

Expression of Interest (EOI)

For

“Empanelment/Appointment of GST Auditors for the period of 2021-22 to 2024-25”



NHPC Limited

Sector-33, Faridabad, Haryana – 121003

CIN: L40101HR1975GOI032564

Tender Reference No.: NH/CCW/CCII/CO-218/PR10022/230

September, 2022

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Notice Inviting Expression of Interest (EOI)

NHPC Limited
Sector-33, Faridabad, Haryana – 121003
CIN: L40101HR1975GOI032564

No. NH/CCW/CC-II/CO-218/PR10022/230

Dated: 02.09.2022

NHPC Limited invites Expression of Interest (EOI) from Eligible Indian Organizations in single stage- one part bidding basis Cover-I: Technical Application for **“Empanelment/Appointment of GST Auditors for the period of 2021-22 to 2024-25”**. The scope of work along with detailed terms & conditions etc. together with Annex-I, II and III and Appendix-A & B are as per the EOI Document. The empanelment/ selection of the GST Auditors shall be based on qualifying criteria given in EOI document.

1. The complete EOI Document can be viewed and downloaded from Central Public Procurement Portal <https://eprocure.gov.in/eprocure/app>. The site can also be viewed through e-procurement corner of NHPC website www.nhpcindia.com. The offer is to be submitted online on <https://eprocure.gov.in/eprocure/app> upto offer Submission Closing Date & Time of tender.
2. The brief details of EOI are as under:

Sl. No.	Particulars	Description
i)	Mode of Tendering	e-Procurement System Cover-I: Technical Applications
ii)	Tender ID No.	2022_NHPC_709704
iii)	Tender Reference No.	NH/CCW/CC-II/CO218/PR10022/230
iv)	Period of validity of Application	120 days
v)	Empanelment Period	04 (Four) years
vi)	EOI Inviting Authority	General Manager (CC-II), 2 nd Floor, Jyoti Sadan, NHPC Office Complex, Sector-33, Faridabad-121003 (Haryana)
vii)	Venue for opening of application	Contracts Civil Division, 2 nd Floor, Jyoti Sadan, NHPC Office Complex, Sector-33, Faridabad-121003 (Haryana)

3. The Critical dates of EOI are as under:

Sl. No.	Particulars	Date	Time
i)	Publishing Date & Time	02.09.2022	1500 Hrs
ii)	Document Download Start Date & Time	02.09.2022	1700 Hrs
iii)	Application Submission Start Date & Time	02.09.2022	1700 Hrs
iv)	Online Application Submission Closing Date & Time	30.09.2022	1700 Hrs

v)	Offline Application Submission Closing	Two hour prior to schedule opening time.	1500 Hrs
vi)	Bids Opening Date & Time (Cover-I)	04.10.2022	1530 Hrs

In case of auto extension of online submission dates of the EOI on the CPP portal, the last date for submission of hard copy and the date of opening of the online and offline applications will accordingly be shifted.

4. At any time prior to the deadline for submission of application, the Employer may amend the EOI Document by issuing corrigendum/ addenda which shall be notified on portal <https://eprocure.gov.in/eprocure/app> and www.nhpcindia.com. Therefore, the applicants are advised to visit the site regularly before deadline for submission of application.
5. Online submission of the application will not be permitted on the portal after expiry of submission time and the applicant shall not be permitted to submit the same by any other mode.
6. Application will be opened as per the schedule at the aforesaid venue. In case the office happens to be closed on the date of opening of applications as specified, the same will be opened on the next working day at the same time and venue.
7. The applications, as well as all correspondence and documents relating to the selection exchanged by the applicants and the Employer, shall be in the English language.
8. Employer reserves the rights to cancel the EOI process at any time before its finalization without assigning any reasons thereof.

For & on behalf of NHPC Ltd.,

General Manager (CC-II),
Contracts (Civil) Division,
2nd Floor, Jyoti sadan, NHPC Office Complex,
Sector-33, Faridabad-121003 (Haryana),
Tele # 0129-2254677
E-mail: contcivil2-co@nhpc.nic.in

EOI DOCUMENT

EOI Document

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.70000 crore (approx.) is ranked as a premier organization in the country for development of hydropower.

2. Scope of Work:

NHPC Limited intends to appoint GST Auditor for all its location having registrations in 21 States. The appointed Firms/LLPs are required to carry out GST Audit for all Principal Place of Business and Additional Place of Business assigned to them and to issue separate Audit Report / Certificate/ Statement in relation to ensuring compliances to the provisions of GST Act. Entire audit activities are to be carried out at respective GSTIN Registration Locations i.e. Principal Place of Business such as Arunachal Pradesh (3 units), Assam (1 unit), Bihar (1 unit), Punjab (1 unit), Haryana (2 unit), Himachal Pradesh (7 units), UT Jammu & Kashmir (7 units), UT Ladakh (2 units), Maharashtra (1 unit), Manipur (1 unit), Rajasthan (1 unit), Sikkim (3 units), Uttar Pradesh (1 unit), Uttarakhand (3 units), West Bengal (3 units), Tamilnadu (1 unit), Odisha (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 NHPC Limited and as per the timelines fixed by the NHPC for timely compliances of the GST legislations. Further, appointed Firms/LLPs shall assist to respective Principal Place of Business of NHPC Limited in filing of Annual GST Returns electronically.

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 22 GSTIN registrations which include Projects/Power Stations/Units located in the States of Andaman & Nikobar, UT of Chandigarh, Delhi, Haryana, UT of J&K, UT of Ladakh, Bihar, Himachal Pradesh, Punjab, Uttarakhand, Uttar Pradesh, Arunachal Pradesh, Assam, Manipur, Sikkim, Tamilnadu, Kerala, Maharashtra, Rajasthan, West Bengal and Odisha.

- 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	Haryana	Power Trading Cell, NHPC Office Complex, Sector-33, Faridabad 121003.	-
3	Delhi	Camp Office, NHPC VIP Guest House, Khel Gaon, New Delhi.	-
4	Rajasthan	WIND POWER PROJECT, JAISALMER ,150, Indira Colony, Jaisalmer, Rajasthan 345001.	-
5	Maharashtra	L.O. MUMBAI ,203-204, Keshava Building, Bandra Kurla Complex, Bandra (East), Mumbai 400051.	-
6	Kerala	NHPC CO-ORDINATE OFFICE, , TC No 12/1446 1, 3rd Floor Of , Anert Head Quarters, Vanchiyoor, Thiruvananthapuram, Kerala.	-
7	<u>Andaman and Nicobar Islands</u>	LO PORTBLAIR, No.-4, Pathergudda, Port Blair, South Andaman.	-
8	Tamil Nadu	SOLAR POWER PROJECT- BATLAGUNDU , 13, Sowbakya Nagar, Madhuri Road, Batlagundu, Dindigul.	-
9	Odisha	SOLAR POWER PROJECT-ODISHA, Landeihil, Jagannath Prasad, landeihil, Ganjam, Odisha, 761121.	-
10	Bihar	BIHAR RURAL ROAD PROJECT, Plot no. 386, Rahul Nagar, Khabra, Muzaffarpur, Bihar,PIN-843146.	-

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

Zone II

Sl. No.	State/UT	Principal place of business and its address for the purpose of GST	Name and address of additional place of business
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.
2	Jammu & Kashmir		DULHASTI POWER STATION ,Chenab Nagar, Sector-II, Kishtwar, Distt. Kishtwar, Jammu & Kashmir PIN-182206.
3	Jammu & Kashmir		SEWA-II POWER STATION ,Mashka, Distt. Kathua, Jammu & Kashmir. PIN-176325.
4	Jammu & Kashmir		URI - II ,NHPC Office cum residential complex, Nowpora, Uri, Distt. Baramulla, Jammu & Kashmir, PIN-193123 .
5	Jammu & Kashmir		KISHANGANGA PROJECT ,Karalpora, Distt. Bandipora ,Jammu & Kashmir,PIN-193502.
6	Jammu & Kashmir		REGIONAL OFFICE- JAMMU including Sawal kot HEP, JDA Commercial Complex, Plot No.1, NARWAL, JAMMU (J&K), PIN-180006.
7	Ladakh	NIMMO BAZGO POWER STATION, Lower Skara, Leho, Near Bsnl Complex, Leh, Ladakh (J&K), Pin-194101.	CHUTAK POWER STATION ,P.O. MINJI, Distt.. Kargil (LADAKH), Jammu & Kashmir. PIN-193108.

Note:- GST Audit of all above GSTIN under Zone II shall be carried out at Salal Power station and Nimmo Bazgo 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
1	Punjab	LO PATHANKOT, Transit Camp/ Guest House, Church Road, Pathankot 145001.	-
2	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.
3	Himachal Pradesh		CHAMERA POWER STATION-I, Khairi, Distt. Chamba, Himachal Pradesh ,PIN-176325 .
4	Himachal Pradesh		CHAMERA POWER STATION-II ,P.O. Karian, Distt. Chamba, Himachal Pradesh ,PIN-176310.
5	Himachal Pradesh		PARBATI -II PROJECT including Dugar HE Project, P.O. Nagwain, Distt. Mandi (H.P.), Pin- 175121.
6	Himachal Pradesh		CHAMERA POWER STATION-III, Village Dharwala, PO – 9, Distt. – Chamba, Himachal Pradesh PIN-176311.
7	Himachal Pradesh		PARBATI-III , Village: Behali, P.O. Larji, Distt. Kullu (H.P.), Pin-175122.
8	Chandigarh (U/T)	Regional Office, Chandigarh , BAYS 74-75, LIASION OFFICE, NHPC LTD.,	-

		DAKSHIN MARG, SECTOR-31A, Chandigarh-160030.	
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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
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.
2	Uttarakhand		DHAULIGANGA INTERMEDIATE, Post Box No.1, Tapovan, Dharchula, Distt. Pithoragarh, Uttarakhand .
3	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 & L.O.LUCKNOW.

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
1	Sikkim	TEESTA-V POWER STATION,Balutar, P.O.	RANGIT POWER STATION ,P.O Rangit Nagar, South Sikkim ,PIN-737111

2	Sikkim	Singtam, East Sikkim (Sikkim),PIN-737134	TEESTA-IV PROJECT, P.O. Singtam, East Sikkim (Sikkim),PIN-737134
3	West Bengal	TLDP-IV Power Station , Kalijhora, P.O. Kalijhora Bazar, Distt. Darjeeling (W.B.), PIN-734320	TLDP-III POWER STATION, Rambh Bazar, P.O. Reang, Distt. Darjeeling (W.B.), PIN-734321
4	West Bengal		REGIONAL OFFICE - SILIGURI ,Vidyut Nagar, P.O. Satellite Township, Siliguri, Pin-734015

Note:- GST Audit of all above GSTIN under Zone V shall be carried out at Teesta-V Power Station and 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
1	Arunachal Pradesh	REGIONAL OFFICE- ITANAGAR ,C-Sector, Itanagar, Distt. Papumpare, Arunachal Pradesh 791111	DIBANG BASIN PROJECT ,Mayu Sector, P.O. ROING, Distt. Lower Dibang Valley, Arunachal Pradesh PIN-792110
2	Arunachal Pradesh		SUBANSIRI LOWER PROJECT ,Kolaptukar, Distt. Lower Subansiri Arunachal Pradesh PIN-792110
3	Assam	SUBANSIRI LOWER PROJECT , P.O. GERUKAMUKH, DISTT. DHEMAJI (ASSAM), PIN-787035	-
4	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 and LOKTAK POWER STATION.

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 per annum shall be as under:

Sr. No.	Zone	Fee/ Remuneration in Rs.
1	Zone- I	76,000/-
2	Zone - II	1,35,000/-
3	Zone - III	98,000/-
4	Zone - IV	50,000/-
5	Zone - V	53,000/-
6	Zone - VI	50,000/-

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. This fee shall not be revised during the empanelment period and 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 any visit is 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: Entitlement equal to E-8 (GM) level of NHPC.

(ii) Qualified Assistants: Entitlement equal to E-6 (Sr. Manager) level of NHPC.

(iii) Other Assistants : Entitlement equal to E-3 (Assistant Manager) level of NHPC.

6. Time Period:

- The Firms/LLPs will be required to issue Audit report/Certificates within 45 days of the issue of appointment letter.
- 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.
- 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 NHPC Limited. Further, appointed Firms/LLP shall assist the respective Principal Place of Business of NHPC Limited in filing of Annual GST Returns electronically.

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. Qualification 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. Any firm not meeting the minimum qualifying criteria shall not be considered for evaluation.

Sl. No.	Selection Criteria	Minimum Qualifying Criteria	Basis of Marks	Marks per Criteria	Maximum marks
1.	Firm's/LLP's experience in practice (From date of registration with the Institute of Chartered Accountants of India/ Institute of Cost Accountants of India) as on the date of submitting EOI.	15 (Fifteen) Years	No. of Years	1 mark per Year	25
2.	No. of Partners in the Firm/LLP as on the date of submitting EOI. (The partners must be associated with the Firm for at least One Year. The Partners must be holding Certificate of Practice issued by the Institute of Chartered Accountants of India	5 (Five) Partners Chartered Accountants / Cost & Management Accountants	No. of Partners who are Chartered Accountants / Cost & Management Accountants	2 marks for every Partner holding certificate of practice	20

	/Institute of Cost Accountants of India and should be in whole time practice)				
3.	No. of GST Audit Assignments completed in Companies having Annual Turnover more than Rs 2500 Crores during last four years by Firm/LLP. Audit of each financial Year shall be treated as a separate assignment.	2 (Two) Assignments	No. of Assignments	5 marks per Assignment	45
4.	Average Annual Turnover during last three years ending on Financial Year 2021-22.	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/Leh
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 & Management 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 & Management 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.

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

- Firms/LLPs of Chartered Accountants/Cost & Management Accountants with longer experience shall be given preference based on the year of registration.
- 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.

9.5 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 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	Registration Certificate issued from the Institute of Chartered/Cost Accountants of India for Firm's/LLP's 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 31.03.2022 in support of determination of turnover of the CA/CMA Firms/LLPs applying for EOI.

9.6. All the applicants who are **Class-I Local Supplier** under Public Procurement (Preference to Make in India) order for Goods/ Services/ Works issued by Department of Promotion of Industry and Internal Trade (DPIIT), Ministry of Commerce and Industry vide Order No. P-45021/2/2017-PP (BE-II) dated 16th September, 2020 or as amended are only eligible. Further, Local content/ Class-I local supplier etc. defined in EOI Documents at Clause No 15, in this regard bidders must submit undertaking as per Annexure-IV.

10. Terms and Conditions:

- i. Empanelment of Firms/LLPs of Chartered Accountants/Cost & Management Accountants for appointment as GST Auditor shall remain valid for 4 (Four) Financial Years starting from Financial Year 2021-22.
- 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 four 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 & Management Accountants and evaluation selection criteria shall be submitted in the Annexure-I (Part I & Part II).
- vii. Declaration that applicant Chartered Accountants /Cost & Management 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.
- viii. 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.
- ix. Company shall deduct TDS/any other tax/levy as per prevailing rules/rates.
- x. 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.
- xi. The EOI should be submitted strictly as per the terms and conditions laid down in the document. The EOI in the Prescribed Format along with all enclosures/documents shall be submitted in physical form to the following address:

General Manager, Contracts Division
2nd Floor, Jyoti Sadan,

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

- xii. 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 & Management Accountant Firms/LLPs shall not sub-contract the assigned audit work.
- ii. The Chartered Accountant/Cost & Management 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 & Management 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 & Management Accountant Firms/LLPs nor its partner(s) or associates should have any interest in the business of the Company,
- vi. The Chartered Accountant/Cost & Management 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 & Management 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/LLPs 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).

13. Instructions to Applicants:

13.1 Instructions for online Application submission:

The applications are to be submitted online at Central Public Procurement e-Portal <https://eprocure.gov.in/eprocure/app>. The applicants are required to submit soft copies of their application electronically on the Central Public Procurement (CPP) Portal, using valid Digital Signature Certificates. The instructions given below are meant to assist the applicants in registering on the CPP Portal, prepare their proposals in accordance with the requirements and submitting their proposals/ applications online on the CPP Portal.

13.2 Registration:

- i) Applicants are required to enroll on the e-Procurement module of the Central Public Procurement Portal by using the “Online Applicant Enrollment” option available on the home page. **Enrolment on the CPP Portal is free of charge.**
- ii) During enrolment/ registration, the applicants should provide the correct/ true information including valid email-id & mobile no. All the correspondence shall be made directly with the contractors/ applicants through email-id provided.
- iii) As part of the enrolment process, the applicants will be required to choose a unique username and assign a password for their accounts.
- iv) For e-tendering possession of valid Digital Signature Certificate (Class II or Class III Certificates with signing key usage) is mandatory which can be obtained from SIFY/ nCode/ eMudra or any Certifying Authority recognized by CCA India on eToken/ Smart Card.
- v) Upon enrolment on CPP Portal for e-tendering, the applicants shall register their valid Digital Signature Certificate with their profile.
- vi) Only one valid DSC should be registered by an applicant. Applicants are responsible to ensure that they do not lend their DSCs to others which may lead to misuse and should ensure safety of the same.
- vii) Applicants can then log into the site through the secured login by entering their user ID/ password and the password of the DSC/ eToken.

13.3 Searching for EOI documents:

- i) There are various search options built in the CPP Portal, to facilitate applicants to search active tenders by several parameters. These parameters could include Tender ID, Organization Name, Location, Date, Value, etc. There is also an option of advanced search for tenders/ EOI, wherein the applicants may combine a number of search parameters such as Organization Name, Form of Contract, Location, Date, Other keywords etc. to search for a tender/ EOI published on the CPP Portal.

- ii) Once the applicants have selected the tenders/ RFPs/ EOI they are interested in, they may download the required documents/ tender schedules. These tenders can be moved to the respective 'My Tenders' folder. This would enable the CPP Portal to intimate the applicants through SMS/ e-mail in case there is any corrigendum issued to the tender/ RFP/ EOI document.
- iii) The applicant should make a note of the unique Tender ID assigned to each tender, in case they want to obtain any clarification/ help from the Helpdesk.

13.4 Preparation of Applications:

Application to be submitted online at <https://eprocure.gov.in/eprocure/app>.

- i) For preparation of applications, Applicants shall search the EOI from published tender list available on site and download the complete EOI document and should take into account corrigendum if any published before submitting their application.

After selecting the EOI document same shall be moved to the 'My favourite' folder of applicants account from where applicant can view all the details of the EOI document.

- ii) Applicant shall go through the EOI document carefully to understand the documents required to be submitted as part of the application. Applicants shall note the number of covers in which the proposal documents have to be submitted, the number of documents – including the names and content of each of the document that need to be submitted. Any deviations from these may lead to rejection of the application.
- iii) Any pre-application clarifications if required, then same may be obtained online through the tender site, or through the contact details given in the EOI document.
- iv) Applicants should get ready in advance the application documents in the required format (PDF/ xls/ rar/ dwf/ jpg formats) to be submitted as indicated in the EOI document/ schedule. Application documents may be scanned with 100 dpi with black and white option which helps in reducing size of the scanned document.
- v) To avoid the time and effort required in uploading the same set of standard documents which are required to be submitted as a part of every proposal, a provision of uploading such standard documents (e.g. PAN card copy, Annual Reports, Auditor Certificates etc.) has been provided to the applicants. Applicants can use "My Space" or "Other Important Documents" area available to them to upload such documents. These documents may be directly submitted from the "My Space" or "Other Important Documents" area as per tender requirements while submitting the application, and need not be uploaded again and again. This will lead to reduction in the time required for application submission process.

13.5 Submission of Applications:

One-Part Bid/ proposal procedure shall be adopted for submission and evaluation of the applications. The Applicant shall accordingly prepare and submit the applications containing the required documents up to the date and time given in Letter of Invitation. The applicant shall prepare the application and submit the proposal/ application in following manner:

- i) Applicant should log into the site well in advance for application submission so that he/ she upload the application in time i.e. on or before the application submission time.
- ii) Applicant should prepare the instructions specified in the Letter of Invitation/ EOI document. The details of the document physically sent, should tally with the details available in the scanned copy and the data entered during proposal submission time. Otherwise the uploaded application will be rejected.
- iii) While submitting the application online, the applicant shall read the terms & conditions (of CPP portal) and accepts the same in order to proceed further to submit their application.
- iv) Applicant shall digitally sign and upload the required proposal documents one by one as indicated in the EOI document.
- v) Applicants shall note that the very act of using DSC for downloading the EOI document and uploading their offers is deemed to be a confirmation that they have read all sections and pages of the EOI document without any exception and have understood the complete EOI document and are clear about the requirements of the EOI document.
- vi) Applicant shall note that each document to be uploaded for the EOI should be less than 2 MB. Application documents may be scanned with 100 dpi with black and white option which helps in reducing size of the scanned document. For the file size of less than 1 MB, the transaction uploading time will be very fast.
- vii) Applicants shall submit their applications through online e-tendering system to the EOI Inviting Authority (TIA) well before the application submission end date & time (as per Server System Clock). **The TIA will not be held responsible for any sort of delay or the difficulties faced during the submission of proposals online by the applicants at the eleventh hour.**
- viii) After the application submission (i.e. after Clicking “Freeze Bid Submission” in the portal), the applicants shall **take print out of system generated acknowledgement** number, and keep it as a record of evidence for online submission of application, which will also act as an entry pass to participate in the application opening.
- ix) Applicants should follow the server time being displayed on applicant’s dashboard at the top of the tender site, which shall be considered valid for all actions of requesting, application submission, application opening etc., in the e-tender system.
- x) All the documents being submitted by the applicants would be encrypted using PKI (Public Key Infrastructure) encryption techniques to ensure the secrecy of the data. The data entered cannot be viewed by unauthorized persons until the time of proposal opening. The confidentiality of the proposals is maintained using the secured Socket Layer 128 bit encryption technology.

13.6 Assistance to Applicants:

- i) Any queries relating to the EOI document and the terms and conditions contained therein should be addressed to the Tender Inviting Authority or the relevant contact person indicated in the tender.

- ii) For any technical queries please call at 24X7 **CPP Portal Helpdesk Number 0120-4200462, 0120-4001002, 0120-4001005, 0120-6277787.**
E-mail: support-eproc[at]nic[dot]in

Note: Bidders/ Applicants are requested to kindly mention the URL of the Portal and Tender Id in the subject while emailing any issue along with the Contact details.

13.7 Clarification of EOI Document:

- i) A prospective Applicant requiring any clarification of the EOI documents may notify to EOI Inviting Authority in writing or by e-mail or facsimile at the address indicated in the Letter of Invitation. The Employer will respond to any request for clarification received earlier than 07 days prior to the deadline for submission of applications. Employer's response will be published on the CPP portal <https://eprocure.gov.in/eprocure/app> but without identifying its source. The Employer shall not be obliged to respond to any request for clarification received later than the above said period. Further, the mere request for clarification from the Applicant(s) shall not be a ground for seeking extension in the deadline for submission of applications.
- ii) Any modifications in the EOI documents shall be made by the Employer exclusively through the issue of an Addendum pursuant to Clause 10.8 of EOI document.

13.8 Amendment of EOI Documents:

- i) Before the deadline for submission of applications, the Employer may for any reason, whether at its own initiative or in response to a clarification requested by a prospective Applicant, modify the EOI documents by issuing addenda.
- ii) Any addenda/ corrigenda issued prior to submission of applications would be put up on the CPP portal <https://eprocure.gov.in/eprocure/app> as well as on NHPC website www.nhpcindia.com. Any addenda/ corrigenda/ clarifications thus issued shall be part of the EOI document. The prospective applicants have to check aforesaid portal for any amendment/ corrigenda/ clarifications periodically and before submission of their application. All prospective applicants are presumed to have examined all amendments/ corrigenda/ clarifications published on the aforesaid websites and have submitted their application accordingly.
- iii) To give prospective Applicants reasonable time in which to take an amendment into account in preparing their application, the Employer shall extend as necessary the deadline for the submission of applications.

13.9 Language of Proposal:

The application prepared by the Applicant and all correspondence and documents related to the application exchanged by the Applicant and the Employer shall be written in English language, provided that any printed literature furnished by the Applicant may be written in another language, as long as such literature is accompanied by a translation of its pertinent passages in English language, in which case, for purposes of interpretation of the application, the translation in English shall govern.

13.10 Submission of documents:-

13.10.1 Online Submission:-

The application on Empanelment/Appointment of GST Auditor is to be **submitted online under Cover-I** in the manner prescribed below:

- i) Documentary Evidences in support of the Qualifying Criteria as per Clause No. 9
- ii) Annexure-I (Part I & II) 'Format of Offer' as per Clause No. 10 (vi).
- iii) All the documents listed under 'Notes' of Annexure-I (Part II) and Appendix-A and B
- iv) Declaration of Ineligibility and ECS Form as per Annexure-II , II A and III.
- v) Notarized Power of Attorney in respect of bid signatory along with Authority of Executant/ Partnership deed etc. as per Clause 13.10.4.
- vi) [**Guidelines on Banning Business Dealings and its Appendixes I to IV.**](#)
- vii) Other Supporting documents as per the EOI document requirement to be uploaded online.

13.10.2 Offline / Hard copy/ Submission:

Bidder shall submit the hard copy(ies) of documents as mentioned at **sub para 13.10.1** in (one) sealed envelope, which must be either delivered by hand or by registered mail, and submitted by the date and time as specified in EOI. The envelope received late or after the prescribed due date and time will not be entertained. NHPC will not be responsible for any postal delay. No bid price related information shall be mentioned in offline submission.

If hard copy (ies) of the offline documents, not received by the Employer upto deadline for receipt of Hard copies prescribed in EOI, then it will be considered as 'non-responsive bid' notwithstanding the fact that the bidder has uploaded the bid online within the stipulated deadline. In such a case, the uploaded online bid on the portal shall not be processed further.

13.10.2.1 The sealed Envelope containing hard copy of following documents shall be marked as "Hard copy(ies) of documents" for "**Empanelment/Appointment of GST Auditors for the period of 2021-22 to 2024-25**"

- i) Documentary Evidences in support of the Qualifying Criteria as per Clause No. 9
- ii) Annexure-I (Part I & II) 'Format of Offer' as per Clause No. 10 (vi).
- iii) All the documents listed under 'Notes' of Annexure-I (Part II) and Appendix-A and B
- iv) Declaration of Ineligibility and ECS Form as per Annexure-II & II A and III.
- v) Guidelines of banning business dealings along with its all appendices I to IV.
- vi) Notarized Power of Attorney in respect of the person authorized for signing the Bid with authority of the executant to execute the POA as per Clause 13.10.4.

13.10.3 The bid submitted shall become invalid if any discrepancy is noticed between the documents as uploaded at the time of submission of bid (**Clause 13.10.1**) and hard copies as submitted physically to the EOI Inviting Authority (**Clause 13.10.2**).

13.10.4 The Bid shall be signed by a person duly authorized to sign on behalf of the Bidder. The notarized power of attorney on stamp paper of appropriate value of the signatory of the Bid to commit the Bidder with authority of the executant, Partnership deed etc to execute the same (by the way of Board Resolution, Article/ Memorandum of Association etc.) shall be furnished with the bid.

13.11 Modification, Substitution and Withdrawal of application:

- i) After Submission of application, the applicant can re-submit revised application any number of times but before stipulated deadline for submission of application. The

applicants are advised not to withdraw their application, as once the application is withdrawn they cannot participate in the same tender/ EOI again.

- ii) The server time (which is displayed on the applicant's dashboard) will be considered as standard time for referencing the deadline for submission of the applications by the applicants, opening of application etc. The applicant should follow this time during application submission.
- iii) No application shall be withdrawn or modified/ revised in the interval between the application submission deadline and the expiration of the application Validity period specified in the proposal document. Withdrawal or modification of an application during this interval will result in the applicant's application non-responsive.

13.12 Opening of Applications by Employer:

- i) The Employer/ Authority inviting Tender will open the applications received (except those received late) in the presence of the applicants/ applicant's representatives who choose to attend at the time, date and place specified in the Letter of Invitation. The Applicants/ Applicant's representatives who are present shall sign a register evidencing their attendance. Applicant (s) can also view Application opening online on the CPP portal <https://eprocure.gov.in/eprocure/app> at their end.

In the event of the specified date for the opening of applications being declared a holiday for the Employer, the Applications will be opened at the appointed time and location on the next working day.

13.13 Examination of Applications and Determination of Responsiveness:

- i) During the detailed evaluation of "Technical Applications", the Employer will determine whether each Application:
 - a) meets the Qualifying Criteria defined in **Clause 9** of EOI Document;
 - b) has been properly signed; and
 - c) is substantially responsive to the requirements of the EOI Document.
- ii) A substantially responsive "Application" is one which conforms to all the terms, conditions, and specifications of the EOI document, without material deviation or reservation. A material deviation or reservation is one:
 - a) which affects in any substantial way the scope, quality, or performance of the Works;
 - b) which limits in any substantial way, the Employer's rights or the Applicant's obligations under the Contract; or
 - c) whose rectification would affect unfairly the competitive position of other applicants presenting substantially responsive proposals; or
 - d) which is inconsistent with the EOI document,
- iii) If an "Application" is not substantially responsive, it will be rejected by the Employer, and may not subsequently be made responsive by correction or withdrawal of the nonconforming deviation or reservation.
- iv) During techno-commercial evaluation, the Employer may, at its discretion, ask any Applicant for a clarification of its Application. The request for clarification and response shall be in writing or e-mail or through the portal. Reply shall be submitted by Applicant within a stated reasonable period of time. If Applicant does not provide

clarifications of the information requested by the date and time set in the Employer's request for clarification, its Application may be rejected.

13.14 The applicants are expected to examine all instructions, forms, terms and other details in the EOI document carefully. Failure to furnish complete information as mentioned in the EOI document or submission of an application not substantially responsive to the EOI document in every respect will be at the Applicant's risk and may result in rejection of the application.

14. Conflict of Interest:

14.1 Where there is any indication that a conflict of interest exists or may arise, it shall be the responsibility of the Applicant to inform NHPC, detailing the conflict in writing as an attachment to this Application.

14.2 NHPC will be the final arbitrator in cases of potential conflicts of interest. Failure to notify NHPC of any potential conflict of interest will invalidate any verbal or written agreement.

15. Definition of Make in India and Purchase Preference to Make in India:

Definition of Make in India:

- **Definitions**

Local content: means the amount of value added in India which shall, unless otherwise prescribed by the Nodal Ministry, be the total value of the item procured (excluding net domestic indirect taxes) minus the value of imported content in the item (including all custom duties) as a proportion of the total value, in percent.

Class-I local supplier: means a supplier or service provider, whose Goods/ Services/ Works offered for procurement, has local content equal to or more than 50%.

- **Verification of local content:**

a) The 'Class-I local supplier' at the time of tender, bidding or solicitation shall be required to indicate percentage of local content and provide self-certification that the item offered meets the local content requirement for 'Class-I local supplier'. They shall also give details of the location(s) at which the local value addition is made.

b) False declarations will be in breach of the Code of Integrity under Rule 175(1)(i)(h) of the General Financial Rules for which a bidder or its successors can be debarred for up to two years as per Rule 151(iii) of the General Financial Rules along with such other actions as may be permissible under law. A supplier who has been debarred by any procuring entity for violation of this Order shall not be eligible for preference under this Order for procurement by any other procuring entity for the duration of the debarment. The debarment for such other procuring entities shall take effect prospectively from the date on which it comes to the notice of other procurement entities.

(Part I)

Format of the offer

1.	Name of the Firm/LLP of Chartered Accountants/Cost & Management Accountants	
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) Firm's/LLP's Registration No. c) GST Registration No. d) Permanent Account No. (PAN) of Firm/LLP	
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.	Firm's/LLP's experience in practice (From date of registration with the Institute of Chartered Accountants of India/ Institute of Cost Accountants of India) as on the date of submitting EOI.	
2.	No. of Partners in the Firm/LLP as on the date of submitting EOI. (The partners must be associated with the Firm for at least One Year. The Partners must be holding Certificate of Practice issued by the Institute of Chartered Accountants of India /Institute of Cost Accountants of India and should be in whole time practice)	(Details to be enclosed in Appendix 'A')
3.	No. of GST Audit Assignments completed in Companies having Annual Turnover more than Rs.2500 Crores during last four years by Firm/LLP. Audit of each financial Year shall be treated as a separate assignment.	(Details to be enclosed in Appendix 'B')
4.	Average Annual Turnover during last three years ending on Financial Year 2021-22.	

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 31.03.2022 in support of determination of criteria for gross receipts /turnover of the CA/CMA Firm/LLP applying for EOI.

Annexure-II

Declaration of Ineligibility

(By the CA/CMA Firms/LLPs)

I/ We, M/s (Name of Chartered Accountant/Cost & Management 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)

Annexure-IV

Name of Work:- Empanelment/Appointment of GST Auditors for the period of 2021-22 to 2024-25

Declaration regarding Class-I local supplier under Public Procurement (Preference to Make in India) order:

Item Description	Country of Origin	% of Local Content
Empanelment/Appointment of GST Auditors for the period of 2021-22 to 2024-25	India	More than 50%

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.

Date:

(Bank's Stamp)

(.....)

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

Appendix A

Sl. No.	Name of Partner	Membership No.	Date of joining as a Partner	Date of Issue of Certificate of Practice	Date of Fellow Membership

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

Sl. No.	Name of Company	Annual Turnover of Auditee Company	F.Y. for which GST Audit Conducted

Note: Copy of Letter of Award and relevant Documents in support of completing such assignment, including proof of payment as per Form 26AS for the relevant year are to be provided.

Declaration of Ineligibility

I/ We, M/s (name of Chartered Accountant Firm / Cost Accountant Firm) hereby certify that I/ we have not been declared ineligible in accordance with para 6 of Guidelines on Banning of Business Dealings (Annexure-A).

(Signature and seal of the firm)

Guidelines on Banning Business Dealings

1.0 Introduction

- 1.1 NHPC Limited (NHPC) deals with Agencies viz. parties/ contractors/ suppliers/ bidders, who are expected to adopt ethics of highest standards and a very high degree of integrity, commitments and sincerity towards the work undertaken. It is not in the interest of NHPC to deal with Agencies who commit deception, fraud or other misconduct in the tendering process and/or during execution of work undertaken. NHPC is committed for timely completion of the Projects within the awarded value without compromising on quality.
- 1.2 Since suspension/ banning of business dealings involves civil consequences for an Agency concerned, it is incumbent that adequate opportunity of hearing is provided and the explanation, if tendered, is considered before passing any order in this regard keeping in view the facts and circumstances of the case.

2.0 Scope

- 2.1 NHPC reserves its rights to remove from list of approved suppliers / contractors (if such list exists) or to Suspend/Ban Business Dealings if any Agency has been found to be non / poor performing or have committed misconduct or fraud or anything unethical or any of its action(s) which falls into any such grounds as laid down in this policy.
- 2.2 The procedure of (i) Removal of Agency from the List of approved suppliers / contractors; (ii) Suspension and (iii) Banning of Business Dealing with Agencies, has been laid down in these guidelines.
- 2.3 These guidelines shall apply to all the units of NHPC.
- 2.4 These guidelines shall not be applicable in Joint Venture, Subsidiary Companies of NHPC unless they are assignees, successors or executor.
- 2.5 The suspension/banning shall be with prospective effect, i.e. future business dealings.

3.0 Definitions

In these Guidelines, unless the context otherwise requires:

- i) **“Agency/Party/ Contractor/ Supplier/ Bidders/Vendors”** shall mean and include a public limited company or a private limited company, a joint Venture, Consortium, HUF, a firm whether registered or not, an individual, cooperative society or an association or a group of persons engaged in any commerce, trade, industry, etc. “Party/ Contractor/ Supplier/ Bidder/Vendor” in the context of these guidelines is indicated as ‘Agency’.
- ii) **“Unit”** shall mean the Corporate Office, Project/ Power Station/ Regional Office/ Liaison Office or any other office of NHPC.
- iii) **“Competent Authority”** and **‘Appellate Authority’** shall mean the following:

- Competent Authority: Concerned Director/Executive Director as the case may be
- Appellate Authority: CMD /Concerned Director as the case may be

iv) **“Investigating Committee”** shall mean a Committee appointed by Competent Authority to conduct investigation.

4.0 Initiation of Suspension /Banning

Action for Suspension / Banning Business Dealings with any Agency shall be initiated by the department responsible for invitation of Bids/Engineer-in-charge after noticing the irregularities or misconduct on the part of Agency concerned. Besides the concerned department, Vigilance Department of each Unit/ Corporate Vigilance may also be competent to initiate such action.

5.0 Suspension of Business Dealings.

- 5.1 If the conduct of any Agency dealing with NHPC is under investigation, the Competent Authority may consider whether the allegations (under investigation) are of a serious nature and whether pending investigation, it would be advisable to continue business dealing with the Agency. If the Competent Authority, decides that it would not be in the interest to continue business dealings pending investigation, it may suspend business dealings with the Agency. The order of suspension would operate for a period not more than six months and may be communicated to the Agency as also to the Investigating Committee. The Investigating Committee may ensure that their investigation is completed and whole process of final order is over within such period. However if the investigations are not completed within six months, the investigation committee shall put up the proposal to the competent authority for approval of extension of time maximum up to further three months with in which the committee shall conclude the proceedings .
 - 5.2 The order of suspension shall be effective throughout NHPC in case of work falling in the Competency of CMD/ Board of Directors/Directors, in case of work falling in the competency of Executive Director suspension shall be effective throughout Region /Corporate office (in case the works awarded/under Tendering from Corporate office). In case of work falling in the competency of HOP or below suspension shall be effective throughout the Project/Power Station and attached liaison offices/units and in case of work falling under the competency of CGM and below at Corporate office suspension shall be effective at Corporate office. During the period of suspension, no business dealing shall be held with the Agency.
 - 5.3 If the Agency concerned asks for detailed reasons of suspension, the Agency may be informed that its conduct is under investigation. It is not necessary to enter into correspondence or argument with the Agency at this stage.
 - 5.4 It is not necessary to give any show-cause notice or personal hearing to the Agency before issuing the order of suspension.
 - 5.5 The format for intimation of suspension of business dealing is placed at **Appendix– I**
- #### **6.0 Ground on which Banning of Business Dealings can be initiated**

- 6.1 If the security consideration, including questions of loyalty of the Agency to NHPC so warrants;
- 6.2 If the director /owner of the Agency, proprietor or partner of the firm, is convicted by a Court of Law for offences involving moral turpitude in relation to its business dealings with the Government or any other public sector enterprises, during the last five years;
- 6.3 If the Agency has resorted to Corrupt, Fraudulent, Collusive, Coercive practices including misrepresentation of facts and violation of the any provisions of the Integrity Pact provided in the Contract.
- 6.4 If the Agency uses intimidation / threatening or brings undue outside pressure on NHPC or its official for acceptance / performances of the job under the contract;
- 6.5 If the Agency misuses the premises or facilities of NHPC, forcefully occupies or damages the NHPC's properties including land, water resources, forests / trees or tampers with documents/records etc.
- 6.6 If the Agency does not fulfil the obligations as required under the Contract and Violates terms & conditions of the contract which has serious affect for continuation of the Contract.
- 6.7 If the work awarded to the agency has been terminated by NHPC due to poor performance of the contract in the preceding 5 years.
- 6.8 If the Central Vigilance Commission, Central Bureau of Investigation or any other Central Government investigation Agency recommends such a course in respect of a case under investigation or improper conduct on agency's part in matters relating to the Company (NHPC) or even otherwise;
- 6.9 On any other ground upon which business dealings with the Agency is not in the public interest.
- 6.10 If business dealings with the Agency have been banned by the Ministry of Power, Government of India OR any PSU/ any other authority under the MOP if intimated to NHPC or available on MOP Website, the business dealing with such agencies shall be banned with immediate effect for future business dealing except banning under Integrity Pact without any further investigation.

(Note: The examples given above are only illustrative and not exhaustive. The Competent Authority may decide to ban business dealing for any good and sufficient reason).

7.0 Procedure for Banning of Business Dealings

- 7.1 An Investigating Committee shall be constituted by the authority competent to Ban the dealing comprising members from Engineering/Indenting department (convener), Finance, Law and Contract. The level of the committee members shall be CGM and above for works falling in the competency of CMD/Board of Directors, General Manager and above for the works falling in the competency of Director/ Executive Director and DGM/SM with at least one member of the level of General Manager for

works falling in the competency of CGM and below.

- 7.2 The order of Banning of Business Dealings shall be effective throughout the NHPC. During the period of Banning of Business Dealings, no Business Dealing shall be held with the Agency.
- 7.3 The functions of Investigating Committee in each Unit to be appointed by the competent authority in line with para 3 (iii) shall, inter-alia include:
- a) To study the report of the department responsible for invitation of bids and decide if a prima-facie case for banning exists, if not, send back the case to the Competent Authority.
 - b) To recommend for issue of show-cause notice (after vetting by legal deptt.) to the Agency by the concerned department as per clause 7.4 “Show Cause Notice”.
 - c) To examine the reply to show-cause notice and call the Agency for personal hearing, if required.
 - d) To submit final recommendations to the Competent Authority for banning or otherwise including the period for which the ban would be operative considering the implications for NHPC on account of the act/omission on the part of the agency, intention of the agency as established from the circumstances of the case etc.

7.4 Show Cause Notice

Once the proposal for issuance of Show Cause Notice is approved by the Competent Authority, a ‘Show Cause Notice’ (as per format at Appendix-II of these guidelines) shall be issued to the delinquent Agency by the Competent Authority or by a person authorized by the Competent Authority for the said purpose. The Agency shall be asked to submit the reply to the Show Cause Notice within 15 days of its issuance. Further, the Agency shall be given an opportunity for Oral hearing to present its case in person, if it so desires, and the date for Oral Hearing shall necessarily be indicated in the Show Cause Notice.

The purpose of issuing the Show Cause Notice is only that the Agency concerned shall be given an opportunity to explain their stand before any action is taken. The grounds on which action is proposed to be taken shall be disclosed to the Agency inviting representation and after considering that representation, orders may be passed. Such orders require only the satisfaction of the authority that passed the final orders.

If the Agency requests for inspection of any relevant document in possession of NHPC, necessary facility for inspection of documents may be provided.

During the conductance of oral hearing, only the regular duly authorized employees of Agency will be permitted to represent the Agency and no outsider shall be allowed to represent the Agency on its behalf.

Reply to the Show Cause Notice given by the Agency and their submissions in oral hearing, if any, will be processed by the Committee for obtaining final decision of the Competent Authority in the matter.

In case, no reply to Show Cause Notice is received from the Agency within stipulated

time, further reminder shall be given with further period of 10 days thereafter if no reply is received action for processing ex-parte against the concerned Agency shall be initiated.

7.5 Speaking Order

The speaking order (reasoned order) for banning the business dealing with the Agency shall be issued by the Competent Authority or by a person authorized for the said purpose.

The decision regarding banning of business dealings taken after the issue of a Show Cause Notice and consideration of representation, if any, in reply thereto, shall be communicated to the Agency concerned along with a reasoned order. The fact that the representation has been considered shall invariably be mentioned in the communication. Also the fact that if no reply was received to the Show Cause Notice shall invariably be indicated in the final communication to the Agency. The format for intimation of banning of business dealing is placed at **Appendix– III**.

7.6 Period of banning

In case banning is processed for violation of provisions of Integrity pact or due to corrupt or fraudulent practices, the Competent Authority shall decide on the period of banning on case to case basis depending on the gravity of the case and considering the implications for NHPC on account of the act/omission on the part of the Agency, intention of the Agency as established from the circumstances of the case etc. The period of banning shall not be less than 6 months and shall not exceed 2 years and in case termination of contract due to poor performance the period of banning shall be for 5 years. For contracts awarded to JV/Consortium, a constituent of the JV shall be permitted to participate in the bidding process if it has not been banned on grounds of its role and responsibility in the tendering process for which the Joint Venture has been banned in Past. In case if the Joint Venture which has been banned does not indicate the roles and responsibility of individual Partner(s) then, the partner of the banned Joint Venture shall only be allowed to participate in the bidding process if its participation share is less than 35%.

In case the information/documents submitted by Agency in competing for the tender found to be false/forged then NHPC, without prejudice to any other rights or remedies it may possess, shall recover from Agency the cost incurred in carrying out physical assessment for establishing veracity of such information/documents. In case Agency refuses to reimburse such cost to NHPC then banning period of Agency shall be extended by another one year.

7.7 Effect of Banning

As far as possible, the existing ongoing contract(s) with the Agency may continue unless the Competent Authority, having regard to the circumstances of the case, decides otherwise, keeping in view contractual and legal issues which may arise thereof. In case the existing Contracts are allowed to continue, the suspension/Banning of Business Dealing along with default of the Contractor shall be recorded in the experience certificate issued for the work.

The Agency, (after issue of the order of banning of business dealings) would not be allowed to participate in any future tender enquiry and if the Agency has already

participated in tender process as stand-alone OR constituent of joint venture and the price bids are not opened, his techno-commercial bid will be rejected and price bid will be returned unopened. However, where the price bids of Agency have been opened prior to order of banning, bids of Agency shall not be rejected and tendering process shall be continued unless Competent Authority having regard to the circumstances of the case decides otherwise keeping in view the Contractual, Legal issues which may arise thereafter. However, in case the suspension /Banning is due to default of an Agency for the provisions under Integrity Pact and the Agency happens to be Lowest Bidder (L1), the tendering process shall be annulled and fresh tenders shall be invited.

During the Suspension/ Banning period, if it is found at any stage that Agency has participated in tender enquiry under a different name then such Agency would immediately be debarred from the tender/contract and its Bid Security/Performance Security would be forfeited. Payment, if any, made shall also be recovered.

After Suspension/ Banning order, the Suspended/ Banned Agency shall not be allowed to participate as Sub-Vendor/Sub-Contractor in the tenders.

Further, if the Suspended/ Banned agency is an approved Sub-Vendor under any Contract for such equipment/component/service, the Main Contractor shall not be permitted to place work order/Purchase order/Contract on the Suspended/ Banned agency as a Sub-Vendor /Sub-Contractor after the date of Suspension/ Banning even though the name of the party has been approved as a Sub-Vendor /Sub-Contractor earlier.

There would be no bar on procuring the spares and awarding Contracts towards Annual Maintenance (AMC)/ O&M/ Repair works on Agencies pertaining to the packages for which they have been banned provided the Equipment has been supplied by such Agency.

Banning of business dealing shall not be applicable to the Subsidiary Company of the Banned agency provided subsidiary company has not participated on the strength of the Banned agency. However, in case of a default by a Sub-Contractor, the banning shall be applicable to the Sub-Contractor as well as the Lead Partner of the concerned JV or the Sole bidder as the case may be.

7.8 Hosting at NHPC website

The concerned unit shall forward the name and details of the Agency (ies) banned along with period and reasons of banning to IT&C Division of Corporate Office for displaying the same on the NHPC website.

8.0 Appeal against the Decision of the Competent Authority.

The Agency may file an appeal against the order of the Competent Authority banning of business dealing before Appellate Authority. Such an appeal shall be preferred within 30 (Thirty) Days from the date of receipt of the order of banning of business dealing. Appellate Authority would consider the appeal if convinced may constitute another committee for further investigation. The investigation Committee constituted by the Appellate Authority shall study the report of the previous investigating committee and reply submitted by the Agency while filing its case for appeal and call the Agency for personal hearing , if requested by the Agency. Based on

the recommendation of the committee Appellate Authority shall pass appropriate Speaking (Reasoned) order in line with Sub-Para 7.5 above which shall be communicated to the Agency as well as the Competent Authority (as per format enclosed as **Appendix-IV** with these guidelines).

9.0 Circulation of the names of Agencies with whom Business Dealings have been banned

The name of the concerned banned agency shall also be shared with MOP and other PSU in the sector and all the units of NHPC.

The provisions of this policy supersede and will have overriding effect on all earlier guidelines, procedures & system issued for the similar purpose.

(Format for Intimation of Suspension of business dealing)

BY REGD. POST/SPEED POST/COURIER

No.....

Date.....

To

M/s

Attn.: Shri

Sub: Intimation of Suspension of Business Dealings

Dear Sir,

Whereas the work of was awarded to your firm vide letter of award no ...dt.... amounting to Rs. OR In response to NHPC NIT (e-tender / physical tender) nodt. you have submitted your bid . (strike out whichever is not applicable)

Whereas the conduct of your firm in respect of the following is under investigation:

Brief of the default

“Whereas the Competent Authority prima facie considered the allegations (under investigation) are of a serious nature and decided pending investigation, it is not in the interest of the corporation to continue business dealing with your firm

This order shall have the following effects:

- (i) Further business dealings with your firm is Suspended within Region/Project/Unit/wide NHPC. The order of Suspension is effective with immediate effect and would operate for a period of six months or till the investigation is completed and whole process of final order is over within such period. However, if investigations are not completed in six months' time, the Competent Authority may extend the period of Suspension
- (ii) During the period of Suspension, no business dealing shall be held with your firm. No enquiry / bid / tender shall be issued to your firm nor will the bids submitted by your firm be entertained.
- (iii) In cases where tenders have already been issued to you and price bids are yet to be opened, the Price Bid submitted by you shall not be opened and BG/EMD, if any, submitted by you shall be returned.
- (iv) In cases where tenders have already been issued to you and Price Bids have already been opened , the tendering process shall be continued
- (v) In case of ongoing contracts between you & NHPC, (including cases where contract has already been awarded before the issue of Suspension order) you will be required to continue with the execution and perform as per terms of the contract.
- (vi)(a) In case the Firm is in Joint Venture the following would also be applicable:

i) **Participation of Agency in Joint Venture**

Tenders in which your firm has been proposed as Joint Venture Partner by any of the bidders and price bids have been opened prior to Suspension of your firm in such cases the tendering process shall not be annulled on this ground and the Agency shall be permitted to continue as Partner in the Joint Venture for such bidding. However where event of Price Bid opening has not taken place prior to Suspension/Banning of Agency then in such case Agency shall not be permitted to participate as Partner in the Joint Venture.

ii) **Banning of joint Venture:**

As the Joint Venture is Banned, your firm intends to bid as Partner(s) of Joint Venture in bidding process then it shall be permitted to participate in the bidding process if it has not been Banned on grounds of its role and responsibility in the tendering process for which the Joint Venture has been Banned in Past. In case if the Joint Venture which has been Banned does not indicate the roles and responsibility of individual Partner(s) then, the partner of the Banned Joint Venture shall only be allowed to participate in the bidding process if its participation share is less than 35%.

- (b) Your firm shall not be allowed to participate as Sub-Vendor/Sub-Contractor in the tenders.

Further if your firm is an approved Sub-vendor under any Contract for such equipment/component/service, the Main Contractor shall not be permitted to place work order/Purchase order/Contract on your agency as a Sub-Vendor/Sub-Contractor after the date of Suspension/ Banning even though the name of the party has been approved as a Sub-Vendor/Sub-Contractor earlier.

- (c) There would be no bar on procuring the spares and awarding Contracts towards Annual Maintenance (AMC)/ O&M/ Repair works on Agencies pertaining to the packages for which they have been Banned provided the Equipment has been supplied by such Agency.
- (d) Banning of business dealing shall not be applicable to the Subsidiary company of the Banned agency provided subsidiary company has not participated on the strength of the Banned agency.

On expiry of the above period of Suspension/Banning, you may approach..... (Indicate the concerned procurement department), with request for revocation of the order mentioning inter-alia the steps taken by you to avoid recurrence of misconduct which has led to Suspension.

Yours faithfully,

For & On behalf of NHPC.

Note: Strike out whichever is not applicable

(Format of Show Cause Notice)

BY REGD. POST/SPEED POST/COURIER

No.....

Date.....

To

M/s

.....

Attn.: Shri

Sub: Show Cause Notice

Ref :

Dear Sir,

You are hereby required to Show Cause in writing within 15 days from the date hereof why Business Dealing with your firm should not be banned / your firm is placed in the Banning List (as the case may be) and be debarred from entering into any contracts with NHPC for the following reasons:

(Give Reasons)

Your reply (if any) should be supported by documents and documentary evidence which you wish to rely in support of your reply. In case you desire to present your case in person to NHPC, a personal hearing shall be conducted on -----at ----- --- Hours for which prior intimation be furnished to this office. Should you fail to reply to this Show Cause Notice within the time and manner aforesaid, it will be presumed that you have nothing to say and we shall proceed accordingly.

Your reply, if any, and the documents / documentary evidence given in support shall be taken into consideration prior to arriving at a decision.

Yours faithfully,

For & On behalf of NHPC.

(Format for Intimation of Banning of Business Dealing)
BY REGD. POST/SPEED POST/COURIER

No.....

Date.....

To

M/s

Attn.: Shri

Sub: Intimation of Suspension of Business Dealings

Dear Sir,

Whereas the work of was awarded to your firm vide letter of award no ...dtd..... amounting to Rs. OR In response to NHPC NIT (e-tender / physical tender) nodt. you have submitted your bid .(strike whichever is not applicable)

Whereas the Competent Authority had prima facie considered the allegations as detailed below are of a serious nature and decided to conduct investigation.

“ Brief of the Default may be mentioned”

Whereas show cause notice vide no ... dtd.....was served upon you. (whereas in spite of the opportunity given to you, you failed to submit the reply to the show cause notice within the time period mentioned there upon or further extended period, if any).

Whereas you submitted the reply along with documents vide your letter no. _____dt. _____and presented your case in the personal hearing dated (if any) . After considering the allegations made in the show cause notice, your reply to the show cause notice documents/documentary evidence in support thereof and personal hearing dated(if any), it has been decided to Ban the Business Dealing with you and you are hereby debarred from entering into contracts with NHPC.

(In order to make the Intimation of Banning of Business Dealing Speaking Order (reasoned order), the issue of a Show Cause Notice and consideration of representation in reply to show cause notice , opportunity of personal hearing, if any, shall be communicated to the Agency concerned along with a reasoned order. The order for Banning should also contain the reasons with detailed justification for conclusion of decision to Ban the Agency. Also the fact that if no reply to the Show Cause Notice was received or request for personal hearing was not made shall invariably be indicated in the communication to the Agency. The above order shall mention the grounds considering violation of any provision of Integrity Pact, any ground mentioned in Guidelines of Banning of Business Dealings, default by the agency under fraudulent practice / or any unethical practice and/or violation of any provision of Tender/Contract Condition having serious implications.)

This order shall have the following effects:

- i) Further business dealings with your firm is banned with immediate effect. The order of Banning would operate for a period ofyears/month Competent Authority may extend the period of Banning.
- ii) During the period of Banning, no Business Dealing shall be held with your firm. No Enquiry / Bid / Tender shall be issued to your firm nor will the bids submitted by your firm be entertained.
- iii) In cases where tenders have already been issued to you and Price Bids are yet to be opened, the Price Bid submitted by you shall not be opened and BG/EMD, if any, submitted by you shall be returned.
- iv) In cases where tenders have already been issued to you and price bids have already been opened, the Tendering Process shall be continued.

- (v) In case of ongoing contracts between you & NHPC, (including cases where contract has already been awarded before the issue of Banning order) you will be required to continue with the execution and perform as per terms of the contract.
- (vi) (a) In case the Firm is in Joint Venture the following would also be applicable:

i) Participation of Agency in Joint Venture

Tenders in which your firm has been proposed as Joint Venture Partner by any of the bidders and price bids have been opened prior to Banning of your firm in such cases the tendering process shall not be annulled on this ground and the Agency shall be permitted to continue as Partner in the Joint Venture for such bidding. However where event of price bid opening has not taken place prior to Banning of Agency then in such case Agency shall not be permitted to participate as Partner in the Joint Venture.

ii) Banning of joint Venture:

As the Joint Venture is banned, your firm intends to bid as Partner(s) of Joint Venture in bidding process then it shall be permitted to participate in the bidding process if it has not been banned on grounds of its role and responsibility in the tendering process for which the Joint Venture has been banned in Past. In case if the Joint Venture which has been banned does not indicate the roles and responsibility of individual Partner(s) then, the partner of the banned Joint Venture shall only be allowed to participate in the bidding process if its participation share is less than 35%.

- (b) Your firm shall not be allowed to participate as Sub-Vendor/Sub-Contractor in the tenders.

Further if your firm is an approved Sub-vendor under any Contract for such equipment/component/service, the Main Contractor shall not be permitted to place work Order/Purchase Order/Contract on your agency as a Sub-Vendor/Sub-Contractor after the date of Banning even though the name of the party has been approved as a Sub-Vendor/Sub-Contractor earlier.

- (c) There would be no bar on procuring the spares and awarding Contracts towards Annual Maintenance (AMC)/ O&M/ Repair works on Agencies pertaining to the packages for which they have been banned provided the Equipment has been supplied by such Agency.
- (d) Banning of Business Dealing shall not be applicable to the Subsidiary company of the Banned Agency provided subsidiary company has not participated on the strength of the Banned Agency. However, in case of a default by a Sub-Contractor, the banning shall be applicable to the Sub-Contractor as well as the Lead Partner of the concerned JV or the Sole bidder as the case may be.

On expiry of the above period of Banning, you may approach..... (Indicate the concerned procurement department), with request for revocation of the order mentioning inter-alia the steps taken by you to avoid recurrence of misconduct which has led to Banning.

Further if you desire to appeal against this order you may do so within 30 days from the date of issue of this order to the appellate authority as here under:

Appellate Authority :

Designation:

Address:.....

Ph . no.

e-mail :

Yours faithfully,

For & On behalf of NHPC.

Note: Strikeout whichever is not applicable

(Format for communication of Appellate Decision on Suspension/Banning Order)

BY REGD. POST/SPEED POST/COURIER

No.....

Date.....

To

M/s

Attn.: Shri

Sub: Suspension Banning of Business Dealings - Intimation of decision of Appellate Authority

Ref: 1. Order dated Placing M/s on Suspension/Banning List by NHPC;

2. Your Appeal reference Dt.....

Dear Sir,

This has reference to the order dt..... placing you on Suspension/Banning List and your appeal petition reference dt.... on the same.

After considering the findings of the Original Authority in order and submissions made by you in your appeal , and the documents/documentary evidences available on record, it has been decided finally that :

- * There is no infirmity in the order of the Original Authority, and the allegations stand substantiated and the Suspension/Banning for the period of years/month from the date of order, as ordered by the original Authority is upheld,
- * Considering your submissions, the order of Suspension/Banning passed by the original authority is upheld , but with a reduction in period of Suspension/Banning for years/months from the date of order of original authority;
- * Considering your submissions and the evidence available on record, there is enough justification to annul the order of the original authority.

(*** Incorporate any one of the above as applicable

##In order to make the Communication of Appellate Authority on Banning of Business Dealing Speaking Order (reasoned order), the fact that the representation of the agency has been considered and reference of grounds brought forward by the Agency in his defense and if any opportunity of personal hearing has been given to the Agency as a part of principle of natural justice shall invariably be mentioned in the communication, The order for Banning should also contain the reasons with detailed justification for conclusion of decision to Ban the Agency. Also the fact that if no sufficient ground has been furnished shall invariably be indicated in the final communication to the Agency. In case the option for Banning of Agency or reduction of Time Period for Banning of Agency is exercised then the above order shall mention the grounds considering violation of any provision of Integrity Pact, any ground mentioned in Guidelines of Banning of Business Dealings, default by the agency under fraudulent or any unethical practices and/or violation of any provision of Tender/Contract Condition having serious implications.)

Yours faithfully,

For & On behalf of NHPC.