



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

CIN:L51909DL1963GOI004033

Web: www.mmtclimited.gov.in

Addendum no. 01 dated 11-12-2018

Tender no. MMTC/Tax/2018-19/GST/01 dated 27/11/2018
Appointment of GST Consultant

1. REVISED DATE OF SUBMISSION & OPENING OF TENDER

Last date and time for submission of Tender: 1500 Hrs. on **26-12-2018**

Date and Time of opening Technical Bid: 1515 Hrs. on **26-12-2018**

2. In addition to a Practicing CA and CA Firms, practicing Cost Accountants, Cost Accountant Firms, Practicing Company Secretaries and CS Firms, consultancy firms, who are engaged in VAT/Service Tax / GST Matters, are also eligible to participate in the tender.
3. Clause 4 of the tender may be read as under:

Pre-Qualifying Requirements (PQR)

The offer shall be considered only from Indian, technically competent, experienced and Accounting/Consulting firms of Chartered / Cost Accountants or a practicing CA/Cost Accountant who meet the following pre-qualification requirements.

Sl. No	Parameter/Criteria/ Requirement and Documents required
(1)	<p>A practicing C.A./Cost Accountant or registered CA/Cost Accountant firm having Partner with specialization on GST matters (hereinafter referred to as Partner) continuously engaged as VAT/Service Tax/ GST consultant from 2008-09 onwards. Date of birth of the Practicing CA /Cost Accountant / Partner should be on or after 1st January 1954)</p> <p>Documents required –</p> <p>(a) Copy of appointment letter/agreement showing the scope of work from 2008-09 onwards for any one Corporate with annual turnover of Rs.100 Crore or more. Appointment Letter(s)/agreement(s) for all the years from 2008-09 and documentary evidence for turnover (preferably Annual Report or Auditor’s Certificate) showing turnover of the client are to be submitted for qualifying score (10).</p> <p>(b) For additional scores - 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).</p> <p>(c) Proof of date of birth of practicing CA/Cost Accountant/Partner.</p>

(2)	<p>Working as GST consultant (Minimum six months in each year i.e. 2017-18 and 2018-19) in minimum 3 corporate (including minimum one state/central PSU) with annual turnover of Rs.100 Crs and above during 2017-18.</p> <p>a. Additional 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 and 2018-19 for minimum period of six months in each year.</p> <p>b. Additional marks are also allowed if Bidder has minimum corporate clients whose turnover is more than Rs.200 Crore during FY 2017-18.</p> <p>Documents required – (i) Copy of appointment letter/agreement (ii) Copy of audited Profit & Loss A/c of the corporate where engaged as consultant.</p>
(3)	<p>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.</p>
(4)	<p>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.</p>

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

4. Bank details at clause 6 of the tender may be read as under:

A/c no. 10813608375, State Bank of India, 5th floor, Red Fort Capital, Parshvanath towers, Bhai Veer Singh Marg, Gole Market, New Delhi 110001. IFSC Code SBIN0017313.

5. Clause 13.1 may be read as under:

The final bidder will be selected through QCBS (Quality and Cost Based Selection) method. For QCBS, technical and financial score will be in proportion of 50:50. Technical evaluation will be made on following criteria:

S. No.	Criteria	Score (Total 100)
1	<p>Experience as Service Tax / VAT/GST consultant 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>Currently serving or served in 2017-18 and 2018-19 (Minimum 6 months in each year) as GST Consultant on retainership basis for a corporate whose average Turnover for last three yrs is Rs.100 Cr or more.</p>	

	Minimum 3 Clients	10
	4 to 7 Clients	15
	More than 7 Clients	20
2b.	Currently serving or served in 2017-18 and 2018-19 as GST Consultant on retainership basis for minimum three corporate whose Turnover (Revenue from Operations) for year ended March 2018 is: Rs.100 Crore to Rs.200 Cr	10
	> Rs.200 Crores and Upto Rs.500 Crs	15
	> Above Rs.500 Cr	20
	Client with lowest turnover of shall be considered for awarding additional marks. For example turnover of Client "A", "B" and "C" is Rs.1000 Cr, Rs.800 Cr and Rs.400 Cr respectively. Bidder shall get 15 marks based on the turnover of Rs.400 Cr of client "C" provided bidder has worked as GST consultant during 2017-18 and 2018-19 (min six months in each year) in that companies/firm/entity.	
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)	
4	Interaction with High Level Management Committee- Bidder will be required to present himself/herself before the committee nominated by MMTC.	40 (max)

6. It is clarified that Price Bid and Financial Bid has same meaning and price bid is to be submitted in Form C provided with tender document.

7. Clarifications:

- a. It is clarified that to get full additional marks against three criteria, bidder should have (i) more than 20 yrs experience (ii) more than seven clients with last three year's average turnover of Rs.100 Cr and (iii) minimum 3 clients with turnover of more Rs.500 crore during FY 2017-18.
- b. 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 Shri Nishant Kumar, Manager (F&A) atleast two working days prior to the date bidder wants to submit their bid (but not later than 14.12.2018) excluding the date of receipt of letter and the date when the bidder wants to submit their bid.
- c. Against SI No. 4(1) i.e. Pre-Qualification Requirements (PQR), bidders are required to submit engagement letter (or similar documents) from 2008-09 onwards of any one corporate client whose turnover is those respective years is Rs.100 cr or more. For example FY 2008-09 client "A" with turnover of Rs.125 Cr, 2009-10 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.

8. **Additional Clauses in tender:**

8.1 **Arbitration Clause**

- 8.1.1 Any dispute or difference whatsoever arising between the parties out of or relating to the construction, meaning, scope, operation or effect of this contract or the validity or the breach thereof shall be settled by arbitration by a sole arbitrator to be appointed by Chairman & Managing Director (CMD) of MMTC Limited. The provisions of Arbitration and Conciliation Act 1996 shall apply to such arbitration proceedings.
- 8.1.2 The venue of arbitration shall be New Delhi and courts of Delhi have jurisdiction over all matters related to the contract.
- 8.1.3 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.
- 8.2 MMTC has the right to withdraw the tender at any point before issuance of letter of award and such withdrawal shall not be disputed by the parties to this tender.
9. Revised Annexure -1 (Proforma of agreement) is attached below:

All other terms and conditions remain unchanged. This addendum is integral part of aforesaid tender.

DGM (F&A)

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 _____ 2018, between, MMTC Limited (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/2018-19/GST/01 dated 27/11/2018** 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 Delhi. All arrangements would be made by MMTC. In case of outstations, Air-ticket, accommodation, taxi etc would be arranged by MMTC.
- 1.4 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 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.
- 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.

2. Payment:

- 2.1 The payments shall be released after receipt of monthly bills.
- 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 Bank Guarantee

- 3.1 The successful bidder shall be required to furnish Performance Bank Guarantee to the extent of 10 (ten) percent of the contract value within 10(ten) working days of communication of Letter of Award (LOA).
- 3.2 Performance Bank Guarantee may be furnished from any Scheduled Bank branch in New Delhi other than Gramin Bank, Nainital Bank, Dhanlakshmi Bank or Cooperative Bank. The BG issuing bank must have a net worth of at least Rs.500 Crore and Capital Adequacy Ratio of at least 9%. The Bank Guarantee should be in format as given in this tender document. All expenses, commissions and interests related to issuance and surrendering of the Performance Guarantee, accrued to the Bank, shall be at the sole cost of the bidder.
- 3.3 The Performance Bank Guarantee shall be valid up to 31/03/2020 and the same shall be renewed for further period as may be necessary.
- 3.4 Failure to submit Performance Bank 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. EMD submitted by bidder shall be liable to be forfeited. The decision of MMTC in respect of such losses, damages, charges, expenses or costs, shall be final and binding to the bidder.
- 3.5 It is advisable to issue PBG by PSU banks in SFMS system. MMTC's banker details is already provided in this tender document. Bidders are

requested to request their banker that while issuing PBG they should also inform the advising bank confirming the issuance of PBG.

4. Validity of the agreement

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.

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 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.

6. Termination of Agreement

6.1 By MMTC

- a. 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.
 - v. If the consultant stands insolvent during the currency of agreement then MMTC at its discretion can terminate the agreement.
 - vi. MMTC shall also have, without prejudice to any other right and remedies, the right in the event of breach / failure by the consultant of any of the terms and conditions of the contract, or due to the consultant's inability to perform as agreed for any reason whatsoever, to terminate the contract forthwith and get the work done for the unexpired period of the

contract at the risk and cost of the consultant and recover the losses, damages, expenses or cost that may be suffered or incurred by MMTC besides forfeiture of security deposit.

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:

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. The amount of liability will be limited to 10% of the agreement value. Further the liability of the consultant under this clause shall extend even after termination of agreement.

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 the agreement in any event.

8. Force Majeure:

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.

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.

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 out of or relating to the construction, meaning, scope, operation or effect of this contract or the validity or the breach thereof shall be settled by arbitration by a sole arbitrator to be appointed by Chairman & Managing Director (CMD) of MMTC Limited. The provisions of Arbitration and Conciliation Act 1996 shall apply to such arbitration proceedings.
- 9.2 The venue of arbitration shall be New Delhi and courts of Delhi have jurisdiction over all matters related to the contract.
- 9.3 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.

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

11. Holiday Listing – See clause 19 of the tender

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 _____

(Authorised Signatory)

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

(Authorised Signatory)

Date : _____
Place: _____