last date and time of submission of Bids	1500 Hrs. on 24-01-2022
Mode of submission- Technical Bid	Bidders to drop the sealed tender in the Tender Box placed at following address: <i>MPMC Limited, Ground Floor (Reception), Core-1, SCOPE Complex, 7- Institutional Area, Lodhi Road, New Delhi-110 003 (INDIA)</i>
Mode of submission- Price Bid	Price Bid to be submitted in electronic mode through GEM Portal. Further details are given in tender document.
Opening of Technical bids	1515 Hrs. on 24-01-2022. Bidders may nominate one authorized representative to witness the tender opening process well in advance.
Opening of Price Bid	Technically qualified bidders would be informed about the time and date of opening of price bid.

3. Scope of Work

Please refer Clause 1 of Proforma of Agreement

4. Pre-Qualifying Requirements (PQR)

Pre-Qualifying Requirements (PQR)

The offer shall be considered only from Indian, technically competent, experienced and GST Registered Practitioners CA/ICWA/CS/Advocates and Firms of Chartered / Cost Accountants / Company Secretary/ Legal consultancy who meet the following pre-qualification requirements.

Sl. No	Parameter/Criteria/ Requirement and Documents required
(1)	Bidder should be Registered GST Practitioner. Bidder to submit a copy of PCT 02 (Enrollment Certificate on GST Portal)
(2)	A practicing C.A./ICWA/CS/advocates or registered CA/Cost Accountant/CS Firms, Legal/consultancy firms, who are engaged in VAT/Service Tax / GST Matters, having Partner with specialization on GST matters (hereinafter referred to as Partner) continuously engaged as VAT/Service Tax/ GST consultant from 2011-12 onwards. Date of birth of the Practicing CA /Cost Accountant/CS/Advocate/Partner should be on or before 31 st December 1959. Documents required -

	<p>(a) Copy of appointment letter/agreement showing the scope of work from 2011-12 onwards for any one Corporate with annual turnover of Rs.100 Crore or more. Appointment Letter(s)/agreement(s) for all the years from 2011-12 and documentary evidence for turnover (preferably Annual Report or Auditor's Certificate) showing turnover of the client are to be submitted for qualifying marks (10).</p> <p>(b) For additional/bonus marks- date of incorporation of the firm (if bidder is a Firm) or copy of Certificate of Practice (CoP) (if Bidder is a practicing CA/Cost Accountant/CS/Advocate).</p> <p>(c) Proof of date of birth of practicing CA/Cost Accountant/CS/Advocate/Partner.</p>
(3)	<p>Working as GST consultant for minimum 36 months (to be computed on 31.12.2021) in minimum 3 corporate (including minimum one state/central PSU) with annual turnover of Rs.100 Crs and above.</p> <p>a. Additional/bonus marks are allowed if bidder has more than 3 clients with (client's) turnover of Rs.100 Cr or more where the bidder is GST consultant during 2017-18 to 2021-22. Period of service / marks will be allowed only if period served at a stretch is more than six months during FY 2018-19 to 2021-22 (six months in 2017-18). If bidder has served for six months or less in any company during any FY (six months in FY 2017-18), it will not be counted while computing the minimum eligibility of 36 months experience. But if the service is continued in two financial years and period is more than six month, full tenure will be counted.</p> <p><u>To clarify the evaluation method, following examples are given:</u> Example (1) : If a GST consultant has served a company from 01.09.2017 to 30.08.2018, then his / her experience will be counted for 12 months. Although service in 2018-19 is less than six months but it will be counted as it is in continuation of services from FY 2017-18. Example (2) : If a GST consultant has served a company from 01.04.2018 to 30.09.2018, then his / her experience for this period will not be counted. Example (3) : If a GST consultant has served a company from 01.12.2018 to 30.11.2019, then his / her experience will be counted for 12 months but client will be counted for FY 2019-20 only and not during 2018-19. Example (4) : If a GST consultant has served a company from 01.10.2018 to 30.09.2019, then his / her experience will be counted for 12 months and client will be counted as per option of bidder in any one FY i.e. for FY 2018-19 or 2019-20.</p> <p>b. Additional/ bonus marks are also allowed if Bidder has</p>

	<p>minimum corporate clients whose turnover is more than Rs.200 Crores.</p> <p>c. For calculation of additional / bonus marks, please refer the examples given at clause 13 of this documents.</p> <p>d. Documents required – (i) Copy of appointment letter/agreement or a certificate from client (ii) Copy of audited Profit & Loss A/c of the corporate where engaged as consultant.</p>
(4)	The bidder should have requisite infrastructure with an office in Delhi / NCR. Address of offices along with the name, address and contact number of official to be given as per given Proposal Forms.
(5)	The bidding entity / any partner / Director of the entity should not have been convicted in any disciplinary proceedings / criminal case by regulatory authority(ies)/ court in connection with professional work. Bidder should not be on negative list / black listed by any PSU or Govt. Department. Bidder to submit an undertaking in this respect as per relevant form given in Proposal Forms.

Clause no 14 of this tender may be referred for relevant expert partner's age and visit.

5. General terms and conditions

- a) Bidder shall, as part of their bid, submit a written Authorization Letter as per specified Form in tender from Partner/Director of Bidding firm/ consulting company if the signatory is other than Partner/Director (in case of firm). In case of a practicing CA/ICWA/CS/Advocate, documents should be signed by the Proprietor.
- b) Bidder should not be under liquidation, court receivership or similar proceedings.
- c) Bidding documents shall at all times remain the exclusive property of the MMTC.
- d) Bidder may note that Bid shall be submitted on the basis of "ZERO DEVIATION" and shall be in full compliance to the requirements of Bidding Document, failing which bid shall be considered as nonresponsive and may be liable for rejection.
- e) MMTC shall not be responsible for any expense incurred by bidders in connection with the preparation and delivery of their bids, site visit, participating in the discussion and other expenses incurred during the bidding process.
- f) MMTC reserves the right to accept or reject any Bid and to annul the Bidding process and reject all Bids at any time prior to award of contract without assigning any reason whatsoever, without thereby incurring any liability to the affected Bidder or Bidders or without any obligation to inform the affected Bidder or Bidders of the grounds or the reasons for the said action.

- g) Canvassing in any form by the bidder or by any other agency on their behalf may lead to disqualification of their bid.
- h) In case any bidder is found to be involved in cartel formation, his bid will not be considered for evaluation / placement of order. Such Bidder will be debarred from bidding in future.
- i) The Contractor shall not sublet, transfer or assign the contract or any part thereof to any other person / firm / consulting company/organization.
- j) The Bidder shall quote in Indian Rupees.
- k) The Bidder is expected to examine the Bidding Document, including all instructions, forms, terms and specifications in the Bidding Document. Failure to furnish all information required as per the Bidding Document may result in the rejection of the Bid. MMTC reserves the right to ask bidders for furnishing additional documents or details other than those specified in the tender, if deemed necessary.
- l) Clarification, if any, in respect of this tender can be obtained from Sr. Manager (Fin-Taxation), mail: bbisht@mmtclimited.com or DGM (Finance), email anupk@mmtclimited.com before the Pre-bid Conference. The responses to Bidder's queries/ clarifications raised will be furnished as expeditiously as possible. Any modification of the Bidding Document, which may become necessary as a result of the Bidders query, shall be uploaded in the above mentioned websites through the issue of an Addendum/ Amendment.
- m) One person only is permitted to attend technical and price bid opening. Bidder's authorized executive is required to carry this authority letter while attending the technical bid opening and price bid opening and submit the same to MMTC. Representative should carry their id proof.

6. Earnest Money Deposit (EMD): - Not Applicable

7. Performance Guarantee – See Clause 3 of Annexure 1

8. Submission of bids

All documents of the bid shall be signed by the Partner/ Director/ Authorized Person (in case of firm) and by the Proprietor (in case of a practicing CA/ICWA/CS/Advocates) having valid authorization letter at the time of bid submission. Any consequences resulting due to such signing shall be binding on the Bidder. The Bidder shall submit Technical & Price Bid in two parts as per details below:

PART – I : Technical Bid (Physical Mode)

PART - II : Price Bid (Electronics mode through GEM Portal)

8.1 PART- I: Technical Bid (Physical Mode only)

- a. Technical Bid shall be submitted in physical mode only. The envelope containing the Technical Bid shall be super scribed with "Tender for Appointment of GST Consultant" and shall be dropped only in the Tender Box placed at Reception of MMTC Limited, Core-1, SCOPE

Complex, Lodhi Road, New Delhi – 110003. If the envelope is not dropped in tender box properly sealed and marked, MMTC will assume no responsibility for the misplacement or premature opening of the bid.

Documents required to submitted are mentioned in Form A.

- b. Bid documents containing the following must be bound, **indexed**, completely **page numbered** and arranged in the order:
 - i. Bidder's details on Bidder's letter head as per **Form A** alongwith supporting documents.
 - ii. Complete tender document alongwith its annexures, forms and supporting documents, subsequent Amendments / Addendums to the Bidding Document duly signed and stamped (all pages) by the Bidder in token of having read, considered and agreed all parts of it.
 - iii. Bidder's Bank Account details as per **Form-B**.
 - iv. Any other information required in the Bidding Documents or considered relevant by the bidder.
 - v. All documents furnished by the Bidder as per the requirement of Technical Bid Evaluation Criteria shall be signed and stamped by the bidder or authorized signatory of bidder.

PART - II - PRICE BID (ELECTRONICS MODE)

- i. The Price Bid shall be submitted in electronic mode only through GEM Portal as per Form-F provided in the Bidding Document.
- ii. No stipulation, deviation, terms & conditions, presumption, basis etc. shall be stipulated in the price bid. Any conditions, if stipulated, shall be treated as null and void and shall render the bid liable for rejection.
- iii. Unless stated otherwise in the Bidding Documents, the Contract shall be for the total works as described in Bidding Document.
- iv. Bidder shall quote the lump sum price after careful analysis of cost involved for the performance of the complete work considering all parts of the Bidding Document.
- v. The quoted Price shall be deemed to be all inclusive **except applicable GST** till the completion of the work. It is clearly understood that MMTC will not have any additional liability towards payment of any Taxes & Duties except applicable GST leviable on total quoted price.

- vi. Alternative / conditional bids shall not be considered.
- vii. Prices quoted by the Bidder, shall remain firm and fixed and valid until completion of the Contract and will not be subject to variation on any account.
- viii. Price shall be quoted in figures as well as in words. If some discrepancies are found between the price given in words and figures, the price quoted in words shall be taken as correct.

9. Pre-bid conference

Pre-bid conference shall be conducted on 03.01.2022 at 15.00 Hrs at Scope complex, 6th floor, core-1, Lodi Road, New Delhi-110003 to address any queries of bidders. Bidders may email their query, if any, to bbisht@mmtclimited.com or anupk@mmtclimited.com latest by 31.12.2021. MMTC has the option to conduct Online pre-bid conference. Interested participants may forward their email id to anupk@mmtclimited.com and bbisht@mmtclimited.com latest by 31.12.2021 for the link.

10. Bid Validity

- 10.1 Price bid submitted by Bidder shall remain valid for a minimum period of two months from the date of opening of price Bid. Bidders shall not be entitled during the said period of two months, without the consent in writing of the MMTC, to revoke or cancel their Bid or to vary the Bid given or any term thereof.
- 10.2 MMTC may solicit the Bidders consent to an extension of the period of validity of bid. The request and the responses there to shall be made in writing. However, Bidders agreeing to the request for extension of validity of bid will not be permitted to modify the bid.

11. Bid opening

- 11.1 MMTC will open the technical bids in the presence of Bidders' designated representatives at date & time as stipulated in "Salient features of Bidding Document". The Bidder's representatives who are present shall sign bid-opening statement evidencing their attendance.
- 11.2 Bidder's names and any other such details as MMTC may consider appropriate will be announced by MMTC.
- 11.3 Price bid of only those bidders whose bids are determined to be technically qualified shall be opened. Bidders selected for opening of their price bids shall be informed about the date of price bid

opening. Bidders may depute their authorized representative to attend the opening. During price bid opening total price as quoted by the bidders shall be read out.

12. Evaluation of Technical bids

- 12.1 The MMTC will determine whether each of the bids conforms to the terms, conditions and specification of the Bidding Documents without material deviation and is complete with regard to submission of required documents. A material deviation is one which affects in any substantial way the scope, quality or performance of the works, or which limits in any substantial way, inconsistent with the Bidding Document, the MMTC's rights or the Bidder's obligations as envisaged in the Bidding Document, and the rectification of which deviation or reservation would affect unfairly the competitive position of other Bidders presenting substantially responsive Bids.
- 12.2 No stipulation, deviation, terms & conditions, presumption, basis etc. shall be stipulated in the bid. Any conditions, if stipulated, shall be treated as null and void and may render the bid liable for rejection.
- 12.3 MMTC, if necessary, will obtain clarifications on the Bid by requesting for such information / clarifications from any or all Bidders, either in writing or through personal contact. All responses shall be in writing, and no change in the price or substance of the bid shall be permitted unless specifically sought by MMTC.
- 12.4 MMTC reserve the right to assess Bidder's capability and capacity to execute the work using in-house information including taking into account other aspects such as concurrent commitments, past performance etc.

13. Selection Process

- 13.1 The final bidder will be selected through QCBS (Quality and Cost Based Selection) method. For QCBS, technical and financial marks will be in proportion of 50:50. Marks are allowed on the basis of experience, number of clients and turnover of clients. Bidder are required to obtain qualifying marks (i.e. 10) in each criteria. Marks beyond 10 has been referred as additional / bonus marks. Technical evaluation will be made on following criteria:

S. No.	Criteria	Marks (Total 100)
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1	<p>Experience as Service Tax / VAT/GST consultant</p> <p>10 years to 12 yrs</p> <p>+12 yrs to 20 Years</p> <p>Above 20 Years</p>	<p>10</p> <p>15</p> <p>20</p>
2a	<p>Marks for number of clients served (Min turnover Rs.100 cr of all clients) Period of consideration for additional / bonus marks: 2017-18 to 2021-22</p> <p>Minimum 3 Clients</p> <p>4 to 7 Clients</p> <p>More than 7 Clients</p> <p>If a bidder had more than 3 clients during FY 2016-17 or prior to 2016-17, no bonus marks will be allowed.</p> <p>Bonus marks will be allowed if bidder has served more than 3 clients for min 4 FY during 2017-18 to 2021-22.</p> <p>Example : Clients A+B+C+D+E+F (5 clients) : FY 2017-18 Clients A+G+H (3 clients) : FY 2018-19 Clients B+C+H+K+L+M+N+O (8 clients) : 2018-19 Clients M+N+P+Q+R+S+T+U (8 Clients) : 2019-20 Clients V+W+X+Y+Z+A+B+C (8 Clients) :2020-21 Clients D+E+F (3 Clients) : 2021-22</p> <p>Marks would be 15 considering the number of clients served during FY 2017-18 and 2018-19 to 2020-21.</p>	<p>10</p> <p>15</p> <p>20</p>
2b.	<p>Marks on the basis of client's turnover (Revenue from Operations) during the year of service (For minimum 3 clients). Period of consideration for additional / bonus marks: 2017-18 to 2021-22</p> <p>Rs.100 Crore to Rs.200 Cr</p> <p>> Rs.200 Crores and Upto Rs.500 Crs</p> <p>> Above Rs.500 Cr</p> <p>Client with lowest turnover shall be considered for awarding additional/bonus marks. For example turnover of Client "A", "B" and "C" is Rs.1000 Cr,</p>	<p>10</p> <p>15</p> <p>20</p>

	<p>Rs.800 Cr and Rs.400 Cr respectively. Bidder shall get 15 marks based on the turnover of Rs.400 Cr of client "C".</p> <p>If a bidder had clients with turnover of more than Rs.200 Cr during FY 2016-17 or prior to 2016-17, no bonus marks will be allowed.</p> <p>Bonus marks will be allowed if bidder has served more than 3 clients (with turnover of more than Rs.200 Cr) for min 4 FY during 2017-18 to 2021-22.</p> <p>Example - FY 2017-18 : Clients A (T.O. Rs.300 Cr)+B (T.O. Rs.400 Cr) + C (T.O. Rs.500 Cr) FY 2018-19 : Client A +B+C all with T.O. more than Rs.200 Cr but less than Rs.500 Cr FY 2019-20 : three clients (TO of all clients above Rs.500 Cr; FY 2020-21 : Clients X (T.O. Rs.502 Cr)+Y (T.O. Rs.600 Cr) + Z (T.O. Rs.450 Cr) FY 2021-11 : Clients D (T.O. Rs.300 Cr)+B (T.O. Rs.350 Cr) + C (T.O. Rs.400 Cr)</p> <p>Marks would be 15 considering the turnover of clients served during FY 2018-19 to 2021-22.</p>	
3	Minimum qualification marks for short listing for interview : (minimum 30 marks i.e. minimum 10 marks against each of sl no 1, 2a and 2b of this table)	
5	Interaction with High Level Management Committee- Bidder will be required to present himself/herself before the committee nominated by MMTC. Qualifying marks in interaction with High Level Management Committee - 15 (Minimum)	40 (max)

13.2 Price Bids of only those bidders whose Technical marks is more than or equal to 50 shall be opened. A final combined marks will be arrived at by applying above mentioned relative weightage to the score of technical criteria & marks of Price bid. The proposal with highest weighted combined marks shall be selected for initially one-year term. Subsequently, based on satisfactory performance, extension will be provided with the approval of FMCOD. Example for QCBS is given hereunder:

Bidder	Technical Marks (Assumed) = X	Price Bid (Assumed) = Y	Financial Marks (L*100/Y) = Z	Total Marks (X*0.50 + Z*0.50)
A	80	8,00,000	75.00	77.500

B	60	7,00,000	85.71	72.855
C	50	6,00,000 (L)	100.00	75.000

- 13.3 In the above case, Bidder 'A' will be selected on the basis of highest marks as per QCBS method. He will be paid Rs.8,00,000/- as per his quote even if his Price Bid is higher than other bidders.
- 13.4 It is clarified that to get full additional/bonus marks against three criteria, bidder should have (i) more than 20 yrs experience (ii) more than seven clients with turnover of Rs.100 Cr during the period from FY 2017-18 to 2021-22 and (iii) minimum 3 clients with turnover of more Rs.500 crore during FY 2017-18 to FY 2021-22..
- 13.5 In case of Company, Partnership Firm or LLP Firm, if digital signature of any authorized representative is to be used by the bidder, bidder should forward an authorization letter alongwith self certified photo ID of the authorized representative. Such letter should reach Shri Anup Kumar Sinha, DGM (F&A) or Ms Bhagwati Bisht, Sr. Manager (F&A) atleast three working days prior to the date bidder wants to submit their bid (but not later than 18.01.2022) excluding the date of receipt of letter and the date when the bidder wants to submit their bid.
- 13.6 Against Sl No. 4(1) i.e. Pre-Qualification Requirements (PQR), bidders are required to submit engagement letter (or similar documents) from 2011-12 onwards of any one corporate client whose turnover is those respective years is Rs.100 cr or more. For example FY 2011-12 client "A" with turnover of Rs.125 Cr, 2012-13 client "B" with turnover of Rs.200 Cr and so on. Bidders are required to submit engagement letter (or similar document) and documentary evidence of turnover.

14. Interview

Those who get minimum 30 marks on the basis of documents as mentioned at **clause 4 and 13.1** (sl no 1 to 3) would be short listed for interview. Short Listed bidders will be called for interview on a date which will be intimated by mail. If bidder is a CA/Cost Accountant/CS/Law Firm, Partner [see clause 4 (1) of this tender] and a qualified CA/ICWA/CS/Advocate with minimum 5 yrs of relevant experience would be required to attend the interview. Same qualified CA (with 5 yrs experience) shall visit MMTC as per clause 1.4 i of the annexure 1 (scope of work). Bidders to make their own arrangement for attending the interview at MMTC's premises. MMTC has the option to conduct online interview.

15. Final Evaluation & Selection

- 15.1 After completion of interview process, marks will be awarded for technical criteria and price bids of successful technical bidders (scoring 40 or more marks in technical criteria) will be opened on a date which will be intimated by mail.
- 15.2 A final combined marks will be arrived at and selection will be made as mentioned in Clause 13 'Selection Process'.

16. Notification of award

MMTC will issue the Letter of Award (LOA) to the successful Bidder and communicate the same through Courier/Fax/email as per details given by Bidder. The said communication will constitute the formation of a Contract until the formal agreement has been signed.

17. Agreement

- 17.1 The successful Bidder shall execute a formal agreement with MMTC within specified period from the date of issue of Letter of Award on a non-judicial stamp paper, purchased from Delhi of applicable value. The cost of non-judicial stamp paper shall be borne by the successful Bidder.
- 17.2 The following documents shall be integral part of agreement:
 - i. Original Bidding Document along with its enclosures including any Amendment /Corrigendum to original Bidding Document.
 - ii. Letter of Award along with enclosures attached therewith, if any.

18. FRAUD PREVENTION

- 18.1 Commitments of the Bidder / Consultant:

The Bidder(s) / Consultant shall be bound to take all measures necessary to prevent Fraud and Corruption while dealing with MMTC. They agree and undertake to observe the principles/ provisions as laid down in "Fraud Prevention Policy" of MMTC (full text of which is available on MMTC's website at <http://mmtclimited.com> during their participation in the tender process, during the execution of contract and in any other transaction with MMTC.

- (a) The Bidder / Consultant shall not, directly or through any other person or firm, offer, promise or give or otherwise allow any of MMTC's employees any material or other benefit which he/she is not legally entitled to, in order to obtain in exchange any advantage of any kind whatsoever during the tender process or during the execution of the contract.

- (b) The Bidder / Consultant shall not enter with other Bidders into any undisclosed agreement or understanding, whether formal or informal. This applies in particular to prices, specifications, certifications, subsidiary contracts, submission or non-submission of bids or any other actions to restrict competitiveness or to introduce cartelization in the bidding process.
 - (c) The Bidder / Consultant shall not commit or allow any employees of MMTC to commit any offence under the relevant provisions of IPC/Prevention of Corruption Act; further the Bidder / Consultant will not use improperly or allow any employee(s) of MMTC, for purposes of competition or personal gain, or pass onto others , any information or document provided by MMTC as per of the business relationship, including information contained or transmitted electronically.
 - (d) The Bidder / Consultant shall not instigate third persons to commit offences/activities outlined in Fraud Prevention Policy or be an accessory to such offences.
 - (e) The Bidder / Consultant if in possession of any information regarding fraud/suspected fraud, hereby agree and undertake to inform MMTC of same without any delay.
- 18.2 Disqualification from tender process and exclusion from future contracts: If the Bidder / Consultant, before award or during execution has committed a transgression through a violation of this Clause , above or "Fraud Prevention Policy" of MMTC in any other form such as to put their reliability or credibility in question, MMTC other than taking recourse available under law, shall be entitled to disqualify the Bidder / Consultant, from undertaking any transaction with MMTC and/or declare the Bidder / Consultant ineligible to be awarded a contract either indefinitely or for a stated period of time.
- 18.3 Damages: If MMTC has disqualified the Bidder(s) from the tender process during execution, MMTC shall be entitled to forfeit the Performance Guarantee.

19. Holiday Listing

Notwithstanding anything contained in this agreement, MMTC's policy for Holiday Listing of an Agency mutatis mutandis applies to this agreement and in the event, the agency(s) while discharging its obligations under the Agreement or otherwise, come(s) within the ambit of the said policy, MMTC at its sole discretion reserves the right to suspend/discontinue dealings or take any curative measures with the agency(s) in accordance with the policy in force.

20. Arbitration

- 20.1 Any dispute or difference whatsoever arising between the parties relating to construction, interpretation, application, meaning, scope, operation or effect of this contract or the validity or the breach thereof, shall be settled by arbitration in accordance with the Rules of Arbitration of the "SCOPE" and the award made in pursuance thereof shall be final and binding on the parties". Venue of Arbitration shall be Delhi and the language of arbitration shall be English only.
- 20.2 This Agreement and the rights and obligations of the Parties shall remain in full force and effect, pending the Award in any arbitration proceedings hereunder.

21. Applicable Law & Jurisdiction

The terms and conditions of this contract are governed by the Laws of India, as amended from time to time. The courts of Delhi shall have exclusive jurisdiction to settle any claim or dispute which might arise out of or in connection with these terms and conditions.

Annexure-1

Proforma of Agreement

(To be executed on a stamp paper of Rs.100/- to be obtained by the bidder in its name)

Agreement No. _____

This AGREEMENT (hereinafter called the "Agreement") is made on the ____ day of _____ 2022, between, MMTC Limited, Core-1, scope Complex, Lodhi Road, New Delhi 110003 (hereinafter called the "**MMTC**" which expression shall include their respective successors and permitted assigns, unless the context otherwise requires) and, _____ (hereinafter called the "**CONSULTANT**" which expression shall include their respective successors and permitted assigns).

WHEREAS

- a. MMTC issued a tender vide NIT No. **MMTC/Tax/2021-22/GST/01 dated 23/12/2021** for Appointment of **GST Consultant** (hereinafter called the "**Consultant**").
- b. The Consultant submitted its proposals for the aforesaid work, whereby the Consultant represented to MMTC that it had the required professional skills, and in the said proposals the Consultant also agreed to provide the Services to MMTC on the terms and conditions as set forth in the tender and this Agreement; and
- c. MMTC, on acceptance of the aforesaid proposals of the Consultant, awarded the Consultancy to the Consultant vide its Letter of Award dated _____ (the "LOA"); and
- d. In pursuance of the LOA, the parties have agreed to enter into this Agreement.

NOW, THEREFORE, the parties hereto hereby agree as follows:

1. Scope of work and deliverables:

Scope of work includes the following, but not limited to:

- 1.1 Detailed presentations to Board / Senior Management on GST matters as and when required.
- 1.2 Half day training to MMTC's officials in every six months at MMTC, N. Delhi (and online to outstation participants).
- 1.3 Routine work :

- a. To advise/give written opinion relating to any GST issues within reasonable time.
- b. To assist on issues in GST TDS Registration, preparation & filing of GST TDS returns and generation of TDS Certificates.
- c. To assist in preparing replies/submissions for Department's Notices regarding GST and Service Tax issues including show Cause Notices.
- d. To guide and assist the appointed advocate / representative in appeal matters.
- e. To examine any order/communication received from GST authorities and advise further course of action.
- f. To update about relevant changes/amendments/judgments in the GST Act & Rules (more specifically having implications on MMTC) regularly through mail.
- g. To advise on the tax-planning like benefits/ rebates/ deductions/ exemptions available under GST act.
- h. To provide general consultancy services in any other work related to GST.
- i. The consultant or a qualified representative (CA/ICWA/CS with minimum 5 yrs experience) will be required to visit atleast one day (3-4 hours a day) in a week and as and when required at the Company's registered office at Lodhi Road, New Delhi. Consultant shall submit a copy of the qualification certificate in respect of the representative who will visit MMTC.
- j. To assist in filing of any return by any RO/SRO of MMTC.
- k. To attend the Appeal(s) / Show Cause Notice(s) / Hearing(s) related to GST Matters with GST authorities.
- l. Partner to visit and attend meetings as and when required for discussion with senior officers of MMTC/MMTC's Customers/Vendors.
- m. Assistance in all GST compliances including audit proceedings / show cause notices/ demands and other proceedings as applicable initiated by appropriate authorities including drafting/ filing of replies, stay of demand and submissions and representation, pursuing, assisting and coordinating with GST authorities for getting refunds / settle demands.
- n. GST Return of Delhi is filed by MMTC Jhandewallan office (DRO) for which one consultant is appointed by DRO. Corporate Office, New Delhi forwards the input i.e. details of outward and inward liabilities alongwith supporting documents to DRO. CO's consultant will be required to (i) check the details, with reference to documents, which are being forwarded to DRO for filing of return (ii) suggest to avail or not to avail the ITC (eligibility / ineligibility of ITC) and (iii) to assist in reconciliation of mismatch between GSTR 2A and data as per books i.e. GSTR 2 (GSTR 2A data is forwarded monthly by DRO to CO).
- o. Advising the records to be maintained, eligibility or otherwise of Input tax credits and ensuring due compliance with Input tax credit rules notified or as notified in future.
- p. Advising on efficient utilization of accumulated tax credit.
- q. Any other matter relating to GST.

2. Payment:

- 2.1 The payments shall be released after verifying the GST credit in electronics ledger and receipt of original signed invoice(s).
- 2.2 While making the payment, statutory deductions as applicable, shall be made by MMTC.
- 2.3 MMTC will make the payment through e-mode only to Consultant's Bank account as per e-payment details submitted in the tender document.

3. Performance Guarantee

- 3.1 The successful bidder shall be required to furnish Performance Guarantee to the extent of 10 (ten) percent of the contract value within 10(ten) working days of communication of Letter of Award (LOA). It would be in form of deposit with MMTC (BGs are not acceptable).
- 3.2 Failure to deposit Performance Guarantee shall be treated as failure to discharge the duties under the contract and shall result in cancellation of the contract and the bidder shall be liable to compensate MMTC for any losses incurred by MMTC. The decision of MMTC in respect of such losses, damages, charges, expenses or costs, shall be final and binding to the bidder.
- 3.3 In case of non-performance or under performance, this is liable to be forfeited. MMTC's decision in this regard shall be final and bindings on both parties.

4. Validity of the agreement

- 4.1 This Agreement shall come into force w.e.f.(the "Effective Date"). All terms and conditions given in above mentioned tender shall be treated as integral part of this agreement. The Consultant shall visit MMTC and understand the transactions well before the "Effective Date" and shall commence the Services w.e.f., unless otherwise agreed by MMTC.
- 4.2 The Agreement shall remain valid for one year (i.e. till) and shall be extendable subject to satisfactory performance and with mutual consent of both parties.

5. Confidentiality

5.1 During the validity of the Contract and within two years after expiry of the contract, Consultant shall treat all matters in connection with the Contract as strictly confidential and undertakes not to disclose, in any manner whatsoever, information, documents, technical data, experience, etc. given to him by MMTC without the prior written consent of MMTC.

5.2 Consultant further undertakes to limit the access of confidential information to those of its employees, Implementation Partners etc. who reasonably require the same for the proper performance of the Contract and the Consultant shall ensure that each of them has been informed of the confidential nature of the information and made aware of the confidentiality and non-disclosure clause stated at Clause 5.1 above.

6. Termination of Agreement

6.1 By MMTC

- vi. MMTC reserves the right to terminate the contract on occurrence of any of the following events:
 - i. Any document, information, data or statement submitted by the Consultant in its Proposals, based on which the Consultant was considered eligible or successful, is found to be false, incorrect or misleading;
 - ii. The consultant fails to commence services as required under this agreement.
 - iii. The consultant fails to complete any of the required services as per the tender due to which MMTC fails to meet statutory time limit for finalization of monthly / quarterly/annual returns, statements, adjustments etc.
 - iv. MMTC, in its sole discretion and for any reason whatsoever, decides to terminate this Agreement.

A written notice of not less than 30 days should be given before such termination.

6.2 By the Consultant

- a. The Consultant may, by giving a written notice of not less than 30 days terminate the agreement on occurrence of any of the following events:
 - i. MMTC fails to pay any money due to the Consultant pursuant to this Agreement which is not subject to dispute, within 45 (Forty Five) days after receiving written notice from the Consultant that such payment is overdue;

- ii. MMTC is in material breach of its obligations pursuant to this Agreement and has not remedied the same within 45 (Forty Five) days after receiving written notice from the Consultant.
- iii. In case, any reply to GST Authorities is to be submitted or hearing is to be attended within 45 days of the date of termination notice served by the consultant, same would be accepted only after submission of satisfactory reply of the notice / attending the hearing by the consultant. Before leaving, the consultant would submit brief of all pending hearings/ Show Cause Notices/ Matters to the MMTC's advocate/consultant/official.

7. Liabilities:

- 7.1 Without prejudice to any express provision of this contract, Consultant shall be solely responsible for any delay, lack of performance, breach of agreement and/or any default under this contract. Consultant shall remain liable for any damages due to its gross negligence within the next 12 months after the date of signing the agreement.
- 7.2 Penalty, if any, levied by the statutory authorities under GST Law for non-conformities will be borne by the consultant (if it is directly due to the fault of the consultant) and liabilities under this clause shall extend even after termination of agreement at any event.

8. Force Majeure:

- 8.1 If at any time during the existence of this contract either party is unable to perform in whole or in part any obligations under this contract because of war, hostility, military operations, civil commotion, sabotage, quarantine, restrictions, acts of God and acts of Government (including but not restricted to postponement or deferment of implementation of GST), fires, floods, explosions, epidemics, strikes, or any other labour trouble, embargoes, then the date of fulfillment of any obligations engagement shall be postponed during the time when such circumstances are operative. Any waiver / extension of time in respect of the delivery of any installment or part of the service shall not be deemed to be waiver / extension of time in respect of the remaining deliveries.
- 8.2 If operation of such circumstances exceed three months, either party will have the right to refuse further performance of the contract in which case neither party shall have the right to claim eventual damages.
- 8.3 The party which is unable to fulfill its obligations under the present contract must within 15 days of occurrence of any of the causes mentioned in this clause shall inform the other party of the existence or termination of the circumstances preventing the performance of the

contract. Certificate issued by Chamber of Commerce or any other competent authority connected with the case shall be sufficient proof of the existence of the above circumstances and their duration. Non-availability of professional manpower will not be an excuse to the consultant for not performing their obligations under the Contract.

9. Arbitration

- 9.1 Any dispute or difference whatsoever arising between the parties relating to construction, interpretation, application, meaning, scope, operation or effect of this contract or the validity or the breach thereof, shall be settled by arbitration in accordance with the Rules of Arbitration of the "SCOPE" and the award made in pursuance thereof shall be final and binding on the parties". Venue of Arbitration shall be Delhi and the language of arbitration shall be English only.
- 9.2 This Agreement and the rights and obligations of the Parties shall remain in full force and effect, pending the Award in any arbitration proceedings hereunder.
- 9.3 The party invoking the Arbitration clause shall do so by serving the other party a notice by registered post specifying the disputes and qualifying its claims in categorical terms addressed to Chief General Manager (F&A), MMTC Limited, Core-1, scope Complex, LodhiRoad, New Delhi 110003, if claim is against MMTC and (Name & Address of the consultant), if the claim is against the "Consultant". The other party shall have the right to submit its counterclaim, if any.

10. Applicable Law & Jurisdiction

The terms and conditions of this contract are governed by the Laws of India, as amended from time to time. The courts of Delhi shall have exclusive jurisdiction to settle any claim or dispute which might arise out of or in connection with these terms and conditions.

11. Fraud Prevention Policy – See clause 18 of the tender

12. Holiday Listing – See clause 19 of the tender

13. Notice

For the purpose of this agreement, any notice and all other communication provided for in this agreement shall be in writing and shall be deemed to have been duly given when received at the respective address set forth below:

MMTC Limited	Consultant
Chief General Manager (F&A), MMTC Limited,	

Core-1, scope Complex, Lodhi Road, New Delhi 110003	
--	--

14. In witness whereof the parties have executed these presents in the day and the year first above written.

Signed and Delivered
for and on behalf of
M/s _____

Signed and Delivered
for and on behalf of
M/s MMTC LIMITED

(Authorised Signatory)

(Authorised Signatory)

Date : _____
Place: _____

IN PRESENCE OF TWO WITNESSES

1. _____

2. _____

—

Form A (Proposal)

On the Letterhead of the Bidder

To
MMTC Limited,
New Delhi.

SUBJECT: Appointment of GST Consultant in MMTC.

Ref: Tender No. MMTC/Tax/2021-22/GST/01 dated 23/12/2021

Dear Sir,

Please find herewith our offer in line with requirement of MMTC Bidding document. We confirm that:

- 1 Offer is in complete compliance with technical as well as commercial requirements of Bidding Document and there is no technical or commercial deviation in the offer.
- 2 We understand that any technical or commercial deviation in the offer shall render our offer liable for rejection.
- 3 Our offer shall remain valid for a period of 2 (Two) Months from the date of opening of price bid.
4. We declare that the statement made and the information provided in our offer is true and correct in all respect. In case, it is found that the information/ documents provided by us are incorrect/ false, our application shall be rejected by MMTC without any reference to us.
5. Detailed offer / documents are as under:
 - 5.1 Bidder's Name:
 - 5.2 Name of the Partners (If firm)
 - 5.3 Address of registered office:
 - 5.4 Address of Local Office In Delhi / NCR (Proof to be submitted):
 - 5.5 Telephone No.
 - 5.6 E-mail address
 - 5.7 Website (if any)

5.8 Fax number (Optional)

5.9 ICAI firm registration number and/or CIN No. of consulting company / ISO registration no. (if any) (Self attested copy to be enclosed)

5.10 GST registration no. (Optional) (Self attested copy to be enclosed)

5.11 Permanent Account Number (PAN) (Self attested copy to be enclosed)

5.12 Details of Enrollment Certificate in GST Portal - PCT 02 (Copy to be submitted)

6. Experience of the Consultant Firm in VAT/Service tax /GST - Please enclose supporting documents as per Clause 4(1) of the tender document.

S. No.	Client's Name & Address	Scope of work	Project Period	Turnover of client (Rs crore)	Page No.	Marks claimed on the basis of experience

If required, bidders may submit the above information in a separate annexure.

15. Details of proof of working as GST Consultant - Please enclose supporting documents as per Clause 4(2) of the tender document:

Table 7A

S No	Name & Address of the Client	Turnover Cr Rs.	Fin. Year	No of months	Page No.	Marks claimed on the basis of number of clients
1	2	3	4	5	6	7
1						
2						
3						

For eligibility, total of col 5 should be 36 or more

Table 7B

S No	Name & Address of the Client	Turnover Cr Rs.	Fin. Year	months	Page No	Marks claimed on the basis of Client's Revenue from operations
1	2	3	4	5	6	7
1						
2						
3						

If required, bidders may submit the above information (Table 7A & 7B) in a separate annexure.

I /We have furnished only those credentials in the prescribed format for which documentary evidence is available with us. MMTC reserves the right to seek additional information or ask for supporting documents from Bidders for verifying/evaluating their credentials whenever required.

8. Earnest Money Deposit – Not Applicable
9. Details of qualified Professionals of the Firm :
10. Declaration : We hereby confirm that
 - 10.1 all the documents submitted in this tender are authentic, genuine, copies of their originals and have been issued by the issuing authority mentioned above and no part of the document(s) / information is false, forged or fabricated.
 - 10.2 our Bid complies with the total technical-commercial requirements/terms and conditions of the Bidding Document and subsequent addendum/corrigendum (if any), issued by MMTC, without any deviation/ exception/ comments/ assumptions.
 - 10.3 we have quoted the prices without any condition and deviation.
 - 10.4 terms and conditions if any, mentioned in our bid (Technical as well as Price) shall not be recognized and shall be treated as null and void.
 - 10.5 we are not under any 'liquidation', any 'court receivership' or similar proceedings and 'bankruptcy'.
 - 10.6 any partner / Director of the entity have not been convicted in any disciplinary proceedings / criminal case by regulatory authority(ies)/ court in connection with professional work.

- 10.7 we further confirm that, we have not been in negative list / blacklisted by any Public Sector Undertaking / Government Department (State or Central) / MMTC Limited.
- 10.8 the contents of this Tender have not been modified or altered by us. We agree that if any noticed in future, our Bid may be rejected / terminated.
- 10.9 we have gone through and understood the Bidding Document and that our Bid has been prepared accordingly in compliance with the requirement stipulated in the said documents.
- 10.10 We are submitting Master Index of Bidding Document as part of our Bid duly signed and stamped on each page in token of our acceptance. We undertake that Bidding Document shall be deemed to form part of our bid and in the event of award of work to us, the same shall be considered for constitution of Agreement. Further, we shall sign and stamp each page of the Bidding Document as a token of Acceptance and as a part of the Contract in the event of award of Contract to us.
- 10.11 we have quoted our prices in electronic mode through MMTC's e-tendering portal. We confirm that rate quoted by us includes price for all services as mentioned in the Bidding Document.
- 10.12 we have already **enclosed the supporting documents in respect of sl no 5.4, 5.11, 5.12, 6, 7 & 8 above, which are mandatory.**
- 10.13 Following documents are enclosed as documents for technical bid. Documents should be properly bound, indexed and page numbered:

S No	Particulars	Page No.	Encl. (Yes / No)
1	Bidder's details on Bidder's letter head as per Form A		
2	Complete tender including its annexure – duly signed and stamped by an authorized signatory.		
3	Copy of PCT 02 (Enrollment Certificate on GST Portal)		
4	a. Three Profiles i.e. (i) firm (ii) Sr Partner (Experience from 2011-12) (iii) Junior (Min 5 yrs experience) b. Profile of practicing firm, Sr. Partner & Junior who will attend MMTC every week (Qualification / age/experience etc); (Junior's Experience – minimum 5 years after relevant qualification); c. Proof of date of birth of practicing		

	CA/Cost Accountant/CS/Advocate/Partner; d. Copy of relevant certificates (say CA/ICWA/CS/LLB)		
5	a. Details of clients – Copy of appointment letter, and Copy of audited Profit & Loss A/c of the corporate where engaged as consultant.		
6	a. Bidder's Bank Account details as per Form-B. b. Cancelled cheque		
7	Copy of PAN		
8	Copy of GSTIN (optional)		
9	Any other information required in the Bidding Documents or considered relevant by the bidder (pl specify).		

11. Authorisation

We _____ hereby authorize following representative(s) to sign all bid documents / attend Technical / Price bid opening. We confirm that we shall be bound by all commitments made by aforementioned authorized representatives.

Name		
Designation		
Mobile Number		
Email ID		
Number & reference of ID Proof (Copy enclosed)		
Specimen signature of authorized representative(s)		

12.

Signature	
Name of signatory	
Designation of signatory	
Official seal	

NB: Bidders are requested to email the softcopy (word file) of this form to anupk@mmtclimited.com and bbisht@mmtclimited.com **after technical bid is opened** repeat after technical bid is opened.

Form-B
E-Payment Form
Bank account particulars

- 1 Bidder's name
- 2 Address of bidder
- 3 Particular of bank account
 - Name of the bank
 - Branch code
 - Address of the bank branch
 - Type of account (SB, Current, Credit)
 - Account number
 - Bank's IFSC code for RTGS/NEFT

I hereby declare that the particulars given above are correct and complete and accord our consent for receiving payment through electronic mechanism. I also undertake to intimate the changes, if any, in bank account details in future and MMTC will not be held responsible for non-payment / delay due to above change in bank details and also due to technical reasons beyond its control.

(_____)

Signature of the authorized signatory (ies) &
Designation

Place:

Date:

Official seal of the bidder

BANK CERTIFICATION

Certified that the particulars furnished above are correct as per our records

Bank's Stamp

Place:

Date:

Stamp & Signature of the authorized
official of the bank.

Please enclose a cancelled cheque with this form

Form C
(To be submitted electronically only on the letterhead of the Bidder)

PART-II: PRICE BID

Schedule of rates

Name of Job/ services: GST Consultant in MMTC

Name of Organization: MMTC Limited, New Delhi

TENDER NO.: MMTC/Tax/2021-22/GST/01 **dated 23.12.2021**

Name of Bidder:

Sl. No.	Description of Work	Amount (In Rs.)
1	Monthly retainership	

This price is valid for two months from the date of opening the price bid.

Note :

- i. The above rates shall be exclusive of GST but inclusive of all other taxes, duty, out of pocket expenses etc.
- ii. For Travel /Stay outside New Delhi for training etc., arrangements shall be made by MMTC as per entitlement applicable to the Statutory Auditors.

Signature	
Name of signatory	
Designation of signatory	
Official seal	