

RAILTEL CORPORATION OF INDIA LIMITED

**(A Govt. of India Undertaking)
143 Sector 44, Institutional Area
Gurgaon, Haryana – 122003
(CIN: U64202DL2000GOI107905)**

E- Tender No. RailTel/Tender/OT/CO/Fin/2018-19/Appointment of Tax Consultants /464 for Appointment of CA Firms / Practicing CAs, Law Firms to undertake work of tax consultancy (Direct Tax and GST/Indirect Tax) and for its Corporate Office at Gurgaon and its Regional offices at Mumbai, Kolkata, Hyderabad and New Delhi. (Two-Packet System)

Closing date for submission of E-Bid(s) on 03.06.2019 at 3.00 pm

Contents

TABLE OF CONTENTS

Section	Particulars	Page No.
1	Preamble	4
2	Background of RailTel	5
3	Scope of work	7
4	Eligibility Criteria	9
5	E-Bidding Process	10
6	E-Bid(s) Composition	11
7	Earnest Money Deposit (EMD) and TENDER Fee	12
8	Forfeiture of Earnest Money Deposit/Security Deposit	13
9	Last date for E-bid(s) submission	13
10	Opening of E-Tender	14
11	E-Bid(s) validity	15
12	Evaluation of E-bids	15
13	Signing of contract and Award of Contract (Appointment)	16
14	Termination for Insolvency, Dissolution etc.	16
15	Change in Name of the Firm	16
16	Termination for Convenience	16
17	No Claim Certificate	17
18	Suspension	17
19	Confidentiality	17
20	Security	17
21	Termination for Insolvency & Default	17
22	Review of progress of allotted work	18
23	Payment Terms and Deliverables	19
24	General Terms and Conditions	21
25	Force Majeure	22
26	Arbitration and Jurisdiction	22
27	Applicable Law	22
28	Instructions to the Bidders	23
Annexures		
A	Credential Bid form- Annexure A	25
B	EMD Payment details- Annexure B	26
C	Performa for Performance Bank Guarantee- Annexure C	27
D	Offer Letter- Annexure D	29
E	Compliance statement- Annexure E	30
F	Financial E-Bid/Schedule of Requirement (SOR)- Annexure F	31
G	Certificate to avoid conflict of interest- Annexure-G	34

RailTel Corporation of India Ltd.
Plot No.-143, Sector 44,
Institutional Area, Opposite to Gold Souk,
Gurgaon, Haryana 122003

NOTICE INVITING TENDER

E-Tender Notice No. RailTel/Tender/OT/CO/Fin/2018-19/Appointment of Tax Consultants/464.

Date: 08-05-2019

RailTel Corporation of India Ltd. (RailTel) invites E-tender through IREPS-Portal (**Two Packet System**), from reputed firms of CAs / Law firms for appointment of Tax consultants to undertake work of Tax Consultancy (Direct Tax as well as indirect tax) for its Corporate Office at Gurgaon and its Regional offices at Mumbai, Kolkata, Hyderabad and New Delhi.

The details are as under: -

a)	Downloading of Tender Documents from RailTel's website or IREPS' website.	08.05.2019
b)	Closing date for submission of E-bid(s)	03.06.2019 (03:00 PM)
c)	Date of opening of E-Bid(s)	03.06.2019 (3:30 PM)
d)	<u>Earnest Money (EMD) for-</u> a) Bidding as Direct Tax Consultant (SOR-A) b) Bidding as IDT/GST Consultant (SOR-B)	Rs. 43,200/- Rs. 18,000/-
e)	<u>Cost of Tender Document</u> (Rs. 5000/- + 18% GST)	Rs. 5,900/-
For detailed guidelines regarding EMD, please refer Section-7 of the Tender document. SORs are mentioned in Annexure-F.		

Tender Notice and tender Document are available at RailTel's website and can be downloaded from www.railtelindia.com or E-tendering portal <https://www.ireps.gov.in>. For online bid submission the bidder will have to necessarily download an official online copy of the tender documents from **IREPS' E-Portal**. Any Corrigendum/Modification will be issued only on IREPS' E-Portal.

The bidder shall bear all costs associated with the preparation, submission /participation in the bid. Purchaser in no way will be responsible or liable for these costs regardless of the conduct or outcome of the bidding process.

Rahul Agarwal
Dy. General Manager Finance
RailTel Corporation of India Limited

Section-1: Preamble

NAME OF WORK: Appointment of firms of CAs / Law firms as Tax consultants (Direct Tax as well as Indirect tax/GST) for its Corporate Office at Gurgaon and its Regional offices at Mumbai, Kolkata, Hyderabad and New Delhi.

1. SCOPE OF WORK:

- 1.1 To undertake work of Tax Consultancy (Direct Tax as well as Indirect Tax/GST) as mentioned in section 3 of this TENDER. Consultancy engagement (Direct Tax as well as Indirect Tax/GST) will be for a definite period and will not amount to any kind of employment obligation on the part of RailTel.
- 1.2 The appointment as Tax Consultant will be initially for a period of 1 year, which can be extended through mutual consent for a further period of one year. Cases of tax matters (Direct Tax as well as Indirect Tax/GST) will be allotted/assigned to successful bidder(s) , as and when required.

2. CLARIFICATION REQUESTS :

The written queries/ clarifications be sent to the RailTel's office by 20.05.2019.

Prospective bidders are required to direct all communications related to this Tender, through the Nominated Point of Contact persons:

Contact	:	Rahul Agarwal
Designation	:	Dy. General Manager Finance
Email	:	carahul@railtelindia.com

Section 2: Background of RailTel

2.0 Background

RailTel Corporation of India Limited (RailTel) an ISO-9001:2000 organization is a Government of India undertaking under the Ministry of Railways. The Corporation was formed in Sept 2000 with the objectives to create nationwide Broadband Telecom and Multimedia Network in all parts of the country, to modernize Train Control Operation and Safety System of Indian Railways and to significantly contribute to realization of goals and objective of national telecom policy 1999.

RailTel has built Telecom network using SDH/DWDM based transmission systems and high end MPLS-IP routers. RailTel has extensive expertise in building telecom networks. Moreover, RailTel draws its manpower from signal and telecom branch of Indian Railway which has been in the business of construction, operation and maintenance of telecom systems for more than 50 years.

2.1 Network Infrastructure

Indian Railways have seamless Right of Way along **63000 KM** of Railway Track passing through **7000** stations across the country. The stations in major cities are located in central business districts. With the formation of Corporation, about **45,000 KM** of OFC has been commissioned by RailTel thus connecting about **4400** stations across India.

2.2 Backbone Network

The complete network is managed by centralized network management system (NMS) located at New Delhi with back up at Secunderabad / Kolkata.

2.3 Licenses & Services

Presently, RailTel holds Unified License for NLD, ISP (Class A), ILD license and IP-1 registration from DoT under which the NLD, ISP & IP-1 services are being offered to various customers.

2.4 Organizational Structure

Corporate Office of RailTel is based out of Gurgaon where head of the organization i.e Chairman and Managing Director sits. He is assisted by dedicated Directors for Finance, Project operation & maintenance (POM) Network Planning & Marketing (NPM). These directors in turn are assisted by respective General Managers/ED's each having their own dedicated team.

For ensuring efficient administration across India, country has been divided into four regions namely, Eastern, Northern, Southern & Western each headed by Executive Directors/RGM's and Headquartered at Kolkata, New Delhi, Secunderabad & Mumbai respectively. These regions are further divided into territories for efficient working. RailTel has territorial offices at Guwahati, Bhubneshwar, Patna, & Raipur in East, Chandigarh, Jaipur, Lucknow in North, Chennai, Cochin, & Bangalore in South, Bhopal, Pune, & Ahmedabad in West.

Director (Finance) is the overall head of finance and accounts team of the company. He is assisted by GM/Finance at CO and a team of other managers including professionals. Similarly finance and accounts functions of the regions are looked after by GM/F's and JGM-DGM/F's. They are also assisted by a team of managers including professionals. Accounting records are maintained at Regional Offices at Kolkata, New Delhi, Secunderabad and Mumbai with coordination at Corporate Office, Gurgaon.

2.5 Financial Performance

As per the Audited Financial Statements FY 2017-18, financial aspects of RailTel are as under-

Particulars	Rs. (In Lakhs)
Turnover	1,02,464/-
Gross Block of Fixed Assets	1,64,314/-
Share Capital issued to Ministry of Railways	32,094/-

Bidders are requested to also please go through Annual Report of year 2017-18 as available on www.railtelindia.com.

The appointment of Tax Consultant (Direct as well as Indirect/GST) will be initially for a period of 1 year, which can be extended through mutual consent at the same rates, for a further period of one year. Appointment of Consultant (For Direct Tax as well as Indirect Tax/GST) will not amount to any kind of employment obligation on the part of RailTel.

2.5.1 Selection will be made on L-1 basis in financial E-bids of Technically Eligible Bidders.

Tax Consultant for Direct Tax as well as Indirect Tax/ GST will be selected based on L-1 of Financial Bids separately for Direct Tax (SOR-A) and Indirect Tax/GST (SOR-B) , out of Technically Eligible Bidders. Accordingly, Tax Consultant for Direct Tax and Indirect Tax/GST may be by same bidder or 2 different bidders.

Note: “L-1” means lowest price bid each in total “SOR-A” and total “SOR-B” respectively.

Section 3: Scope of Work

- 3.1 The rates are invited for rate contract. Bidders would be expected to perform tax consultancy work for Corporate Office and Regional offices in Delhi, Mumbai, Kolkata, Hyderabad and other places in India as and when need arises. Scope of tax consultancy work is as mentioned hereunder-

Scope of Tax Consultancy

A) Direct Tax

1. In respect of Income Tax, appearance as and when required review/preparation and filing of written statement before the Assessing officer for the purpose of assessment (**Including assessment proceedings at Transfer pricing officer level**) etc.
2. In connection with Income Tax, review of AO's order to identify the issues requiring rectification or filing of appeal and filing & follow up thereof.
3. Handling show cause/re-assessment /penalty proceeding/stay and other notices i.e all work up to Assessing Officer's level.
4. Getting Income Tax refund of the Company.
5. Vetting of Form 3CD and other certificates such as but not limited to MAT certificate/ Transfer Price (If applicable) and such other certificate related to deductions or otherwise as applicable at the time of tax audit of the company. Hands on assistance in preparation of such forms and certificates with necessary disclosure as per ICDS (Income Computation and Disclosure Standard). It is clarified that scope of work does not include certification work but only hands on assistance to company officers in compiling the said forms / information in regard thereto as per law.
6. Filing/revising income tax return of the company.
7. Advice/opinion on direct tax matters including detailed written opinions.
8. Appeal before CIT(A) or revision by CIT under section 263 or 264 of Income Tax Act-
 - (i) Analyzing the order of AO for the disallowances made by him.
 - (ii) Preparation of Grounds of Appeal and statement of facts for appealing before CIT (A).
 - (iii) Submission(s) of the company before CIT(A) including personal hearing(s).
 - (iv) Perusing the order of CIT(A) for: -
 - a. Giving effect to the appeal order.
 - b. Filing of rectification application u/s 154 of I.T tax for the errors apparent from the order of CIT (A).
9. Appeal before the Income Tax Appellate Tribunal (ITAT)-

- a. Analyze the order of CIT (A) for the addition ordered by him.
 - b. Preparation of Grounds of Appeal for filing appeal before ITAT.
 - c. Submission of appeal documents.
 - d. Representation before ITAT.
 - e. Perusing the order of ITAT for: -
 - (i) Giving effect of order of ITAT.
 - (ii) Filing of any rectification u/s 154 if I. Tax act for the errors apparent from the orders of ITAT.
10. Any other Direct Tax introduced or applicable in case of company, to be advised by the consultant.

B) Indirect Tax & GST

Consultancy under this section will cover all indirect taxes prevailing before GST Regime. This will also cover consultancy under GST.

1. Appearance(s) as & when required and review/preparation & filing of written submission before the Service Tax Authorities/ GST Authorities/Customs Authorities.
2. Attendance in office at the time of audit by department.
3. Filing of application for new Registration number or amendment in the existing registration.
4. Providing Opinion on matters covered under GST Law & all other indirect taxes not covered under GST Law.
5. Handling show cause/re-assessment/penalty proceeding/stay and other notices before Service Tax Authorities/GST Authorities / Custom Authorities and attending hearing(s) thereof.
6. Drafting & filing of appeal & attending hearings before –
 - 6.1 Comm (ST) / GST Authority
 - 6.2 CESTAT / GST Authority

Note: Other Instructions

- I. This assignment will not be sublet or awarded to any other professional /other firms or persons.**
- II. While providing services to RCIL all the concerned Laws shall be followed.
- III. One Qualified Tax Expert (having experience of at least 7 year) & already working on 3 Consultancy assignments of any PSUs/Telecom Sector Company, having minimum turnover of Rs. 340 Crore. Firm will share the profile of the persons to be deployed for handing the assignment.**
- IV. Scope of work also includes any clarification to Statutory Auditors/ Board in regard to tax matters. No professional fee will be paid for this.**
- V. Deliverables and payment terms are mentioned at point no. 23 of Index.**
- VI. The senior partner of the Firm shall monitor the Consultancy Engagement and shall submit**

- the progress report to CO, on fortnightly basis.
- VII. TA/DA for visiting the regional offices shall be paid at actuals restricted to 20% of fee of the case concerned. No TA/DA for local travel shall be allowed.
- VIII. Selection will be made based on fulfilment of eligibility condition(s) & total quoted cost.

Section 4: Eligibility Criteria

Mandatory Eligibility Conditions for appointment of Tax Consultants (Direct, Indirect Tax/GST) are as mentioned hereunder. Bidder must satisfy all these conditions, before participation in the tender.

S.No	Eligibility Condition
1	The firm should have office in Delhi/NCR.
2	The firm must have strength of minimum five full time partners and additional ten full time qualified CAs /Advocates (or its Partners).
3	The firm must have knowledge of Oracle based ERP/Accounts in any of the company having turnover of Rs 340 Crore or more.
4	<p>The firm should be Tax Consultant in any of the companies having turnover of Rs. 340 Crore or more (excluding Banks and cooperative society) in any one of last five years (i.e. FY 17-18 to FY 12-13). Taxation experience shall include following-</p> <p><u>Direct Tax:</u> Handling assessment/re-assessment cases, handling case before CIT(A), handling case at ITAT level etc.</p> <p><u>Indirect Tax & GST:</u> Handling cases under Service Tax/VAT/CST/GST Law, filing appeal before Commissioner (Service Tax/GST Authorities), filing appeal before CESTAT/GST Authority, Return filing etc.</p> <p><u>Note:</u> Based on the experience of tax consultancy, a firm may either bid for Direct Tax consultancy or for Indirect Tax & GST consultancy or both. Therefore, Consultant Firm for Direct Tax as well as Indirect Tax & GST may be same firm or different firm.</p>
5	The firm should have experience of tax consultancy engagement (Direct Tax or Indirect Tax as the case may be) with one Telecom sector Company (Any Telecom operator having UASL, NLD, ISP, IP, UL License) having turnover of Rs 340 Crore or more or Central PSU having turnover of Rs 340 Crore or more in any two of last five financial years. Please submit PO issued in favour of your firm.
6	Firm should have minimum turnover of Rs.2.5 Crore in FY 2017-18.

Note:

1. Consortium or Joint Ventures are not allowed.
2. Tax Consultants (Direct / IDT & GST) of RailTel, will not be allowed to do any work of RailTel other than the tax consultancy work assigned from time to time, during the period of consultancy and for next 2 years after the completion of consultancy engagement.

In addition to submission of all the above-mentioned documents through E-Bid(s), said documents, in a spiral bound document properly page numbered and indexed should be sent to RailTel as per the time and date for closing of submission of E-Bids. All the papers should be signed by ink.

Section 5: E-Bidding Process

- a. Bidders are advised to study the Tender Document carefully. Submission of the Bid will be deemed to have been done after careful study and examination of all instructions, eligibility norms, terms, and requirement specifications in the Tender document with full understanding of its implications. Bidder(s) not furnishing the Compliance Statement, their bids(s) are as mentioned in Annexure-E of tender document , are liable to be rejected. Failure to furnish all information required in the TENDER Document or submission of a bid not substantially responsive to the TENDER document in all respects will be at the bidder's risk and may result in the rejection of the bid.
- b. All the bids must be valid for a period of 180 days from the date of TENDER opening. If necessary, RailTel will seek extension in the bid validity period beyond 180 days. The bidders, not agreeing for such extensions will be allowed to withdraw their bids without forfeiture of their EMD.
- c. In addition to E- submission of documents as mentioned in Section:4 Eligibility Criteria and Credential Bid Form (Annexure-A), said documents are also required to be received at RailTel Office' as per the date and time for closing of submission of E-bid(s).

Section-6: E-Bid(s) Composition

- a) The bid(s) shall be submitted through IREPS' Portal only.
- b) Bid(s) documents as mentioned in clause (c) of Section-5: Bidding Process, shall be addressed to:

Rahul Agarwal
Dy. General Manager Finance
RailTel Corporation of India Ltd.
(A Govt. of India Undertaking, Ministry of Railways)
Plot No. 143, Industrial Area, Sctor-44, Gurgaon - 122003

Credential Bid/ Technical Bid(s)

Documents as per the eligibility criteria and Credential Bid shall be submitted in this envelope. The envelope shall be sealed and superscribed ***“Credential Bid/Technical Bid – “RailTel Tender for appointment of Direct Tax Consultant- (SOR-A)” and/or “RailTel Tender for appointment of Indirect Tax & GST Consultant-(SOR-B)” as the case may be separately.*** The documents should be spiral bound with serial number and with no loose sheets. The person signing the bid should have a valid power of attorney and a proof for the same shall be attached with the bid(s).

Documents for credential/technical evaluation are required to be submitted through IREPS' portal also.

Financial Bid(s): Financial bid(s) are required to be submitted through IRPES' portal only.

Section-7: Earnest Money Deposit (EMD) and TENDER Fee

a. **EMD and TENDER Fee: EMD and Tender Fees for Tender are-**

S.no.	Bidding for-	EMD (Rs.)
1	Appointment as Direct Tax Consultant (SOR-A)	43200/-
2	Appointment as Indirect Tax/GST Consultant (SOR-B)	18000/-

At IREPS' Portal minimum amount of EMD to be deposited is Rs. 18,000/- (Eighteen thousand only) respectively.

If any bidder wishes to *E-bid for Indirect Tax/GST Consultancy (SOR-B)*, then, EMD of Rs.18,000 is required to be submitted through IREPS' Portal only.

If any bidder wishes to *E-bid for Direct Tax Consultancy (SOR-A)*, then, in addition to submitting EMD of Rs. 18,000/- through IREPS' Portal, an additional EMD of Rs.25,200/- (i.e. Rs. 43200/- *minus* Rs.18000/-) is also required to be submitted in the form of Demand Draft, drawn from a scheduled commercial bank in favour of RailTel Corporation of India Limited, New Delhi.

If any bidder wishes to E-bid for *Direct Tax Consultancy (SOR-A) as well as Indirect Tax/GST Consultancy (SOR-B)*, then, in addition to submitting EMD of Rs. 18,000/- through IREPS' Portal, an additional EMD of Rs. 43200/- is also required to be submitted in the form of Demand Draft, drawn from a scheduled commercial bank in favour of RailTel Corporation of India Limited, New Delhi.

In case of additional EMD as mentioned above, the envelope shall be sealed and superscribed as "Additional EMD – "RailTel TENDER for appointment of Tax Consultant (Direct Tax) SOR-A **and / or** "RailTel TENDER for appointment of Tax Consultant (Indirect Tax & GST) SOR-B"

- b. In case, additional EMD is not received in the form of DDs as mentioned above, E-Bid(s) shall be summarily rejected.
- c. TENDER fee is non-refundable. Tenders without Earnest Money Deposit will be summarily rejected. No bank guarantee for EMD is accepted. Tender Fees is required to be submitted through IREPS' portal only.
- d. The EMDs of unsuccessful bidders shall be returned without interest after finalization of the TENDER. EMDs of the successful bidders shall be returned without any interest, on receipt of Bank Guarantee (BG) in the form of Security Deposit valid for the period of appointment / extended appointment, as per clause (e) of Section-7.

e. Security Deposit/Performance Bank Guarantee:

Successful tenderer(s) is required to submit separate security deposit/Performance Bank Guarantee (Annexure-C), towards “Appointment as Tax Consultant (Direct Tax) SOR-A **and/or** “Appointment as Tax Consultant (IDT/GST) SOR-B”, separately, as the case may be.

The successful tenderer shall submit security deposit in the form of Performance Bank Guarantee @ 10% of issued PO/LOA value equivalent to Rs. 2,00,000/- (Two Lakhs only) each for “Appointment as Tax Consultant (Direct Tax) , “ Appointment as Tax Consultant (Indirect Tax & GST) separately as the case may be , in the form of DD/Pay Order or irrevocable Bank Guarantee with validity of 3 months beyond contract period , from any scheduled bank for due fulfilment of contract , within 15 days of issue of LOA .

The security deposit/Performance Bank Guarantee shall be released after successful completion of Contract, duly adjusting any dues recoverable from the successful tenderer. Security Deposit in the form of DD/Pay Order should be submitted in favour of “Railtel Corporation of India Limited” payable at New Delhi Only.

f. No Interest on Earnest Money and Performance Security:

No interest shall be paid on the amount of earnest money and Performance Security held by the RailTel, at any stage.

- g. A separate advice of the BG will invariably be sent by the BG issuing bank to the RailTel’s Bank through SFMS and only after this the BG will become acceptable to RailTel. It is therefore in interest of bidder to obtain RailTel’s Bank IFSC code, its branch and address and advise these particulars to the BG Issuing bank and request them to send advice of BG through SFMS to the RailTel’s Bank.

Section-8: Forfeiture of Earnest Money Deposit/Security Deposit

The Earnest Money Deposit can be forfeited if a Bidder

- Withdraw its bid during the period of bid validity.
- Does not accept the correction of errors.
- In case successful Bidder fails to sign the contract within the stipulated time.

Section-9: Last date for E-bid(s) submission

- a. E-Bids, complete in all respects as mentioned in section 4, 5, 6 and 7 must be submitted through IREPS Portal as per the date and time for closing of submission of E-bid(s). Further Offline documents as mentioned in Section-5 and Section-18 shall be sent to RailTel as per the date and time for closing of submission of E-Bid(s). In the event of the specified date for the submission of

Bids being declared a holiday, the Bids can be submitted up to the appointed time on the next working day for which RailTel will make necessary provisions.

- b. RailTel may, at its own discretion, extend the date for E-bid(s) submission. In such a case all rights and obligations of RailTel and the Bidders shall be applicable to the extended time frame.
- c. Any bid received by RailTel after the prescribed deadline for submission of bids will be summarily rejected and returned unopened to the Bidder. RailTel shall not be responsible for any postal delay or non-receipt / non-delivery of the documents. No further correspondence on this subject will be entertained.
- d. The bids submitted by telex/telegram/fax/Email or any manner other than specified above will not be considered. No correspondence will be entertained on this matter.
- e. At any time prior to the last date for receipt of bids, RailTel, may, for any reason, whether at its own initiative or in response to a clarification requested by a prospective bidder, modify the tender document by an amendment. The amendment will be notified on RailTel's website www.railtelindia.com and should be taken into consideration by the prospective bidders while preparing their bids.
- f. In order to give prospective bidders reasonable time to take the amendment into account in preparing their bids, RailTel may, at its discretion, extend the last date for the receipt of bids. No bid may be modified subsequent to the last date for receipt of bids. No bid may be withdrawn in the interval between the last date for receipt of bids and the expiry of the bid validity period specified by the bidder in the bid. Withdrawal of a bid during this interval may result in forfeiture of Bidder's EMD.
- g. The bidders will bear all costs associated with the preparation and submission of their bids. RailTel will, in no case, be responsible or liable for those costs, regardless of the outcome of the tender process.
- h. Printed terms and conditions of the bidders will not be considered as forming part of their bid. In case terms and conditions of the contract applicable to the Invitation of bid are not acceptable to any bidder, they should clearly specify the deviations in their bids.

Section-10: Opening of E-Tender

- 10.1** The E-bids will be opened in the presence of bidders' authorized representatives (only one from each firm) who choose to attend the E-bid opening session on 03.06.2019 **at 3:30 PM**. The bidders' representatives who are present shall sign a register evidencing their attendance. In the event of the specified date of bid opening being declared a holiday for RailTel, the Bids shall be opened at the same time and location on the next working day.

10.2 Opening - EMD and Tender Fee

Prior to opening the EMD & Tender fee, RailTel shall announce the names of bidders, who have given advance notice for modification to or withdrawal of their bids from the tendering process well before the deadline for the submission of bids. Bid envelopes, of the bidders who wish to withdraw from the tendering process, shall be returned to their representatives, if present or sent by post unopened to their addresses. Subsequent to this, the EMD & tender Fee envelope will be opened. Bids not accompanied with the requisite EMD and tender fee shall be returned/posted back to the bidders.

10.3 Opening of - Credential / Technical E-Bid

Credential/Technical E-bid (and credential bid modifications, if any) of only those bidders, whose EMD and tender fee are in order, shall be opened in the same session. The E-bids and off-line documents will then be passed on to a duly constituted Tender Committee for evaluation.

10.4 Opening of Financial Bid:

Financial bids will be opened only for bidders, whose bids qualify based on evaluation of credential bids/Technical Bids.

Section-11: E-Bid(s) Validity

All the E-bids must be valid for a period of 180 days from the date of tender opening for placing the initial order. If necessary, RailTel will seek extension in the bid validity period beyond 180 days. The bidders, not agreeing for such extensions will be allowed to withdraw their bids without forfeiture of their EMD.

Section-12: Evaluation of bids

12.1

- a. When deemed necessary, RailTel may seek clarifications on any aspect of their bid from the bidder. However, that would not entitle the bidder to change or cause any change in the substance of the tender submitted or price quoted at the time of bid submission. This would also not mean that their bid has been accepted.
- b. Any effort by a bidder to influence RailTel's E-bid(s) evaluation, bid comparison or contract award decisions may result in the rejection of the bidder's bid and forfeiture of the bidder's EMD.
- c. RailTel reserves the right to accept any bid, and to cancel/abort the tender process and reject all bids at any time prior to award of Contract, without thereby incurring any liability to the affected bidders or bidders and of any obligation to inform the affected bidders of the grounds for RailTel's action and without assigning any reasons.

12.2 Credential Evaluation / Technical Evaluation

The credential E-bids will be evaluated by a duly nominated Tender Committee. E-Bids, not satisfying the eligibility criteria will be rejected. tender committee will evaluate information submitted in **Annexure-A** as per Tender terms. On request from the tender committee, the bidders may have to submit additional information. The tender committee may call the eligible bidders for a presentation of the work handled by them. The time limit, in which the bidders have to submit the additional information or present their work, will be decided by the tender committee and its decision will be final in this regard. Bidders failing to adhere to the specified time limit will be rejected.

Section-13: Signing of contract and Award of Contract (Appointment)

- a. On written communication from RailTel for having qualified for appointment the bidder will sign the contract (letter of appointment) within 7 days of such communication. Failing which the offer will be treated as withdrawn and EMD forfeited. RailTel reserves the right to extend the offer to the next eligible bidder.
- b. The conditions stipulated in the contract will be strictly adhered to and violation of any of these conditions will entail termination of the contract without prejudice to the rights of the RailTel. In addition, RailTel will be free to forfeit the EMD/Security deposit and getting the assigned work done from alternate sources at the risk and cost of the defaulting bidder.

Section-14: Termination for Insolvency, Dissolution etc

RailTel may at any time terminate the appointment by giving written notice to the Bidder without any compensation if the bidder becomes bankrupt or otherwise insolvent or in case of dissolution of firm or winding up of company/firm, provided that such termination will not prejudice or effect any right of action or remedy which has accrued thereafter to RailTel.

Section-15: Change in Name of the Firm

During the period of engagement if the bidder's name got changed due to acquisition, amalgamation etc., bidder must inform RailTel with all required documents within one month of its name change. RailTel will not entertain any name change requests during the bidding process. In this case the bid will be rejected straightaway.

Section-16: Termination for Convenience

RailTel reserves the right to terminate by prior written notice, the whole or part of the contract. The notice of termination will specify that termination is for RailTel convenience, the extent to which performance of work under the contract is terminated and the date on which such termination becomes effective.

Section-17: No Claim Certificate

The bidder will not be entitled to make any claim, whatsoever, against RailTel under or by virtue of or arising out of this contract nor will RailTel entertain or consider any such claim for the jobs accepted after expiry of the term of engagement of consultancy.

Section-18: Suspension

RailTel may by a written notice of suspension, suspend all payments to the bidder under the contract, if the bidder fails to perform any of its obligations under this contract provided that such notice of suspension:

- a. will specify the nature of the failure
and
- b. will request the bidder to remedy such failure within a specified period from the date of issue of such notice of suspension.

Section-19: Confidentiality

The Bidder and their personnel will not, either during the term or after expiration of this contract, disclose any proprietary or confidential information relating to the services, contract or business or operations of RailTel or its clients without the prior written consent/permission of RailTel.

Section-20: SECURITY

- a. The agency or its deployed personnel, by virtue of working on RailTel, can't claim any rights on the work performed by them. RailTel will have absolute rights on the work assigned and performed by them. Neither any claims of the agency or its deployed professionals will be entertained on the deliverables.
- b. The agency will ensure that no information shall be leaked out about the software, hardware, including Electronic form or otherwise, by the manpower posted by them.

Section-21: Termination for Insolvency & Default

Termination for Insolvency

RailTel may at any time terminate the work order / contract by giving written notice of four weeks to the appointed firm, without any compensation to the said firm, if the said firm becomes bankrupt or otherwise insolvent.

Termination for Default

- a. Default is said to have occurred-
 - i. If the agency fails to deliver any or all of the services within the time period(s) specified in the work order or any extension thereof granted by RailTel.
 - ii. If the agency fails to perform any other obligation(s) under the contract / work order.
 - b. If the agency, in either of the above circumstances, does not take remedial steps within a period of 30 days after receipt of the default notice from RailTel (or takes longer period in spite of what RailTel may authorize in writing), RailTel may terminate the contract / work order in whole or in part. In addition to above, RailTel may at its discretion also take the following actions.
 - c. RailTel may transfer upon such terms and in such manner, as it deems appropriate work order for similar support service to other firm and the defaulting firm will be liable to compensate RAILTEL for any extra expenditure involved towards support service to complete the scope of work totally.
- 21.3 RailTel has full right on all the document related to assignment carried out for RailTel. The same may be asked by RailTel at any time from the bidder and it will be the duty of bidder to return all such document to RailTel.

Section 22: Review of Progress of allotted work

22.1 Review of progress of work

RailTel will monitor the progress of work very closely and will have the right to terminate the contract, in case of non-satisfaction or non-performance or for non-completion of work within the stipulated time.

Supervise the progress of work until its full completion. Bidder will ensure that the assigned job is completed as per the schedules given in the work order.

Section 23: Payment Terms & Deliverable

- A) **Direct Tax:** The payment will be released against submission of relevant documents as mentioned below: -

Particulars	Payment and deliverables
1. Review/preparation and filing of reply before the AO including attending personal hearing in regard to assessment case.	On receipt of assessment order of Assessing Officer and receipt of review report of consultant on the said order.
2. Review of AO's order to identify the issues requiring rectification or filing of appeal.	
3. Handling show cause/rectification applications /penalty proceedings /stay and other notices i.e. All work upto AO' level.	50% payment on filing of applications/submissions before assessing authorities. 50% on receipt of respective orders.
4. Getting income tax refund of the company.	After credit of refund in the bank a/c of the Company.
5. Filing of Income Tax Return of the company including hand on assistance in preparation of Form 3CD and other certificates to be filed by tax auditors of the company prior to filing of return as mentioned in para 5 of scope of work.	After generation of ITR-V acknowledgement and certification of work.
6. Filing of revised income tax return of the company.	After generation of ITR-V acknowledgement and certification of work.
7. Opinion on Direct tax issues.	After receipt of opinion.
8. <u>Appeal before CIT(A) or revision by CIT u/s 263 or 264 of income tax act-</u> -Preparation & submission of ground of appeal and statements of fact before CIT(A) including representation before CIT(A) and attending hearing and analyzing the order of AO. - <u>Perusing CIT(A)' order for-</u> a. Giving effect to the appeal order. b. Filing of Rectification application u/s 154 of Income tax Act, for errors apparent from order of CIT(A).	30% after filing appeal on receipt of acknowledgement of filing appeal. 40% on receipt of appeal order 30% on receipt of order of appeal effect
9. <u>Appeal before ITAT</u> - Preparation & submission of Ground of Appeal and statement of facts before ITAT including representation before	30% after filing appeal on receipt of acknowledgement of filing appeal.

ITAT and analyzing the order of ITAT. - <u>Perusing the ITAT 'order for-</u> a. Giving effect to the appeal order. b. Filing of Rectification application for errors apparent from order of ITAT.	40% on receipt of appeal order. 30% on receipt of order of appeal effect.
---	--

B) Indirect Tax and GST: In respect of GST & Indirect Tax payment terms and deliverables are as under-

<u>S.No.</u>	<u>Description of Work</u>	<u>Documents required for payment</u>	<u>Payment & Deliverable</u>
1	Review/preparation & filing of written submission before Service tax authorities/GST Authorities / Customs Authorities in relation to Show cause notices/proceedings.	Submission of reply approved from corporate office and attending of hearings.	Submission of invoice. 40% payment after submission of reply to tax authorities. Balance 60% payment after getting order from the tax authorities in relation to the said case including attending hearing, if necessary.
2	New Registration number or amendment in the existing registration	Issuance of new/amended registration certificate	Submission of invoice 100% payment after granting of registration.
3	Opinion on Taxation matters	Providing Opinion and certification of work	Submission of invoice 100% payment after certification of work done.
4	Handling show cause/re-assessment/penalty proceeding/stay and other notices before Service Tax Authorities/GST Authorities/Custom Authorities and attending hearing thereof.	Filing of reply to show-cause notice.	50% payment on submission reply with Income Tax Department, and submission of tax invoice with RCIL. Balance 50% payment on final order of the case including attending of hearing.
5	Drafting & filing and attending relating to appeal before - Comm (ST)/GST Authority - CESTAT/GST Authority	Submission of acknowledgement of filing of appeal and attending hearing against order of tax authorities.	Submission of invoice <u>Deliverable and Payment</u> 40% payment on submission of appeal. 30% payment after getting order from the tax authorities in relation to said case including attending of

			hearing. Balance 30% after getting appeal effect in case of Company is eligible for refund based on Appeal Effect order (Including any part deposit with Tax Authorities at the time of filing of Appeal).
6	Getting Service Tax Refund/ GST Refund from Tax authorities		100% payment on receipt of refund by the company.

Note

- a. GST, as applicable, will be paid extra.
- b. The agencies may provide service all over India. No TA/DA is admissible to the deployed Resources. However, if a resource has to undertake a tour in the interest of the Company with the prior approval of the RailTel, the TA/DA as per RailTel rates will be applicable. TA/DA for Senior partner (as applicable to the General Manager), for other partner (Deputy General Manager), for Chartered Accountant employee (Senior Manager) and for other staff (Manager) in RailTel respectively will be reimbursed on production of original documents. Each work order will be considered a separate work. TA/DA shouldn't exceed 15% of the fee of the case concerned.
- c. All payments will be made subject to TDS (Tax deduction at Source) as per the income- Tax Act, 1961 and other taxes if any as per Government of India rules.

Section 24: General Terms and Conditions

- a. The bidder is not allowed to outsource the work to any other associate/franchisee/third party under any circumstances. If it so happens then RailTel will impose sanctions which will include forfeiture of the security deposit, revocation of bank guarantees (including the ones submitted for other work orders) and termination of the contract for default.
- b. RailTel may by written notice sent to the bidder; terminate the work order and/or the Contract, in whole or in part at any time of its convenience. The notice of termination will specify that termination is for RailTel's convenience, the extent to which performance of work under the work order and /or the contract is terminated, and the date upon which such termination becomes effective. RailTel reserves the right to cancel the remaining part and pay to an agreed amount for partially completed Services.
- c. In the event of the bidder's company or the concerned division of the company is taken over / bought over by another company, all the obligations under the agreement with RailTel, should be passed on for compliance by the new company / new division in the negotiation for their transfer.

- d. All bidders automatically agree with RailTel for honoring all aspects of fair-trade practices in executing the work orders placed by RailTel.
- e. The bidder will be responsible for any damage to equipment's, property and third-party liabilities caused by acts on part of its deployed person at RailTel/User's premises.
- h. The staff deployed by the bidder will maintain office decorum. They will be courteous, polite and cooperative and able to resolve the users' problems
- i. Intellectual Property Rights: The Bidder will indemnify RailTel of any infringement of third-party rights be they under the Patents Act.

Section 25: Force Majeure

Force majeure shall mean –

- War, hostilities (whether war be declared or not), invasion, act of foreign enemies.
- rebellion, revolution, insurrection, or military or usurped power, or civil war,
- Ionizing radiation, or contamination by radio-activity from any nuclear fuel, or from any nuclear waste from the combustion of nuclear fuel, radioactive toxic explosive or other hazardous properties of any explosive nuclear assembly or nuclear component thereof.
- Presume waves caused by aircraft or other aerial devices travelling at sonic or supersonic speeds.
- Riot, commotion or disorder, unless solely restricted to employees of the Contractor or of his Subcontractors and arising from the conduct of the Works.

Section 26: Arbitration and Jurisdiction

The parties through respective signatories shall settle any dispute or disagreement with respect to performance, non-performance or defective performance of respective obligation amicably. In the event of disputes remaining unresolved, the parties shall refer the matter to a single arbitrator under arbitration law that may be applicable, whose appointment shall be done by Chairman and Managing Director, RailTel Corporation of India Limited, 143, Sector 44 Gurgaon Haryana. The place of arbitration shall be Gurgaon and the language used shall be English.

Section 27: Applicable Law

The work orders will be governed by the laws and procedures established by Govt. of India, within the framework of applicable legislation and enactment made from time to time concerning such commercial dealings/processing. Any default in the terms and conditions of the tender by the bidder will lead to rejection of bid/work order and forfeiture of EMD/Security Deposit.

Section 28: Instructions to the Bidders

1. These are the Special Instructions to the Bidders for e-Tendering.

2. Submission of Bids only through online process is mandatory for this Tender-

E-Tendering is a new methodology for conducting Public Procurement in a transparent and secured manner. Now, the Government of India has made e-tendering mandatory. Suppliers/ Vendors will be the biggest beneficiaries of this new system of procurement. For conducting electronic tendering, RailTel has decided to use the portal <https://www.ireps.gov.in>, Indian Railways E-Procurement system (IREPS).

Benefits to Suppliers are outlined on the Home-page of the portal. Bidders are advised to visit the IREPS Portal for details related to E-Tender i.e. Registration, FAQ, Helpdesk, Learning Center etc.

3. Tender Bidding Methodology:

Sealed Bid System - 'Single Stage - Two Envelope': In this, bidder has to submit each the bid (Part I –Credential/ Techno-commercial Bid and Part II - Price Bid) in separate envelope “ONLINE”.

IREPS Helpdesk

Please visit Helpdesk section on IREPS Portal

4. Bid related information for this Tender (Sealed Bid)-

The entire bid-submission would be online on IREPS Portal. Broad outline of online submissions are as follows-

- 4.1 Submission of Bid security/ Earnest Money Deposit (EMD).
- 4.2 Submission of digitally signed copy of Tender document/ Addenda (If any).
- 4.3 Two packet (Part-I Technical Credential Bid and Part-II – Price Bid).
- 4.4 Online response to Terms & Conditions of Tender.

5. Offline Submissions

In addition to E-submission of all the documents, the bidders are required to submit the following documents offline to RailTel Corporation of India Ltd, Institutional Area, Plot 143, Sector 44, Gurgaon, before due date & time of submission of bids specified in this tender document, in a sealed Envelope. The envelope shall bear (the tender name), the tender number and the words 'DO NOT OPEN BEFORE' (due date & time)-

- Power of Attorney.
- Documents relating to Eligibility criteria as listed in Section-4.
- Additional EMD as mentioned in Section-7.

- Documents listed in Credential Bid Form (Annexure-A).
- Copy of PAN , GST Registration Certificate of Firm.

Note: The Bidder has to upload the scanned copy of all the documents mentioned in Credential Bid Form (Annexure-A), Profile of the Team to be deployed, during Online Bid-Submission.

6. In case of internet related problem at a bidder's end, especially during 'critical events' such as - a short period before bid-submission deadline, during online public tender opening event, during e-auction, it is the bidder's responsibility to have backup internet connections.

7. **Instructions for Tender Document TO THE BIDDERS**

The RailTel Tenders are published on www.railtelindia.com and on IREPS Portal <https://www.ireps.gov.in/>.

NOTE: For online bid submission the bidder will have to necessarily download an official online copy of the tender documents from IREPS portal, and this should be done well before the deadline for bid-submission.

8. **Submission of Offers and Filling of Tender:**

This e-tender should be duly submitted online using the e-Procurement Portal <https://www.ireps.gov.in/>. For detailed instructions please refer to IREPS Portal.

9. **Fax Quotations & Late Tenders:**

Fax Tender documents and Late/Delayed tenders would not be considered.

10. **Attendance of Representatives for Tender Opening**

Representatives of bidders desirous to attend the tender opening can do so on production of a proper letter of authority from the respective firm, failing which they may not be allowed to attend the tender opening.

11. **Bid submission and Opening date**

The bid should be submitted online along with Credential/Techno commercial & Price bid document (all documents).

Power of attorney in favor of the signatory duly authorizing the signatory shall be submitted in a separate envelope to the tendering authority before the due date and time of submission of the e-Tender.

Bids received after due date and time shall be summarily rejected and shall not be opened.

Credential Bid Form

Annexure – A

To,
Sh. Rahul Agarwal
Dy General Manager Finance
RailTel Corporation of India Ltd
143, Sector 44, Gurgaon (Haryana)

S.No	Particulars	Supporting Evidence
1	The firm should have office in Delhi/NCR.	Attach ICAI Constitution Certificate generated online from The Institute of Chartered Accountants of India or LLP Registration or any other document in support of constitution of firm
2	The firm must have strength of minimum five full time partners and additional ten full time qualified CA (or Partner) , qualified lawyers (or Partners).	
3	The firm must have knowledge of Oracle based ERP/Accounts in any of the company having turnover of Rs 340 Crore or more. Note: Along with each PO, please provide name, email Id, contact number of PO issuing Authority._	Attach copy of PO received from any such company along with audited P&L account and confirmation of the Company that they are using ORACLE based ERP.
4	The firm should be Tax consultant of any of the companies having turnover of more than 340 Crore p.a. or more (excluding Banks and cooperative society) in any one of last five years.	Attach copy of PO received from any such company along with audited P&L account of that company.
5	The firm should have experience of Consultancy Engagement (Direct Tax or Indirect Tax & GST as the case may be) with one Telecom sector Company having turnover of Rs 340 Crore or more (Any Telecom operator having UASL, NLD, ISP, IP, UL License) Or Central PSU having turnover of Rs 340 Crore or more in any two of last five financial years.	Attach copy of PO received from any such company along with audited P&L account of that company.
6	Firm should have minimum turnover of Rs. 2.5 Crore during FY 2017-18.	Attach audited P&L account of the firm along with copy of income tax return.
7	The firm should not be blacklisted or banned by any of the government department of PSU	Self-attested affidavit on stamp paper of Rs. 100 to be given in this regard by the partner of the firm.
8.	Certify that the firm has not provided any internal audit service to RailTel during preceding two Financial Years (i.e. 17-18, 16-17).	Self certification

Annexure-B

EMD Payment details:

Bidders are required to furnish the details of EMD paid in the following format-

SOR	Amount (Rs.)	DD/IREPS	Date	Bank	Branch
B	Rs. 18,000/-				
A	Rs. 18,000/-				
	Rs. 25,200/-				
A and B	Rs. 18,000/-				
	Rs. 43,200/-				

Documents in support of the above may be furnished with page numbers indicated in the index.
Please use separate sheets wherever necessary.

Date:
Place:

Authorized Signatory:
Name:

SEAL

Name of the Bidder:

Annexure-C

Performa for Performance Bank Guarantee

PERFORMANCE BANK GUARANTEE BOND

(On Stamp Paper of Rs one hundred)

(To be used by approved Scheduled Banks)

1. In consideration of the RailTel Corporation of India Limited, having its registered office at 6th Floor, IIIrd Block, Technology Park, Shastri Park, New Delhi-110053 (Herein after called RailTel) having agreed to exempt (Hereinafter called “the said Contractor(s)”) from the demand, under the terms and conditions of Purchase Order No. dated.....made between and for (hereinafter called “ the said Agreement”) of security deposit for the due fulfillment by the said Contractor (s) of the terms and conditions contained in the said Agreement, on production of a Bank Guarantee for Rs. (Rs only). We , (indicate the name of the Bank) hereinafter referred to as “the Bank”) at the request of Contractor(s) do hereby undertake to pay the RailTel an amount not exceeding Rs. against any loss or damage caused to or suffered or would be caused to or suffered by the RailTel by reason of any breach by the said Contractor(s) of any of the terms or conditions contained in the said Agreement.
2. We , Bank do hereby undertake to pay the amounts due and payable under this Guarantee without any demur, merely on demand from the RailTel stating that the amount claimed is due by way of loss or damage caused to or would be caused to or suffered by the RailTel by reason of breach by the said Contractor(s) of any of terms or conditions contained in the said Agreement or by reason of the Contractor(s) 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
3. We, bank undertake to pay to the RailTel any money so demanded notwithstanding any dispute or disputes raised by the Contractor(s) / Tenderer(s) in any suit or proceedings pending before any court or Tribunal relating thereto our liability under this present being, absolute and unequivocal. The payment so made by us under this Bond shall be a valid discharge of our liability for payment there under and the Contractor(s) / Tenderer(s) shall have no claim against us for making such payment.
4. We, Bank 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 enforceable till all the dues of the RailTel under or by virtue of the said Agreement have been fully paid and its claims satisfied or discharged or till RailTel certifies that the terms and conditions of the said

Agreement have been fully and properly carried out by the said Contractor(s) and accordingly discharges this Guarantee. Unless a demand or claim under the Guarantee is made on us in writing on or before the We shall be discharged from all liability under this Guarantee thereafter.

5. We,..... (indicate the name of Bank) further agree with the RailTel that the RailTel 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 Agreement or to extend time of to postpone for any time or from time to time any of the powers exercisable by the RailTel against the said contractor(s) and to forbear or enforce any of the terms and conditions relating to the said Agreement and we shall not be relieved from our liability by reason of any such variation, or extension to the said Contractor(s) or for any forbearance, act or omission on the part of RailTel or any indulgence by the RailTel to the said Contractor(s) or by any such matter or thing whatsoever which under the law relating to sureties would, but for this provision, have affect of so relieving us.

This Guarantee will not be discharged due to the change in the Constitution of the Bank or the Contractor(s) / Tenderer(s).

(indicate the name of Bank) lastly undertake not to revoke this Guarantee during its currency except with the previous consent of the RailTel in writing.

Dated the *day of* **2019**

For
(Indicate the name of the Bank)

Witness

1. Signature
 Name
2. Signature
 Name

NOTE: - This will be applicable only for firms, need not be submitted at the time of submission of bid.

OFFER LETTER

To
RailTel Corporation of India Limited,
(A Govt. of India Undertaking, Ministry of Railways)
Plot No. 143, Industrial Area, Opp Gold Souk Mall,
Sector-44, Gurgaon - 122003

Subject: - **Appointment of CA Firms/ Law Firms for Tax Consultancy (Direct Tax (SOR) - A) and/or Indirect Tax and GST (SOR-B)) for its Corporate Office at Gurgaon and its Regional offices at Mumbai, Kolkata, Hyderabad and New Delhi.**

I/We _____ (*kindly mention PAN No, Date of Constitution of firm and ICAI firm registration number-Mandatory or LLP as the case may be*) have read the various conditions detailed in Tender documents attached here to and hereby agree to ABIDE BY THE SAID CONDITIONS. I/We also agree to keep this offer open for acceptance for a period of 180 days from the date of submission and in default thereof, I/We will be liable for forfeiture of my/our Earnest Money. I/We offer to provide services of Tax Consultant (Direct Tax / Indirect & GST) at the rates quoted in the annexure G and hereby bind myself/ourselves to complete the work within the prescribed period as mentioned in LOA. I/We also hereby agree to abide by the Various Conditions of Contract and to carry out the services as per the Standards prescribed by the ICAI/ICWAI.

EMD of Rs. has been submitted for bidding as “Appointment as Tax Consultant (Direct Tax- SOR (A)) *and/or* EMD of Rs. as “Appointment as Tax Consultant (IDT/GST), as per the requirements of Section-7 and details are mentioned in Annexure-B. Tender fee of Rs. has been paid through **IREPS Portal** with the following transactions-

The full value of Earnest Money shall stand forfeited without prejudice to any other rights or remedies if, I/We withdraw or modify the offer within validity period or do not deposit the security deposit (Performance Bank Guarantee) within **7 days** after receipt of call to sign Contract Agreement.

SIGNATURE OF Bidder (s)

Date:

Bidder address.

SIGNATURE OF WITNESS:

- 1.
- 2.

Annexure-E

Compliance statement

<u>S.</u> <u>no</u>	<u>Section No & Clause No</u>	<u>Compliance</u> <u>(Yes/No)</u>
<u>1</u>		
<u>2</u>		
<u>3</u>		
<u>4</u>		
<u>5</u>		
<u>6</u>		
<u>7</u>		
<u>8</u>		
<u>9</u>		
<u>10</u>		
<u>11</u>		
<u>12</u>		
<u>13</u>		
<u>14</u>		
<u>15</u>		
<u>16</u>		
<u>17</u>		
<u>18</u>		
<u>19</u>		
<u>20</u>		
<u>21</u>		
<u>22</u>		
<u>23</u>		
<u>24</u>		
<u>25</u>		
<u>26</u>		
<u>27</u>		
<u>28</u>		

SIGNATURE OF Bidder

Name of Firm

Date:

Bidder address.

FINANCIAL BID

Annexure F

RAILTEL CORPORATION OF INDIA LIMITED

(A Govt. of India Undertaking)

143 Sector 44, Institutional Area

Gurgaon, Haryana - 122003

E-TENDER No. RailTel/Tender/OT/CO/Fin/2018-19/Appointment of Tax Consultants (Direct Tax as well as indirect tax (GST)/464

Open Tender for appointment of CA Firms / Practicing CAs, Law Firms to undertake work of tax consultancy (Direct Tax and GST/Indirect Tax) for its Corporate Office at Gurgaon and its Regional offices at Mumbai, Kolkata, Hyderabad and New Delhi. (Two-Packet System).

E-Bidder are required to quote professional fees for following items, through IREPS' portal only-

A) Direct Tax (SOR-A)

Particulars	Unit	Total Price excluding GST (Rs)	GST (Rs)	Total price Inclusive of GST (Rs)
1. Review/preparation and filing of reply before the AO including attending personal hearing in regard to assessment case.	Per Case			
2. Review of AO's order to identify the issues requiring rectification or filing of appeal.				
3. Handling show cause/rectification applications /penalty proceedings /stay and other notices i.e. All work upto AO' level. Maximum amount payable under this head shall be limited to three case per Assessment year even if nos. of applications/cases are more than three. However, consultant shall handle all such case within the said maximum amount.	Per Case			
4. Getting income tax refund of the company.	Per Assessment			

	Year			
5. Filing of Income Tax Return of the company including hand on assistance in preparation of Form 3CD and other certificates to be filed by tax auditors of the company prior to filing of return as mentioned in para 5 of scope of work.	Per Assessment Year			
6. Filing of revised income tax return of the company.	Per case			
7. Opinion on Direct tax issues.	Per opinion			
8. <u>Appeal before CIT(A) or revision by CIT u/s 263 or 264 of income tax act-</u> -Preparation & submission of ground of appeal and statements of fact before CIT(A) including representation before CIT(A) and attending hearing and analyzing the order of AO. - <u>Perusing CIT(A)' order for-</u> a. Giving effect to the appeal documents. b. Filing of Rectification application u/s 154 of Income tax Act , for errors apparent from order of CIT(A).	Per Case			
9. <u>Appeal before ITAT</u> - Preparation & submission of Ground of Appeal and statement of facts before ITAT including representation before ITAT and analyzing the order of ITAT. - <u>Perusing the ITAT 'order for-</u> a. Giving effect to the appeal order. b. Filing of Rectification application for errors apparent from order of ITAT.	Per case			
Total				

A) Indirect Tax & GST (SOR-B)

S.no.	Particulars	Unit	Total Price excluding GST (Rs)	GST(Rs)	Total price Inclusive of GST (Rs)
1	Review/preparation & filing of written submission to tax authorities on miscellaneous matters such as audits or any other matter incidental to any tax issue.	Per Case			
2	New Registration number or amendment in the existing registration	Per Case			
3	Opinion on Taxation matters	Per Case			
4	Handling show cause/re-assessment/penalty proceeding/stay and other notices before Service Tax Authorities/GST Authorities and attending hearing thereof.	Per Case			
5	Drafting & filing of appeal & attending hearing before - Comm (ST)/GST Authority - CESTAT/GST Authority	Per case			
6	Getting Service Tax Refund/ GST Refund from tax authorities	Per case			
	Total				

Note:

1. The fee is required to be quoted exclusive of GST.
2. Selection will be made on the basis of total cost of each section.
3. Your firm is hereby requested to please offer sealed quotation in the format as mentioned above for the scope of work as per credential along with the below mentioned certificate.

Certificate to avoid conflict of interest

“The Tax Consultant is independent and has arm’s length relationship with the Company. Certified that firm including all of its partners will not be engaged in any other activity of RailTel including audit, during the consultancy period.”

As per the terms and condition, tax consultancy will be awarded for 1 year from the date of issue of Letter of Acceptance. In case of extension for further 1 year for tax consultancy, the rates approved for tax consultancy for 1st year will be applicable.

SIGNATURE OF Bidder

Name of Firm

Date:

Bidder address.