

# National Aviation Security Fee Trust

(A Ministry of Civil Aviation, GOI Trust)

Corporate Office: National Aviation Security Fee Trust, Rajiv Gandhi Bhawan, Safdarjung Airport, New Delhi- 110003

Phone: 011-24632950, EXT.No. 2117

## INVITATION FOR SUBMISSION

OF BIDS FOR PROFESSIONAL CONSULTANCY IN DIRECT AND  
INDIRECT TAXATION RELATED SERVICES

E-TENDER NO. NASFT/TAXCONSULTANT/2020

(Domestic Open E-Tender- Two Cover System)

(EMD Amount – Rs 56,000/-)

Start date & Time for online submission	: From 15.00 hrs. On 22-02-2021
Last date & Time for online submission	: Upto 15.00 hrs. On 08-03-2021
Due date & Time of Technical Bid Opening	: After 15:30 hrs. on 10-03-2021

# NOTICE FOR INVITATION FOR SUBMISSION OF BIDS FOR PROFESSIONAL CONSULTANCY IN DIRECT AND INDIRECT TAXATION RELATED SERVICES

## Table of Contents

<b>S.No.</b>	<b>Description</b>	<b>Page No.</b>
1.	Important Points to Note	3
2.	Notice Inviting Tender	4-5
3.	General Information	6
4.	Scope of Work-Direct Tax	7-8
5.	Scope of Work-Indirect Tax	9-10
6.	Eligibility Criteria of Firms/ Companies	11-16
7.	Major Terms and Condition of Engagement	17-22
8.	General Terms and Conditions	23-24
9.	Procedure for Submission and Opening of Bids	25-27
10.	Formats	28-34

## CHAPTER 1: IMPORTANT POINTS TO NOTE

E-TENDER DOCUMENT NO.	NASFT/TAXCONSULTANT/2020
TENDER INVITED FOR	Engagement of Professional Consultant for Direct and Indirect Taxation related services
TENDER FEES	Rs 1180/- (Inclusive of GST)
BID SECURITY / EMD	Rs. 56,000/-
VALIDITY OF THE TENDER	90 days from the due date for submission of tender
PUBLISHING OF TENDER DOCUMENTS ON WEBSITE	17.02.2021
PERIOD OF DOWNLOADING BIDDING DOCUMENT	17.02.2021 from 15:00 Hrs.
START DATE & TIME FOR ONLINE SUBMISSION OF BID	22.02.2021 from 15:00 Hrs.
LAST DATE & TIME FOR ONLINE SUBMISSION OF BID	08.03.2021 Upto 15:00 Hrs.
TIME & DATE OF OPENING OF TECHNICAL BID	10.03.2021 15:30 Hrs.
TIME & DATE OF OPENING OF FINANCIAL BID	26.03.2021 15:30 Hrs.(Tentative)
PLACE OF OPENING OF TECHNICAL BID	O/o Managing Trustee National Aviation Security Fee Trust, A Block, Rajiv Gandhi Bhawan, New Delhi-110003
For further details please visit	<a href="http://www.aai.aero">www.aai.aero</a>

## CHAPTER 2: NOTICE INVITING ONLINE TENDER

- 2.1. Online tenders through e-tender portal are invited by National Aviation Security Fee Trust (NASFT) under two-cover system for Engagement of Professional Consultant for Direct and Indirect Taxation Matter and related services for a period of Two years from the date of acceptance of Award of Contract.
- 2.2. The tender document is made available through **e-tender portal** and open for downloading from 17.02.2021 to 08.03.2021 at AAI's official website [www.aai.aero](http://www.aai.aero) and CPP Portal <https://etenders.gov.in/eprocure/app>
- 2.3. The tender document consists of two volumes –Volume I Technical Bid and Volume II – Financial Bid.
- 2.4. The complete tender document shall be submitted online as tender offer on or before the due date and time of submission along with applicable tender fees and EMD. The Bank details of NASFT have been provided in para 7.4.
- 2.5. The Bid security (EMD) shall be paid as described in the Tender Document.
- 2.6. The offer (both Technical & Financial) must be valid for a minimum of 90 days from the last date of online submission of offer; otherwise the offer shall be rejected as non-responsive.
- 2.7. Bidding is open for all eligible bidders meeting the eligibility criteria as defined in Chapter-6 and bidders are advised to submit below mentioned documents to qualify for the award of the contract.
  - a. The bidder should submit self-declaration in the covering letter as mentioned in Format-I, stating that the bidder has not been blacklisted/debarred by any Government department/agency / falling under the denied entity list of Reserve Bank of India, Nationalized banks, or any Public Sector Unit or any other body recognized by Government of India.
  - b. All the documents required to meet the eligibility criteria, as per Format-III along with relevant documents in the Tender Document – Technical Bid shall be uploaded through e-tender portal after scanning in .pdf format. The Tenderer may submit either Notarized or Self attested copies of the documents. The Tenderer has to produce the original documents for verification before issuing letter of award.
- 2.8. The prospective Tenderer shall submit queries, if any, through **Seek Clarification Tab** available from 15:00 Hrs of 17.02.2021 to 17:00 Hrs of 19.02.2021 through **E-tender Portal**:

<https://etenders.gov.in/eprocure/app>

- 2.9. The last date of online submission of offers will be 08.03.2021 at 15:00 hrs. unless otherwise notified. In the event of changes in the schedules, O/o Managing Trustee, National Aviation Security Fee Trust, A Block, Rajiv Gandhi Bhawan, New Delhi-110003 will notify the same only through [www.aai.aero](http://www.aai.aero) and <https://etenders.gov.in/eprocure/app> (CPP Portal)
- 2.10. If the offers are not received according to the instructions detailed herein above, they shall be liable for rejection.

## **CHAPTER 3: GENERAL INFORMATION**

### **ORGANISATION**

In reference to the MoCA letter no: AV.13024/659/2015-AS dated 29/06/2019, a trust has been formed in the name of “National Aviation Security Fee Trust” (NASFT) to operate and manage Aviation Security Fee funds. National Aviation Security Fund Trust (NASFT) has been created as Non-Profit Trust by Ministry of Civil Aviation (MoCA). NASFT is providing Aviation Security services by deploying security agencies designated by the Central Government at the Airports on PAN India basis.

### **SERVICES**

NASFT provides services of deploying security agency designated by the Central Government at the Airports in India.

### **SOURCES OF REVENUE/ INCOME**

NASFT generates its revenue by levying Aviation Security Fee (ASF) on passengers embarking at Airports.

### **BILLING AND REALISATION PROCESS OF REVENUE**

➤ **Billing of Revenue**

While the bills for the above services are raised by Airport Operators on Airlines (Airlines collect ASF from embarking Passengers and is included in their Air Ticket Price) on behalf of NASFT, the bills for the services provided to international flights are raised by IATA centrally.

➤ **Realization of Revenue**

NASFT collects ASF from Domestic Airlines directly and from Foreign Airlines through IATA.

➤ **SAP MODULE**

Accounting of the above billing and realization are made in SAP module at the NASFT Corporate Office at New Delhi for the respective billing and realization made by them.

### **Major Areas of Expenditure**

1. Security Services provided by Government Agencies like CISF, State police etc.
2. Payment of Collection charges of ASF to various Airlines
3. Statutory Taxes and duties
4. Professional Services/consultancy Charges
5. Administrative Charges

## CHAPTER 4: SCOPE OF WORK- DIRECT TAX

### 4.1. Consultancy Services

To give opinion on issues/matters as referred from time to time in relation to corporate and individual income tax.

### 4.2. Assessment/Reassessment of Income Tax Return & penalty proceedings

- a. To represent NASFT before Income Tax Department and to perform all the necessary work (including drafting & submission of replies, rectification, etc. to questionnaire/notices received from Income Tax Department) for Income Tax exemption as well as for successful completion of assessments including reassessments & penalty proceedings.
- b. Preparation of replies in connection with assessment /reassessment /penalty proceedings etc.
- c. To advise and assist, timely, on various issues/matters for successful completion of assessment /reassessment /penalty proceedings etc.
- d. To do any other work incidental to the above referred assessment /reassessment /penalty proceedings.

### 4.3. Tax Deduction at Source

- a. Monthly Determination of TDS Liability
- b. Filing of quarterly & annual e-TDS returns i.e. form 24Q, 26Q, 27Q & 27EQ along with corrections/rectification and fetching the data accordingly.
- c. Generation of TDS Certificates i.e. Form 16 and 16A on timely basis.
- d. Providing opinion on TDS applicability on various transactions.
- e. To obtain Withholding Tax Certificate from Income Tax authority as required in case for IATA/any other agency.
- f. To Reconcile TDS deducted by customer as entered in SAP with 26AS report downloaded from Income tax portal and submit reconciliation report for the differences.
- g. To attend notices of revision/rectification received during the year & contest the demand raised by Income Tax Department and liasoning with Income Tax department as and when required.
- h. Revision/Rectification if any, in returns mentioned above including previous years
- i. Clearing/Rectifying/Nullifying of demand notices received from Income Tax Department.

#### **4.4. Any other tax related matters**

- a. Calculation and verification of quarterly payment of advance tax.
- b. Scrutiny of the draft financial statements, prior to their finalization, to examine the tax implications of different transactions for the purpose of making tax provision.
- c. Assistance in computation of taxable income.
- d. Preparation and filing of Income Tax Returns as per Income Tax Act, 1961, filing of the same & of the Income Tax Act, 1961 adhering to various compliances and disclosures as may be necessary.
- e. Providing assistance in getting pending Income Tax Refunds.
- f. Providing day to day updates regarding amendment in tax laws.
- g. Examining referred changes in Finance Bill with reference to the operations of the NASFT and giving advice.
- h. Advising on maintenance of records and required documentation for proper compliance under the Income tax statute.
- i. Providing guidance in maintenance of Direct Tax MIS.

## CHAPTER 5: SCOPE OF WORK- INDIRECT TAX

### 5.1. Advisory/ Consultancy Services

- a. Advise in relation to the GST applicability on transactions undertaken by the NASFT
- b. Advise on applicability of Reverse Charge on Various transactions.
- c. Advise in relation to eligibility of input tax credit available on various input services and inputs.
- d. Advising GST impacts on new transactions.
- e. Providing updates regarding recommendation made by GST councils and amendments made in GST laws and changes made through GST notification and circulars and assist in making policy for the same.
- f. Answering all GST related queries pertaining to the Trust and providing written opinion as required.
- g. Opinion on the issues raised in audit conducted by the various authorities.
- h. Review of various circulars to be issued to the airports in respect of GST and related matters.
- i. Any other advice to NASFT on any other GST related issues as and when required.
- j. Assisting in drafting the reply to be submitted for various notices received from GST Authorities.

### 5.2. Validation of GST Liability, Filing of GST Returns of all GST Registration as Normal Taxpayer and GST Registration as a Tax Deductor and GST Compliance.

Presently, NASFT have 47 GST registration as Normal Tax payer and 47 GST registration as Tax Deductor (NASFT can have more registrations for GST as normal tax payer and as tax deductor, if required). NASFT also have one Input Service Distributor registration in GST for Delhi Office.

- a. Monthly determination of GST liability under normal provision and reverse charge mechanism along with Compilation of data for GST return. The Combined Gross Output Liability of all GSTN is 40 to 50 Crore approx. per month for SAP Line items approx.3000 to 4000.
- b. Preparation and Filing of monthly GSTR 1, GSTR 3B or any other return required.
- c. Preparation and filling of GST Annual Return.
- d. Preparation and Filing of GSTR 7 (TDS) return electronically on GST portal.

- e. Downloading GSTR 2A for input tax credit matching and monthly reconciliation of 2A for claiming Input Tax Credit as per GST Rules.
- f. Generation of GST TDS certificates online.
- g. Review of output liability as per GL & report extracted from SAP & identifying for any error related to place of supply, nature of tax etc. before filing the monthly return.
- h. Reconciliation of GL & report extracted from SAP & analysing the difference if any before filing the monthly returns.
- i. Ensuring the compliance of GST provisions within the various due dates prescribed in this regard.
- j. Continuously review the systems for ensuring compliance with GST requirements.
- k. Development/ up gradation of standardized format for compilation of Data from SAP for GST returns required to be filed under GST laws.
- l. Proper Guidance in implementation of any new concept introduced in GST.

### 5.3 Review of SAP Accounts

- a. Review of Accounting in SAP environment as per GST Law and incorporating changes in SAP as per GST Act amended from time to time.
- b. Submission of report on review conducted on GST accounting in SAP and also to provide guidance for resolving the areas of concern

Note:-

1. The above mentioned "Scope of work" is indicative and not exhaustive. Scope of work shall include providing professional assistance for all the activities/matters related Direct and Indirect Taxation.
2. **Minimum Manpower required to be posted at NASFT office on all working days of NASFT (Timing: 9:30 AM to 06:00 PM) and shall solely work for the NASFT.**
  - A. **One Intermediate CA/CMA Pass.**
3. **The Manpower requirement as mentioned in para 2 above shall always be posted at NASFT office in Rajiv Gandhi Bhawan, near Jor Bagh Metro Station, New Delhi. In addition to it, CA/CMA associated with NASFT shall visit NASFT atleast once in a week and on need basis. Further, Partner of CA/CMA firm who associate/deal with NASFT will have to visit NASFT office at least once in a fortnight/as and when required to discuss the issues/ progress/feedback.**

## CHAPTER 6: ELIGIBILITY CRITERIA OF FIRM/ COMPANY

### Volume -I Technical Bid

#### A. Eligibility Criteria:

The Bidder should fulfil all the following parameters for evaluation of Technical Bid:-

- i. The Bidder should be a Partnership Firm/LLP of Chartered Accountants/ Cost Management Accountants registered in India having experience of 15 (Fifteen) years.
- ii. The Bidder should have average annual gross receipts / turnover of Rs. 1 (One) crore in the last 3 (Three) completed financial years i.e. 2017-18, 2018-19 & 2019-20.
- iii. The Bidder should have minimum 5 (Five) full time qualified CAs / CMA's as partner out of which at least 2 (Two) should be having at least 7 years' experience in the taxation field both in Direct and Indirect tax.
- iv. The Bidder should have minimum 5 paid qualified CA/CMA's (other than partners) out of which atleast 2 should have minimum 5 years' experience in Direct and Indirect Taxation field.
- v. The Bidder should have undertaken similar Income Tax/Service Tax/ GST assignments of at least one Central /State PSU/ Listed Public Limited Company having annual turnover of Rs.500 crores or more for a continuous period of at least one year in the last 3 financial years i.e. F.Y. 2017-18,2018-19 & 2019-20.
- vi. The Bidder should have full time office in Delhi/NCR.
- vii. The bidder should not have been debarred/ black listed/ disqualified by any regulators/ statutory body in India.

#### B. Evaluation criteria :-

Evaluation will be done only for the bidders satisfying all the parameters of eligibility criteria.

The Bidders/Applicants should fulfill the following Evaluation criteria:

Sl. No	<u>Evaluation Criteria</u>	Marks	Documents to be submitted
1	<u>Legal Status of the Bidder</u> The Bidder should be a Partnership Firm/LLP of Chartered Accountants / Cost Management Accountants	10	Certified copy of Registration issued by Institute of Chartered Accountants / Cost Accountants of India.

	<p>registered in India having experience of 15 (Fifteen) years. Minimum marks for 15 years' experience will be 5. For each additional full year of experience, 1 additional mark will be awarded subject to maximum of 10 marks</p>		
2	<p><b><u>FINANCIAL CAPACITY</u></b></p> <p>The bidder should have average annual gross receipts / turnover of Rs. 1 (one) crore in the last 3 (Three) completed financial years i.e. 2017-18, 2018-19 and 2019-20. Minimum marks for the criteria for having average annual turnover / receipts of Rs. 1 Crore in the last 3 completed financial years will be 5. For each additional completed Rs.20 (twenty) Lakh turnover / receipts, additional 1 mark will be awarded subject to maximum of 10 marks.</p>	10	<p>Audited financial statements of the firm (Balance Sheet, Profit and Loss Account) duly certified along with Income Tax Return including computation of Income.</p>
3	<p><b><u>EXPERIENCE</u></b></p> <p>The Bidder should have minimum 5 (Five) full time qualified CAs / CMA's as partners out of which at least 2 (Two) should be having at least 7 years' experience in the Direct and indirect taxation field. Minimum marks for the criteria will be 5. The Partner who will associate /deal with NASFT should be named. The bidder having the partner so named having experience of more than 7 years will be awarded one additional mark for each</p>	10	<p>List of the partners along with the resume giving the brief details of relevant experience and the membership no.The list should be attested by Managing Partner / Senior Partner establishing the fulfillment of criteria.</p>

	additional completed year of experience in Direct and Indirect taxes subject to maximum of 10 marks		
4	<p><b><u>Service Provider Resources</u></b></p> <p>The Bidder should have minimum 5 paid qualified CA/CMA's (other than partners) out of which atleast 2 should have minimum 5 years' experience in Direct and Indirect Taxation field. Minimum marks for the criteria will be 5. The above qualified employee who will associate /deal with NASFT should be named. The bidder having the employee so named having experience of more than 5 years will be awarded 1 additional mark for each additional completed year of experience in Direct and Indirect taxation subject to maximum of 10 marks.</p>	10	List of qualified CAs/CMA's as per payroll listing along with the Segment handled. The list shall be certified by the Managing Partner / Senior Partner establishing the fulfillment of criteria.
5	<p><b><u>Assignment Undertaken</u></b></p> <p>The Bidder should have undertaken i.e completed similar Income Tax/Service Tax/ GST assignments of at least one Central /State PSU/ Listed Public Limited Company having annual turnover of Rs.500 crore or more for a continuous period of at least one year in the last 3 financial years i.e. F.Y. 2017-18,2018-19 &amp; 2019-20. Minimum marks for the criteria will be 5. For each additional similar assignment handled at least for 1 year during last 3</p>	10	Proof of execution of services / other credentials (e.g. engagement letter, certificate of completion indicating services provided etc.) and Audited Balance Sheet & P&L of the client.

	financial years, additional 1 mark will be awarded subject to maximum of 10 marks.		
6	<b><u>Presentation</u></b> Presentation on bidder's competence in Direct and Indirect Taxation and how it will be helpful and beneficial to NASFT. (It will be conducted after opening of Technical bid),	20	
	Total Marks	70	
	Other criteria's		
7	The Bidder should have full time office in Delhi/NCR.	No Value	Proof of address
8	The bidder should not have been debarred/ black listed/ disqualified by any regulators/ statutory body in India.	No Value	Self-declaration

Note: -

1. The Bidder scoring atleast **40** marks in technical criteria apart from meeting minimum specified eligible criteria in all the categories will be selected as Technically qualified Bidder.
2. The Technical bid prepared by the bidder shall comprise of:
  - (i) The **original financial instrument** or original letter containing complete remittance details of NEFT/RTGS transfer towards Tender Fees and EMD.
  - (ii) Covering Letter as specified in Format I.
  - (iii) Unconditional Acceptance Letter as specified in Format II.
  - (iv) Evaluation criteria as specified in Format III along with all documentary evidences.

3. Technical bid of only those bidders will be evaluated whose Evaluation Criteria Documents are found in order. Detailed Technical evaluation will be carried out based on the Technical Bid along with all documentary evidence as mentioned above.
4. Documentary evidence needs to be submitted duly self-attested by the bidder for each of the Evaluation criteria.
5. Self-declaration needs to be signed by authorized signatory(s).
6. During evaluation of the bids, NASFT may at its discretion ask the Bidders for clarification of their bids, if required.
7. Decision of the NASFT in all matters regarding appointment of consultant, their eligibility, the stages at which such scrutiny of eligibility is to be undertaken, the documents to be produced, award of assignment and any other matter relating to this notification will be final and binding on the applicants. No correspondence or personal enquiries shall be entertained by the NASFT in this regard

## **Volume -II Financial Bid Evaluation**

### **Price Bids shall be opened only for technically qualified bidders.**

1. The price shall be firm and inclusive of all applicable taxes & duties except GST as applicable.
2. The Rate/Charges for the services to be rendered needs to be quoted in Lumpsum excluding GST. L1 will be identified on the grand total of the Financial Bid Summary excluding GST.
3. While quoting the price, the bidder shall consider all expenses including travelling, boarding, conveyance & other miscellaneous and out of pocket expenditure. No claim for expenditure other than the price quoted will be entertained by NASFT on account of Scope of Work provided in tender. In case of visit to outstation, If necessary and approved by Competent Authority, NASFT shall provide accommodation (lodging and boarding) as per the entitlement of GM, AAI and AGM, AAI for Partner and qualified professionals respectively, To & Fro air ticket of economy class or other means or mode as mutually agreed, and local transportation including pick and drop from airport. Rate quoted shall be firm & shall not be quoted with price variation clause.
4. The bidder shall quote the price in Indian rupees for the entire scope of work as per Financial Bid format (Format -IV) through online in the spreadsheet(.xls) format of the BOQ available in the e-tender portal.
5. GST is required to be quoted separately in the price bid. In case of Non-quoting of GST separately in the price bid, GST will be deemed to have been included in the price quoted. Thus additional claim on account of GST shall not be entertained at any cost.

## CHAPTER 7: MAJOR TERMS AND CONDITIONS OF ENGAGEMENT

### 7.1 Duration of Contract:

The duration of the Contract shall be Two years from the date of acceptance of Award of Contract, unless terminated by NASFT by giving one month notice without prejudice to the rights and obligations of the parties.

### 7.2 Terms of Payment: The payment shall be released at the end of each quarter as under.

Payment Stages	% of Annual Contract Value
Quarter I	20%
Quarter II	20%
Quarter III	20%
Quarter IV	20%
Filling of Annual Return and all other related work for the year.	20%

- a. No Advance shall be paid by NASFT.
- b. Stage payment for the work done as per the payment terms shall be made on submission of valid tax invoice mentioning the GST No. and SAC codes as per the GST act and rules by the tenderer which is subject to statutory deductions in force.
- c. All payments shall be made through NEFT/RTGS only.

### 7.3 SECURITY DEPOSIT

The Successful bidder shall be required to pay the 10% of the contract value towards security deposit. SD so required can be deposited by the bidder or can be deducted by NASFT from the payment to be made. The SD amount so recovered or deposited will be released after 6 months from the successful completion of the contract. No interest shall be paid on SD deposited by the party.

### 7.4 EARNEST MONEY DEPOSIT (EMD)

The Firm / Organization should submit the Earnest Money Deposit (EMD) for Rs. 56,000/- (Fifty-Six Thousand only) in the form of a RTGS/NEFT. The EMD of the unsuccessful bidders shall be returned within 15 days of their disqualification i.e technical or financial. The EMD of the successful bidder shall be adjusted against security deposit (SD). No interest shall be paid on

EMD deposited by the party. Details of NASFT Bank Accounts is given as below: -

Particulars	Details
Bank Account No.	38563014035
Name of Bank	State Bank of India
NAME OF BENEFICIARY	National Aviation Security Fee Trust
Bank Address	Sansad Marg, New Delhi
IFSC Code	SBIN0000691
PAN No.	AADTN2508F
GST No.	07AADTN2508F3ZS

#### 7.5 Submission of Tender

#### **COVER – I DETAILS: TECHNICAL BID**

**The following documents shall be submitted online only:**

S.R. No.	Particulars	Page no. of scanned documents
(i)	Scanned copy of the financial instrument or letter containing complete remittance details of NEFT / RTGS transfer towards Tender Fees and EMD.	
(ii)	Scanned copy of the Certified copy of Registration issued by Institute of Chartered Accountants / Cost Accountants of India as per Evaluation Criteria no. 1	
(iii)	Scanned copy of Audited financial statements (Balance Sheet & Profit and Loss Account ) duly certified along with Income Tax Return including computation of Income for the respective years as per Evaluation Criteria no. 2	
(iv)	Scanned copy of the Resume of the partners giving the brief details of relevant experience with membership no. ,same should be attested by Managing partner /senior partner as per Evaluation Criteria no. 3	

(v)	Scanned copy of Payroll listing for the qualified CA/CMA along with membership no.& the Segment handled same should be certified by Managing partner /senior partner as per Evaluation Criteria no.4 .	
(vi)	Scanned copy of Proof of execution of services / other credentials (e.g. engagement letter, certificate of completion indicating services provided etc.) as per Evaluation Criteria no. 5	
(vii)	Audited Balance Sheet & P&L of the client as per Evaluation Criteria no. 5	
(viii)	Scanned Copy of Proof of Address as per Evaluation Criteria no. 7	
(ix)	Scanned copy of the Self declaration as mentioned in Format I. The bidder should not have been debarred/ black listed/ disqualified by any regulators/ statutory body in India as per Evaluation Criteria no. 8	
(x)	Scanned copy of PAN, TAN, GST No. and TDS GST No. of the Firm/LLP	
(xi)	Scanned copy of filed Format I, Format II and Format III	
(xii)	Scanned copy of entire set of tender documents including blank format of Price bid, duly signed and sealed by the authorized signatory in all pages, as a token of acceptance.	

#### COVER – II - DETAILS: PRICE BID

Price should be quoted in the spread sheet file (.xls format) available in e-procurement Portal only. Any indication of 'Quoted price' in the online technical bid documents shall lead to rejection of the bid outright. Scanned copy of blank format duly signed shall be uploaded along with Technical bid.

For evaluation purpose the uploaded offer documents will be treated as authentic and final. The price bid submitted through e-tender mode only will be taken up for the purpose for evaluation. No hard copy shall be submitted for reference purpose.

## 7.6 EVALUATION PROCESS:

### 1) A proposal shall be considered responsive if –

- a) It is received by the proposed Due Date and Time along with tender fees.
- b) It is Digitally Signed.
- c) It contains the information and documents as required in the Tender Document.
- d) It contains EMD.
- e) It contains information in formats specified in the Tender Document.
- f) It mentions the validity period as set out in the document
- g) It provides the information in reasonable detail. The NASFT reserves the right to determine whether the information has been provided in reasonable detail.
- h) There are no significant inconsistencies between the proposal and the supporting documents.
- i) The Technical qualification conforms to as specified in the eligibility criteria in the tender.
- j) A Tender that is substantially responsive is one that conforms to the preceding requirements without deviation or condition.
- k) The NASFT reserves the right to reject any tender which in its opinion is non-responsive and no request for alteration, modification, substitution or withdrawal shall be entertained by the NASFT in respect of such Tenders.
- l) The NASFT would have the right to review the Technical Qualification and seek clarifications wherever necessary.

### 2) Since the tender involves selection based on pre-qualification criteria, the TIA (Tender Inviting Authority) will examine and seek clarification, if any and list out the firms, which are found technically suitable and **Cover-II Price Bid of such tenders only will be opened and EMD will be returned to the disqualified tenderers.**

- a) The date and time will be intimated to tenderers whose offers are found suitable and Cover – II of such tenderers will be opened on the specified date and time.
- b) The Fax/E-Mail offers will be treated as defective, invalid and rejected. Only detailed complete offers received through online prior to closing time and date of the tenders will be taken as valid.

### 3) The decision of NASFT in all matters regarding engagement of Direct and Indirect Tax Consultant will be final and binding on the applicants. No correspondence or personal enquiries shall be entertained by the NASFT in this regard.

## 7.7 OPENING OF TENDER

- (a) The Technical Bid shall be opened at 15:30 hours on 10<sup>th</sup> March, 2021 in the presence of the interested bidders or their authorized representatives in the office of

**Managing Trustee  
National Aviation Security Fee Trust  
A Block, Rajiv Gandhi Bhawan, Safdarjung Airport  
New Delhi-110003**

- (b) The Financial bid of those bidders who are technically qualified, shall be opened on 26<sup>th</sup> March, 2021 at 15:30 Hrs.(Tentative)
- (c) NASFT reserves the right to extend the date of receiving/opening of the bids.
- (d) NASFT reserves the right to call for any other details or information from any of the bidder(s).

## 7.8 Selection Criteria

The final selection of the successful bidder from the technically qualified bidders will be done by considering combined score of the bidders from technical as well as financial bid on quality cost based selection (QCBS) in the following manner: -

$$SIB = \{(F \text{ Low} / F \text{ Bid}) * 0.30\} + \{(T \text{ Bid} / T \text{ High}) * 0.70\}$$

Where,

SIB = Score of Individual Bid

F Low = Lowest Financial Bid amongst all Bidders

F Bid = Actual Financial Bid submitted by bidder

T Bid = Technical score of a bidder

T High = Highest Technical Score among all Bidders

The bidder with the highest score (SIB) becomes the successful Least Price Bidder (L1), the bidder with the second highest score (SIB) becomes (L2) and so on.

### **NOTES:**

- a) **The Financial Bid as per Format IV has to be submitted ON-LINE only.**
- b) The marks scored by the short listed bidders in the technical evaluation will be given a weightage of 70%. Similarly, the financial bids of the short listed bidders will be given a weightage of 30%. The combined score based on Quality-cum-cost Based System (QCBS) of technical and financial bids will

determine the H1, H2, H3 and so on. The bidder scoring Highest points/marks (H1) based on above principle would be selected.

- c) In case of a tie, preference will be given to the bidder with higher financial score i.e. having quoted the lower fee. In case of a tie in financial as well as technical score, the NASFT can award the assignment to any one of the bidders at its sole discretion.
- d) NASFT reserves the right to assign all or any of the scope of work to any of the technically qualified bidders.
- e) NASFT reserves all rights to accept or reject any or all bids without assigning any reason thereof.
- f) The Financial Bids of the technically qualified bidders shall be opened in the presence of their representatives, who choose to be present, on a specified date and time and Venue, to be intimated to the Technically Qualified bidders.
- g) If there is a discrepancy between words and figures, the Quote written in words shall prevail.

## **7.9 SIGNATURE OF BIDS/OFFERS**

The offer must contain the name, designation, residence and place of business of the person or persons making the offer and must be duly signed and stamped on each page by the bidder with his usual signature.

Offer by a partnership firm must be furnished with full names of all partners and be signed with the partnership name, followed by the signature(s) and designation(s) of the authorized partner(s) or other authorized representative(s).

The Power of Attorney in the name of the person signing on behalf of the Consultant shall be furnished along with the offer.

The Consultant's (Bidder's) name stated on the proposal shall be the exact legal name of the firm.

Erasures or other changes in the offer shall be authenticated by the initials of the persons signing the bid.

## **7.10 Rejection of offer/Cancellation of contract**

If the firm/organization gives wrong information in its offer, NASFT reserves the right to reject such offer at any stage or to cancel the contract, if awarded & forfeit the EMD along with blacklisting of the firm for future assignments.

## **Chapter- 8 GENERAL TERMS AND CONDITIONS**

### **1. CLARIFICATIONS ON TENDER DOCUMENTS**

A prospective Tenderer requiring any clarification on the Tender Document may notify through queries, only within the specified period. Request for clarifications, if any, must be received within the deadline for submission of tenders. Details of such queries raised and clarifications furnished will be given without identifying the names of the Bidders who had raised the queries. In case of any clarification on the terms/clauses mentioned in the tender, decision of the Tender Issuing Authority shall be final.

### **2. AMENDMENT OF TENDER DOCUMENT**

Before the deadline for submission of tender, the Tender Document may be modified by NASFT by issue of addenda/corrigendum. Issue of addenda / corrigenda will however be stopped 2 days prior to the deadline for submission of tenders as finally stipulated. Addendum/corrigendum, if any, will be hosted at AAI Website and shall become a part of the tender document. All Tenderers are advised to see the AAI Website for addendum/ corrigendum to the tender document which may be uploaded up to 2 day prior to the deadline for submission of Tender as finally stipulated.

To give prospective Tenderers reasonable time in which to take the addenda/ corrigenda into account in preparing their tenders, extension of the deadline for submission of tenders may be given as considered necessary by NASFT.

### **3. REJECTION OF BID**

NASFT reserves the right to reject the conditional or incomplete offer. NASFT also reserves the right to accept or reject all Bids and to annul the bidding process and reject all Bids, at any time prior to award of Agreement, without thereby incurring any liability to the affected bidder, or bidders or any obligation to inform the affected bidder or bidders of the grounds for NASFT's action.

### **4. WORK NOT TO BE LET OUT**

Sub-contracting in part or full of the assignment awarded to the successful Bidder is not permitted, except as specifically approved by NASFT.

### **5. CONFIDENTIALITY CLAUSE**

Any and all information in written, electronic media or oral form and disclosed to the Consultant shall at all times remain the legal and absolute property of NASFT and the Consultant shall have no rights to use the information for any purpose other than that expressly authorized by NASFT.

## **6. Termination of services**

The engagement of Consultant can be terminated by the Management of NASFT without assigning any reason, whatsoever, at any time during the contract period by giving 30 days' notice.

## **7. SETTLEMENT OF DISPUTES**

Except as otherwise specifically provided in the contract all disputes concerning questions of fact arising under the contract shall be decided by the NASFT management subject to a written appeal by the Consultant to the management whose decision shall be final to the parties hereto.

Any disputes or differences including those considered as such by only one of the parties arising out of or in connection with the contract shall be to the extent possible settled amicably between the parties. If amicable settlement cannot be reached, then all disputed issues shall be settled by arbitration.

8. Canvassing in any form by the bidder or by any other agency on their behalf may lead to disqualification of their bid.
9. In case any bidder is found to be involved in cartel formation, his bid will not be considered for evaluation / placement of order. Such Bidder will be debarred from bidding in future.
10. Bidder shall have proper infrastructure including lap top, internet connection, stationery, etc. to carry out the work when they are required to work in NASFT premises. Trust shall be providing only necessary furniture and electric connection to the Consultant when they are required to work in NASFT's premises
11. The soft copies of the data/information as well as the printouts of the data/information provided during the contract period, shall be the property of NASFT and the Consultants shall not have any right to claim possession on use of data/information for any purpose other than for and on behalf of NASFT.
12. NASFT shall be authorized to make statutory deductions as applicable from the amount payable to the Consultant.
13. The successful bidder shall intimate the names of the persons employed by him or going to employ, who are relatives (wife, husband and dependent parents, grand-parents, children, grandchildren, brothers, sisters, uncle, aunts, cousins and their corresponding in laws) of AAI employees.
14. All the above terms & conditions, scope of work and guidelines as mentioned in shall form part & parcel of NIT and would be treated as terms and conditions of the contract.

## CHAPTER 9: PROCEDURE FOR SUBMISSION AND OPENING OF BIDS

- 9.1 Bidders to follow the following procedure to submit the bids online through the e-tender portal <https://etenders.gov.in/eprocure/app>
- i. Bidder should do Online Enrolment in this Portal using the option Click Here to Enroll available in the Home Page. Then the Digital Signature enrolment has to be done with the e-token, after logging into the portal. The e-token may be obtained from one of the authorized Certifying Authorities.
  - ii. Bidder then login into the portal giving user id / password chosen during enrolment.
  - iii. The e-token that is registered should be used by the bidder and should not be misused by others.
  - iv. DSC once mapped to an account cannot be remapped to any other account. It can only be inactivated.
  - v. The Bidders can update well in advance, the documents such as certificates, purchase order details etc., under My Documents option and these can be selected as per tender requirements and then attached along with bid documents during bid submission. This will ensure lesser upload of bid documents.
  - vi. After downloading / getting the tender schedules, the Bidder should go through them carefully and then submit the documents as per the tender document; otherwise, the bid will be rejected.
  - vii. The BOQ template must not be modified/ replaced by the bidder and the same should be uploaded after filling the relevant columns, else the bidder is liable to be rejected for that tender. Bidders are allowed to enter the Bidder Name and Values only.
  - viii. If there are any clarifications, this may be obtained online through the E-procurement Portal, or through the contact details given in the tender document. Bidder should take into account of the corrigendum published before submitting the bids online.
  - ix. Bidder, in advance, should prepare the bid documents to be submitted as indicated in the tender schedule and they should be in PDF/XLS formats. If there is more than one document, they can be clubbed together.
  - x. Bidder should arrange for the Tender Fee and EMD as specified in the tender.
  - xi. The bidder should read the terms and conditions and accepts the same to proceed further to submit the bids.

- xii. The bidder has to submit the tender document(s) online well in advance before the prescribed time to avoid any delay or problem during the bid submission process.
- xiii. There is no limit on the size of the file uploaded at the server end. However, the upload is decided on the Memory available at the Client System as well as the Network bandwidth available at the client side at that point of time. In order to reduce the file size, bidders are suggested to scan the documents in 75-100 DPI so that the clarity is maintained and also the size of file also gets reduced. This will help in quick uploading even at very low bandwidth speeds.
- xiv. **It is important to note that, the bidder has to click on the Freeze Bid Button, to ensure that he/she completes the Bid Submission Process. Bids which are not Frozen are considered as Incomplete/Invalid bids and are not considered for evaluation purposes.**
- xv. The Tender Inviting Authority (TIA) will not be held responsible for any sort of delay or the difficulties faced during the submission of bids online by the bidders due to local issues.
- xvi. The bidder may submit the bid documents online mode only, through this portal. Offline documents will not be handled through this system.
- xvii. At the time of freezing the bid, the e-Procurement system will give a successful bid updation message after uploading all the bid documents submitted and then a bid summary will be shown with the bid no, date & time of submission of the bid with all other relevant details. The documents submitted by the bidders will be digitally signed using the e-token of the bidder and then submitted.
- xviii. After the bid submission, the bid summary has to be printed and kept as an acknowledgement as a token of the submission of the bid. The bid summary will act as a proof of bid submission for a tender floated and will also act as an entry point to participate in the bid opening event.
- xix. Successful bid submission from the system means, the bids as uploaded by the bidder is received and stored in the system. System does not certify for its correctness.
- xx. The bidder should see that the bid documents submitted should be free from virus and if the documents could not be opened, due to virus, during tender opening, the bid is liable to be rejected.
- xxi. The time that is displayed from the server clock at the top of the tender Portal, will be valid for all actions of requesting bid submission, bid opening etc., in the e-Procurement portal. The Time followed in this portal is as per Indian Standard Time (IST) which is GMT+5:30. The bidders should adhere to this time during bid submission.

- xxii. All the data being entered by the bidders would be encrypted at the client end, and the software uses PKI encryption techniques to ensure the secrecy of the data. The data entered will not be viewable by unauthorized persons during bid submission and not viewable by any one until the time of bid opening. Overall, the submitted bid documents become readable only after the tender opening by the authorized individual.
- xxiii. During transmission of bid document, the confidentiality of the bids is maintained since the data is transferred over secured Socket Layer (SSL) with 256 bit encryption technology. Data encryption of sensitive fields is also done.
- xxiv. The bidders are requested to submit the bids through online eProcurement system to the TIA well before the bid submission end date and time (as per Server System Clock).
- xxv. For any queries related to the bid documents, the bidders are asked to contact through Seek Clarification Tab available in the E-tender Portal and no other mode of seeking clarification is accepted.
- xxvi. Tenderer is required to submit their tender through online in the form of Two Cover System on or before scheduled bid due date of closing and time as notified in NIT. The tender received after the due date and time will not be entertained.
- xxvii. Tender Document can be submitted online only in the designated procurement portal [eprocure.gov.in](http://eprocure.gov.in) on or before the due date and time.
- xxviii. Tenderer should submit the tender for Engagement of DIRECT TAX and INDIRECT TAX Consultant by NASFT in accordance with the Instructions to Bidders & Terms & Conditions of Tender.

Format-I

(To be Uploaded Online)

Letter of Submission- Covering Letter  
(ON THE LETTER HEAD OF THE BIDDER)

Date:

To,

Managing Trustee  
National Aviation Security Fee Trust (NASFT)  
Rajiv Gandhi Bhawan  
Safdarjung Airport  
New Delhi-110003,

Sir,

Sub: E-Tender for Engagement of Professional Consultant for Direct and Indirect taxation Related Services

E-Tender No. NASFT/TAXCONSULTANT/2020

Being duly authorized to represent and act on behalf of .....  
(Hereinafter referred to as "the Bidder") and having reviewed and fully understood all of the requirements of the bid document and information provided, the undersigned hereby apply for the project referred above.

We are submitting our Bid enclosing the following, with the details as per the requirements of the Bid Document, for your evaluation.

<b>S.R. No.</b>	<b>Particulars</b>	<b>Page no. of Scanned documents</b>
(i)	Scanned copy of the financial instrument or letter containing complete remittance details of NEFT / RTGS transfer towards Tender fees and EMD.	
(ii)	Scanned copy of the Certified copy of Registration issued by Institute of Chartered Accountants of India/Institute of Cost Accountants of India as per Eligibility Criteria no. 6(A)(i)	

(iii)	Scanned copy of Audited financial statements (Balance Sheet & Profit and Loss Account ) duly certified along with Income Tax Return including computation of Income for the respective years as per Eligibility Criteria no. 6(A)(ii)	
(iv)	Scanned copy of the Resume of the partners giving the brief details of relevant experience with membership no. ,same should be attested by Managing partner /senior partner as per Eligibility Criteria no. 6(A)(iii)	
(v)	Scanned copy of Payroll listing for the qualified CA/CMA along with membership no.& the Segment handled same should be certified by Managing partner / senior partner as per Evaluation Criteria no. 6(A)(iv)	
(vi)	Scanned copy of Proof of execution of Services / Other credentials (e.g. engagement letter, certificate of completion) along with the Audited Balance Sheet & P&L of the client clearly indicating the turnover of PSU/company as per Eligibility Criteria no. 6(A)(v)	
(vii)	Scanned Copy of Proof of Address as per Eligibility Criteria no. 6(A)(vii)	
(viii)	Scanned copy of the Self declaration as mentioned in Format I. The bidder should not have been debarred/ black listed/ disqualified by any regulators/ statutory body in India as per Evaluation Criteria no. 6(A)(viii)	
(ix)	Scanned copy of PAN, TAN, GST No. and TDS GST No. of the Firm/LLP	
(x)	Scanned copy of filed Format I, Format II and Format III	
(xi)	Scanned copy of entire set of tender documents including blank format of Price bid, duly signed and sealed by the authorized signatory in all pages, as a token of acceptance	

We hereby agree to fully comply with, abide by and accept without variation, deviation or reservation all technical, commercial and other conditions whatsoever of the Bidding Documents and Amendment/ Addendum to the Bidding Documents, if any, for subject Tender.

We understand that any deviation/exception in any form may result in rejection of Bid. We, therefore, certify that we have not taken any exceptions/deviations anywhere in the Bid and we agree that if any deviation/exception is mentioned or noticed, our Bid may be rejected.

We hereby further confirm that any deviation/exception with reference to instructions and terms and conditions if mentioned in our Bid, shall not be recognized and shall be treated as null and void.

We hereby declare that we have not been black listed/ debarred by any Government department/agency / falling under the denied entity list of DGFT / Reserve Bank of India, Nationalized banks, or any Public Sector Unit or any other body recognized by Government of India.

Signature of the bidder or: \_\_\_\_\_ Authorised Signatory

Name of the bidder: \_\_\_\_\_

Company Seal: \_\_\_\_\_

Format-II

(To be Uploaded Online)

UNCONDITIONAL ACCEPTANCE LETTER

(To be given on the letter head along with Technical Bid)

To,

Managing Trustee  
National Aviation Security Fee Trust (NASFT)  
Rajiv Gandhi Bhawan  
Safdarjung Airport  
New Delhi-110003,

Sub: Acceptance of NASFT NIT conditions

Ref: E-Tender for Engagement of Professional Consultant for Direct & Indirect  
Taxation Related Services

Sir,

I/We have read all the clauses, terms and conditions of tender by NASFT for "E-TENDER NO. NASFT/TAXCONSULTANT/2020 and accept them unconditionally. I/We understand that in case of conditional offer my/our tender shall be summarily rejected.

I/We declare that I/We have not paid and shall not pay any bribe to any officer of NASFT for awarding this contract at any stage during its execution or at the time of payment of bills and further if any officer of NASFT asks for bribe/gratification, I/We shall immediately report it to the appropriate authority in NASFT.

Sincerely your's

(Signature of the Tenderer with rubber stamp)

Date:

Place:

**TECHNICAL BID**

1.	Name of the Firm/ LLP	
2.	Complete Postal Address	
3.	Pin Code/ Zip Code	
4.	<b><u>Contact Information:</u></b> Office Phone Number: Mobile Number: E-Mail: Name & Designation of Contact Persons	
5.	Year of Establishment: (enclose the copy of the registration certificate)	
6.	Nature of Business	
7.	Details of Partners with resume giving brief details of relevant experience and membership no.:	
8.	List of qualified CAs as per payroll listing along with resume giving brief details of relevant experience and membership no.	
9.	<b><u>Registration Details</u></b> (attach proof)  Firm/ LLP Registration Number & Date:  PAN & TAN:  GST Registration No.:  Others, if any:	

10.	Details of experience (should be supported with copy of work order/agreement: *Completion certificate to be enclosed.	<table border="1"> <thead> <tr> <th>Sl. No</th> <th>Year for which appointed</th> <th>Name of the PSU/ Unit</th> <th>Gross Turn over of the PSU/ Unit</th> <th>Nature of Assignment</th> <th>Date of completion of assignment*</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Sl. No	Year for which appointed	Name of the PSU/ Unit	Gross Turn over of the PSU/ Unit	Nature of Assignment	Date of completion of assignment*												
		Sl. No	Year for which appointed	Name of the PSU/ Unit	Gross Turn over of the PSU/ Unit	Nature of Assignment	Date of completion of assignment*													
11.	Turnover of Chartered Accountant Firm/ Cost Accountant Firm (Year wise)	<table border="1"> <thead> <tr> <th>Particular</th> <th>F.Y. 2017-18</th> <th>F.Y. 2018-19</th> <th>F.Y. 2019-20</th> </tr> </thead> <tbody> <tr> <td>Turnover</td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Particular	F.Y. 2017-18	F.Y. 2018-19	F.Y. 2019-20	Turnover													
		Particular	F.Y. 2017-18	F.Y. 2018-19	F.Y. 2019-20															
Turnover																				
12.	Debarred/ black listed by CBI/ CVC/ any other Government Agencies:-	Yes/No.																		
13.	Details of Tender Fees and EMD	<table border="1"> <thead> <tr> <th>RTGS/ NEFT UTR No.</th> <th>Date</th> <th>Name and address of Bank</th> <th>Amount (INR)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	RTGS/ NEFT UTR No.	Date	Name and address of Bank	Amount (INR)														
		RTGS/ NEFT UTR No.	Date	Name and address of Bank	Amount (INR)															
14.	Bank Account Particulars: Name of the A/c holder Complete Bank Account No. Account type (SB/ CA) Name of the Bank Branch & Address Branch contact phone Nos. 11 digit IFS code																			
I / we hereby confirm that the particulars given above are correct and complete and also undertake to inform any future changes to the above details.																				
Name, seal & signature of the Authorized signatory																				

**FINANCIAL BID****E -TENDER FOR ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR  
DIRECT & INDIRECT TAXATION RELATED SERVICES**

<b>Scope of Work</b>	<b><u>Professional Fee in Rupees (in figure as well as in words)</u></b>
For all the services mentioned in the scope of work in the field of Taxation (Direct and Indirect Tax)- Price to be quoted on retainer ship basis for a period of Two years.	
GST at applicable rates	
<b><u>Total</u></b>	

## Note-

- a. The amount shall be conspicuously written both in figures as well as in words. Any over-writing, correction or insertion shall be duly signed and stamped by the authorized signatories of the tenderer(s). In case of discrepancy between the amount offered in figures and words, the offer written in words shall only be considered.
- b. Rate should be quoted in the spread sheet file (.xls format) available in eProcurement Portal only and shall be signed digitally by a person or persons duly authorized to sign on behalf of bidders.
- c. GST is required to be quoted separately in the price bid. In case of Non-quoting of GST separately in the price bid, GST will be deemed to have been included in the price quoted. Thus additional claim on account of GST shall not be entertained at any cost.

(Signature of the Tenderer with rubber stamp)

Place

Date