



NOTICE INVITING TENDER

A/NFL/CO/F&A/2016-17/GST

Date: March 24, 2017

Subject: Invitation to Bid Document for Appointment of Consultant for Implementation of Goods and Services Tax (GST)

Dear Madam/Sir,

Sealed Tenders are invited for and on behalf of **National Fertilizers Limited (NFL)** in two bid system where **Part-I** of the bid shall constitute the Technical Bid/Non Price Bid for Goods and Services Tax (GST) and **Part-II** shall form the Price Bid for Goods and Services Tax (GST).

A set of document is enclosed herewith, for submission of your most competitive offer.

Brief description of the work is given below:-

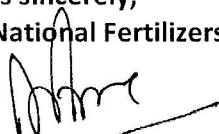
Name of Work: **Goods and Services Tax (GST) project**

- a) Earnest Money: Rs 50,000/-. Earnest Money to be deposited in (NEFT):SBI –NDSE-I, New Delhi: Account No.: 10297944831, IFSC: SBIN0000730, MICR:110002118)
- b) Last date and Time for submission of the Tender: **03.04.2017** upto 12:00 Noon.
- c) Bid will be opened on **03-04-2017 at 12:15 PM**
- d) Tender to be submitted to: General Manager (F&A), National Fertilizers Limited, A-11, Sector 24, Noida, UP-201301.

You are requested to submit the sealed tender under the 2- Part Bid System as under:-

1. The Technical Non-Price Bid including details of Earnest Money (EMD) will be placed in the envelope super scribed as Technical/Non-Price Bid. The bid document should be duly signed, stamped in all the pages and should be submitted along with the same.
2. The Price-Bid will be placed in the envelopes super scribed as Price Bid.
3. The Price-Bid will be in the format as prescribed in **Annexure-I**.
4. Both the Envelopes containing Technical/Non-Price Bid and Price Bid will be placed in a Bigger Envelope duly Super Scribed Enquiry Number.
5. More information about the company can be found on www.nationalfertilizers.com.
6. The tender documents are also available at NFL Web site – www.nationalfertilizers.com and can be downloaded from the site.
7. Thanking you,

Yours sincerely,
For National Fertilizers Limited,



(Ashutosh Arora)

General Manager (F&A)

9811554195,9910111627,9971004916

Enclosed: As above.



NATIONAL FERTILIZERS LIMITED

(A Govt. of India Undertaking)

A-11, Sector-24, Noida

Invitation to Bid Document for Appointment of Consultant for Implementation of Goods and Services Tax (GST) .GST NO.: A/NFL/CO/F&A/2016-17/GST

1.0 About National Fertilizers Limited (NFL):

1.1 NFL was incorporated on 23rd August, 1974 with two manufacturing Units at Bathinda and Panipat in the state of Punjab and Haryana respectively having an installed capacity of 5.115 lakh MT Urea each. Subsequently, on the reorganization of Fertilizer group of Companies in 1978, the Nangal Unit of Fertilizer Corporation of India with an installed capacity of 4.785 MT lakh MT Urea came under the NFL fold. The Company expanded its installed capacity in 1984 by 7.26 lakh MT Urea after installing and commissioning of its Vijaipur gas based Plant in Madhya Pradesh. Subsequently Vijaipur plant doubled its capacity by commissioning Vijaipur Expansion Unit i.e. Vijaipur-II in 1997. Consequently, at present, the company has an installed capacity of 35.68 lakh MT of Urea.

1.2 NFL is a leading producer and marketer of nitrogenous fertilizers and industrial products in India. KISAN Urea (46% N) is the flagship brand of the company. The company contributes around 16.5% of total Urea production in the country. The Company also manufactures and markets Bio-fertilizers and a wide range of industrial products like Nitric Acid, Sodium Nitrate/Nitrite, Ammonium Nitrate etc. The Company has developed Neem coated Urea which on demonstration has improved the crop yield by 4-5%.

1.3 NFL is a listed company with an authorized share capital of Rs.1000 crore. The shares of the company are listed at Bombay Stock Exchange (BSE) and National Stock Exchange (NSE). The company compiles its quarterly, half-yearly and annual audited/un-audited financial results as per the listing agreements with the stock exchanges.

1.4 NFL operates under the administrative control of Department of Fertilizers in the Ministry of Chemicals & Fertilizers, Govt. of India.

1.5 The Company's strength lies in its sizeable presence, professional marketing and strong nationwide distribution network. The company's marketing network comprises of Central Marketing Office at Noida, three Zonal offices at Bhopal, Lucknow and Chandigarh and about 36 Area offices spread across the country.

1.6 Further details regarding the operational and financial performance of the company is available on company's website www.nationalfertilizers.com



2.0 Financial Accounting & Reporting Systems at NFL:

NFL maintains Books of Accounts as required under the applicable regulations and statutes. The Company has detailed financial/system manuals covering major areas of business operations viz., Accounting, Costing, Internal Audit, Personnel, Stores, Purchase, Works, Marketing etc. Each manufacturing facility, Marketing Zonal offices (at Chandigarh, Bhopal and Lucknow), corporate office and Central marketing Office are organized as separate accounting units. The quarterly and annual financial statements are prepared for each accounting unit and are aggregated at the corporate office for compilation of the financial statements of the company as a whole. NFL is using in-house developed/customized IT applications based on hybrid platforms (viz, Oracle, Cobol, FoxPro etc.) for Accounting, MIS and other business processes. There is an on-line financial accounting system at all the accounting units to capture and process accounting data.

3) Eligibility Criteria:

- a. **Turnover:** Turnover of Biding entity should be at least Rs 10.00 crore in any of the 3 (three) previous financial years ending 31st March 2016.

The Bidder will provide the Audited Accounts for the above said period.

4) Evaluation Criteria:

- a. The evaluation of the bids will be made on the basis of Price Bid quoted by the qualified bidders who have secured at least 75 marks score worked out on the basis of Technical Bid criteria as stated hereunder:

S.no	Parameters	Selection Criteria	Basis of marks	Marks per Criteria	Maximum Marks
i.	(a) Experience	Experience (in Nos. of assignments) of the Bidding Entity in the field of Indirect Taxation preferably before Department/ CESTAT/High Courts in India for any entity engaged in Fertilizers & Chemicals/Oil/Gas/Coal during the last three years. Experience includes consultancy assignment in the field of indirect taxation. Assignment having individual order value of at least Rs. 3 Lakh. Note: Documentary evidence in the form of letter/certificate from client stating the successful completion of the assignment	No of job handled	a) 10 marks for each assignment completed valued > Rs10 lakh b) 8 mark for each completed assignment <10lakh and > 3 lakh, during the last three financial years (i.e F/yr 2014-15,2015-16	35

		<p>or letter or communication evidencing submission of the Final Report to client to be furnished along with letter of award and brief detail of the final report/assignment.</p> <p>The work related to regular compliances such as assessment and return filing etc. would not be considered as eligible work experience.</p>		& 2016-17)	
i.	(b) Assignment in hand/Experience	<p>i. Assignment in hand/Experience for ongoing GST implementation assignment</p> <p>Note: Documentary evidence in the form of letter of award.</p>	No of assignments	a) 1 marks for assignment of GST	5
ii.	Composition of Professional	<p>Number of qualified professionals (CA/CMA/CS/Advocates) on the rolls of the consultant or as partners having post-qualification experience of more than 10 years in the field of indirect taxation in India and at least 1 year experience in the bidding entity as on the due date of submission of bid. (Mention Nos. of qualified professionals)</p>	Each Professional must be Associate or Fellow member of the respective Institute or Registered as Advocate with Bar Council in India.	One mark for each professional having more than 10 years' experience	15
iii.	No of Offices in different States	The bidders will be evaluated here on the basis of no. of offices in different states. However, the bidder must have at least one office in the State of Delhi (including NCR Region).	No of States	One mark for one State	5
iv.	Experience of Consultancy In charge and Team	Relevant experience (in Nos. of years) of the proposed Consultancy In charge (overall in charge of total job) having post qualification	Each overall Consultancy in charge/ each Team	5 marks for one Team leaders/ Overall	15

Goods and Service Tax (GST)-2017

	leaders	experience of at least 15 years in Indirect Taxation (including experience of at least 2 years in the bidding entity at the level of “partner” or equivalent)	Leaders	Consultancy In charge (who is responsible for total job)	
v.	Approach /Methodology	Write up on approach, methodology, tools to be utilized along with work plan, etc. for study and implementation of GST in line with detailed scope of work.	The approach & methodology to be laid down to ensure that company is able to implement GST laws w.e.f 1 st July 2017	Marks will be awarded by the Committee of NFL	25
	Total				100

5. Scope of Work- Overview:

Scope of work/ services

The Company intends to engage a consultant/consultancy firm to provide advisory services to the Company for implantation of Goods and Services Tax (GST).

Since the transition to the Goods and Services Tax (GST) is likely to be effective from 01.07.2017, the company needs professional services from reputed, experienced and competent consultant/consultancy firms with proven track record for providing consultancy services in the field of Indirect taxation and implementation of Goods and Services Tax in the National Fertilizers Limited -Plants/Offices.

The scope of services shall apply to the following plants/offices:

- 5 plants at 4 locations i.e. Nangal (Punjab), Bathinda (Punjab), Panipat (Haryana), and Vijaipur I & II (Madhya Pradesh).
- Marketing Zonal Offices at Chandigarh, Bhopal, and Lucknow with 36 Areas sales offices operative in 14 states.
- Corporate Office, Noida

6. Detailed Scope of Work:

6.1 GST implementation plan:

Phase 1: Review “As Is” and conduct GST impact analysis:-

- “As Is” assessment and impact analysis across value chains.
- Impact study areas
 - On operations – Manufacture-(Urea/Ammonia/Industrial Products/Bi-Fertilizers)
 - Purchase/Sale of products (Urea, N, P, K, Seeds etc.)
 - On services
 - Litigation
- Undertake financial impact analysis (on aggregate basis).
- Review of existing registrations in various states.
- Highlight changes in compliances.
- Key issues and area of representation.
- Assist in developing implementation plan.
- Suggest the best framework for Plant/Unit, post GST scenario.

Phase 2: Assistance in actual implementation:-

- Update impact analysis basis final law.
- Form cross competency teams & charter in key impact areas for implementation.
- Assist in transition and implementation of GST across functions from tax perspective.
- Build communication and deliver trainings.
- Suggest changes for compliances and documentation.
- Prepare GST manual for states, on registrations, returns, documents etc.

Modification in system as required for Post GST scenario,

- Stock valuation policy, Existing Excise, service Tax & VAT credit balances will be transferred into GST credit account.
- Creation of new tax categories.
- New reports for Sales, Stock Transfer etc.
- Inventory Valuation. Method and timings.
- Complete matching of sales, purchases and tax data.

Training

- Build communication and deliver trainings. The training will cover comprehensive training workshops on GST to the employees of NFL with focus on Company specific issues. Workshops of 1-2 days each, consisting of about Six Work Shops (at Nangal, Bathinda, Panipat, Vijaipur, Zonal Office Chandigarh & Corporate office Noida) will be conducted by the consultant.

Phase 3: Post implementation support:

- Review of tax computations /return for 6 months and identifying the gap for improvement.
- Handhold in day to day queries related to GST post implementation of GST.

7.0 Timelines for completion of the Project

S.No	Particulars	Timelines
1	Review “As Is” and conduct GST impact analysis:	3 weeks
2	Phase 2: Assistance in actual implementation	2 Months (including trail run)
3	Phase 3: Post implementation	6 months

8.0 NFL's specific obligations

Bidder may specify the requirement to be fulfilled by NFL under owners' obligations.

9.0 Instruction to Bidders:

The Technical bid will be opened on 03.04.2017 at 12:15 Noon.

Techno-Non Price Bid shall contain:

- (i) Forwarding Letter confirming all terms & conditions of tender.
- (ii) No deviation certificate (**Annexure-II**).
- (iii) Blank tender document – duly signed on every page of Notice Inviting Tender, Instructions to bidders, Evaluation criteria, Scope of work, Terms and Conditions, Blank Price Bid and all annexures , with the rubber seal of the bidder, indicating the name and the status of the signatory, as a token of acceptance thereof.
- (iv) Documents in support of qualification requirement as mentioned at Sr No. 4 of NIT.
- (v) Earnest money of Rs 50,000/- (Copy of NEFT: SBI-NDSE-I, New Delhi, Account No.: 10297944831, IFSC: SBIN0000730, MICR: 110002118).
- (vi) Bidders will be informed about opening of price bid through E-mail/ Telephonically.

The quoted rates/prices shall be checked to determine the arithmetical correctness of the bid.

In case, if any clarification/additional information are required, bidders are free to approach/visit NFL and seek the necessary information/clarification before submission of the Bid documents.

All the bids should be unconditional.

The bid, all correspondence and documents related to the bid shall be in English.

NFL reserves the right to accept or reject any tender including the lowest one in part of full, without assigning any reason whatsoever,

The offer of the Bidder shall have to be kept valid for a period of 60 days from the date of submission of tender.

10.0 DELIVERABLES, TIMELINE, PAYMENT TERM & INVOICING PROCEDURE:

10.1 Deliverables: As per Scope of Work

10.2 Timelines: As per para 7.0

10.3 Payment Term:

(A) Company shall pay to the Consultant/Consultancy firm, during the term of the contract, the amount due calculated according to the rates of payment set and in accordance with other provisions thereof. No other payments shall be due from Company unless specifically provided for in this contract. All payments will be made in accordance with the terms hereinafter described.

(B) Total of Professional fees as quoted plus the applicable tax/Service Tax thereon at actual rate, payable to the Consultant for the project period shall be the total Contract Value under this Agreement.

(C) The payment against the invoices raised by the Consultant will be made on completion of the following milestones:

S.No	Deliverable/ Mile stones	% of Payment of the fee quoted for the respective scope of work
	Part-A-Study & Implementation	
1	Review "As Is" and conduct GST impact analysis-End of 3 weeks on report submission & discussion:	30%
2	Phase 2: Assistance in actual implementation-End of 2 months	50%
3	Balance of part-A –End of 1 month from implementation.	20%
	Part-B- Post implementation	
4a	Phase 3: Post implementation –End of 3 months	45%
4b	Phase 3: Post implementation –End of 6 months	45%
5	Final: Stream line -1month from the end of phase 3	10%



10.4 MANNER OF PAYMENT:

- a) Payment of invoices, if undisputed, shall be made within 15 days following the date of receipt of invoice by Company after deduction of tax at source as per applicable laws.
- b) In case the Consultants are required to travel out from Delhi/NCR on request of the Company, for the visits to Plants/Offices outside Delhi/Noida, the travel/stay arrangements shall be made by the Company. No Out of Pocket Expenses, other than the quoted two part fees shall be paid for the assignment.
- c) The boarding & lodging including food, to the extent the facilities are available at the Company's guest houses or nearby area and the local transport for outstation visit only shall be arranged & provided by Company at its cost.
- d) All payments due to Consultant shall be made by the Company at Consultant designated bank. All bank charges will be to Consultant account.
- e) Consultant shall submit 2(two) sets of all invoices to Company address duly super scribed 'Original' and 'copy' as applicable for processing of payment. Such invoice should also contain the PAN No and Service Tax Registration No of the Consultant.
- f) Company shall within 15 days of receipt of the invoice notify Consultant of any item under dispute, specifying the reasons thereof, in which event, the payment of the disputed amount may be withheld until settlement of the dispute, but payment shall be made of any undisputed portion. This will not prejudice the Company's right to question the validity of the payment at a later date.
- g) The acceptance by Consultant of part payment on any billing not paid on or before the due date shall not be deemed a waiver of Consultant's rights in respect of any other billing, the payment of which may then or thereafter be due.

11.0 Fees:

11.1 The professional fees be quoted in two parts i.e : Part a) Fee upto the stage of implementation with trial run (Pre Implementation period) and Part b) Fee for 6 months (Post Implementation period) basis in the enclosed **Annexure –I** and the same may be submitted separately in a sealed envelope marked as envelope containing 'Price Bid' for the assignment.

12.0 Earnest Money Deposit (EMD):

12.1 EMD amounting to Rs 50,000/- (Rupees Fifty Thousand only) through NEFT: SBI-NDSE-I, New Delhi: (Account No.: 10297944831, IFSC: SBIN0000730, MICR: 110002118).

12.2 Earnest money shall be forfeited at the sole discretion of NFL in case tenderer after intimation from NFL of the acceptance of his tender, either wholly or in part, refuses to

accept the Work order/or changes any of the conditions of the tender or changes the price and/or terms and conditions of the tender within validity period.

12.3 No interest will be paid on the Earnest Money Deposit.

13.0 Security Deposit:

13.1 Security Deposit will be paid by successful bidder for due and faithful execution and performance of the contract. Successful bidder will submit the financial guarantee for due and faithful execution and performance of the contract for sum equal to 10%(ten percent) of the Contract Value in the form of Bank Guarantee from any Scheduled bank excluding Gramin/Co-operative Banks, within 07(seven) days of receipt of the Work Order, which shall be valid for a period of twelve months plus three months towards claim period otherwise 10% value of order shall be retained which shall be returned on completion of assignment. The bank guarantee should be submitted by bankers directly to NFL in a sealed cover and not through the bidder. The format of bank guarantee is annexed at **Annexure-III**.

14.0 Delay in completion:

14.1 The subject assignment must be complete by consultant with in the stipulated period as per Clause 7.0. Time is the essence of this Order and Completion time agreed shall be binding. In event consultant is not able to execute the Order within the stipulated time limit, NFL will have a right either to cancel the Order without prejudice to any other rights to carry out the job from an alternate source at the cost of consultant and/or impose the penalty for late completion of the job at the rate of 0.5% of the order Value for every week subject to a maximum of 5% of the order value.

15.0 Force Majeure:

15.1 Neither party shall be liable for any claim on account of any loss, damage or compensation, whatsoever, arising out of any failure to carry out the terms of this contract where such failure is caused due to war; rebellion, mutiny, civil commotion, fire riot, earthquake, drought, floods, crop failure, or Act of God or due to any restraint or regulation of the State or Central Government or a local authority/authorities provided a notice of such occurrence is given to be other party in writing within 10 days from the date of occurrence of the force condition, furnishing therewith a documentary evidence supporting the invoking of the force majeure clause. On cessation of the force majeure the party invoking force majeure shall inform the other party of the period for which the force majeure condition continued and shall also give documentary evidence thereof to this effect.

16.0 Arbitration:

16.1. The contract shall be governed by and construed in accordance with the laws of India. Except where otherwise provided in the contract all matters, questions, disputes or differences whatsoever, which shall at any time arise between the parties hereto, touching the construction, meaning, operation or effect of the contract, or out of the matters relating to the contract or breach thereof, or the respective rights or liabilities of the parties, whether during or after completion of works or whether before or after termination shall after written notice by either party to the contract be referred to Designated Unit Head/E.D./Functional Director/Chairman & Managing Director, National Fertilizers Limited for appointment of Arbitrator. (appropriate designated authority may be inserted as per contract value).

The Arbitration proceedings shall be governed by the Arbitration & Conciliation Act, 1996, The Arbitration & Conciliation (Amendment Act 2015) or any further statutory modification or re-enactment thereof and the rules made there under.

If the arbitrator to whom matter is referred, vacates his/her office by any reason whatsoever then the next arbitrator so appointed by the authority referred above may start the proceedings from where his predecessor left or at any such stage he may deem fit.”

It is agreed by and between the parties that in case a reference is made to the Arbitrator or the Arbitral Tribunal for the purpose of resolving the disputes/differences arising out of the contract by and between the parties hereto, the Arbitrator or the Arbitral Tribunal shall not award interest on the awarded amount more than the rate SBI PLR/Base Rate applicable to NFL on the date of award of contract.

17.0 General:

17.1 Consultant shall at all times indemnify and keep NFL indemnified against all risks, claims, suits or legal issues which may arise, if at all, from the execution of this contract and defend at your own cost any suit/claim or action brought against NFL and hold NFL free and harmless against all such claims/suit or actions which may be made against NFL in respect of any infringement of any right protected in Indian Laws.

18.0 Jurisdiction:

18.1 This Order/Contract shall be deemed to have been entered into at Delhi and therefore would be under the jurisdiction of Delhi High Court.

19.0 Assignment and Subcontracting:

19.1 Except with the prior written permission of the NFL you will not assign, award/sub contract the work or any part thereof or any money due to any other Consultant.

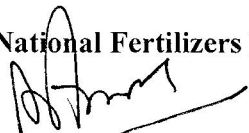
20.0 Termination:

20.1 NFL reserves the right to terminate the Order in whole or in any part by serving 15 days written or fax notice to the Consultant at any time prior to completion of the contract period.

21.0 Cancellation:

21.1 NFL reserves the right to cancel or reject any or all the quotations without assigning any reason whatsoever and also place order on more than one vendor.

For National Fertilizers Limited


(Ashutosh Arora)
General Manager (F&A)