



ISO 9001:2008, ISO 14001:
2004 & ISPS COMPLIANT PORT

வ.உ.சிதம்பரனார் துறைமுக பொறுப்புக் கழகம்
व.उ.चिदम्बरनार पत्तन न्यास
V.O.CHIDAMBARANAR PORT TRUST
पोत परिवहन मंत्रालय , भारत सरकार
(MINISTRY OF SHIPPING, GOVERNMENT OF INDIA)
ADMINISTRATIVE OFFICE, HARBOUR ESTATE, TUTICORIN 628 004, TAMIL NADU



**TENDER DOCUMENT FOR THE WORK OF“PROVIDING CONSULTANCY SERVICES
FOR A PERIOD OF TWO YEARSTO V.O.CHIDAMBARANAR PORT TRUST ON ALL
DIRECT AND INDIRECT TAX LAW ISSUES AND LEGAL COMPLIANCE”.**

V.O.CHIDAMBARANAR PORT TRUST**CONTENTS**

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V.O.CHIDAMBARANAR PORT TRUST
FINANCE DEPARTMENT
TUTICORIN 628004
Phone: 0461- 2372177
Tender No. FIN-OFFBD-BUD-IMPLE-V3-17/22440

Name of Work : Providing consultancy services for a period of Two years to V.O.ChidambaranarPort Trust on all Direct and Indirect tax law issues and legal compliance-Reg.

Cost of tender form :NIL

Estimated amount of contract : Rs.41,72,000/- for a period of Two yearsplus applicable GST

EMD : Rs.83,440/-

Downloading of Tender Document from VOCPT Website & CPP Portal : 15.10.2020 to 05.11.2020.

Pre bid Meeting :22.10.2020 at 11.00 hrs.

Last date to submit the tender : 05.11.2020 upto 15.00 hrs.

Date of opening of Tender :06.11.2020 at 15.30 hrs.

Validity of Tender : 120 days-from the date of Opening Cover I.

Name of Office issuing and Receiving tender : Financial Advisor and Chief Accounts Officer.

V.O.Chidambaranar Port Trust.

Tuticorin- 628 004

For further details visit <https://etenders.gov.in/eprocure/app> and www.vocport.gov.in

Sd/-

Financial Advisor and
Chief Accounts Officer

V.O.CHIDAMBARANAR PORT TRUST
FINANCE DEPARTMENT

No: FIN-OFFBD-BUD-IMPLE-V3-17/22440

DETAILED NOTICE INVITING TENDER

V.O.C Port Trust is looking for to avail consultancy Services on all Direct and Indirect Tax Law compliance from Accountant firms and the eligibility and experience are given below:

Eligibility Criteria	Experience*
<p>(i) The firm should be in existence for more than 7 years with full time partners.</p> <p>(ii) Minimum of 3 qualified Chartered Accountants/Cost Accountants as partners. Out of whom one should be stationed at Tuticorin. Also one Chartered Accountant/Cost Accountant shall be CISA/ DISA certified Auditor</p> <p>(iii) The firm should have a minimum of 7 Audit Assistants /clerks etc.</p> <p>(iv) The successful Tenderer has to establish its office at Tuticorin within 3 months from the date of acceptance of the award of Contract with minimum one Chartered Accountant/Cost Accountant to be stationed at Tuticorin, failing which the performance security submitted by successful bidder will be forfeited.</p> <p>The performance security so forfeited shall be recouped immediately on establishment of Office at Tuticorin with approval of Port. Even after the successful bidder fails to establish Office at Tuticorin, the contract shall be Terminated and recommendation shall be sent for Blacklisting.</p>	<p>(v) The firm should have experience in Tax consultancy service in Public Sector Units/Government Organisation with a turnover of not less than Rs. 150 Crores in Tax matters and in filing the Income tax /GST returns of such companies and have appeared before ITAT/ CESTAT either in their capacity or through counsels during the past 7 years. (Copy of Appointment Order/Work Order and Work Completion Certificate evidencing that the firm has carried work for Clients having Turnover of Rs.150 Cores in the Past seven years to be uploaded).</p>

***Documentary evidence to be produced.**

The work will be awarded to the firm of Chartered Accountants/Cost Accountants based on evaluation of tender in two cover system of tendering.

Tenderers can also download the tender document from the V.O.Chidambaranar Port Trust's website: www.vocport.gov.in and <https://etenders.gov.in/eprocure/app>.

For this a set of "Tender Document" has been prescribed containing the scope of work, general conditions governing the process of tendering as well as forms for furnishing the information in Technical Bid Cover –I and Price Bid-Cover-II.

The Tenderer should submit the bid through CPP Portal <https://etenders.gov.in/eprocure/app>.

The last date of receipt of tender is 05.11.2020 at 15.00 hrs. Tender received by this time/date will be opened on the 06.11.2020 at 15.30 hrs. The tender will be evaluated and the work will be awarded to the selected tenderer.

Tenderer requires to submit documents as specified in Determination of Responsiveness and Techno Commercial evaluation(Para .4) of this Tender document.

Interested Firm of Chartered Accountant/Cost Accountant in taking up this assignment are requested to participate in this tender.

**Sd/-
Financial Advisor and
Chief Accounts Officer**

V.O.CHIDAMBARANAR PORT TRUST

FINANCE DEPARTMENT

TENDER DOCUMENT FOR THE WORK: PROVIDING CONSULTANCY SERVICES FOR A PERIOD OF TWO YEARS TO V.O.CHIDAMBARANAR PORT TRUST ON ALL DIRECT AND INDIRECT TAX LAW ISSUES AND LEGAL COMPLIANCE.

1. General

V.O.ChidambaranarPort Trust is anAutonomous bodyfunctioning under Major Port Trust Act. The "Port Service' are subject to income Tax Act, other tax proposed by Government time to time. The information about the Port is available in the website of the Port at www.vocport.gov.in.

1.1. V.O.Chidambaranar Port Trust is located strategically close to the East– West International sea routes on the South Eastern coast of India . Located in the Gulf of Mannar, with Shri Lanka on the South East and the large land mass of India on the West, Chidambaranar Port is well sheltered from the fury of storms and cyclone winds. The Port is operational round the clock all through the year.

1.2.. V.O.Chidambaranar Port Trust is an artificial deep-sea harbor formed with rubble mound type parallel breakwaters projecting into the sea for about 4 kms.(Length of North Breakwater is 4098.66m, Length of South Breakwater is 3873.37m and the distance between the breakwater is 1275m).

1.3. Financials of the Port:

The following is the abstract of the port's financial result for the last two years as general information: (Rs. In crores)

Sr.No	Particulars	2018-19	2019-20
1	Operating Income	519.50	582.89
2	Operating Expenditure	267.15	254.10
3	Operating Surplus(1-2)	252.35	328.79
4	Financial and Miscellaneous Income	29.65	53.64
5	Financial and Miscellaneous Expenditure	209.84	169.97
6	Net Surplus (3+4-5)	72.16	212.46
7	Provision for deferred Tax Liability	10.33	56.44
8	Provision for Taxation	16.70	20.73
	Net surplus after Tax	45.13	135.29

2. REQUIREMENT & ELIGIBILITY/QUALIFICATION CRITERIA

Eligibility Criteria	Experience*
<p>(i) The firm should be in existence for more than 7 years with full time partners.</p> <p>(ii) Minimum of 3 qualified Chartered Accountants/Cost Accountants as partners. Out of whom one should be stationed at Tuticorin. Also one Chartered Accountant/Cost Accountant shall be CISA/ DISA certified Auditor</p> <p>(iii) The firm should have a minimum of 7 Audit Assistants /clerks etc.</p> <p>(iv) The successful Tenderer has to establish its office at Tuticorin within 3 months from the date of acceptance of the award of Contract with minimum one Chartered Accountant/Cost Accountant to be stationed at Tuticorin, failing which the performance security submitted by successful bidder will be forfeited.</p> <p>The performance security so forfeited shall be recouped immediately on establishment of Office at Tuticorin with approval of Port. Even after the successful bidder fails to establish Office at Tuticorin, the contract shall be Terminated and recommendation shall be sent for Blacklisting.</p>	<p>(v) The firm should have experience in Tax consultancy service in Public Sector Units/Government Organisation with a turnover of not less than Rs. 150 Crores in Tax matters and in filing the Income tax /GST returns of such companies and have appeared before ITAT/ CESTAT either in their capacity or through counsels during the past 7 years. (Copy of Appointment Order/Work Order and Work Completion Certificate evidencing that the firm has carried work for Clients having Turnover of Rs.150 Cores in the Past seven years to be uploaded).</p>

(3) Scope of Work

3.1.DIRECT TAX

3.1.1TDS on Salaries(Regular/ Contract)

- (i) Reconciliation of TDS amounts paid with the ledger before 3rd of every month.
- (ii) Finalisation of TDS payable after rectification, if any, and recommendation for remittance of TDS.
- (iii) Verification of proof of investments submitted by employees and pensioners in support their savings for the purpose of calculation of TDS on half yearly basis.
- (iv) Preparation and Filing of returns as required under I.T. Act /Rules with the approval of Competent Authority of Portincluding revised returns, if necessary.

- (v) Generating, Checking and issue of Form No. 16 in coordination with EDP Division/Pay Section/Tax Section and forwarding Form 16 to Port.
- (vi) Assisting in Annual Accounts finalisation with respect to TDS matters, including reconciliation of Tax Ledgers
- (vii) Any other issues and other works assigned by FA&CAO from time to time regarding TDS on salaries.

3.1.2 Contractors payments : TDS/TCS)

- (i) Advising the Port about the prevailing Tax rate structure and the changes, if any in the rates of taxes as and when Government declares well in advance.
- (ii) Collection of TDS particulars from the SAP and Reconciliation of TDS/ TCS amount payable with the concerned Ledgers Accounts on monthly basis (i.e.) before 3rd of every month or before actual date of TDS payment to be made, whichever earlier and arrange for remittance within the due date.
- (iii) Verification of all bills in connection with TDS to suppliers/service providers and confirmation accordingly
- (iv) Preparation and issue of TDS certificates to Contractors/ professionals in coordination EDP Division/concerned section of Finance Department on Quarterly basis.
- (v) Preparation and filing of quarterly returns relating to all TDS recoveries with the approval of competent authority.
- (vi) Filing of revised returns, if necessary, with approval of Competent Authority.
- (vii) Any other issues relating to TDS/ TCS.

3.1.3 Professional Tax and Other taxes including taxes claimed by state Government.

- (i) Compliance of Government directives in coordination with EDP Division and Pay bill section with special reference to applicable rates, eligible employees, etc.
- (ii) Verification of professional tax recoveries and arrange for remittance on the due dates to the respective local bodies after ensuring its correctness.
- (iii) Preparation and filing of Annual returns with the approval of Competent Authority.

3.1.4 Any other taxes

In case of introduction of new taxes/replaces the prevailing taxes with new taxes by the Government during the period of contract, advising and assisting in implementation of New tax structures/new Taxes.

3.1.5The selected consultant has to Attend /represent the Port for hearings /notices before Tax Authorities for scrutiny/ assessment for levy of tax with modalities, compile informationfor remittance of the tax and filing returns. etc. Data to be derived from SAP and supporting documents such as agreement Copy/Work Order and Other necessary details requested shall be provided by Port.

3.1.6Advance Tax: Computation and recommendation of Advance Tax payment as per prescribed time lines.

3.1.7Providing advices/Opinions on files/Issues raised by Port.

3.1.8Other works:

The selected consultant should prepare draft reply in respect of Queries raised by the Tax Authorities and to ensure prompt and timely reply by the Port.

The selected consultant should assist the Port authorities in furnishing information/ records to the audit team during theaudit of port accounts on tax matters by principle Director of Commercial Audit,Income Tax Department and any other statutory Department as and when required.

3.1.9Appearance before Commissioner(Appeals), ITAT/Courts/etc:-

The Tax Consultant have to be attended either by means of personal appearance or by rendering assistance to the counsels already engaged by the Port in individual cases with the prior approval of the Port. The outcome of each appearance shall be reported to the Port in writing.

The above scope of work is indicative only and not exhaustive. The selected Tax Consultant is required to carryout such of those other related works pertaining to all Tax related matters including reconciliation as may be decided by Competent Authorityfrom time to time.**Reconciliation of Tax related matters also includes reconciliation of Form 26AS with that of TDS receivable accounted by the Port.**

The following timelines for discharge of Taxes are given below:

Sr. No.	Name of Work	Current Due dates/ Any other date as being amended by IT Act from time to time.
1(.a)	Remittance of TDS/TCS	7 th of next month
1 (b)	Filing of return of TDS on quarter basis	
	1 st Quarter	31 st July
	2 nd Quarter	31 st October
	3 rd Quarter	31 st January
	4 th Quarter	31 st May
2.	Advance Tax	15 th June, 15 th September, 15 th December, 15 th March
	Any other new requirement shall also be attended by Firm.	

Note: Above due dates shall be complied with and recommendation for discharge of Taxes with working sheet for payment/filing of return shall be submitted with three clear working days prior to the due date for approval of Competent Authority.

3.2. INDIRECT TAX-GOODS AND SERVICE TAX(GST).

3.2.1 GST

- (i) Checking, preparing and filing all the GST returns Monthly/Quarterly/Annual basis as per the rules applicable and rectification/Amendments in the returns (if required).
- (ii) Preparation of the replies to all the notices/Queries/Clarification sought/received from the respective Tax Department(if any), quoting relevant rules and decisions of various Case Laws.
- (iii) Reconciliation of Tax payments with the respective recoveries booked/accounted under relevant Ledgers in the books of Port before 5th of every month.
- (iv) Verification and compilation of clarifications of information related to all the revenues of Port provided by the concerned sections to be duly cross verified with SAP system ledger for remittance of the monthly GST liability on or before the respective due dates.
- (v) Verification of all bills in connection with GST payable to suppliers/service providers and confirmation accordingly. Certification of GST Input Tax Credit availment on a Monthly basis including verification of RCM payments.
- (vi) Reconciliation of total Input Tax Credit available in GST Portal with the books of Accounts maintained in SAP before 5th of every month. Also any other GST reconciliation assigned by the Port from time to time for Annual Accounts finalisation, for GST Cases etc.
- (vii) Determination of GST liability of Port after adjusting the eligible Input Tax Credit.
- (viii) Compilation of information required for filing GST returns in Co-ordination with respective Accounts Officer, EDP section and filing all GST returns on or before the due date after ensuring its correctness and approval from the respective officers of Finance Department.
- (ix) Working sheet for GST payment/filing of returns shall be submitted five clear working days prior to the due date for approval of competent Authority.
- (x) Giving advisory services/opinion relating to GST issues including applicability Including tax rates/Legal interpretation of Provisions of the Act, whenever required based on urgency within 3 days.
- (xi) Intimation of changes, if any, made by Government in GST act/rule from time to time for effective implementation of Act in VOCPT.
- (xii) Any other works related to Goods and Service Tax (GST)/ any other Tax implemented as instructed by the Government.

- (xiii) Furnishing of monthly reports before the closing date of following Month:
The selected firm shall submit a monthly report in the acceptable format to the Port indicating the status of various issue pending with the Port before end of the succeeding month along with pending issues be discussed and reviewed.
- (xiv) The selected firm of consultant should prepare draft reply in respect of issues raised by the **Goods and Service Tax Department** or any other statutory department and to ensure prompt and timely reply by the Port.
- (xv) Reconciliation of the relevant ITC received/Receivable/GST Liability Codes with GST Returns/Cash Ledger for Annual Accounts Closure/Audits etc., for Port functional requirements.
- (xvi) Monthly report on ineligible ITC with relevant rules/Circulars/Notification of Goods & Service Tax department duly indicating the Document Number, Ledger Code, Cost Center, Profit Center, etc.,.

3.2.2 Appearance before various Tax Authorities including CESAT/Courts/etc:

The Tax Consultant have to be attended either by means of personal appearance or by rendering assistance to the counsels already engaged by the Port in individual cases with the prior approval of the Port. The outcome of each appearance shall be reported to the Port in writing.

3.2.3 The following time lines prescribed under CGST Act are as follows:

Sr. No.	Name of Work	Current Due dates/ Any other date on as being amended by GST council from time to time
1.		
a.	Remittance of Monthly GST	On or before 20 th of next month
b.	Filing of monthly GST returns	
	GSTR- 3B	On or before 20 th of next month
	GSTR-1	On or before 10 th of next month
	GSTR 7	
	Any other new requirement shall also be attended by Firm.	

The above scope of work is indicative only and not exhaustive. The Tax Consultant Firm is required to carry out such of those other related works pertaining to all Indirect Tax related matters.

Note: Above due dates shall be complied with and recommendation for payment with working sheet for payment/ filing of return shall be submitted with five clear working days prior to the due date for approval of competent Authority.

3.3 TERMS AND CONDITIONS

3.3.1 Payment terms:

A. Monthly Billing

- (1) Filing of GSTR1 & 3B before the due date, Verification of TDS Ledgers, Monthly TDS recommendations, and the works as specified in (3) Scope of Work paid on monthly Basis 90%

Quarterly Billing

- (2) Filing of TDS/TCS Quarterly returns-Original/Revised, if any. 10%
(Remaining monthly bill Amount of previous quarter).

Note: (1) The Bill shall be Claimed/processed 90% on Monthly basis and balance 10%(10% x3 Months) on quarterly basis after completion filing the TDS quarterly returns and Advance Tax working/recommendation.

(2) Fees shall be paid within Nine days from receipt of the Monthly report along with Bill. Interest shall be charged @ 1% per month or part of the month for late payment of fees, in case delay attributable to Port.

3.3.2 Security deposits:

- (i) Deduction @10% of each bill shall be made towards security Deposit subject to a maximum of 5% of the contract value subject to such addition/deduction in respect of the BOQs as approved by Port from time to time in respect of BOQ's.
- (ii) Security Deposit will be released on completion of all assigned works under this contract or Completion of 6 months after the contract period whichever is later.
- (iii) This deposit will not carry any interest. If the work is abandoned, or if the contract is terminated by the Port for serious violation of the contractual terms, the deposit will be forfeited. If the contract period is extended beyond the period of contract stipulated in the tender, the Security Deposit will be continued to be deducted and 5% of contract value will be with reference to total period of including extended period.

3.3.3 Penalties:-

- (i) Time limit for furnishing written opinion queries relating to direct / indirect taxes shall be as follows:

- (a) For issues referred through files-3 working days.
- (b) For issue involving interpretations of law-7 working days.

- (ii) The Tax Consultant will be responsible for the correctness of the information compiled. High level of accuracy and promptness on the part of Tax Consultant is expected to avoid penalties etc. from Tax authorities.
- (iii) For opinions having financial implications to the Port, and if reply is delayed beyond the stipulated due date/ extended due date penalty at the rate of 1% of the fee per day of such delay, subject to the maximum of 10% shall be levied.

- (iv) If any or all of the works covered in the scope relevant for any month is not completed in time, a penalty @ 1% for every week or part thereof of the fees payable for the month for each BOQ shall be recovered as liquidated damages, in addition to recovery of penalty or interest of other sums payable to Government in this regard Penalty will be levied for the reasons attributable to the Tax Consultants.

- (v) Returns should be filed within the due date. If any of the returns submission is delayed by the firm beyond the due date specified in the relevant rules, penalty as provided in the corresponding Acts for non-submission of returns within the due dates shall be recovered.

- (vi) The penalties provided in the above clause (ii) above may be waived at the discretion by Competent Authority/VOC Port Trust for reasons not attributable to the selected consultant and the same to be recorded in writing.

3.4 General

- (i) Study the procedures being followed in the port and advise the Port on streamlining and improving the systems/ procedure;
- (ii) Keep the Port informed of all changes, new developments in the field of all Direct and Indirect Tax related matters from time to time.

- (iii) Providing advices/opinions on files.

- (iv) Guide & assist in facing the periodical audit by the statutory Authorities.

- (v) Scrutinize Audit reports, Assessment orders, Show Cause Notices and Orders and preparation draft reply/appeals and suggest follow up action.

- (vi) Represent the Port before statutory authorities in all hearings before various Income Tax/ Service Tax Authorities.
- (vii) Perform such other duties related to all Tax matters as may be assigned from to time to time by FA&CAO, V.O.C Port Trust or other officer nominated by him.
- (viii) The partner nominated to VOCPT shall be in a position to visit the Port at any point of time on any number of occasions for the purpose of computing out the assignment given in the scope of work.
- (ix) Apart from the nominated partner, the other parties shall also be in position to come for any discussion, meeting conveyed to deliberate the opinion/ reports/ correspondence /letters, given on any number of occasions at any point of time. Any non-response/ defaults in this regard will be treated as defeating in service.
- (x) For Port Tax related cases, Port reserves right to engage Port Penal Advocates/Other Advocate/Any Other Chartered Accountants/Cost Accountants based on the complexities and specific Issues involved in the Case. The Consultant shall extend fullest cooperation and necessary professional support from Port side to the Advocate/Other Chartered Accountants/Cost Accountants.
- (xi) The tender documents downloaded from the Port's web site should be used as such without making any alterations.
- (xii) The port reserves the right to modify the whole or any part of the tender by issuing an amendment in writing and this will be hosted in the Port website before the date of opening of Tender. Such amendments will be numbered and the same shall form part of this 'Tender Document'.
- (xiii) The Tender should be submitted through C-PP Portal <https://etenders.gov.in/eprocure.app>.

4 TENDER PROCESS

4.1.1. Determination of Responsiveness

The bidders should scan and upload the following documents in the e-tender portal, failing which their offer will be treated as non-responsive and their bid will be summarily rejected without techno commercial evaluation.

- i) Proof of payment of EMD by RTGS/ NEFT or the Copies of valid certificate issued by Central/State Government i.e. MSE/MSME where the payment of EMD is eligible for exemption, if any. The bidder shall furnish a declaration and undertaking as in the enclosed format Annexure V(b) and relevant certificates issued by relevant Government departments.
- ii) Self-attested copy of Firm Registration certificate, ICAI registration certificate, ESI/EPF Certificate, Partnership deed documents incorporating the legal entity and defining its legal status, Place of registration & Principal place of business.
- iii) Details of Partners, Paid Chartered Accountants/Cost Accountants, staff and Articled/Audit Assistants along with their Qualification Certificates.
- iv) (a) The bidder must not have been terminated or declared ineligible/black listed by any Major Ports/ Central / State Government / Autonomous bodies / PSEs/PSUs / Nationalized Banks / Public Limited or Private Limited Companies in the past 3 years prior to the date of publication of NIT.
(b) Information regarding any litigation and arbitration against the Port during the past five years prior to the date of publication of NIT, in which the Bidder is involved, the party's concerned and disputed amount should be furnished.
(c) A declaration to the effect of iv(a) & (b) should be furnished as per format prescribed as **Annexure III**.
- v) Declaration of Authorised Representative of the bid in Non-judicial stamp paper with denomination not to be lesser than Rs.100/-duly signed by all the Partners. The bidders have to submit a Resolution copy of the Firm/LLP authorising a Partner to represent the bidder including signing of Tender document and discharge of all Tender related matters, else, all the Partners of the Firm/LLP has to sign the Annexure IV duly authorising a Partner/Person to represent. The bids submitted without Annexure IV will be summarily rejected.

4.1.2 Techno-Commercial Evaluation

- (i) After scrutiny of the documents submitted in the Para 2 –**Requirement & Eligibility/** Qualification Criteria, the eligible bidders will be pre-qualified based on the details

provided by them. The tenders, which do not satisfy the qualifying criteria as mentioned under **Para 2 –Requirement & Eligibility/Qualification Criteria** shall be rejected without assigning any reason.

- (ii) The Port may verify the original documents of the Copies submitted by the Bidder during evaluation or at any time, if required. In case the documents submitted by the bidders found to be forged/ false, the port will take appropriate penal action including cancellation of the work order issued and blacklisting of the firm/ company for a period of 3 years, forfeiture of EMD/Security Deposit/Bank Guarantee either jointly or severally.
- (iii) The shortlisted bidders after the evaluation will be informed through e-mails after short listing and the same will also be published in the Port website. Any bidders who had participated in the tender having any objections or observations shall inform the same to the designated e-mail id, within a period of seven days from the date of publishing in the website. Objections if any, received after this date will not be entertained.
- (iv) Objections so received will be duly examined as per the terms and conditions of the tender and the decision will be posted on the website. The decision of the competent authority, in this regard, will be final and binding and no further objections will be entertained once the decision is finalised.

4.1.3 Price Bid Evaluation

- (i) The bidders shall quote the rates as **Cover II – Price bid** provided in **Schedule A** of the bid document. The Price bid of the shortlisted bidders i.e., technically qualified bidders will alone be opened by the Port on a date and time to be notified later. The bid shall be opened in the presence of such bidders and/or their authorised representatives, who wish to be present at the time of opening, at their own cost.
- (ii) After opening of the price bids, the same shall be listed out and read out to the bidders who are present at the time of opening of price bid and no separate communication on the price quoted shall be sent to the bidders.
- (iii) The price bid will be evaluated based on the rate quoted by the bidders in the Part II (Cover II) – Price bid and the bidder quoting the lowest percentage rate will be declared as the successful bidder.
- (iv) If the lowest percentage quoted happens to be the same for more than one bidder, the concerned bidders alone will be asked to again submit revised price quotes in sealed covers within the time to be prescribed by Port.
- (v) No conditionality is to be attached in the Price bid other than furnishing the Price quote.

4.1.4 Award of Work:

- i) The work will be awarded to the successful bidder(s) for providing Tax Consultancy as specified in the **Scope of Work**.
- ii) The decision of this Port shall be final in this regard.
- iii) The Port reserves the right to accept or reject any or all the tenders without assigning any reason and not bound itself to accept the lowest Tender.

4.2 EARNEST MONEY DEPOSIT (EMD):

In order to be considered for the bid, the Bidder shall make payment of EMD of Rs.83,440/- (Rupees Eighty three thousand, four hundred and forty only) through RTGS/NEFT to the following account:

A	Name and address of the bank	Indian Overseas Bank, Harbor Branch, Tuticorin-628004.
B	Name of the branch	Harbor Branch
C	IFSC code	IOBA0000143
D	Account Number	014301000000001
E	Type of Account	Savings Account
F	Beneficiary's Name	FA & CAO, V.O.Chidambaranar Port Trust, Tuticorin

- i) While submitting their bid, the bidder shall enclose copy of Unique Transaction Reference (UTR) number details in the **Annexure V(a)** towards the successful remittance of the Earnest Money Deposit (EMD). The Earnest Money Deposit (EMD) remitted in any other form will not be considered and such tenders will be summarily rejected.
- ii) The Earnest Money Deposit (EMD) furnished by all unsuccessful bidders will be returned through an e-payment system, after the expiry of the final tender validity period but not later than 30 (thirty) days after award of Contract or signing of the Contract Agreement, whichever is earlier. The Earnest Money Deposit (EMD) of the successful bidder shall be adjusted against Security Deposit as per para 3.3.2.
- iii) If the successful bidder fails to remit the Performance Security after the issue of letter of intent within the specified or extended time, the EMD shall be forfeited and the bidder shall be debarred/ black listed for a period of three years.
- iv) No interest shall accrue or is payable on the EMD from the date of its remittance till it is returned to the bidders.

Any bidder who is claiming exemption from payment of EMD based on any Central/State Government certification, shall furnish a declaration and undertaking as in the enclosed in Annexure V(b) and relevant certificate issued by relevant Government departments.

4.3 Period of Contract:

The term for engagement of the Tax consultant will be for a period of two years and the same can be extended for further period of one year on mutual consent.

4.4 Issue of Work Order and Commencement of work:

The firm of consultants to whom the work has been awarded shall acknowledge the receipt of work order and execute an agreement, in the prescribed Performa (**Annexure-I**) within a week from the date of the work order. After executing the agreement, the work shall be commenced within a week. If either the agreement is not executed or work is not commenced within the stipulated date, the port shall proceed to cancel the work order.

4.5 Manpower Requirement

The selected Chartered Accountant/ Cost Accountant firm shall depute one Chartered Accountant/Cost Accountant for 8 Visits in a Month and 3 Assistant (1 CA/ICWAI-Inter & 2 Nos-M.Com) having knowledge in Tax related matters and also

preferably in SAP to be deployed for entire month for carrying out the works mentioned in Scope of Work. However, the Chartered Accountant/ Cost Accountant have to be available on requirement basis and have to visit the port within 4 hrs. Recovery shall be made for non-adherence of deployment as mentioned above.

4.6 Performance Security

The successful tenderer to whom the work order is issued shall pay performance Security equal to 5% of the tendered value to the Port before signing the contract agreement and commencement of the work. The deposit will be with the Port till the period of contract is completed as per tender and will be returned thereafter. This deposit will not carry any interest. If the work is abandoned, or if the contract is terminated by Port for serious violation of the contractual terms, the deposit will be forfeited. The tenderer has the option to furnish the performance guarantee in the form of a Bank Guarantee from a Nationalised/Scheduled commercial bank payable at Tuticorin. The Specimen form of Bank guarantee is enclosed as Annexure-II.

4.7 Stationery Requirements

The work shall be carried out as set out in the scope of work covered in the contract. All requirements of stationery/Computers shall be made available by the selected consultancy firm only.

4.8 Other Compliances

Regarding compliance with the provisions of Employees States Insurance Act 1948 and Employees Provident Fund and Miscellaneous Provisions Act 1952 or any other relevant Acts. The successful Tenderer shall ensure compliance of all the provisions of the above Acts in so far as is applicable to the Tenderer and furnish report of compliance to the Port along with submission of monthly bills.

4.9 Termination of contract

The port reserves the right to terminate the contract for any violation of the contractual terms and non-performance of work to be done under the contract. The port shall however proceed to terminate the contract only after giving an opportunity to the Consultant in the form of a notice giving one month notice in writing to explain the reasons for the violations and slippages. If the Chartered Accountant firm fails to rectify the violations /slippages, the Port may proceed further to terminate the contract. All deposits relating to this contract shall be forfeited. Similarly, the consultant firm may also terminate the contract by giving three months notice in for seeking termination. If termination is volunteered by CA/CMA firm, all deposits relating to this contract will be forfeited, all deposits relating to this contract will be forfeited. If the contract terminated by the port for its own administrative reasons, the deposits shall be refunded to the Consultant firm.

4.10 The Port reserves the right to reject any or all of the tenders without any liability to the Port for administrative reasons.

**Sd/-
FA&CAO.**

Schedule-A**PRICEBID****'PROVIDING CONSULTANCY SERVICES TO VOC PORT TRUST ONISSUES RELATING TO DIRECT AND INDIRECT TAX LAWS ISSUES ANDLEGALCOMPLIANCE'**

SI.No	Description of work	Quote (Rs.)	Terms of Payment
1.	For scope of work as indicated at 3		Lump sum per month
2.(a)	Preparation of Appeals Stay petition before Appellate Authorities before CESAT/ITAT/committee of disputes/ any other relevant forum for First Appeal.		Each Appeal
2(b)	For Second and Subsequent Appeal		Each Appeal
3.	Appearance fee before Income Tax/Service Tax/ Authorities at out stations for effective hearing appearance at the Level of Joint Commissioner and above.		Per appearance
4	Appearance before Tribunal(CESTAT/ITAT)		Per appearance
5	Appearance before High Court/Supreme Court through their Associated Advocates.		Per appearance

Note:

1. No appearance fee will be paid for appearance in Tuticorin and non-effective hearings.(i.e.adjourned/cancelled hearings) except reimbursement of Travelling expenses on proof of Travelling.
2. For matters not covered above, fees will be reasonable and subject to mutual consent.
3. GST on the claim of the successful bidders will be paid at the prevailing rates from time to time subject to reflection in Port GSTR-2A as eligible ITC.
4. The work will be awarded based on the quote for SI.No.1 of the price bid (Schedule A) to the L1 (Lowest quote) Tenderer among the qualified Tenderers. In case of a tie, the Tenderers who have quote identical rates will be asked to quote again to decide on the lowest among them.
5. Further, the L1 Tenderer has to match the quotes in respect of SI.No.2,3,4&5 with that of lowest quote among the qualified Tenderers.

Signature of Tenderer

OTHER CONDITIONS:

1. The firm should have PAN, TAN, GST certificate and ESI/EPF Certificate copy shall be furnished to Port.
2. The rates are applicable for appearing before the authorities at the level of Joint Commissioner and above of Income Tax/GST/Service Tax Departments.
3. Travelling expenses including accommodation and food expenses for outside Tuticorin shall be chargeable on actual basis by train on par with eligibility of Deputy Chief Accounts Officer of the Port, subject to production of evidences.
4. Port emphasizes that the appearance fees is for professional Services rendered like preparation of Written Submission, Interpretation of law and Personal appearance for better outcome in the respective cases.

Annexure -I

FORM OF AGREEMENT

This agreement made this 21st day of October 2020 between the Board of Trustees of the V.O.Chidambarnar Port, an Autonomous Body functioning under the Major Port Trusts Act, 1963 (hereinafter called the 'Board') which expression shall, unless excluded by, repugnant to the context, be deemed to include their successors in office) on one part AND _____, Chartered Accountants/Cost Accountant (hereinafter called the 'Consultant' which expression shall, unless excluded by, or repugnant to the context be deemed to include their heirs, executors, administrators, representatives and assigns or successors in office) on the other part.

WHEREAS the Board is desirous of executing the work, WHEREAS the Consultant has offered to execute and complete such work and WHEREAS THE BOARD has accepted the tender and WHEREAS the Consultant has furnished Bank Guarantee for a sum of Rs. (Rupees _____ only) as Performance Security as per terms of contract for the due performance of this contract.

Now this agreement witnesses as follows:

1. In this agreement words and expressions shall have the same meanings as are respectively assigned to them in the tender document hereinafter referred to;
2. The following documents shall be deemed to form and be read and construed a part of this Agreement, namely,
 - i. Tender document with all Annexures,
 - ii. All amendments to tender Document, if any, including clarifications furnished, Corrigendum issued.
 - iii. Work Order;
 - iv. Letter of acceptance/acknowledgement; and
 - v. Agreement deed.
3. The Consultant hereby covenants with the Board to execute and complete the work in conformity and in all respects with the provisions of the Contract.

4. The Board hereby covenants to pay the Consultant in consideration of the execution and completion of the works, the contract price at the time and in the manner prescribed by the Contract.

IN WITNESS WHEREOF the parties hereunto have set their hands and seals the day and year first written.

The Common Seal of the Trustees of V.O.C. Port was hereunto affixed and

1. The FA&CAO thereof has set his hand in the presence of:

2. Signed and sealed by the Consultant in the presence of:

Annexure-II

Form of Bank Guarantee for Performance Security

In consideration of the Chairman representing the Board of Trustees of V.O.C Port Trust

(hereinafter called the 'Board') having agreed to exempt-----
----- hereinafter called the 'said Consultant from the demand, under the terms and conditions of contract awarded in No _____ dated _____ made between and for (hereinafter called 'the said agreement') of performance security for the due fulfillment by the said consultant of the terms and conditions contained in the said agreement on production of Bank Guarantee for Rs _____. (Rupees _____)

1. We (herein after referred to as 'the Bank') at the request of.....consultant do hereby undertake to pay to the Port an amount not exceeding Rsagainst any loss or damage caused to or suffered or would be caused to or suffered by the Port by reason of any breach by the said consultant of any of the terms or conditions contained in the said agreement

2. We..... do hereby undertake to pay the amounts due and payable under this guarantee without any demur, merely on a demand from the Port stating that the amount claimed is due by way of loss or damage caused to or would be because to or suffered by the Port by reason of any breach by the said contract or of any of the terms and conditions contained in the said agreement or by reason of the contract or failure to perform the said agreement. Any such demand made on the bank shall be conclusive as regards the amount due and payable by the bank under this guarantee. However, our liability under this guarantee shall be restricted to an amount not exceeding Rs.....

We undertake to pay to the Port any money so demanded notwithstanding and dispute of the disputes raised by the consultant in any suit or proceedings before any court or tribunal relating thereto .Our liability under this present being absolute and unequivocal.

3. The payment so made by us under this bond shall be valid discharge of our liability for payment there under and the consultant shall have no claim against us for making such payment.

- 4 We.....further agree that the guarantee herein contained shall remain in full force and effect during the period that would be taken for the

performance of the said agreement and that it shall continue to be enforced till all the dues of the Port under or by virtue of the said agreement have been fully paid and its claims satisfied or discharged or till the Finance Department, V.O.C Port Trust certifies that the terms and condition so the said agreement have been fully and properly carried out by the said consultant and accordingly discharges this guarantee. Unless a demand or claim under this guarantee is made on us in writing within three months from the date of expiry of the validity of the guarantee period we shall be discharged from all liability under this guarantee thereafter provided further that the bank shall at the request of the Port but at the cost of the contract or renew or extend this guarantee for such further period or periods as the Port may require.

5. We.....further agree with the Port, that the Port shall have the fullest liberty without our consent and without affecting in any manner our obligations hereunder to vary any of the terms and conditions of the said agreement or to extend time of performance by the said consultant and to for bear or enforce any of the terms and conditions relating to the said agreement and we shall not be relieved from our liability by there as on of any such variation or extension being granted the said consultant or for any forbearance, act or omission on the part of the Port or any indulgence by the Port to the said consultant or by any such matter or thing whatsoever which under the law relating to sureties would but for this provision have effect of so relieving us.
6. This guarantee will not be discharged due to the change in the constitution of the bank or the consultant.
7. We.....lastly under taken to revoke this guarantee during its currency except with the previous consent of the Port in writing.
8. This guarantee is valid upto.....(Period).

Dated the ____ day

of _____.

Annexure-III

**TENDER ACCEPTANCE AND DECLARATION ON LITIGATION AND
BLACKLISTING**

(To be provided on the bidder's company letter head with signature and seal)

To

Sir,

Subject: _____

Tender Reference No.: _____ for "PROVIDING CONSULTANCY SERVICES FOR A PERIOD OF TWO YEARS TO V.O.CHIDAMBARANAR PORT TRUST ON ALL DIRECT AND INDIRECT TAX LAW ISSUES AND LEGAL COMPLIANCE".

WE DECLARE THAT:

1. I/We have not been involved in any litigation for the past five years that may have an impact of affecting or compromising the delivery of service as required under this tender.
2. Information regarding any litigation and arbitration against the Port during the past five years prior to the date of publication of NIT, the parties concerned and disputed amount is as given below
 1. _____
 2. _____
3. I/We am / are not blacklisted or debarred in the last three years from providing service by any Central/State Government/Autonomous bodies/PSEs/ PSUs /Nationalised Banks / Public Limited or Private Limited Companies, etc., in India.
4. I/We have downloaded / obtained the tender document(s) for the above mentioned Tender / work from the website(s) namely: _____ as per your advertisement, given in the above mentioned website(s).
5. I/We hereby certify that I/we have read the entire terms and conditions of the tender documents from Page No. _____ to _____ (including all documents like annexure(s), schedule(s), etc.), which form part of the contract agreement and I/we shall abide hereby and agree the terms / conditions / clauses contained therein.
6. The corrigendum(s) issued from time to time by V.O.Chidambaranar Port Trust for the above subject work has also been taken into consideration, while submitting this acceptance letter.
7. I / We hereby certify that there is no deviation from the Tender conditions either technical or commercial or tender enquiry.

8. I / We hereby unconditionally accept the tender conditions of above mentioned tender document(s) / corrigendum(s) in its totality / entirety.
9. I / We certify that all information furnished by me / us is true & correct and in the event that the information is found to be incorrect / untrue or found violated, then V.O.Chidambaranar Port Trust shall without giving any notice or reason therefore, summarily reject the bid or terminate the contract, without prejudice to any other rights or remedy including the forfeiture of the full earnest money deposit absolutely.

Yours faithfully,

(Authorised signature of the Bidder, with Official seal)

Witness with signature

1) Name & Address

2) Name & Address

Annexure IV

(TO BE PROVIDED IN RS.100/- NON-JUDICIAL STAMP PAPER)

DECLARATION OF AUTHORISED REPRESENTATIVE

(Separate Forms to be submitted for each Signatory with details of Partner)

I/We,..... (Name)being the Partners of
(Name of the Bidder), hereby solemnly affirm and declare that the
(Authorised Signatory) is hereby authorized, vide resolution No.... (Resolution
Number) dated..... (Resolution Date) (copy submitted herewith), to act as
an authorized signatory for the business..... (Name of the Bidder) for
which submission of bid is being filed under the tender. All his actions in relation to
this tender will be binding on me/us.

Signature of the person competent to sign
Name:.....
Description:.....
Name of the Business Entity:.....

Acceptance as an Authorized Signatory

I (Authorised Signatory)hereby solemnly accord my acceptance to act as
authorized signatory for the above referred business and all my acts shall be binding
on the business.

Signature of Authorised Signatory
Name:.....
Description:.....
Place:.....
Date:.....

Note:

1. For the purpose of this tender and the Agreement, the tender, forms, Agreement and other documents shall be signed only by the persons, who are themselves in a position to undertake the work and possessing all other resources required for the purpose. The tender shall contain the name, residence and place of business of the person or persons submitting the tender and shall be signed by the Bidder with his usual authorized representatives followed by the name and Description of the person signing the document along with a copy of the partnership deed. A copy of the constitution of the firm with the names and addresses of all the partners shall be furnished.
2. Tender by a firm shall be signed in the name of the firm by a duly authorized representative,a power of attorney in their behalf shall accompany the tender.

Annexure V(a)**Transaction details for remittance of Earnest Money Deposit (EMD)**

The bidder shall provide the details of remittance of Earnest Money Deposit (EMD) as per Para 4.2 of this document as follows:

Sl.No	Unique Transaction Reference (UTR) No.	Date of transfer	Amount (in INR)	Submitted page No. reference
1				
2				

Annexure V(b)**Declaration & Undertaking by the Bidder who is claiming exemption from payment of EMD based on any Central/State Government certification**

Sl. No.	Particulars	Details
1	Is your organization Proprietary / Partnership / Private Limited Company / Public Limited Company / Others
2	Does your organization belong to Micro / Small / Medium scale Industry / Start-ups/ others (Please tick mark appropriate box. If bidder is Startup & MSE, then please tick mark both)	<input type="radio"/> Micro <input type="radio"/> Small Scale <input type="radio"/> Medium <input type="radio"/> Startup Company <input type="radio"/> Others
3	Whether Manufacturer for the tendered items (supply) / Service Provider for the tendered services as per MSE certification. (Please tick mark the appropriate)	<input type="radio"/> Manufacturer for supply items <input type="radio"/> Service Provider for services <input type="radio"/> Trader/reseller/authorized agent/ distributor/manpower services <input type="radio"/> Non MSE Bidder
4	Attach the copy of the certificate	<input type="radio"/>

Declaration:

We declare that the above details are true. In case any of the details are found to be false/untrue, our offer will be liable for rejection /cancellation of order/ subjected to appropriate actions as per tender Terms & Conditions.

Authorized Signatory
(With Company Seal & Signature).