



RASHTRIYA ISPAT NIGAM LIMITED

VISAKHAPATNAM STEEL PLANT

(A Govt. of India undertaking)

CIN: U27109AP1982GOI003404

Regd. Office: Administrative Building, Rashtriya Ispat Nigam Limited (RINL),
Visakhapatnam Steel Plant (VSP), Visakhapatnam –530 031, Andhra Pradesh, India.

Telephone: + 91 0891 2422198; Fax: +91 0891 2518672;

Email: hk_jana@vizagsteel.com; Website: www.vizagsteel.com

Finance and Accounts Department

Tender No. **RINL/VSP-F&A/2016-17/001**

Date: April 5, 2016.

Sub: - Inviting bids for Empanelment of Practicing Cost Auditors (PCA) / Firm of Cost Auditors (Firm) for carrying out Cost Audit of RINL for the financial year 2016-17 onwards, on year to year basis.

Notice inviting bids for Empanelment of Practicing Cost Auditors (PCA) / Firm of Cost Auditors (Firm) for carrying out Cost Audit of RINL from Financial Year 2016-17 onwards, on year to year basis as per the provisions of sub-section (2) of Section 148 of the Companies Act, 2013 read with Companies (cost records and audit) Rules, 2014 along with amendments thereon.

Rashtriya Ispat Nigam Limited (RINL) popularly known as Visakhapatnam Steel Plant (VSP), is a Schedule-'A' **Navratna** Central Public Sector Enterprise (CPSE), under the administrative control of Ministry of Steel (MoS), GoI with 100% shareholding. The Registered office of the company is located at Administrative Building, Rashtriya Ispat Nigam Limited, Visakhapatnam Steel Plant, Visakhapatnam –530 031, Andhra Pradesh, India.

The main activities of RINL-VSP include production of steel products in the long product category/basic grade pig iron from its operating unit in Visakhapatnam, Andhra Pradesh and marketing them through a network of 23 branch offices, 22 stockyards and 6 CSAs to cater to the delivery requirements across the country.

The principal products of RINL-VSP include Bars, Wire rods, Rounds, Structural, Billets and Pig iron. The company also markets the resulting by-products like coal chemicals (Ammonium Sulphate, Benzol products etc.)

The company has one Subsidiary viz. Eastern Investment Limited (EIL) with 51% shareholding and 2-step-down subsidiaries namely 'The Orissa Minerals Development Company Limited' (OMDC) and 'The Bisra Stone Lime Company Limited (BSLC) thru EIL. The Company is also a partner in 3 Joint



Ventures viz. RINMOIL Ferro Alloys Private Limited, International Coal Ventures Private Limited and RINL Powergrid TLT Private Limited.

To know more about the Company, please visit www.vizagsteel.com.

RINL intends to empanel Practicing Cost Auditors (PCA) / Firm of Cost Auditors (Firm) to conduct Cost Audit of the Company starting from Financial Year 2016-17 onwards as per the provisions of sub-Section 2 of Section 148 of the Companies Act, 2013 read with Companies (cost records and audit) Rules, 2014 along with amendments thereon. After completion of the process of empanelment, Price bids will be invited from empanelled PCA/ Firm for each financial year for conducting the Cost Audit for that financial year. First such audit is proposed to be conducted for the financial year 2016-17. However, no PCA/Firm shall be appointed for more than two consecutive financial years.

1.0. SCOPE OF WORK

The Cost Auditor / Firm of Cost Auditors (Firm) shall conduct audit of the cost records of the company in compliance to Companies (cost records and audit) Rules, 2014 read with amendments thereon and submit the cost audit report along with his or its reservations or qualifications or observations or suggestions, if any, in form **CRA-3** of said rules to Board of Directors of the Company. The Cost auditors shall also assist the Company for conversion of Cost Audit Report into XBRL format duly validating the same with MCA validation tools to enable the company to file the Cost Audit Report with MCA/GOI in Form **CRA-4** of said rules.

2.0. ELIGIBILITY CRITERIA FOR SUBMISSION OF TECHNICAL BID:-

- 2.1 The Lead Partner/Proprietor/Individual, under whose supervision the Cost Audit of RINL will be carried out, should have continuous (without any break) experience of 5 (Five) years or more as whole-time practicing cost Auditor. The cut-off date is 31st December, 2015 for ascertaining the experience in whole-time practice;
- 2.2 The PCA/ Firm should have conducted Cost Audit for at least two companies having a turnover of ₹250Cr (Rupees two hundred fifty crores) or more.
- 2.3 The PCA/ Firm should have at least two active partners in full time practice or minimum three full time employees, who are qualified Cost Accountants.
- 2.4 The PCA/ Firm should have an Average Annual Turnover of ₹5Lakhs (Rupees Five Lakhs only) or more per annum from practice, in last three Financial years;

Preference will be given to PCA/ Firm having experience of conducting Cost Audit of Central Public Sector Enterprises (CPSEs).

The PCA/ Firm satisfying/ fulfilling the above criteria may download the **Tender Document** from www.vizagsteel.com or collect the same from RINL, F&A Department, Administrative Building, Visakhapatnam Steel Plant, Visakhapatnam, Andhra Pradesh on any working day (Monday to Saturday) between 10:00 AM and 5:00 PM except on public & national holidays.



3.0. TWO PART BID SYSTEM:

Tenderers are to submit their bids in two parts i.e **Technical bid** and **Price bid**.

3.1 **Technical Bid:**

- (i) The Technical Bid is to be submitted in the format given at **Annexure – 1**.
- (ii) Technical bid is to be signed & stamped on each page by an authorized signatory.
- (iii) The duly filled in Technical Bid is to be kept in a sealed cover duly super-scribing as **“Technical Bid for empanelment of PCA/ Firm of PCA to conduct Cost Audit of RINL for the F.Y. 2016-17 onwards, and year to year basis”**.
- (iv) The Technical bid must not include any pricing information.
- (v) Technical Bids will be opened in the presence of tenderers or their representatives present immediately after the last date and time for submission of tender as indicated.

3.2 **Price Bid:**

- (i) The tenderer shall quote firm price for the Cost Audit of RINL/VSP for the financial year 2016-17 in the Price bid format given at **Annexure-2** and the Price bid is to be duly signed & stamped by the authorized signatory.
- (ii) The firm price quoted shall be inclusive of travelling, other incidental expenses and all taxes and duties excluding Service Tax. RINL/VSP will reimburse Service Tax at applicable rates.
- (iii) No T.A. / D.A or local conveyance will be paid and no food (except working lunch) & accommodation will be provided by RINL/VSP.
- (iv) Any correction/overwriting in price bid shall be duly countersigned by the authorized signatory. The price is to be quoted both in figures and words. In case any discrepancy between these two, the price quoted in words will be considered as final.
- (v) The duly filled in Price Bid is to be kept in a sealed cover duly super-scribing **“Price Bid for appointment of Cost Auditor for carrying out Cost Audit of RINL/VSP for the financial year 2016-17”**.
- (vi) The Price bid of the tenderers who are qualified under Technical bid will only be considered for opening of price bid. The interested technically qualified tenderers or their representatives can attend and witness Price bid opening.

- 3.3 **Last date for submission of Technical bid & Price bid:** The Technical bid & Price bid should be submitted in separate sealed envelopes which are to be kept in another sealed cover duly super-scribed as **“Tender for empanelment of PCA/ Firm of PCA to conduct Cost Audit of RINL for the F.Y. 2016-17 onwards, and year to year basis”** and shall reach RINL’s Finance and Accounts Department **on or before Saturday the 30th April 2016 latest by 15:00Hrs** at the following address:-



Sri H. K. Jana
A.G.M. (F&A), Finance and Accounts Department,
2nd Floor, “A” Block, Room No.321.
Administrative Building,Rashtriyalspat Nigam Limited (RINL),
Visakhapatnam Steel Plant (VSP),Visakhapatnam – 530031

3.4 Opening of Technical Bid: Saturday the 30thApril 2016 at 16:00 Hrs

Price Bids:Please refer clause 4.15(ii)

3.5 Submission of Bids:

- i) If any tender is submitted without following the above procedure of submission of two separate sealed covers “Technical Bid” & “Price Bid” duly keeping these covers in another sealed cover super-scribing tender reference will be summarily rejected.
- ii) It is the responsibility of the tenderer to ensure timely submission of tender at above address within the stipulated date and time, RINL/VSP shall not be responsible for late receipt/ non-receipt of tender(s).
- iii) The tender document, technical bid, price bid and its enclosures are to be signed & stamped by a person who is authorized to sign on behalf of PCA/Firm as authorized signatory.
- iv) The Technical and Price Bid must be prepared in indelible ink. All the pages of the Technical and Price Bid must be numbered and initialed by the authorized signatory.
- v) The Bids must contain no overwriting except as necessary to correct errors made by the Tenderers themselves, in which case such corrections must be initialed by the authorized signatory signing the Bid.
- vi) Mere submission of application and fulfilling eligibility criteria does not entitle the PCA/Firm to any right to receive any work from RINL/VSP.

4.0. TERMS AND CONDITIONS:-

- 4.1 **Validity of Empanelment:** The validity of empanelment will be for a period of Five financial years starting from 2016-17 for conducting Cost Audit of RINL/VSP. The Company at its sole discretion may extend the validity of empanelment by another three years with the approval of Competent Authority of RINL.
- 4.2 **Price Bids for carrying out Cost Audit:** Price Bids for carrying out Cost Audit for the financial year 2016-17 will be accepted simultaneously along with Technical Bids from all the Tenderers but price bids of successful technical bidders only will be opened. Thereafter Price bids will be invited from empanelled PCA/ Firm for each financial year (i.e.2017-18 onwards) for conducting Cost Audit for that financial year. However, if any PCA/ Firm is appointed for two consecutive years during the tenure of the empanelment, the price bids will not be invited from such PCA/ Firm’s for the immediately succeeding financial year.
- 4.3 **Completion of Audit:** The Cost Audit has to commence immediately after Cost records for the year is ready. Time being the essence of the contract, it is expected that the Cost Audit report should be submitted at the earliest as per the format prescribed under Companies (cost records and audit) Rules, 2014 read with amendments thereon.

- 4.4 **Place of Audit:** The audit work has to be conducted at the F & A Department, Administrative Building, RINL, Visakhapatnam Steel Plant, Visakhapatnam-530031, Andhra Pradesh.
- 4.5 **Payment Terms:**
- (i) Payment will be released within thirty days from the date of submission of bill by the PCA/ Firm after issuance of Cost Audit Report to RINL/VSP.
 - (ii) No advance payment will be made against subject work.
 - (iii) The above payment is subject to applicable Tax Deducted at source (TDS).
 - (iv) Mode of payment shall be through NEFT/RTGS/Account Transfer/Any other mode of e-payment implemented by Banks as per RBI guidelines. Successful tenderer shall submit details of Bank account number etc., as per prescribed format of RINL which will be provided by RINL/VSP.
 - (v) If Service Tax is applicable, successful tenderer has to submit the serially numbered CENVATABLE invoices containing the following details in the invoice to enable RINL to avail CENVAT credit.
 - (a) Name, address & the service tax registration number.
 - (b) Name&address of the person receiving the taxable service i.e. RINL
 - (c) Description, classification of the taxable service provided; and
 - (d) The service tax and chess payable thereon.
 - (vi) Imposition of any fresh levies, tax & duties or enhancement in existing levies, duties & taxes after the date of opening of the technical bid shall be to RINL/VSP account. Similarly in case of withdrawals of any levies, taxes & duties or decreasing levies, taxes & duties, after the date of opening of technical bid the consequential benefits shall be passed on to RINL/VSP by the successful tenderer on whom contract is finalized.
- 4.6 **The Management of RINL reserves the right:**
- (i) To reject all or any bids without assigning anyreason(s), whatsoever.
 - (ii) To relax or waive/amend any of the conditions stipulated in this document as deemed necessary in the best interests of RINL without assigning any reasons thereof.
 - (iii) To include any other item under the Scope of work.
- 4.7 **The Bid shall be liable to be rejected if:**
- (i) It is not properlycovered, sealed and super-scribed as indicated.
 - (ii) It is not in the prescribed form and not containing all required details.
 - (iii) It is not properly signed.
 - (iv) It is received after the expiry of due date and time.
 - (v) It is received by telex, fax, telegram or email.
- 4.8 Mere submission of application and fulfilling eligibility criteria does not entitle for empanelment and mere empanelment does not entitle the PCA/Firm to any right to receive any work from RINL.
- 4.9 **Identification of Nodal Officer:** The successful PCA/ Firm shall nominate a Nodal Officer, within 10 days from the award of the work/contract. Details of the Nodal Officer should be given to RINL immediately after his/her nomination for timely and smooth conduct of Cost Audit.

- 4.10 **Dispute:** In case of any dispute arising during execution of contract, an amicable solution may be arrived at with discussion and reconciliation. However, in case of any dispute remaining unresolved, decision of RINL will be final and binding on both the parties to the Contract.
- 4.11 **Risk purchase:**In the event of failure to fulfill the contract terms and execution of work as per letter of contract/work order/agreement, RINL/VSP shall reserve the right to make the contractual obligation carried out by alternative arrangements at the risk & cost of PCA/Firm and shall recover any additional cost involved therein.
- 4.12 If it comes to the notice of the RINL/VSP at any stage right from the tender submission till successful completion of the work that any of the certificates/documents submitted by the tenderer are found to be false/fake/doctored, tenderer will be debarred from participation in all the RINL/VSP tenders for a period of five years including termination of the contract, if awarded. Firm/PCA in such cases shall make good RINL/VSP any loss/damage resulting from such termination. Contract/assignment/agreements in operation anywhere in RINL/VSP will also be terminated with attendant fall outs including recovery of risk & cost charges etc. Decision of RINL/VSP will be final and binding.
- 4.13 **Confidentiality:** The PCA/Firm shall treat all the information provided by the RINL as confidential and shall also ensure the security and confidentiality of information, documents, records, software, data, deliverables etc., handled during the Cost audit work and should not part with anybody.
- 4.14 **Compliances/ declaration by the firm on appointment.**
(a) The PCA/ Firm shall not sub-contract the work.
(b) The PCA/ Firm shall give written consent and a certificate for the following conditions:
(i) the PCA/Firm is eligible for appointment and is not disqualified for appointment under “The Cost and Works Accountants Act, 1959” and the rules or regulations made there under;
(ii) Neither the PCA/ Firm nor its Partner or Associates have any interest in the business of RINL.
(iii) If the Firm/PCA is appointed as Cost Auditor, it will not cross the prescribed ceiling limits specified under Companies Act, 2013 and Rules made thereunder, if any, or by the ICAI.
- 4.15 **Evaluation of bids:**
(i) To facilitate evaluation of bids, RINL/VSP may, at its sole discretion, seek clarifications from any tenderer. Such clarification(s) shall be provided by the tenderer immediately without any delay within the prescribed time. If a tenderer does not provide clarifications sought within the prescribed time, their bid shall be liable to be rejected.
(ii) The “Price Bid” of the tenderers who are qualified under technical bid evaluation will only be opened at a later date with prior intimation about Price Bid opening. The interested qualified Technical bidders can attend and witness Price Bid opening.
(iii) The tender will be finalized on the basis of lowest price (L-1) quoted.



- (iv) The decision about L1 bidder made by RINL/VSP will be final & binding on all tenderers.

In case of any clarification required in this regard, the undersigned could be contacted at phoneno.0891-2422198 Email:hk_jana@vizagsteel.com. RINL reserves the right to cancel/ restrict/ enlarge/ modify/postpone and/or extend the date of receipt/ opening of Bid or withdraw the Bid notice without assigning any reason(s) whatsoever. In such a case, the bidders shall not be entitled to any form of compensation from the Company.

Yours faithfully

(H. K. Jana)
A.G.M(F&A)/F&A Department
Email: hk_jana@vizagsteel.com;

**Annexure-1**

(On letter head of Practicing Cost Auditor/ Firm of Cost Auditors)

TECHNICAL BID

(For Empanelment of PCA/Firm of PCA for conducting CostAudit of RINL for the F.Y. 2016-17 onwards, and year to year basis)

Ref: Tender No. **RINL/VSP-F&A/2015-16/001**

Date:

To
Sri H.K. Jana
A.G.M(F&A), F& A Department
2nd Floor, "A" Block, Room No.321
Administrative Building, Rashtriyalspat Nigam Limited (RINL)
Visakhapatnam Steel Plant (VSP),
Visakhapatnam – 530031. Andhra Pradesh.

| Sl.No | Particulars | Reply |
|-------|---|---|
| 1. | Name of the Practicing Cost Auditor (PCA)/Firm: | |
| | ➤ Whether Partnership/ Proprietorship/ Individual | |
| | ➤ Name of the Lead Partner/ Proprietor/ Individual | |
| | ➤ Name(s) of the contact person(s) and the contact details (i.e.mobile, telephone, fax &email) | |
| 2. | (a) Date of Commencement of Practice as PCA/Firm& Total no. of years as whole-time Practicing Cost Auditoras on cutoff date (i.e. 31.12.2015) | DD/MM/YYYY & ...years...months...days |
| | (b) Certificate of Practice Number / Registration Number. <i>(Please attach self attested& duly stamped copy of Certificate of Practice and / or Copy of approval letter from ICAI in respect of Firm's Name)</i> | |
| 3 | Details of HeadQuarter, Branch Office(s): Contact Person Name of each office: Address: Mobile: Telephone Nos. :Fax No. : Email:Website: | |



| | | | | |
|--|---|--|------------|---|
| 4 | Total no. of years as whole-time Practicing Cost Auditor of Lead Partner/ Proprietor/ Individual under whose supervision the Cost Audit of RINL will be conducted. | As on cut-off date (i.e. 31.12.2015) Total no ofyears...months...days | | |
| | Name: | | | |
| | Membership No. : | ACMA...../ FCMA..... | | |
| | CoP No.& Date of Commencement of Practice: | | | |
| [Please attach self attested& duly stamped ICAI Membership Certificate &CoP] | | | | |
| 5 | PAN No. | | | |
| | Service Tax Regn. No. | | | |
| | (Please attach self attested& duly stamped copy of PAN & ST Regn.Certificate) | | | |
| 6 | Particulars of Cost Audits conducted: | | | |
| | (a) Companies having <u>turnover</u> of Rupees <u>two hundred fifty crore</u> or more. | | | |
| | Name of the Company: | CIN: <u>Financial Year</u> | | |
| | | | | |
| | | | | |
| | (b) Central Public Sector Enterprise (CPSE) | | | |
| Name of the Company: | CIN: <u>Financial Year</u> | | | |
| | | | | |
| | | | | |
| 7 | (a) Number of <u>active Partners</u>: | | | |
| | Name | Membership No ACMA/FCMA.... | COP No. | Whole-time PCA experience Total no..yrs... monthsdays as on cut off date |
| | | | | |
| | | | | |
| | | | | |
| (b) Number of <u>full – time employees, who are Qualified Cost Accountants</u> | | | | |
| Name | Membership No. ACMA /FCMA.... | Whole-time employment experience Total no.....yrs... monthsdays as on cut off date | | |
| | | | | |
| | | | | |
| (Please attach details including name, membership no., &experience as on cut off-date etc., of active partner(s)/employee(s) along with documentary proof such as Membership Certificates&CoP issued by ICAI.) | | | | |

| 8 | <p>Average Annual Turnover of the PCA/ Firm in last <u>three</u> financial years based on Income Tax Return (ITR) filed.</p> <p>(Please attach self attested& duly stamped ITRs, please round off & highlight the relevant figures taken for computation of annual turnover of respective financial year).</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Financial Year</th> <th style="width: 50%;">Annual Turnover (Rs in Lakhs)</th> </tr> </thead> <tbody> <tr> <td>(i) 2014-15</td> <td></td> </tr> <tr> <td>(ii) 2013-14</td> <td></td> </tr> <tr> <td>(iii) 2012-13</td> <td></td> </tr> <tr> <td>Total</td> <td></td> </tr> <tr> <td>Average Annual Turnover (Rs in Lakhs)</td> <td></td> </tr> </tbody> </table> | Financial Year | Annual Turnover (Rs in Lakhs) | (i) 2014-15 | | (ii) 2013-14 | | (iii) 2012-13 | | Total | | Average Annual Turnover (Rs in Lakhs) | |
|---------------------------------------|--|----------------|-------------------------------|-------------|--|--------------|--|---------------|--|-------|--|---------------------------------------|--|
| Financial Year | Annual Turnover (Rs in Lakhs) | | | | | | | | | | | | |
| (i) 2014-15 | | | | | | | | | | | | | |
| (ii) 2013-14 | | | | | | | | | | | | | |
| (iii) 2012-13 | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | |
| Average Annual Turnover (Rs in Lakhs) | | | | | | | | | | | | | |
| 9 | <p>Any other relevant information such as profile, awards, achievements, membership in any statutory committees, organizations etc. along with documentary evidence. <i>(Please attach separate sheet, if required)</i></p> | | | | | | | | | | | | |

List of Enclosure:

(Please enclose the documents in chronological order and specify clearly each enclosure number and with reference to clause number in the Tender document)

This is to certify that:- (i) if the Firm/PCA is appointed as Cost Auditor, it will not cross the prescribed ceiling limits specified under Companies Act, 2013 and Rules made thereunder, if any, or by the ICAI. (ii) Neither the PCA Firm/ nor it's Partner or Associates have any interest in the business of RINL.(iii) The PCA/ Firm will not sub-contract the work.

Declaration:

1. All the information provided by me/us herein above is correct to the best of my/our knowledge and belief.
2. I/We have no objection if enquiries are made about the work listed by me/us in the accompanying sheets/annexure.
3. I/We have never been penalized by the ICSI/ICAI/ICMA/MCA/ROC and other Government/ Statutory Authorities in any Disciplinary Proceedings and also undertake to maintain absolute secrecy about the cases of the RINL.
4. I/We have read all the terms & conditions of bid (i.e.Tender No. RINL/VSP-F&A/2015-16/001) and the instructions and these are acceptable to me/us.



DECLARATION/ACCEPTANCE

I _____ S/o _____ working as _____ in(*name of the firm and firm address in full*), hereby solemnly affirm and declare that I have been authorized by the firm to sign the tender. I, hereby declare and certify through the firm that I have accepted all the terms & conditions mentioned in this tender and I shall abide by all the terms & conditions of tender/work award letter in the event of acceptance of my/our tender.

Signature:.....

Name & Designation of the
Authorized Signatory:
Stamp of the PCA/ Firm:

Date:

Place:

NOTE: Signature with stamp of the Practicing Cost Auditor(PCAs) / Firm of Cost Auditors at bottom of each page.

NOTE: Tender document & bids should be submitted in the same format without modifying the content. Deletion / modification of any part of this tender & bid documents is not accepted.



ANNEXURE-2

(On letter head of Practicing Cost Auditor/ Firm of Cost Auditors)

Price Bid should be submitted in separate sealed envelope and super-scribed as “Price Bid for appointment of Cost Auditor for carrying out Cost Audit of RINL/VSP for the financial year 2016-17”.

PRICE BID

Ref: Tender No. **RINL/VSP-F&A/2016-17/001**

Date: DD/MM/YYYY

To

Sri H. K. Jana, A.G.M(F&A)

F&A Department

2nd Floor, “A” Block, Room No.321Administrative Building,

Rashtriyaspat Nigam Limited (RINL)

Visakhapatnam Steel Plant (VSP), Visakhapatnam – 530031.

| Nature of Service | Firm Price in Rupees |
|---|---|
| I. Cost Audit fee of RINL/VSP for the F.Y.2016-17 | In figures: Rs..... In words: (Rupees.....only) |
| II. Conversion of Cost Audit Report for the F.Y. 2016-17 into XBRL format duly validating the same with MCA validation tools to enable the Company to file with MCA/GOI in form CRA-4. | In figures: Rs..... In words: (Rupees.....only) |
| III. Total of I and II above. | In figures: Rs..... In words: (Rupees.....only) |

Note: The Firm Price quoted shall be inclusive of travelling, other incidental expenses and all taxes and duties excluding service tax. RINL/VSP will reimburse service tax at applicable rates. No T.A. / D.A or local conveyance will be paid and no food (except working lunch) & accommodation will be provided by RINL/VSP.

Signature:.....

Name & Designation of the

Authorized Signatory:

Stamp of the PCA/ Firm:



GENERAL CHECK LIST:

| Sl.No. | Description of the document | Enclosed Y/N |
|--------|---|--------------|
| 1. | ICAI Membership Certificate & Certificate of Practice (CoP) of the Lead Partner/ Proprietor/ Individual, <u>under whose supervision</u> the Cost Audit of RINL will be carried out. | |
| 2. | Copy of approval letter from ICAI in respect of Firm's name | |
| 3. | Certificate of Practice (CoP)/ ICAI Membership Certificate of active <u>partners</u> and full time <u>employees</u> , who are qualified Cost Auditor. | |
| 4. | Income Tax Returns for the Financial Year (a) 2014-15 (b) 2013-14 (c) 2012-13 Please highlight the relevant figures taken for computation of Annual Turnover. | |
| 5. | Latest Service Tax Return | |
| 6. | PAN Copy of the PCA/Firm | |
| 7. | Certificate of authority about authorized signatory | |
| 8. | Brief Profile of PCA/Firm | |

- NOTE:**
- (1) **Signature with stamp of the Practicing Cost Auditor(PCAs) / Firm of Cost Auditors at bottom of each page.**
 - (2) **Tender document & bids should be submitted in the same form without modifying the content. Deletion / modification of any part of this tender & bid documents is not accepted.**
