

THE SHIPPING CORPORATION OF INDIA LIMITED
(A Government of India Enterprise)
SHIPPING HOUSE, 10th Floor,
245, Madame Cama Road,
Mumbai – 400 021.

E-TENDER NOTICE

RFX NO : 9000020007

No.: TAX/SCI/GST/2018-2019/E-01

Due Date: 09.11.2018

Tender Fees: Rs. 2,500/- (non-refundable) + 18% GST i.e.Total Rs. 2950/ -
EMD: NIL

E-Tenders (RFX) are invited in two bid system from Mumbai based reputed Chartered Accountant / Cost and Management Accountants firms for appointment as GST Auditors of SCI on contract basis as per the provisions of GST Act 2017 and amendments thereon.

Firms intending to submit the e-tender should have a minimum of 10 years presence and with partner / partners' having experience in undertaking **any** of the undermentioned assignments in Public Limited Companies having turnover of Rs.100 Crores with Shipping / Maritime industry Background in at least one year out of last 10 years.

1. Internal audit .
2. Statutory audit
3. Service Tax / VAT Audit
4. GST consultant/GST implementation support.

The firm should have a positive net worth for past five years and should have not been banned by any Public Ltd Co. / Private Co in past five years .for any reason

Interested firms may visit SCI e-tender site i.e. <http://etender.sci.co.in>; SCI website www.shipindia.com (and) Government website <http://eprocure.gov.in/epublish/app> for downloading detailed e-tender notice / documents. Tender fees to be submitted before the due date, at the time of submission of e-tender. The e-tenders are invited using SAP_SRM module in two bid system.

The bidder to submit Tender fees Rs.2,500/- + 18% GST i.e. Rs. 2950/- (through Demand Draft from Nationalized Bank payable at Mumbai / Bank Transfer) drawn in favour of "The Shipping Corporation of India Ltd." towards tender fees.

THE SHIPPING CORPORATION OF INDIA LIMITED
(A Government of India Enterprise)

No.: TAX/SCI/GST/2018-2019/E-01

Date: 24.10.2018

E-tender for inviting Offers from reputed Chartered Accountant Firms / Cost and Management Accountant Firms for appointment GST Auditor of The Shipping Corporation of India Ltd. on assignment basis for Financial Year 2017-2018.

Table of Content

Sr. No.	Description	Page Number
1.	Brief information about the Corporation	3
2.	Invitation of offer	3
3.	Period of Contract	4
4.	Extension of contract	4
5.	Procedure for apply in e-tender module	4
6.	E-tender documents for submission	4
7.	Due date and time for e-tender module	5
8	Tender fees submission process	5
9	Evaluation / Assessment of offers	6
10	Validity of offer	6
11	PART I – Technical offer	
	14.1 Eligibility Criteria	7
	14.2 Terms and conditions	8
12.	Professional fees for GST audit work	8
13.	General terms and conditions	8
14.	Goods & Service Tax (GST)	8
15.	Invoicing and Payment	9
16.	Input tax credit	9
17.	Disqualification	10
18.	Risk Purchase Clause	10
19.	Prohibition of Insider trading	10
20.	Termination Clause	10
21.	Banning Guidelines	11
22.	Limitation of Liability	11
23.	Exit Clause	12
24.	Jurisdiction	12
25.	Force Majeure	12
26.	Dispute Resolution	12
27	Arbitration	12
28.	Conciliation	13
29.	Change in Ownership	14
30.	Annexure (I) Tender Technical Offer – List of Documents	15
	Annexure (II) Banning Guidelines Document	16 - 20
	Annexure (III) Declaration of Eligibility	21
31.	Part II (Format of PRICE OFFER which has to be directly filled on the portal)	22

THE SHIPPING CORPORATION OF INDIA LIMITED
(A Government of India Enterprise)

No.: TAX/SCI/GST/2018-2019/E-01

Due Date: 09.11.2018

RFX NO : 9000020007

Sub: E-tender for inviting Offers from reputed Chartered Accountant Firms / Cost and Management Accountant Firms for appointment GST Auditor of The Shipping Corporation of India Ltd. on assignment basis for Financial Year 2017-2018

Tender Schedule

Activities	Date and time
Float of E-Tender in SRM / Govt. Website / SCI Website	29.10.2018
Bidder registration in SRM portal due date	09.11.2018
Due date and time for tender submission in SRM	09.11.2018 17:00 hours
Date and time for opening of technical bids in SRM	12.11.2018 12:00 hours

* In case there is any change in date by SCI, the revised schedule will be published by SCI on the websites <http://etender.sci.co.in>; www.shipindia.com (and) <http://eprocure.gov.in/epublish/app>. Prospective bidders are requested to watch website before due date.

1. Brief information about the Corporation

- 1.1 The Shipping Corporation of India Ltd. (hereinafter referred to as "the Corporation") is a Government of India Enterprise with a turnover of Rs.3,617Crores for FY 2017-18. The Corporation is engaged in different segments of shipping services with 63 ships of 5.68 million DWT as on 01-10-2018 and has a global presence. The Corporation has under its management 53 ships on behalf of other government agencies/PSUs.
- 1.2 The Corporation has offices at New Delhi, Chennai, Kolkata, Port Blair and Haldia and operates through network of Agents throughout the world. The Corporation has a co-ordinating office at London. The Company has GST registration at (Maharashtra –Mumbai), (West Bengal –Kolkata),(Tamil Nadu – Chennai), (Andaman & Nicobar - Port Blair) and New Delhi.
- 1.3 The Corporation has introduced SAP system with interlinked softwares of Danaos and Afsys in all its business and accounting segments. The SAP system is presently operational with modules; FICO / MM / HCM / PS / PM / BI / DMS / MDM / PI / GRC / SRM etc.
- 1.4 The complete history/profile of the Corporation is available for viewing on the website at <http://www.shipindia.com> .

2. Invitation of offer

As per the requirement of GST Act, SCI has registrations in the states of Maharashtra, West Bengal, Tamil Nadu, New Delhi and Andaman & Nicobar regions.

The auditor is required to carry out audit for FY 2017-18 under section 35(5) of CGST Act, 2017 (including any enactments or amendments made as may be applicable

from time to time) read with Rule 80 for all 5 registrations and to issue separate audit report / statement as prescribed under GST Act for each registration.

3. Period of Contract :

The GST audit will be for F.Y. 2017-18 (including Trans 1 details)

4. Extension of contract period

The Corporation will have sole discretion to extend the period of contract for one more financial year after the expiry of the initial period. The extension will be on the same terms and conditions.

5. PROCEDURE OF APPLYING FOR E-TENDER

5.1 The digitally signed tender is available on our e-tender website viz. <https://etender.sci.co.in>. The e-tender is also available for download on Corporation's website www.shipindia.com and on Govt. of India's tender's portal <http://eprocure.gov.in/epublish/app>.

5.2 Tenderers are required to obtain Digital Signature Certificate (DSC) from any of the authorized 'Certifying Authorities' (CA) under Controller of Certifying Authorities (CCA), Department of Electronics & Information Technology (DEIT), Govt. of India. (viz. NIC, n-Code Solution, Safescrypt, e-Mudhra Consumer Services Ltd, MTNL, IDRBT) or as notified by the CA/Finance Department from time to time. DSC is given as a USB e-Token. After obtaining the "**Class III B**" **Digital Signature Certificate (DSC)** from any of the above CA, they are required to register the fact of possessing the DSC through the registration system available in the above mentioned website/s. A list of such licensed CAs' is also available in the CCA website <http://www.cca.gov.in/cca/>.

5.3 The Tenderers have to register themselves on the e-tender website <https://etender.sci.co.in> for participating in the e-tender. On registration a login user id and password will be generated.

5.4 A manual is available on portal <https://etender.sci.co.in> stating the detailed process for applying for the e-tender. The manual can be downloaded from the link viz. "**Ready Reckoner for Bidder**" aforesaid portal's home page.

The response to the tender no. RFX_9000020007 has to be uploaded in two parts as follows:

PART I – TECHNICAL OFFER is available at Technical RFX>Folder>Public>Technical Docs
PART II – PRICE OFFER – to be submitted in the portal only.

An extract of the online Price Bid format is enclosed as Part II of this tender document for reference purpose only.

6. E-tender documents for submission

6.1 Submission of **Part I "Technical Offer"** will be as follows:

- a. Tenderers are required to download "Part I – Technical Offer" and save the files on their computer.
- b. Tenderers have to fill up the detailed information as required in the tender. Thereafter all pages of Technical offer should be serially numbered and total number of pages should be written on first page.

- c. All documents of Technical Offer as mentioned in the tender need to be signed and stamped on each pages. Thereafter the documents shall be scanned in pdf format.
- d. **The scanned documents shall be digitally signed with Class III – B Digital Signature.** The digitally signed (.sig) file shall be uploaded at respective folders as stated above before the due date of tender. The digitally signed Tenderers response will get saved in encrypted format. **It may be noted that a document of maximum size of 45 MB can be uploaded at one go. If any attachment exceeds the 45 MB size the same can be split and uploaded on the e-tender portal.**
- e. The Tenderer can create response for subject tender and upload their documents as follows:
Create RFx Response > Technical RFx response >
 - i. Index – (upload cover letter, if any)
 - ii. Tender Docs – (Technical Offer)
 - iii. Certificates – (All other documents, certificates, experience proof, authorization letters as mentioned in the tender)
 - iv. Tender Fee – (copy of Bank online remittance towards tender fees)
 - v. Others-additional Information
 - vi. The price offer format is attached at Part II – Price Offer for reference. Bidder has to submit only applicable SAC Code and GST Rate along with Technical Offer. No price quote to be submitted

Prices Offer shall not be mentioned anywhere in the technical offer

- 6.2. Submission of **Part II –“ Price Offer”** will be as follows:
- i. All the rates/ quotations/ bids to be filled only in Price Bid (Part – II) which is available under **‘ITEMS’** tab in the system itself.
 - ii. Each tender activity is being detailed against respective SAP material Code in Part II – Price Offer Format and should be quoted accordingly.
 - iii. **Price Quote will have to be submitted in the Portal Only .**

6.3 All the Tenderer who upload their response will be getting intimation over email about addendum, corrigendum and technical/ price bid opening of tender and various other communications about the tender. For any help regarding submission of e-tender online please contact our SRM help desk on **(022) 22 77 2343 or send email to srm.helpdesk@sci.co.in.**

6.4 Tender documents, if downloaded from the SCI/GOVT. website, shall be downloaded in toto and no change, whatsoever shall be made. If any alteration is made in the tender document submitted by the Tenderer and if found out (be it at any stage of the tender processing and even after award of the contract), it will be viewed seriously by the Corporation and the tender is liable to be rejected and the Tenderer will be debarred from participating in future tenders of the Corporation.

6.5 **ONLY ONLINE E-TENDERS WILL BE ACCEPTED. TENDERS SUBMITTED IN HARD COPY/ BY EMAIL / FAX WILL NOT BE ACCEPTED**

7.0 DUE DATE AND TIME: The Tenderers shall submit their e-tenders **latest by 17:00 Hours (IST) on 13.11.2018.** The Tenderers are advised not to wait for last minute for submitting/ uploading the bid document on portal as the tender would be closed as per system time and uploading of the response will not be possible thereafter.

8.0 TENDER FEES SUBMISSION PROCESS

8.1 The non-refundable tender fees of **Rs. 2,950/- (Rupees Two Thousand Nine Hundred and Fifty only inclusive of GST @ 18%)** has to be paid through Demand draft or electronic remittance only to the following bank account of the Corporation.

Name of Beneficiary: The Shipping Corporation of India Limited
Current A/C No- 416197198
IFSC: IDBI000N052

MICR: 400019020
Bank Name: Indian Bank
Bank Address: Nariman Point Branch, Mittal Towers, Ground Floor, 210,
Nariman Point Maharashtra 400021

8.2 The tender fees shall be paid before the due date of the tender and the scanned copy of the payment receipt should be uploaded along with the technical bid documents.

8.3 **Tenders received without tender fees will not be accepted.**

9. EVALUATION / Assessment of Offers

9.1 The offers will be assessed first on the basis of the information furnished in Part I of the offer document. On the basis of such technical information, the Corporation will assess the capability of the parties to undertake the work of GST audit. If found unsuitable, the offer will be rejected/disqualified by the Corporation and in such case Part II (Professional Fees Offer) will not be opened. The decision of the Corporation in this regard shall be final and binding. **Please note that all the information required in Part I and Part II should be properly filled in and all the documents in support must be enclosed with the offer in SRM portal.**

9.2 Once the parties are assessed and technically qualified, the Part II (Professional Fees Offer – E- quotes) of only those parties who are technically qualified will be opened in SRM portal.

9.3 Normally, the selection is based on the basis of lowest Professional Fees offer given by the parties in Part II. However, the Corporation reserves its right to reject any offer whether lowest or not. The decision of the Corporation in this regard shall be final and binding.

9.4 . Those parties, who desire to remain present at the time of opening of the Part I may do so at their time and cost.

9.5 Part II of the offer document of those parties assessed and technically qualified by the Corporation will be opened in presence of their representative. Those parties, who desire to remain present at the time of opening of the Part II may do so. The date and time will be informed separately.

10 Validity of the offer

The offer submitted by the parties shall be valid for acceptance by the Corporation up to **SIX MONTHS** from due date.

Thanking you,

Yours faithfully,
For The Shipping Corporation of India Ltd.,

Deputy General Manager I/c (Tax)

Encl :

- (i) Part I–Eligibility Criteria & Terms Conditions governing the contract and Technical Information
- (ii) Part II–Professional Fees Offer (to be submitted in portal)

PART I – TECHNICAL OFFER

THE SHIPPING CORPORATION OF INDIA LTD.
(A Government of India Enterprise)
FINANCE & ACCOUNTS DIVISION
(Tax Cell)

No.: TAX/SCI/GST/2018-2019/E-01

Date: 09.11.2018

Sub: E-tender for inviting Offers from reputed Chartered Accountant Firms / Cost and Management Accountant Firms for appointment GST Auditor of The Shipping Corporation of India Ltd. on assignment basis for Financial Year 2017-2018

Eligibility Criteria & Terms and Conditions governing the contract

11.1 Eligibility Criteria

The parties (herein after referred to as “Auditor”) must fulfil following mandatory eligibility qualification criteria to become eligible for participating in the subject tender.

Reputed Chartered Accountant / Cost and Management Accountant Firms intending to submit the e-tender should have minimum 10 years of presence and having experience in undertaking any of the undermentioned assignments in Public Limited Companies having a turnover of Rs.100 Crores with Shipping / Maritime industry Background in last 10 years.

1. Internal audit
2. Statutory Audit
3. Service Tax / VAT – Audit
4. GST Consultant/GST Implementation support

The firm having positive net worth for past five years and should have not been banned by any Public Ltd Co. / Private Co in past five years.

Note : The past ten years means the financial years commencing from 2008-09 .

Bidders not meeting the above minimum mandatory qualification criteria shall be out rightly rejected and not considered for any further evaluation. The eligibility based on which the audit firm qualifies is required to be maintained by the firm throughout the contract period, falling which the contract can be terminated.

11.2 Terms & Conditions governing the contract

The minimum scope of work to be covered in the GST Audit is indicated below and is not exhaustive:

As per the requirement of GST Act, SCI has registrations in the states of Maharashtra, West Bengal, Tamil Nadu, New Delhi and Andaman & Nicobar regions.

1. *The auditor is required to carry out audit for FY 2017-18 (including Trans 1) under section 35(5) of CGST Act, 2017 (including any enactments or amendments made as may be applicable from time to time)read with Rule 80 for all 5 registrations and to issue separate audit report / statement as prescribed under GST Act for each registration.*
2. *Audit activities are to be carried out centrally at HO (Mumbai) for all registered locations under GST with necessary communication with regional offices as and when required. SAP system provides access to all regional offices’ GLs.*

3. *The Auditor will be required to issue Audit report, Certificates as per the requirements of the GST legislation as per the timelines fixed for timely compliance of the GST legislations.*
- 4 Submission/e-filing of GST Audit Report along with annual return and reconciliation statement as per section 44(2) of the CGST Act, 2017 in E-form GSTR -9C within the scheduled date and in the manner as specified /prescribed by CBIC.

12 Professional Fees

- 12.1 The professional fees (excluding applicable taxes) quoted by the bidder and agreed by SCI shall remain fixed and unaltered during tenure of the contract and extension if any and NO ESCALATION whatsoever shall either be claimed or considered.
- 12.2 The applicable taxes will be paid by Corporation along with the professional fees.
- 12.3 The Corporation will provide adequate infrastructure such as office space, computers with network connectivity, stationery, tea/coffee. to the selected party for carrying out the GST audit work at its Registered Office at Mumbai and at other offices of the Corporation.
- 12.4 It is expected that the Auditors should complete the audit for all registered locations from SCI HO only.

13. General Terms & Conditions

- a. The GST auditor must not sub-contract the work.
- b. The audit team will work in strict confidentiality and will ensure that the information in respect of the operation of the area/unit is dealt in strict confidentiality and secrecy.
- c. The appointment will be for FY 2017-18.
- d. The Corporation will have sole discretion to extend the period of contract appointment by one more year after the expiry of the initial period. The extension will be on the same terms and conditions.
- e. The offer given by the parties shall be valid for acceptance by the Corporation up to **SIX MONTHS**.
- f. In case a bidder wishes to withdraw his quote, he /she should submit same in writing before 7 days of expiry of validity of offer. In case same is not submitted same will be considered as valid till finalisation of the contract.
- g. Incomplete tender document / information will be rejected summarily.

14. GOODS & SERVICE TAX (GST)

14.1 Registration & GST Rate

- a) Bidder should indicate GSTIN No. (Copy of GST registration to be enclosed) and PAN No. (copy of PAN to be enclosed).
- b) Tender will be considered/ accepted, if & only if the vendor has a valid GST Registration No.
- c) Central Tax/ State Tax/ Integrated Tax/ Union Territory tax to be quoted as extra in %.
- d) Bidders to ensure correct applicability of Central Tax/ State Tax/ Integrated Tax/ Union Territory tax based on the Inter / Intra state movement Supply of goods and provision services or both.

15. Invoicing & Payment

a) The appointed firm shall submit Tax invoice only after completion of the Audit and scope of work of the assignment. The Tax Invoice for Professional Services should be raised as per the provision of GST Act & Rules and must compulsorily mention the following:

- (i) **SCI GSTIN MUMBAI Maharashtra 27AAACT1524F1ZQ**
- (ii) Service Accounting Code for professional services.

15.1 (a) Name & address of firm

- (i) GSTIN of Bidder
- (ii) Consecutive Serial Number & date of issue
- (iii) Description of goods or services
- (iv) Total value of service
- (v) Taxable value of service
- (vi) Tax Rate – Central Tax & State Tax or Integrated Tax, Cess
- (vii) Amount of Tax charged
- (viii) Place of service
- (ix) Address of delivery if different from place of service
- (x) Signature of authorized signatory

b) Reimbursement of GST to the vendor is contingent upon complying with the following condition by the service provider:-

- (i) Uploading the onward GST Return (GSTR-1) in GSTN Network portal within the statutory time period.
- (ii) Discharging the GST tax liability to the Government.

15.2 Submission of Tax Invoice to CORPORATION.

- (i) Submission of proof of payment of GST to CORPORATION.
- (ii) Availment of Input Tax Credit by CORPORATION.

16. Input Tax Credit

- a) In case GST credit is delayed/ denied to Corporation, due to non/delayed receipt of goods and/or services and/or tax invoice or expiry of timeline prescribed in GST Law for availing such ITC, or any other reason not attributable to CORPORATION, GST amount shall be recoverable from Vendor along with interest & penalty levied/ leviable.
- b) In case vendor delays declaring such invoice in his return and GST credit availed by CORPORATION is denied or reversed subsequently as per GST law, GST amount paid by CORPORATION towards such ITC reversal as per GST law shall be recoverable from vendor/contractor along with interest & penalty levied/ leviable on CORPORATION.

17. Disqualification

As the GST audit is to be carried out independently and since there be no conflict of interest, the GST auditor shall not hold any kind of assignment as Statutory Auditor/ Internal Auditor in SCI pertaining to the period under subject contract i.e. 01-07-2017 to 31-03-2018 (including Trans 1) on the date of submission of offer and/or on the date of appointment as GST Auditor. This will be viewed as disqualification.

The Tenderer is liable to be disqualified if:

- i. Not submitted in accordance with terms and conditions of the Tender documents.
- ii. Not accompanied by Tender Fees.
- iii. During validity of the quotation period or its extended period, if any, the Tenderer increases his quoted prices.
- iv. The Tenderer qualifies the tender with his own conditions and does not sign and accept terms and conditions under this tender.
- v. Tender received in incomplete form including price schedule.
- vi. Tender received after due date and time.
- vii. Information submitted in Part I (Technical Offer) is found to be incorrect or false at any time either during the processing of the tender (no matter at what stage) or during the tenure of the contract including the extension periods, if any.
- viii. Awardee/Successful Tenderer of the contract qualifies the letter of acceptance of the contract with his conditions.
- ix. Multiple tenders being submitted by one Tenderer or if common interests are found in two or more Tenderers, all such Tenderers are liable to be disqualified.
- x. While processing the tender, if it comes to the knowledge of Corporation that some of the Tenderers have formed a cartel resulting in delay/ holding up the processing of tender. All such Tenderers involved in cartel are liable to be disqualified for this contract as well as for a further period of two years.
- xi. Not accompanied by all requisite documents.
- xii. Canvassing in any form shall lead to disqualification.
- xiii. Submission of incomplete Integrity Pact document and Banning guidelines, or the Integrity Pact and banning guidelines document is not signed by Authorized signatory.

18. RISK PURCHASE CLAUSE

If any time during the currency of the contract we find that –

- i. Contractor has failed to arrange services from the date of commencement of the contract, or
- ii. the services are not arranged in time, or assigned job has not been completed in time, or
- iii. the services rendered by the Contractor are found unsatisfactory, or
- iv. the services do not confirm to the quality/ specifications indicated in the contract
- v. The Corporation will be at liberty to obtain the services from alternative sources at the risk and cost of the Contractor.

19. PROHIBITION OF INSIDER TRADING

Auditor and the audit team members deployed by Auditor for this assignment are bound to comply with the provisions of the SEBI (Prohibition of Insider Trading) Regulations, 1992.

20. TERMINATION CLAUSE

SCI reserves its rights to terminate the appointment of GST Auditor for any reason at its absolute discretion including but not limited to the following:

- (a) If the Auditor is adjudicated insolvent by a Competent Court or files for insolvency or the firm is ordered to be wound up by a Court of Competent Jurisdiction.
- (b) The Auditor commits any breach of the terms of this contract / offer document.
- (c) If any charge sheet is filed by the competent authority of the Government against the Auditor, or the Auditor is convicted by a criminal court on grounds of moral

turpitude. It is clearly understood by the auditor that if a charge-sheet is filed by any competent authority of the government against auditor, the auditor is obliged to notify the Corporation within 15 days of filing of the Charge-sheet. Failure to do so shall result in forfeiture of all payments due after the date of filing of the Charge-sheet.

- (d) In the event of unsatisfactory service or failure on the part of the Auditor, at any time, to carry out the terms and conditions of the appointment / contract to the satisfaction of SCI, of which the SCI shall be the sole judge; the SCI has the right to forthwith terminate the appointment / contract.
- (e) In the event of Auditor taking any other assignment in SCI of Statutory Auditor or Internal Auditor during the contract period including extension period.

The decision of SCI in terminating the appointment / contract will be final and binding on the Auditor.

21. BANNING GUIDELINES

The Tenderer shall submit the tender along with “**Policy and Guidelines for Removal / Suspension / Banning of Entities (Banning Guidelines)**”, issued along with the tender document, duly signed on all pages as a token of acceptance. All pages of the **Banning Guidelines** shall be signed by the same signatory who signs the tender document and has the authority on behalf of the C.E.O of the company he represents. The acceptance of **Banning Guidelines** shall be unconditional and the Tenderer must not change any contents of the **Banning Guidelines**. The signed **Banning Guidelines** should be enclosed with the technical offer of the tender only. Tenders received without the signed **Banning Guidelines** shall be liable to be rejected. (As per Annexure II – pages 16 -19)

21.1 It is clearly understood by the Tenderer that if a charge sheet is filed by any competent authority of the Government against the Tenderer / its Directors, the Tenderer is obliged to notify the Corporation within fifteen days of filing of the charge sheet. Failure to do so shall result in forfeiture of all payments due to him for supplies made after the date of the filing of the charge sheet.

21.2 If there is a change in the name of the tenderer's firm/ company etc. arising out of:

- i. Merging with some other company or
- ii. Collaboration with some other company or
- iii. for any other reason

or, if any changes takes place in the proprietorship or partnership of the tenderer's firm, the Corporation should be intimated within 30 (Thirty) days of such changes, failing which all payments will be withheld and the Corporation may terminate the contract as may be deemed necessary in view of the changed / altered scenario. Whatever be the reason of change(s), the subject contract would be serviced by the new company / entity at the same rates, terms and conditions laid down herein, unless decided otherwise by Corporation's Management.

22. Limitation of Liability

The Auditor shall be liable to the Corporation for any losses for an aggregate amount not exceeding professional fees paid by SCI under the contract except as under:

Nothing in this contract shall exclude or restrict or prevent a claim being brought by the Corporation against the bidder in respect of:

- i. any liability finally judicially determined to arise primarily from the fraud or bad faith

- ii. any other liabilities which cannot be lawfully limited or excluded, save to the extent permitted by law

23. EXIT CLAUSE

The SCI at its sole discretion can terminate the appointment / contract without assigning any reason whatsoever by giving 30 days notice to the firm.

The decision of SCI in terminating the appointment / contract will be final and binding on the firm.

24. JURISDICTION

All matters connected with this appointment / contract shall be governed by the Indian Law, both substantive and procedural, for time being in force, and shall be subject to the exclusive jurisdiction of Courts at Mumbai.

25. FORCE MAJEURE

In the event of either party being rendered unable by Force Majeure to perform any obligation required to be performed by them under this Agreement, the relative obligation of the party affected by such Force Majeure shall, upon notification to the other party be suspended for the period during which such cause lasts.

The term "Force Majeure" as employed herein shall mean Act of God, floods, tempest, war, civil riot, fire and Acts, Rules and Regulations of respective government of the two parties namely Corporation and the Contractor, directly effecting the performance of the Contract.

Upon the occurrence of such cause and upon its termination, the party alleging that it has been rendered unable as aforesaid thereby, shall notify the other party in writing within seventy-two hours of the alleged beginning and ending thereof, giving full particulars and satisfactory evidence in support of its claim.

The Contractor shall not be entitled to claim compensation for any loss or damage sustained by the Contractor by virtue of any suspension as aforesaid notwithstanding that consequent upon such suspension the machinery, equipment and/or labour of the Contractor.

Time for performance of the relative obligation suspended by the Force Majeure, shall then stand extended by the period for which such cause lasts.

If deliveries are suspended by force-majeure conditions lasting for more than 60 days, the purchaser (Corporation) shall have the option of cancelling the contract in whole or part, without financial consequences to or entitlement in either party resultant upon such cancellation, which will operate as a discharge of all future obligations under the contract, but without any rights or obligations arising out of any antecedent breach.

26. DISPUTE RESOLUTION

In the event of any dispute as regards the Terms and Conditions as above or as regards interpretation of the clauses hereof, the decision of the Corporation shall be final and binding.

27. ARBITRATION

27.1 Any dispute or difference whatsoever arising between the Parties out of or in relation to the construction, interpretation, application, meaning, scope, operation, performance or effect of this tender/ contract or the validity or breach thereof, there shall first be an attempt to mutually settle the same amicably. If however, the said settlement is not possible within a period of 30 days from the date of notice then such dispute shall thereafter be referred to a Sole Arbitrator, to be appointed/ nominated by the Corporation.

27.2 The venue of the said Arbitration shall be at **Mumbai**.

27.3 The provision of the Arbitration and Conciliation Act, 1996 shall apply to the said proceedings. The Award of the Arbitrator shall be final and binding upon both the parties.

28. CONCILIATION

If any dispute, difference, question or disagreement arises between the parties hereto or their respective representatives or assignees, in connection with construction,

meaning, operation, effect, interpretation of the contract or breach thereof which parties are unable to settle mutually, the same may first be referred to conciliation through Outside Expert Committee (“OEC”) to be constituted by CMD, SCI as provided hereunder:

- 28.1 The party desirous of resorting to conciliation shall send a notice of 30 (thirty) days to the other party of its intention of referring the dispute for resolution through OEC. The notice invoking conciliation shall specify all the points of disputes with details of the amount claimed to be referred to OEC and the party concerned shall not raise any new issue thereafter.
- 28.2 CMD, SCI shall nominate three outside experts, one each from Financial/Commercial, Technical and Legal fields from the Panel of Outside Experts maintained by SCI who shall together be referred to as OEC (Outside Experts Committee).
- 28.3 Parties shall not claim any interest on claims/counterclaims from the date of notice invoking conciliation till execution of settlement agreement, if so arrived at. In case, parties are unable to reach a settlement, no interest shall be claimed by either party for the period from the date of notice invoking conciliation till the date of OEC recommendations in any further proceeding.
- 28.4 The Proceedings of the OEC shall be broadly governed by Part III of the Arbitration and Conciliation Act, 1996 including any modifications thereof.
- 28.5 OEC shall hear both the parties and recommend possible terms of settlement between the parties. The recommendations of OEC shall be non-binding and the parties may decide to accept or not to accept the same. Parties shall be at liberty to accept the OEC recommendation with any modification they may deem fit.
- 28.6 Where recommendations are acceptable to both the parties, a settlement agreement will be drawn up in terms of the OEC recommendations or with such modifications as may be agreed upon by the parties. The settlement agreement shall be signed by both the parties and authenticated by all the OEC members either in person or through circulation. This settlement agreement shall have the same legal status and effect as that of an arbitration award on agreed terms on the substance of the dispute rendered by an arbitral tribunal under Section 30 of the Arbitration and Conciliation Act, 1996.
- 28.7 The parties shall keep confidential all matters relating to the conciliation proceedings. Confidentiality shall extend also to the settlement agreement, except where its disclosure is necessary for purposes of implementation and enforcement.
- 28.8 The parties shall not rely upon or introduce as evidence in any further arbitral or judicial proceedings, whether or not such proceedings relate to the dispute that is the subject of the conciliation proceedings, views expressed or suggestions made by the other party in respect of a possible settlement of the dispute; Admissions made by the other party in the course of the OEC proceedings; Proposals made by the OEC; The fact that the other party had indicated his willingness to accept a proposal for settlement made by the OEC.
- 28.9 The parties shall present their case before OEC only through their in-house executives. Neither party shall be represented by a lawyer unless OEC specifically desires that some issue of legal nature is in dispute that needs to be clarified / interpreted by a lawyer.
- 28.10 OEC members shall be entitled to benefits in respect of travelling, lodging etc. as per the existing policy of SCI.
- 28.11 All the expenditure incurred in the OEC proceedings shall be shared by the parties in equal proportion. The parties shall maintain account of expenditure and present to the other for the purpose of sharing on conclusion of the OEC proceedings.
- 28.12 **If the parties are not able to resolve the dispute through OEC or do not opt for conciliation through OEC, the party may invoke arbitration clause as provided in the contract.**

29. CHANGE IN OWNERSHIP

If any change takes place in the ownership or partnership of bidder's firm/ company, SCI should be intimated immediately of such changes, failing which, all payments will be withheld and SCI may terminate the contract as may be deemed necessary in view of changed/alterd scenario.

WE FULFIL THE ELIGIBILITY CRITERIA & AGREE TO ABIDE BY THE ABOVE TERMS AND CONDITIONS GOVERNING THE CONTRACT INCLUDING CLAUSE NO.16 ON DISQUALIFICATION.

(Signature of the authorised person on behalf of Firm/Co.)

Full Name of the firm/co: _____

Designation of the authorised official: _____

Firm / Company Seal _____

Registration Number: _____

Date : _____

Place : _____

PART - I
Annexure (I)

E-tender for inviting Offers for appointment of GST Auditor of The Shipping Corporation of India Ltd. On contract basis from Financial Year 2017-2018

RFX NO : 9000020007

No.: TAX/SCI/GST/2018-2019/E-01

Due Date: 09.11.2018

TENDER TECHNICAL OFFER – LIST OF DOCUMENTS

No.	Items	Details
1.	Name of Firm/Co.	
2.	Address of Main Office	
3.	Address of Mumbai Office (within Municipal limits of Mumbai)	
4.	Year of Establishment of Main Office	
5.	Registration No. and year of registration with Institute	
6.	No. of Partners with names & experience	
7.	No. of Qualified CAs / CMA's in employment with names and registration Nos.	
8	Experience of Internal auditing Public Ltd. Co. with annual turnover of Rs.100 crores & above (Names of Public Ltd. Cos., year-wise)	
9	Experience in Statutory Audit with Public Ltd. Co (Names of Public Ltd. Cos., year-wise)	
10	Experience in Service Tax / VAT Audit with Public Ltd. Co (Names of Public Ltd. Cos., years-wise)	
11	Experience as GST Consultant / GST Implementation Support. (Names of Public Ltd Co. with copies of Engagement Letters)	
12	Proof of positive Net worth for past 5 financial years (Past 5 financial years since 2013-14)	
13	Declaration giving assurance that Firm is not banned in the past 5 years by any Public co. or Private co. (Annexure VI-Declaration of Ineligibility)	

Note: The past 10 years means the financial years commencing from 2008-09. All documents to be stamped and signed by authorised official and submitted in SRM. Bidders not meeting the above eligibility shall be out rightly rejected and not considered for any further evaluation. The eligibility based on which the firm qualified is required to be maintained by the firm during the term of the contract.

WE FULFIL THE ELIGIBILITY CRITERIA & AGREE TO ABIDE BY THE ABOVE TERMS AND CONDITIONS GOVERNING THE CONTRACT INCLUDING CLAUSE NO.16 ON DISQUALIFICATION.

(Signature of the authorised person on behalf of Firm/Co.)

Full Name of the firm/co: _____

Designation of the authorised official: _____

Firm / Company Seal _____

Registration Number: _____

Date : _____

Place : _____

PART - I
Annexure (II)

No.: TAX/SCI/GST/2018-2019/E-01

Date: 24.10.2018

BANNING GUIDELINES DOCUMENT

Policy and Guidelines for Removal / Suspension / Banning of Entities

(1.0) Introduction.

- 1.1 The Shipping Corporation of India Ltd. (SCI), a premier commercial organization, is committed to maintaining ethics of the highest standard and adopt best industry practices in all its activities. During the course of business, SCI transacts with various firms and companies in their capacity as bidders / vendors / Contractors / agents, hereinafter, referred to as the 'Entity'. SCI considers all its business dealings as a relationship and no relationship can be built on deceit or unethical conduct. SCI in all its business dealings endeavours to maintain fairness, transparency and it is expected that the other party to the deal will also uphold similar code of conduct.
- 1.2 This guideline on banning unscrupulous elements / parties is being adopted to weed out corrupt practices and their recurrence from the system. During the proceedings as laid down in this document, the party / parties would be provided with ample opportunity to tender their explanations along with documentary evidence to present their case which would be duly considered based on the principles of natural justice. The banning guidelines are not applicable for poor performance or any inadvertent or unintentional lapse on part of the party.
- 1.3 The decision of banning any business dealings would be taken only after it is established beyond doubt that the party has committed an act of deception, fraud or other misconduct in the tendering process or in the execution of contracts awarded / orders issued to them.

(2.0) Scope:

- 2.1 The guiding principles and processes for (i) Removal of an Entity from the approved list (ii) Suspension and (iii) Banning of an entity from doing business with the Corporation, for a specified period, are laid down herein.
- 2.2 These guidelines apply to all firms / bidders / vendors / Contractors / agents, etc. including those on approved panels, who have or are expected to have business dealings with SCI, and shall extend to all units, offices, establishments, subsidiaries and vessels of the SCI including those which get set up in future.
- 2.3 It is clarified that these guidelines do not deal with poor performance of the Entities.
- 2.4 Without prejudice to the claims and rights of SCI in relation to subsisting arrangements, action under these guidelines would take effect prospectively.

(3.0) Definitions:

- i. In these Guidelines, unless the context otherwise requires:-
The Expression 'Party / Contractor / Bidder / Vendor / Entity' includes a company incorporated in law, a firm (whether registered or not), an individual, HUF, a co-operative society or an association or a group of persons engaged in or expected to be engaged in business dealings with SCI.
- ii. 'Inter-connected Entity' shall mean two or more companies having any of the following features:-
 - a. If any or all of the Partner(s) / Functional Director(s) are common.
 - b. If the Management is common;
 - c. If the entity is controlled or is otherwise subservient to an entity against which action under these guidelines is taken or contemplated.
- iii. 'Competent Authority' and 'Appellate Authority' shall mean the following:
 - a. For banning any Entity, Indian or foreign, the "Competent Authority" would be a "Committee of Directors" comprising of the Director of the Division awarding the contract, Director (Finance) and the Director/s of the concerned Operations Divisions.
 - b. The Chairman & Managing Director, SCI, shall be the 'Appellate Authority' in respect of such cases. In case the original contract has been approved by the Chairman, then, for banning of

the party, the competent authority would include the Chairman & Managing Director, Director (Finance) and Directors of the concerned operating divisions. In such a case an Appellate Authority would be the SCI Board of Directors or a committee formed by the Board for the purpose.

For contracts where Board approval is mandatory for award, the Board or nominees of the Board would constitute the competent authority. In such cases any appeal would also lie with the Board.

Banning proposals initiated by the SCI branch offices would be heard by the same authorities as mentioned at 3.0 iii (a) and 3.0 iii (b) above, and would have a company-wide effect, unless otherwise specified by the Competent Authority.

- iv. 'Investigating Department' shall mean any department / division / office of SCI investigating into the conduct of the Entity and shall include "Central Bureau of Investigation, the State Police or any other authority or entity set up by the Central or State Government having powers to investigate".
- 21.3 List of 'Approved Entities' – shall mean and include list of approved Parties / Contractors / Suppliers / Bidder / Vendor / Agents', if registered / contracted with SCI.

(4.0) Grounds for initiation of Banning Business Dealings:

- 4.1 If considerations of security, sovereignty or friendly relations of the state with other countries or reasons of trade or commercial confidence of SCI so warrant.
- 4.2 If any persons by whatever designation / name holding control of the entity or having substantial influence in the affairs of the entity is convicted by a Court of Law for offences involving moral turpitude, during the last five years.
- 4.3 If there is strong reason to believe that the Directors, Proprietors, Partners, Managers of the Entity have been guilty of malpractices such as bribery, corruption, fraud, misrepresentation of facts, interpolations or other unfair / unethical practices.
- 4.4 If the Entity continuously refuses to return / refund the dues of SCI without showing adequate reason and this is not due to any reasonable dispute which would attract proceedings in arbitration or Court of Law;
- 4.5 If business dealings with the Entity have been banned by the Govt. or any other Central Public sector enterprise, then, such banning can also be extended for the same period as banned by the concerned Govt. / CPSE.
- 4.6 If any recommendation is received from Vigilance Division to ban business dealings with the Entity.
- 4.7 If the Entity has resorted to corrupt, fraudulent practices, coercion, undue influence and other violations including misrepresentation of facts.
- 4.8 If the Entity uses intimidation / threats or brings undue outside pressure on the Corporation (SCI) or its officials in acceptance / performance of the job under the contract.
- 4.9 If the Entity indulges in repeated and / or deliberate use of delay tactics in complying with contractual stipulations;
- 4.10 Established litigant nature of the Entity to derive undue benefit;
- 4.11 If the Entity misuses the premises or facilities of the Corporation (SCI), forcefully occupies tampers or damages the Corporation's properties including land, water resources, forests / trees, etc.
- 4.12 If the Entity employs a dismissed / removed public servant or employs a person convicted for an offence involving corruption or abetment of such offence.
(Note: The examples given above are only illustrative and not exhaustive. The Competent Authority may decide to ban business dealings for any good and sufficient reason).

(5.0) Initiation of Banning / Suspension:

The contracting Department on receiving request to ban the Entity on any of the above grounds (as listed under clause 4) will initiate the banning process by forming a Committee comprising of Representatives from concerned User Division, Contracting Division, Finance Division. The User / Reporting Division to provide all relevant facts / material to the contract initiating Department / Division which will present it to the aforementioned Committee. The Committee so formed will study the case and then submit its recommendations to the Competent Authority to decide on banning the Entity from all dealings with SCI. The Competent Authority would comprise of Director of the Division awarding the contract, Director (Finance) and Director of the concerned Operating Division. C&MD would be the Appellate Authority.

(6.0) Suspension of Business Dealings during Investigation period:

- 6.1 If the conduct of any Entity dealing with SCI is under investigation, the Investigating Department will inform its Divisional Director, who in turn will convene a meeting of the Competent Authority. The Vigilance Department will be informed as well, and the Chief Vigilance Officer can send his recommendations to the Competent Authority based on the same.
- 6.2 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 dealings with the Entity. If the Competent Authority, after consideration of the matter, including the recommendations of the Investigating Department (if any), decides that it would not be in the interests of the Corporation to continue business dealings pending investigation, it may decide in favour of suspending business dealings with the Entity. The report of the Competent Authority must be submitted to the CMD, SCI, within 21 days from the receipt of the reference by the concerned Divisional Director and within the effective date of suspension.
- 6.3 The order of suspension will be passed by the concerned Divisional Director and would operate for a period of not more than six months from the date of issuance of such order, and may be communicated to the Entity as also to the Investigating Department.
- 6.4 The Investigating Department must ensure that their investigation is completed and the 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 by another three months, during which period the investigations must be completed.
- 6.5 The order of suspension shall be communicated to all Departments / Divisions / branch offices of SCI. During the period of suspension, no business dealing may be held with the Entity.
- 6.6 As far as possible, other existing contract(s) with the Entity may continue, unless the Competent Authority, having regard to the circumstances of the case, decides otherwise.
- 6.7 If the Entity concerned asks for detailed reasons of suspension, the Entity may be informed that its conduct is under investigation. It is not necessary to enter into correspondence or argument with the Entity at this stage.
- 6.8 It is not necessary to give any show-cause notice or personal hearing to the Entity before issuing the order of suspension.

(7.0) Banning of Business Dealings:

- 7.1 A decision to ban business dealings with any Entity shall normally apply throughout SCI, unless otherwise specified by the Competent Authority. The Competent Authority may restrict the ban to a Division/s or branch Office/s if in the particular case, banning of business dealings by the respective Unit will serve the purpose and achieve its objective and banning throughout the Corporation is not required in view of the local conditions and limited impact of the misconduct / default.
- 7.2 There will be an Investigating Committee in each Division / branch office, to be appointed by the Divisional Director, for processing cases of "Banning of Business Dealings". The committee shall consist of officers from the Indenting Division, the concerned DFO and the Contract Officer responsible for invitation of bids. The functions of the committee shall, inter-alia include:
 - i. To examine the report other material and circumstances to determine whether or not if a prima-facie case for banning exists.
 - ii. To recommend for issue of show-cause notice to the Entity by the concerned department as per clause 9.1.
- 21.4 To examine the reply to show-cause notice and call the Entity for personal hearing, if required.
- 21.5 To submit recommendations to the Competent Authority for banning or otherwise.

7.3 If the Competent Authority is prima-facie of the view that action for banning business dealings with the Entity is called for, a show-cause notice may be issued to the Entity as per paragraph 9.1 and an enquiry held accordingly.

(8.0) Removal from List of Approved Entities – Suppliers/Contractors, etc.:

8.1 If the Competent Authority decides that the charge against the Entity is of a minor nature, it may consider removing the name of the Entity from the list of approved Entities – Suppliers / Contractors, etc. – without recourse to an outright ban.

8.2 The effect of such an order would be that the Entity would not be disqualified from competing in Open Tender Enquiries, but would not be considered for limited tender enquiries.

8.3 Past performance of the Entity would be taken into account while processing for approval of the Management for awarding the contract.

(9.0) Show-cause Notice:

9.1 In case where the Competent Authority decides that action against an Entity is called for, a show-cause notice has to be issued to the Entity. A statement containing the imputation of misconduct or misbehaviour may be appended to the show-cause notice and the Entity should be asked to submit within 15 days a written statement in its defence.

9.2 On request from the Entity, necessary facility will be provided for inspection of relevant document/s in possession of SCI, that establishes the grounds for banning (under clause 4).

9.3 The Competent Authority may consider and pass an appropriate order:

- a. For exonerating the Entity, if the charges are not established or
- b. For removing the Entity from the list of approved Suppliers / Contractors, etc. or
- c. For banning business dealings with the Entity.

9.4 The period for which the ban would be operative may be mentioned in the order. It should also state explicitly that the ban would extend to the Inter-connected Entities.

(10.0) Appeals against the Decision of the Competent Authority:

10.1 The Entity may file an appeal against the order of the Competent Authority banning business dealing etc. The appeal shall be filed to the Appellate Authority. Such an appeal shall be preferred within one month from the date of receipt of the order banning business dealing, etc.

10.2 The Appellate Authority would consider the appeal and pass appropriate orders which shall be communicated to the Entity as well as the Competent Authority.

11.0 Circulation of the names of Entities with whom Business Dealings have been banned:

11.1 The banning order will be issued to the Entity by the concerned contracting Divisional Director. It will also be circulated to all the Divisions and branch offices of the Corporation and the names of the banned entities will be posted on the SCI website.

11.2 Depending upon the gravity of misconduct established, the Competent Authority of the Corporate Office may circulate the names of the Entity with whom business dealings have been banned, to Government Departments, other Central Public Sector Enterprises, etc. for such action as they deem appropriate.

11.3 If a Government Department or a Central Public Sector Enterprise requests for more information about the Entity with whom business dealings have been banned, a copy of the report of Investigating Department together with a copy of the order of the Competent Authority/Appellate Authority may be furnished.

11.4 If business dealings with any Entity have been banned by the Central or State Government or any other Central Public Sector Enterprise, SCI may, without any further enquiry or investigation, issue an order banning business dealing with the Entity and its inter-connected Entities.

(12.0) These guidelines will form part of the Tender document.

(Seal & Signature of the Bidder)

PART - I
Annexure (III)

Declaration of Eligibility

(By the Bidder)

I/ We, M/s (Name of bidder) hereby certify that I/we have not been banned/de-listed/de-barred from business by any Public listed companies or Private companies during last 05 (five) years.

(Seal & Signature of the Bidder)

PART II – PRICE BID FORMAT

No.: TAX/SCI/GST/2018-2019/E-01

E-tender for inviting Offers for appointment of GST Auditor of The Shipping Corporation of India Ltd. on contract basis from Financial Year 2017-2018

Price bid to be filled up directly on the e-tender portal only.
The below format is for reference purpose only
Prices Offer shall not be mentioned anywhere in the technical offer

RFX NO : 9000020007

****Note:**

1. The format of Price Bid in SRM

Product id	Description	Amount (Rs)
	ALL INCL PROF FEES- GST Audit Fees	Xxxxxxx

xxxxx- Bidder not to submit any price quote in hard copy.

2. Bidder to quote all inclusive Professional fees for the quarter excluding GST
3. Tenderers are strictly requested that, the quotation has to be submitted in SRM system only
4. Alterations/modification in any form will not be considered.
5. Please note, no conditional quotation will be accepted.
6. **Tenderer to provide SAC code _____ & Applicable GST _____% (Kindly fill the blanks)**
7. Total professional fees shall be considered to decide the order of competitiveness.

For the Bidder / Contractor
(Official Seal)

Place: Mumbai.