

## EMPANELMENT / APPOINTMENT OF GST AUDITORS

### Table of Contents

Sl. No	Para No	Particulars	Page No
I		Notice inviting Expression of Interest (EOI)	2
II		Document for Expression of Interest (EOI)	
	1	Introduction	3
	2	Scope of Work	3
	3	Projects/Power Stations/Units & for which GST Auditors are to be empanelled.	3-8
	4	Fees/Remuneration for the assignment	8
	5	Time Period	9
	6	Deliverables	9
	7	GST Audit Team	9
	8	Criteria for empanelment/appointment	9-11
	9	Terms and Conditions	12-13
	10	Compliances / Declarations / Certificates by Firms/LLPs(s) on appointment	13
	11	Debarring Provisions	13-14

### Annexures

Annex No.	Particulars	Page No
I	Format of the Offer & Information required to be filled up by the Firms/LLPs for evaluation criteria	15-16
II	Declaration of ineligibility	17
III	Bank details (ECS – FORM)	18

### Appendixes

Particulars	Page No
Appendix A, B	19

Corporate Office: NHPC Office Complex, Sector-33, Faridabad (Haryana) 121 003

Website: [www.nhpcindia.com](http://www.nhpcindia.com)

**NOTICE INVITING EXPRESSION OF INTEREST (EOI) FOR EMPANELMENT/APPOINTMENT OF GST AUDITORS.**

NHPC Ltd. invites Expression of Interest (EOI) from Firms/LLPs of Chartered Accountants (CA) / Cost Accountants (CMA) for Empanelment/ Appointment of GST Auditors. The detailed document for EOI consisting Scope of work, Selection Criteria, terms & conditions and schedule of fees etc. together with Annexure – I (Part I & Part II), II and III and Appendix - A, B & C are available at the websites [www.nhpcindia.com](http://www.nhpcindia.com) / [www.icmai.in](http://www.icmai.in) / [www.pdicai.org](http://www.pdicai.org). The empanelment/selection of the GST auditors shall be based on the qualifying criteria given in EOI document.

Interested Firms/LLPs of CA/CMA having requisite qualifications may send their application in prescribed format in sealed envelope superscribing **“Expression of Interest (EOI) For Empanelment/Appointment of GST Auditors”** so as to reach in the office of Chief (Finance)-Taxation, IInd Floor, Jyoti Sadan, NHPC Office Complex, Sector-33, Faidabad-121003(Haryana) **latest by 20<sup>th</sup> September, 2018 till 5.30 PM.**

## **DOCUMENT FOR INVITATION OF EXPRESSION OF INTEREST (EOI) FOR EMPANELMENT/APPOINTMENT OF GST AUDITORS**

### **1. Introduction:**

NHPC Ltd. a Mini Ratna Category-I Enterprise of the Govt. of India with an authorised share capital of Rs. 15,000 Crore with an investment base of over Rs.52000 crore (approx.). is ranked as a premier organization in the country for development of hydropower.

### **2. Scope of Work:**

As per the requirement of GST Act, the NHPC Limited is required to appoint GST Auditor for all its location having registrations in 20 States. The appointed Firms/LLPs are required to carry out GST Audit under section 35 (5) of CGST Act, 2017 read with Rule 80 of CGST Rules, 2017, as amended from time to time, for all Principal Place of Business and Additional Place of Business assigned to him and to issue separate Audit Report / Certificate/ Statement in adherence to the relevant orders/clarification issued/prescribed under GST Act for each registration. Entire audit activities are to be carried out at respective GSTIN Registration Locations i.e. Principal Place of Business such as Arunachal Pradesh ( 4 units), Assam ( 1 unit), Bihar ( 1 unit), Punjab ( 1 unit), Haryana ( 1 unit), Himachal Pradesh ( 7 units), Jammu & Kashmir ( 9 units), Maharashtra ( 1 unit), Manipur ( 1 unit), Rajasthan ( 1 unit), Sikkim ( 3 units), Uttar Pradesh ( 1 unit), Uttarakhand ( 4 units), West Bengal ( 3 units), Andhra Pradesh ( 1 unit), Tamilnadu ( 1 unit), Chandigarh ( 1 unit), Delhi ( 1 unit), Kerala ( 1 unit) and Andaman and Nicobar Islands ( 1 unit) for compliance under GST. Audit shall be conducted at principal place of business unless specifically mentioned for carrying out the same at any other location. However, if necessary for assignment, auditor may visit the additional place of business falling under relevant GSTIN (Unit/Power Station/Project of the NHPC) in connection with the audit.

The Auditor will be required to issue GST Audit Report including requisite reconciliations and certification of specific, incidental and ancillary records as per the requirements of the GST legislation or any other authority and as per the timelines fixed by the NHPC for timely compliance of the GST legislations. Further, above audit report shall also be filed electronically as per the provisions of GST Laws by the appointed Firms/LLP. In connection with above audit, guidelines issued by Institute of Chartered Accountants of India and/or Institute of Cost Accountants of India, if any shall also be followed by the auditors to have uniformity across the Corporation.

### **3. Projects/Power Stations/Units for which GST Auditors are to be empanelled.**

Company intends to empanel/appoint Firms/LLPs of Chartered Accountants / Cost Accountants as GST Auditors for its 20 GSTIN registrations which include Projects/Power Stations/Units located in the States of Andhra Pradesh, Andaman & Nikobar, UT of Chandigarh, Delhi, Haryana, J&K, Bihar, Himachal Pradesh, Punjab,

Uttarakhand, Uttar Pradesh, Arunachal Pradesh, Assam, Manipur, Sikkim, Tamilnadu, Kerala, Maharashtra, Rajasthan and West Bengal.

- 3.1 All the Projects/Power Stations/Units have been categorised in Six Zones viz. Zone-I Zone-II, Zone- III, Zone-IV, Zone-V & Zone-VI based on their geographical locations and practical suitability of conducting the audit. The Company shall empanel/appoint audit Firms/LLPs for each zone separately for carrying out GST Audit of all the units falling under respective zone.

In case of non-participation/response from a particular zone, NHPC at its discretion, may appoint GST auditor from panel of other zone.

- 3.2 The detailed list indicating name of States under Zone-I to Zone-VI mentioning Principal Place of Business/Additional Place of Business are given hereunder:

#### Zone I

Sl. No.	State	Principal place of business and its address for the purpose of GST	Name and address of additional place of business
1	Haryana	CORPORATE OFFICE(FARIDABAD), NHPC Office Complex, Sector-33, Faridabad 121003	-
2	Delhi	CAMP OFFICE-DELHI, 1st Floor, NHPC Camp Office, Pragati Bhawan, New Delhi.	-
3	Rajasthan	WIND POWER PROJECT, JAISALMER ,150, Indira Colony, Jaisalmer, Rajasthan 345001	-
4	Maharashtra	L.O. MUMBAI ,203-204, Keshava Building, Bandra Kurla Complex, Bandra (East), Mumbai 400051	-
5	Andhra Pradesh	WIND POWER PROJECT- ANANTHAPURAMU ,VILLA NO.1, BLT VILLAS, BLOCK NO. 1, TIRUMALA	-
6	Kerala	NHPC CO-ORDINATE OFFICE, , TC No 12/1446 1, 3rd Floor Of , Anert Head Quarters, Vanchiyoor, Thiruvananthapuram, Kerala	-
7	Andaman and Nicobar Islands	LO PORTBLAIR, No.-4, Pathergudda, Port Blair, South Andaman	-
8	Tamil Nadu	SOLAR POWER PROJECT-BATLAGUNDU , 13, Sowbakya Nagar, Madhuri Road, Batlagundu, Dindigul	-

Note:- GST Audit of all above GSTIN under Zone I shall be carried out at NHPC's Corporate Office, Faridabad.

**Zone II**

<b>Sl. No.</b>	<b>State/UT</b>	<b>Principal place of business and its address for the purpose of GST</b>	<b>Name and address of additional place of business</b>
9.1	Jammu & Kashmir	SALAL POWER STATION , P.O. Jyotipuram, Via Reasi, Distt. Reasi, Jammu & Kashmir ,PIN- 182312	URI - I ,Gingle, P.O. Mohra, Distt. Baramulla,Jammu & Kashmir,PIN-193122
9.2	Jammu & Kashmir		DULHASTI POWER STATION ,Chenab Nagar, Sector-II, Kishtwar, Distt. Kishtwar, Jammu & Kashmir PIN-182206
9.3	Jammu & Kashmir		SEWA-II POWER STATION ,Mashka, Distt. Kathua, Jammu & Kashmir. PIN-176325
9.4	Jammu & Kashmir		URI - II ,NHPC Office cum residential complex, Nowpora, Uri, Distt. Baramulla, Jammu & Kashmir, PIN-193123
9.5	Jammu & Kashmir		KISHANGANGA PROJECT ,Karalpora, Distt. Bandipora ,Jammu & Kashmir,PIN-193502
9.6	Jammu & Kashmir		NIMMO BAZGO POWER STATION, Lower Skara, Leho, Near Bsnl Complex, Leh, Ladakh (J&K), Pin-194101
9.7	Jammu & Kashmir		CHUTAK POWER STATION ,P.O. MINJI, Distt.. Kargil (LADAKH), Jammu & Kashmir. PIN-193108
9.8	Jammu & Kashmir		REGIONAL OFFICE- JAMMU ,JDA Commercial Complex, Plot No.1, NARWAL, JAMMU (J&K), PIN-180006

Note:- GST Audit of all above GSTIN under Zone II shall be carried out at Salal Power station.

**Zone- III**

Sl. No.	State/UT	Principal place of business and its address for the purpose of GST	Name and address of additional place of business
10.1	Punjab	LO PATHANKOT, Transit Camp/ Guest House, Church Road, Pathankot 145001	-
11.1	Himachal Pradesh	REGIONAL OFFICE-BANIKHET, P.O. BANIKHET, DISTT.CHAMBA (H.P),PIN-176303	BAIRASIUL POWER STATION, P.O. Surangani, Distt. Chamba, Tehsil-Salooni Chamba (H.P.),PIN-176317
11.2	Himachal Pradesh		CHAMERA POWER STATION-I, Khairi, Distt. Chamba, Himachal Pradesh ,PIN-176325
11.3	Himachal Pradesh		CHAMERA POWER STATION-II ,P.O. Karian, Distt. Chamba, Himachal Pradesh ,PIN-176310
11.4	Himachal Pradesh		PARBATI -II PROJECT, P.O. Nagwain, Distt. Mandi (H.P.), Pin-175121
11.5	Himachal Pradesh		CHAMERA POWER STATION-III, Village Dharwala, PO – 9, Distt. – Chamba, Himachal Pradesh PIN-176311
11.6	Himachal Pradesh		PARBATI-III , Village: Behali, P.O. Larji, Distt. Kullu (H.P.), Pin-175122
12.1	Chandigarh (U/T)	Regional Office, Chandigarh ,BAYS 74-75, LIASION OFFICE, NHPC LTD., DAKSHIN MARG, SECTOR-31A, Chandigarh-160030	-

Note:- GST Audit of all above GSTIN under Zone III shall be carried out at Regional Office-Banikhet.

#### Zone IV

Sl. No.	State/UT	Principal place of business and its address for the purpose of GST	Address of Additional place of business
13.1	Uttarakhand	TANAKPUR POWER STATION ,P.O. Banbassa, Distt. Champawat Uttarakhand PIN-262310	DHAULIGANGA POWER STATION, Post Box No.1, Tapovan, Dharchula, Distt. Pithoragarh, Uttarakhand PIN-262545
13.2	Uttarakhand		DHAULIGANGA INTERMEDIATE, Post Box No.1, Tapovan, Dharchula, Distt. Pithoragarh, Uttarakhand
13.3	Uttarakhand		KOTLIBHEL 1A ,Post Bag No. 01, Bharpoor, P.O. Devprayag, Distt. Tehri Garhwal, Uttarakhand PIN-249301
14.1	Uttar Pradesh	L.O.LUCKNOW , Liaison Office, TC-43/V Vibhuti Khand, Gomti Nagar, Lucknow, 226010	-

Note:- GST Audit of all above GSTIN under Zone IV shall be carried out at Tanakpur Power Station.

#### Zone V

Sl. No.	State/UT	Principal place of business and its address for the purpose of GST	Name and address of additional place of business
15.1	Sikkim	TEESTA-V POWER STATION,Balutar, P.O. Singtam, East Sikkim (Sikkim),PIN-737134	RANGIT POWER STATION ,P.O Rangit Nagar, South Sikkim ,PIN-737111
15.2	Sikkim		TEESTA-IV PROJECT, P.O. Singtam, East Sikkim (Sikkim),PIN-737134
16.1	West Bengal	TLDP-IV Power Station , Kalijhora, P.O. Kalijhora Bazar, Distt. Darjeeling (W.B.), PIN-734320	TLDP-III POWER STATION ,Rambi Bazar, P.O. Reang, Distt. Darjeeling (W.B.), PIN-734321
16.2	West Bengal		REGIONAL OFFICE -SILIGURI ,Vidyut Nagar, P.O. Satellite Township, Siliguri, Pin-734015
17.1	Bihar	BIHAR RURAL ROAD PROJECT ,Plot no. 386, Rahul Nagar, Khabra, Muzaffarpur, Bihar,PIN-843146	-

Note:- GST Audit of all above GSTIN under Zone V shall be carried out at TLDP-IV Power Station.

## Zone VI

Sl. No.	State/UT	Principal place of business and its address for the purpose of GST	Name and address of additional place of business
18.1	Arunachal Pradesh	SUBANSIRI LOWER PROJECT ,Kolaptukar, Distt. Lower Subansiri Arunachal Pradesh PIN-792110	DIBANG BASIN PROJECT ,Mayu Sector, P.O. ROING, Distt. Lower Dibang Valley, Arunachal Pradesh PIN-792110
18.2	Arunachal Pradesh		REGIONAL OFFICE-ITANAGAR , C-Sector, Itanagar, Distt. Papumpare, Arunachal Pradesh 791111
18.3	Arunachal Pradesh		TAWANG BASIN PROJECTS, Nehru Market, Distt. Tawang, Arunachal Pradesh PIN-790104
19.1	Assam	SUBANSIRI LOWER PROJECT , P.O. GERUKAMUKH, DISTT. DHEMAJI (ASSAM), PIN-787035	-
20.1	Manipur	LOKTAK POWER STATION , P.O. Loktak Project, KOM-KEIRAP, MANIPUR, PIN-795124	-

Note: - GST Audit of all above GSTIN under Zone Vi shall be carried out at SUBANSIRI LOWER PROJECT.

3.3 For each zone, one Firm/LLP of Chartered Accountant/ Cost Accountant shall be appointed as GST Auditor who shall carry out the GST Audit of all units designated as Principal Place of Business as well as Additional Place of Business.

4. Fee/ Remuneration for the assignment: - Fee/remuneration for GST Audit of each zone shall be as under:

Sr. No.	Zone	Fee/ Remuneration in Rs.
1	Zone- I	50,000/-
2	Zone - II	1,10,000/-
3	Zone - III	80,000/-
4	Zone - IV	40,000/-
5	Zone - V	50,000/-
6	Zone - VI	40,000/-

\* The above Fees shall be exclusive of applicable taxes and reimbursement of travelling expenses and daily allowance for outstation duty, as per journey performed, shall be paid extra. Payment of fee/ remuneration shall be made after completion of assignment in all respect



5. **Travelling & Daily Allowance including local conveyance** shall be paid only in case of any visit required from the place of office of CA/CMA Firms/LLPs at which appointment letter has been issued to the location where visit is made and the same shall be regulated based on actual claims subject to the followings entitlement:
- i) Partners: Equal to Chief Engineer of NHPC
  - ii) Qualified Assistants: Equal to Manager of NHPC
  - iii) Semi Qualified/Other Assistants: Equal to Assistant Manager of NHPC

**6. Time Period:**

- a) The Firms/LLPs will be required to issue Audit report/Certificates as per the requirements of the GST legislation within 45 days of the issue of appointment letter.
- b) The Firms/LLPs shall be allowed up to 15 days at place specified for each zone for conducting audit depending on the size of units under a particular GSTIN for completion of audit assignment.
- c) The assignment shall be time bound and time shall be the essence of the assignment.

**7. Deliverables:**

The Auditors will be required to issue Audit Report/Certificates in respect of each GSTIN as per the requirements of the GST legislation. Further, above audit report shall also be filed electronically as per the provisions of GST Laws, as amended from time to time. Requisite reconciliations and certification of specific, incidental and ancillary records as required by GST Laws shall also be done by GST Auditor.

**8. GST Audit Team**

GST Audit Team shall consist of adequate number of qualified/semi-qualified assistants (CA/CMA) led by a partner of the Firm/LLP. Maximum number of above audit team shall not be more than five including partner.

**9. Criteria for empanelment /appointment**

- 9.1 The empanelment of the CA/CMA Firm/LLP for appointment as GST Auditor shall be as per qualitative criteria based on the overall suitability of the Firm/LLP. The following criteria will be the basis of marks to be assigned to the Firm/LLP for empanelment.

Sl. No.	Selection Criteria	Minimum Criteria	Basis of Marks	Marks per Criteria	Maximum marks
1.	Firms/LLPs experience in practice (From date of registration with the Institute of Chartered Accountants/ Cost Accountants of India) as on the last date of submitting EOI.	15 (Fifteen) Years	No. of Years	2 marks per Year	40
2.	No. of Partners in the Firms/LLPs for not less than 1 year as on the last date of submitting EOI. (The Partners must be holding Certificate of Practice issued by Institute of Chartered/Cost Accountants of India and should be in whole time practice)	5 (Five) Partners Chartered/Cost Accountants	No. of Partners who are Chartered /Cost Accountants	2 marks for every Partner holding certificate of practice	20
3.	No. of Service Tax/VAT/Excise/Cost/ Statutory Audit Assignments completed in PSU Companies during last five years by Firms/LLPs. Audit of Bank shall not be counted for above purpose. Audit of each financial Year shall be treated as separate assignment.	5 (Five) Assignment	No. of Assignments	3 marks per for Assignment	30
4.	Average Annual Turnover during last three years ending on Financial Year 2016-17.	Minimum Turnover of Rs. 50 Lakh (Fifty Lakhs)	Turnover	5 marks per fifty lakhs of Turnover	10
				TOTAL	100

9.2 **For empanelment of CA/CMA Firms/LLPs, zone wise panel will be made based on location of Firm/LLP Head Office / Branch Office only.** In case, a Firm/LLP is having offices in more than one zone, it may apply for more than one zone. However, appointment shall be given only for one zone. Based on above criteria, six separate panels shall be made for empanelment of GST Auditors:

Sr. No.	Zone	Place of Office/Branch office of the Firms/LLPs considered for empanelment
1	Zone - I	Delhi /Gurugram/Noida/Faridabad/Ghaziabad
2	Zone - II	Jammu/Srinagar
3	Zone - III	Pathankot/Banikhet/Kullu/Shimla/Chamba/ Chandigarh
4	Zone - IV	Haridwar/ Rishikesh /Dehradun/Haldwani/Lucknow
5	Zone - V	Siliguri /Kolkata/Gangtok/Singtham
6	Zone- VI	Guwahati/Imphal/Itanagar

9.3 From the EOI received by the Company, Zone wise separate panel of Firms/LLPs of Chartered Accountant/Cost Accountant, who secures at least 60 marks as per qualifying criteria given above, shall be prepared and maintained in descending order starting from highest marks obtained by a Firms/LLPs. In other words, the Firms/LLPs of Chartered Accountant/Cost Accountant securing highest marks shall be kept at no. 1 in the panel and so on. Separate panel shall be maintained for empanelment of GST Auditors for each Zone.

9.5 In case of a more than one firm/LLP securing equal marks, the following sequence shall be adopted for making zone wise panel :

- a) Firms/LLPs of Chartered Accountants/Cost Accountants with longer experience shall be given preference based on the year of registration.
- b) Firms/LLPs with a higher number of Fellow and/or Associate Members of the Institute of Chartered accountants/Cost Accountants as partners shall be given preference.

9.6 Pre-requisites for considering rankings:

Requisite documentary evidence(s) duly attested by the applicant Firms/LLPs in support of Criteria given at para 9.1 (Sl.no. 1 to 4) mentioned in table given above is required to be submitted. Proposals without the requisite documentary evidence(s) shall not be considered for evaluation. The following documents are required for Sl.No.1 to 4 respectively for evaluation:

Sl. No. 1	Firms/LLPs experience in practice (From date of registration with the Institute of Chartered Accountants/ Cost Accountants of India) as on the last date of submitting EOI. Also declaration by Firms/LLPs letter head giving address of their head office/ branch office for which zone they are intended to be empanelled.
Sl. No. 2	Copy of Partnership Deed showing names of partners and copy of Certificate of Practice of each partner.
Sl. No. 3	Copy of Letter of Appointment/relevant documents in support of completing such assignment during last five years.
Sl. No. 4	Audited financial statements for the last three financial years ending on 31.03.2017 in support of determination of turnover of the CA/CMA Firms/LLPs applying for EOI.

**10. Terms and Conditions:**

- i. Empanelment of Firms/LLPs of Chartered Accountants/Cost Accountants for appointment as GST auditor shall remain valid for 3 Financial Years starting from Financial Year 2018-19.
- ii. For empanelment of CA/CMA Firms/LLPs, Zone wise panel will be made based on location of Firms/LLPs Head Office / Branch Office only as detail given above in para 9.2 & 9.3 of criteria of empanelment/appointment.
- iii. The tenure of appointment shall be at the sole discretion of the Company. The appointment for said assignment shall be made for each year separately and for a maximum of three years. It is expressly stated here that empanelment of the Firms/LLPs is not to be construed as assured appointment and the Company reserves the right not to appoint/reappoint at its sole discretion without assigning any reason thereof.
- iv. The Company reserves the right to accept / reject any or all the offers without assigning any reason whatsoever therefore.
- v. Overwriting/correction/erase and/or use of white ink should be avoided in the offer. However, if any overwriting/correction/erase is inevitable, the same should be authenticated with the signature & seal of authorised person of applicant Firms/LLPs.
- vi. Information related to Firms/LLPs of Chartered Accountants/ Cost Accountants and selection criteria shall be submitted in the Annexure-I (Part I & Part II).
- viii. Declaration that applicant Chartered accountants/Cost Accountants Firms/LLPs have not been banned/de-listed/de-barred from business by any PSU/Govt. Department during last 03 (three) years shall be submitted in Annexure-II.
- ix. Payments shall only be made through Electronic Mode, hence Bank Details as per Annexure – III need to be submitted at the time of acceptance of the appointment.
- x. Company shall deduct TDS/any other tax/levy as per prevailing rules/rates.
- xi. All the pages of this EOI document and documents submitted along-with the offer shall have to be authenticated by the authorised signatory of the applicant Firms/LLPs along with the Firms/LLPs seal.
- xii. The EOI should be submitted strictly as per the terms and conditions laid down in the document. The EOI in the Prescribed Format alongwith all enclosures/documents shall be submitted in physical form to the following address:

**Chief (Finance) - Taxation,  
2<sup>nd</sup> Floor, Jyoti Sadan,  
NHPC Office Complex,  
Sector-33,  
Faridabad-121 003 (Haryana)  
Contact No. 0129-2250454**

- Xiii) Application documents consisting all the documents placed on website duly sealed and signed are to be submitted as a token of acceptance of all terms and conditions. Envelope must be sealed and super scribed mentioning ***“Invitation of Offers for Expression of Interest for Empanelment/Appointment of GST Auditor”***. The name and address of the Firms/LLPs must be indicated on the body of the envelope.

**11. Compliances / Declarations /Certificates by Firms/LLPs on appointment:**

- i. The Chartered Accountant/Cost Accountant Firms/LLPs shall not sub-contract the assigned audit work.
- ii. The Chartered Accountant/Cost Accountant Firms/LLPs shall work in strict confidence and shall ensure that the related data or information in respect of the operation of the Power Station/Project/Company is dealt with in strict confidentiality and secrecy.
- iii. The assignment shall be completed within time frame specified by the Company.
- iv. No partner of the Chartered Accountant/Cost Accountant Firms/LLPs should be related to either C. M. D. or any Whole Time Directors or Part Time Directors of the Company within the meaning of the Companies Act, 2013,
- v. Neither the Chartered Accountant/Cost Accountant Firms/LLPs nor its partner(s) or associates should have any interest in the business of the Company,
- vi. The Chartered Accountant/Cost Accountant Firms/LLPs shall be free from any disqualification under The Companies Act, 2013.
- vii. The partners holding Certificate of Practice issued by Institute of Chartered/Cost Accountants of India shall be in whole time practice.
- viii. The Chartered Accountant/Cost Accountant Firms/LLPs shall ensure that data given to them by the company and any information generated from the data provided shall not be used by the Auditor for any other purpose.

**12. Debarring Provisions:**

The Audit Firm/LLP will be debarred from getting, the GST audit or any other assignments of NHPC Ltd:

- i. If the Firms/LPs obtains the appointment on the basis of false information/mis-statement.

- ii. If the Firms/LLPs does not take up audit in terms of appointment letter.
- iii. If the Firms/LLPs fails to maintain/honour confidentiality and secrecy of the Company's data.
- iv. If the Firms/LLPs does not complete the assignment within the assigned time frame as specified in clause no. 6 (a) & (b).

## (Part I)

**Format of the offer**

1.	Name of the Firms/LLPs of Chartered accountants/Cost Accountant	
2.	Office Address i) Permanent Address ii) Correspondence Address iii) Telephone No. iv) Fax No. v) Email Address vi) Website	
3.	a) Year of Establishment b) Firms/LLPs Registration No. c) GST Registration No. d) Permanent Account No. (PAN) of Firms/LLPs	
4.	Zone for which GST Audit of NHPC is applied for empanelment (Zone I/Zone II/Zone III/Zone IV/ Zone V/Zone VI)	

Signature and seal of the Firms/LLPs

## (Part II)

**Information required to be filled up by the Firms/LLPs for evaluation Criteria**

Sl.No.	Selection Criteria	Indicate Experience/other measures
1.	Firms/LLPs experience in practice (From date of registration with the Institute of Chartered Accountants/ Cost Accountants of India) as on the last date of submitting EOI.*	
2.	No. of Partners in the Firms/LLPs for not less than 1 year as on the last date of submitting EOI. (The Partners must be holding Certificate of Practice issued by Institute of Chartered/Cost Accountants of India and should be in whole time practice)	(Details to be enclosed in Appendix 'A')
3.	No. of Service Tax/VAT/Excise/Cost/ Statutory Audit Assignments completed in PSU Companies during last five years. Audit of Bank shall not be counted for above purpose. Audit of each financial year shall be treated as separate assignment.	(Details to be enclosed in Appendix 'B')
5.	Average Annual Turnover during last three years ending on Financial Year 2016-17. #	

**Note:-**

- 1) Documentary evidences of all the information as stated above are to be furnished along with the offer.
- 2) All the pages of offers and documents to be attached are to be signed by the partner/owner of the Firms/LLPs along with seal of the Firms/LLPs.

**Declaration**

I, \_\_\_\_\_ Partner / Managing Partner of the Firm/LLP \_\_\_\_\_, hereby declare that the above information furnished is true & correct to the best of my knowledge and I will abide by the Terms & Conditions set by the company for the appointment of GST Auditors.

**Signature and seal of the Firm/LLP**

\*Pl enclose Copy of Registration Certificate issued by Institute of Chartered Accountant / Cost Accountant of India and declaration on Firm/LLP letter head giving address of their head office/ branch office for which they are intended to be empanelled. A Firms/LLPs having offices at more than one location, can apply in relation to its other locations also.

# Please enclose Audited financial statements for the last three financial years ending on 31.03.2017 in support of determination of criteria for gross receipts /turnover of the CA/CMA Firm/LLP applying for EOI.



**Declaration of Ineligibility  
(By the CA/CMA Firms/LLPs)**

I/ We, M/s ..... (Name of Chartered Accountant/Cost Accountant Firm/LLP) hereby certify that I/we have not been banned/de-listed/de-barred from business by any PSU/Govt. Department during last 03 (three) years.

**(Signature and seal of the Firm/LLP)**

**ECS –FORM**

ELECTRONIC CLEARING SERVICE (CREDIT CLEARING)  
(PAYMENT TO BIDDER THROUGH CREDIT CLEARING MECHANISM)

**1. CA/CMA FIRM/LLP NAME :** \_\_\_\_\_  
**Address :** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
**Phone/Mobile No. :** \_\_\_\_\_

**2. PARTICULARS OF BANK ACCOUNT OF FIRM/LLP:**

A. BANK NAME : \_\_\_\_\_  
B. BRANCH NAME \_\_\_\_\_  
Address : \_\_\_\_\_  
Telephone No. : \_\_\_\_\_  
C. IFSC code of the Bank  
(For payments through RTGS): \_\_\_\_\_  
D. ACCOUNT TYPE  
(S.B. Account/Current Account or Cash  
Credit with Code 10/11/13): \_\_\_\_\_  
E. ACCOUNT NUMBER  
(As appearing on the Cheque Book): \_\_\_\_\_

I hereby declared that the particulars given above are correct and complete. If the transaction is delayed or not effected at all for reasons of incomplete or incorrect information, I would not hold the user Company responsible.

Date:

(.....)

**Signature and seal of the  
Firms/LLPs**

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

**(Bank's Stamp)**

Date:

(.....)

**Signature of the Authorised  
Official from the Bank**

### **Appendix A**

<b>Sl. No.</b>	<b>Name of Partner</b>	<b>Membership No.</b>	<b>Date of joining as a Partner</b>	<b>Date of Issue of Certificate of Practice</b>	<b>Date of Fellow Membership</b>

**Note: - Copy of Partnership Deed / Relevant Document issued by the Institute/available at Institute's site and copy of Certificate of Practice of each partner are to be enclosed.**

### **Appendix B**

<b>Sl. No.</b>	<b>Name of PSU Company</b>	<b>F.Y. for which Audit Conducted</b>	<b>Nature of assignment i.e. Service Tax/VAT/Excise/Cost/ Statutory Audit</b>

**Note: -Copy of Letter of Award/Relevant Documents in support of completing such assignment are to be enclosed.**