

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	02-03-2026 17:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	02-03-2026 17:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Communications
विभाग का नाम/Department Name	Department Of Posts
संगठन का नाम/Organisation Name	Ap Postal Circle Department Of Posts
कार्यालय का नाम/Office Name	A.p. Postal Circle
वस्तु श्रेणी /Item Category	Financial Advisory Services - Onsite; Tax Advisory
अनुबंध अवधि /Contract Period	1 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	10 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	5 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
वर्षों के अनुभव एवं टर्नओवर से एमएसई को छूट प्राप्त है / MSE Relaxation for Years Of Experience and Turnover	Yes Complete
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

बिड विवरण/Bid Details

क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेन् है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	5
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	7
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	2
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	Yes
रिवर्स नीलामी योग्यता नियम/RA Qualification Rule	H1-Highest Priced Bid Elimination
क्रेता के लिए उपलब्ध आईटीसी/ITC available to buyer	Yes
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित बिड मूल्य /Estimated Bid Value	1200000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	60000

ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
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ईपीबीजी प्रतिशत (%) / ePBG Percentage (%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) / Duration of ePBG required (Months).	18

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज़ प्रस्तुत करने है। एमएसई केटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से बाहर रखा गया है।/EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy.

(b). ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance security should be in favour of Beneficiary, wherever it is applicable.

लाभार्थी / Beneficiary :

APMG (Technical)

A.p. Postal Circle, Department of Posts, AP Postal Circle Department of Posts, Ministry of Communications
(Sudheer Babu Kandula)

बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
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1. If the bidder is a Micro or Small Enterprise as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Experience Criteria" as defined above subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Experience Criteria, shall upload the supporting documents to prove his eligibility for Relaxation.
2. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover, shall upload the supporting documents to prove his eligibility for Relaxation.
3. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
4. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
5. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
6. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
 1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
 2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated

cost; or

3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

7. Reverse Auction would be conducted amongst all the technically qualified bidders except the Highest quoting bidder. The technically qualified Highest Quoting bidder will not be allowed to participate in RA. However, H-1 will also be allowed to participate in RA in following cases:

- i. If number of technically qualified bidders are only 2 or 3.
- ii. If Buyer has chosen to split the bid amongst N sellers, and H1 bid is coming within N.
- iii. In case Primary product of only one OEM is left in contention for participation in RA on elimination of H-1.
- iv. If L-1 is non-MSE and H-1 is eligible MSE and H-1 price is coming within price band of 15% of Non-MSE L-1
- v. If L-1 is non-MII and H-1 is eligible MII and H-1 price is coming within price band of 20% of Non-MII L-1

If the buyer has mentioned MSE purchase preference in ATC then service provider is required to upload necessary documents for MSE purchase preference for verification by the buyer during evaluation.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Scope of work to be uploaded by buyer:[1771411684.pdf](#)

Financial Advisory Services - Onsite; Tax Advisory (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Deployment Location	Onsite
Category of financial advisory service	Tax Advisory
Sub-category of Financial Advisory Services	Filing GST , Filing TDS , Tax Litigation Strategy , Support for Tax Assessment
Financial Advisory Reports	Yes
Frequency of Progress Report	Monthly
Type of Professional/Resources required	Chartered accountant , Tax expert , GST expert
Qualification of Professional/Resources required	CA
Certification of Professional/Resources required	Indian Accounting Standards (Ind AS)
Total Experience of Professionals / Resources (In years)	5 - 7 Years
एडऑन /Addon(s)	
Post Financial Advisory Support	Yes

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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इनपुट कर क्रेडिट(आईटीसी) तथा रिवर्स प्रभार (आरसीएम)/Input Tax Credit(ITC) and Reverse Charge(RCM) Details

जीएसटी पर इनपुट कर क्रेडिट /ITC on GST	जीएसटी उपकर कर क्रेडिट /ITC on GST Cess
100%	100%

अतिरिक्त विशिष्ट दस्तावेज़ /Additional Specification Documents**प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity**

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Sudheer Babu Kandula	520013,O/o Chief Postmaster General, A.P.Circle, Kirshnalanka, Vijayawada	Project / Lumpsum Based	<ul style="list-style-type: none">Number of months for which Post Advisory support is Required : 6

क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें/Buyer Added Bid Specific Terms and Conditions**1. Generic**

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

2. Payment

PAYMENT OF SALARIES AND WAGES: Service Provider is required to pay Salaries / wages of contracted staff deployed at buyer location first i.e. on their own and then claim payment from Buyer alongwith all statutory documents like, PF, ESIC etc. as well as the bank statement of payment done to staff.

3. Purchase Preference (Centre)

Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference, the bidder must be the manufacturer of the offered product in case of bid for supply of goods. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered product or service. If L-1 is not an MSE and MSE Seller (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band defined in relevant policy, such Seller shall be given opportunity to match L-1 price and contract will be awarded for percentage of 15% of total value.

4. Certificates

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

5. Service & Support

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

6. Service & Support

Dedicated /toll Free Telephone No. for Service Support : BIDDER/OEM must have Dedicated/toll Free Telephone No. for Service Support.

7. Buyer Added Bid Specific ATC

Buyer uploaded ATC document [Click here to view the file.](#)

अस्वीकरण/Disclaimer

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---

**TENDER FOR ENGAGEMENT OF PROFESSIONAL GST CHARTED
ACCOUNTANTS FOR A PERIOD OF
ONE YEAR IN ANDHRA PRADESH POSTAL CIRCLE**

NOTICE INVITING ONLINE TENDER

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1. INTRODUCTION TO BID

1. Online bids through the GeM portal are invited by the 0/o CPMG, Andhra Pradesh Postal Circle, Vijayawada for Engagement of Consultancy agency for providing Chartered Accountants for GST related issues for a period of 12 months for Andhra Pradesh circle with a minimum of Three (3) Chartered Accountants, on scope for further extension by another 12 months, on mutual consent, subject to satisfactory performance during the contracted period and at the buyer's discretion.
2. The tender document is made available through GeM portal on or before the due date and time of submission.
3. The tender document consists of two volumes Part I Technical Bid and Part II Price Bid.
4. The complete tender document shall be submitted online as tender offer on or before the due date and time of submission.
5. Bid security (EMD) shall be paid or MSME certificate shall be submitted as described in the Tender Document.
6. The offer (both Technical & Price) must be valid for a minimum of 180 days from the last date of online submission of offer; otherwise the offer shall be rejected as non-responsive.
7. Bidding is open to all eligible bidders meeting the eligibility criteria as defined in the document and bidders are advised to submit below mentioned documents to qualify for the award of the contract.
 - a. The bidder should submit self-declaration stating that the bidder has not been blacklisted /debarred by any Government department/agency / falling under the denied entity list of Reserve Bank of India, Nationalized banks, or any Public Sector Unit or any other body recognized by Government of India in the proforma enclosed as ANNEXURE-A
 - b. All the documents required to meet the eligibility criteria, as per Para 1 and Para 2 of Part I (Technical Bid) of the Terms of Reference shall be submitted along with the bid.
 - c. Technical Bid shall be uploaded through GeM portal. The Tenderer shall submit Self attested copies of the documents.
8. If the offers are not received according to the instructions detailed here in above, they shall be liable for rejection.

2. Terms of Reference (TOR)

1.1 Introduction:

The Department of Posts (DoP) is a government department under the Ministry of Communications of the Government of India. It is responsible for providing postal services in India, including mail delivery, money orders, and savings bank & insurance services.

The **Andhra Pradesh Postal Circle** is headed by the Chief Postmaster General, a HAG officer having its headquarters at Vijayawada. The Department of Posts has a network of over 10685 post Offices across the Circle. The Andhra Pradesh Circle has a network of 3 types of Post offices: Head Post Offices which work as account offices to smaller Post offices, Sub-Post Offices, and Branch Post Offices. Branch post offices are located in rural areas. For administrative efficiency, the network is further divided into 29 Postal and 04 RMS Divisions.

Administratively, the term “Office” in the Andhra Pradesh Postal Circle includes the Circle Office at Vijayawada, the Regional Offices functioning under the Circle, the Divisional Offices headed by Divisional Heads, and the Postal Accounts Office, which provides accounting and financial support to the Circle.

1.2 Background:

GST Structure and Complexities

The Goods and Services Tax (GST) structure in DoP is uniquely multifaceted. With GSTINs (GST registrations) in the Andhra Pradesh Circle, each CDDO (Cheque Drawing and Disbursing Officer) functions as a separate GST-registered person. While the majority of these GSTINs reside within operational Head Post Offices, others belong to accounts or other offices.

This configuration creates inherent complexities:

- **Decentralized Business and Expenditure:** Revenue-generating postal services are delivered by operative post offices, while administrative offices incur associated expenditures. Often, a single administrative office oversees multiple GST-registered locations.
- **Disparate Procurement:** The Postal Stores Depot, without its own GSTIN, procures supplies for operative offices spread across numerous GSTINs.
- **Individual Return Filing:** Each GST-registered person is independently responsible for filing returns.

1.3 Key Challenges:

The Andhra Pradesh Circle faces a range of challenges in interpretation and implementation in compliance to GST, as summarized below briefly:

- **Day to day Operational GST issues:** GST registered person within the Andhra Pradesh circle faces day-to-day GST issues.
- **Input Tax Credit (ITC) Issues:** Complexities in claiming ITC against administrative expenditures, assessing ITC applicability, and calculating eligible ITC amounts.

1.4 The Need for a GST Chartered Accountant:

- A Chartered Accountant will bring the expertise required to support Andhra Pradesh Circle level GST committee and DDOs on day-to-day operational activities to streamline the GST compliance, optimize processes, and mitigate risks and provide advise regarding GST & Service Tax in legal cases.

1.5 **Objective:**

The objective of engaging a GST Chartered Accountant at the Andhra Pradesh Circle level is to ensure comprehensive GST compliance, optimize GST process and provide strategic support in resolving GST related issues within Andhra Pradesh Postal Circle. The Chartered Accountant will:

- **Provide Operational GST Support:** Support to Andhra Pradesh Circle level GST committee/GST registered person within the Andhra Pradesh Circle for day-to-day GST issues & also help DDOs/NCDDOs in troubleshooting. Assist GSTRPs in verifying vendor invoices for GST compliance, monitoring timely filing of GST return etc.
- **Guide about the GST Refunds:** Guide GSTRPs/DDOs through the GST refund process, including documentation, filing, and follow-up with authorities.
- **Liaison & Communication:** Maintain regular communication with the central GST Chartered Accountant. Providing updates on Andhra Pradesh circle-level compliance status and seeking guidance as needed.
- **Build GST knowledge and capacity:** Deliver GST training at various levels of DoP staff under the Andhra Pradesh Circle and conduct regular refresher workshops to maintain staff expertise. Assist the central Chartered Accountant in tailoring training materials for Andhra Pradesh Circle level needs and potentially deliver local training sessions or workshops in line with the centrally designed curriculum.
- **Provide Advisory Services:** Interpret and provide practical guidance to DDOs on GST circulars and notifications issued by both central and state-level authorities. Identify GST related policy issues and escalate them to the central-level GST Chartered Accountant with comprehensive analysis and relevant documentation for in-depth advisory support.
- **Offer dispute resolution and litigation support:** Provide expert analysis and assistance in GST disputes and audits, facilitate communication with tax authorities and analyses past disputes for proactive risk mitigation.
- **Ensure Knowledge Development & Implementation:** Share relevant GST updates and insights with DDOs to enhance their understanding.
- **Best Practice Adoption:** Collaborate with the central GST Chartered Accountant to implement best practices, process improvements at the Andhra Pradesh circle level. Ensure implementation of policies created at Directorate.
- **Monitoring Service tax related matters:** Assist DDOs to deal with pending Service Tax related matters.
- **Advice on legal issues related to GST services & pending service tax cases.**

The Consultancy firm shall work on the following broad areas within the timeframe defined by the Department to overcome the key challenges and achieve the objectives as outlined below:

Role of GST Chartered Accountants at Circle Level:

I) The Consultancy firm shall provide qualified GST consultancy support to the Circle within the DoP for specialized legal, procedural, and operational support in the implementation and ongoing compliance with the GST framework. The GST Chartered Accountant shall act as a subject matter expert and play a pivotal role in supporting the Circle in adherence to statutory obligations while facilitating optimal tax positions in accordance with applicable laws and rules.

II) The Circle-level GST Chartered Accountant shall be responsible for offering expert guidance on a wide range of GST-related matters. This includes, but is not limited to:

• **Legal and Procedural Advisory:**

Providing interpretation and application support on GST laws, rules, and notifications relevant to the operations of the Circle, to assist in ensuring that actions taken by the Circle are legally sound and aligned with prevailing regulatory provisions.

• **ITC Optimization:**

Assisting in the identification, classification, and facilitation of eligible Input Tax Credit (ITC) across various transactions, and supporting accurate and timely claiming of ITC in accordance with GST provisions, with a view to minimizing tax outflows and avoiding disallowances.

• **Litigation and Dispute Resolution:**

Supporting the Circle in responding to notices, managing assessments, and resolving disputes related to legacy GSTINs or ongoing compliance matters. The Chartered Accountant will work closely with the Circle-level GST Committee and DDOs to prepare responses, compile documentation, and represent the department's position effectively.

• **Strategic Compliance Support:**

Advising the Circle-level GST Committee on procedural compliance, risk mitigation, and best practices for GST implementation. This includes review of return filing processes, support in identifying required amendments, and assistance to ensure statutory filings are completed accurately and within prescribed timelines.

• **Training and Capacity Building:**

Assisting in the development and delivery of training and capacity-building programmes for APOBs, DDOs, and other stakeholders, as required, to enhance understanding of GST procedures, compliance requirements, and operational responsibilities under the "One State, One GSTIN" model.

• **Support to PAO for filing:**

Providing support to PAO, as and when required, for GST return filing and other GST-related works.

The Chartered Accountant's recommendations and advisory inputs will be documented and reviewed periodically. The Circle will maintain records of such advisory inputs and corresponding actions taken, to ensure transparency, accountability, and continuity in GST governance across the Circle.

SCOPE OF WORK

2. The Consultancy firm is expected to work on the following broad areas within the timeframe defined by the Department to overcome the key challenges faced by Andhra Pradesh Circle:

Activity	Activities (in brief) to be performed
Operational GST Support	<ul style="list-style-type: none"> • Support to GST registration person/DDOs & help in Troubleshooting related to GST: Provide direct support to GSTRPs within the Andhra Pradesh Circle for day-to-day GST issues, including GST registration queries, updates and maintenance of records. Timely GST return preparation, filing, and resolving filing errors, Addressing short payments or non-collection of GST & ITC calculation, reconciliation, and utilisation guidance etc.
	<ul style="list-style-type: none"> • DDO-Wise Analysis: Conduct a comprehensive DDO-wise review of existing DOP GST registrations.
	<ul style="list-style-type: none"> • Risk Analysis: Assess risk related to existing registrations, pinpointing areas of non-compliance or vulnerability to dispute.
	<ul style="list-style-type: none"> • Vendor Invoice & Reconciliation: Assist GSTRPS in verifying vendor invoices for GST compliance, reconciling purchase records with GST filings, and identifying ITC discrepancies.
Compliance Monitoring & Escalation	<ul style="list-style-type: none"> • Circle-Level Compliance Monitoring: Conduct periodic GST compliance checks for DDOs within the circle, proactively identifying potential issues.
	<ul style="list-style-type: none"> • Risk Assessment: Flag potential compliance risks like incorrect tax rates, ITC mismatches, or procedural errors to mitigate penalties or future disputes.
	<ul style="list-style-type: none"> • Issue Escalation: For policy level issues, escalate to the central GST Chartered Accountant with comprehensive analysis and relevant documentation.
Conduct GST Training to Staff on field in the Circle as prescribed by Directorate Level Committee	<ul style="list-style-type: none"> • Training Resources: Develop training materials, including manuals, presentations, FAQs, and online resources for ongoing reference.
	<ul style="list-style-type: none"> • Knowledge Updates: Conduct regular refresher sessions and workshops to update staff for various levels of DOP under the Andhra Pradesh Circle on changes in GST legislation, evolving best practices, and key learning's from past disputes or audits.

	<ul style="list-style-type: none"> • GST Training Support; Assist the central Chartered Accountant in tailoring training materials for Circle-level Needs and potentially deliver local training sessions or workshops in line with centrally designed curriculum.
GST Compliance Assistance	<p>Policy level issued raised by the Andhra Pradesh Circle Level Committee may be communicated to Directorate through Lead PAO</p> <p>The Circle Level Chartered Accountant is required to provide assistance in relation to computation of tax liability and guidance in relation to discharge of liabilities under the following legislations:</p> <ul style="list-style-type: none"> • Goods and Services Tax. • Accounting issues related to GST involving both accrual and cash based accounting as applicable. • Any other Indirect Taxes Assistance on issues raised during filing of GST Returns, as detailed below:- <ul style="list-style-type: none"> i. GSTR-IA ii. GSTR-2 iii. Review of GSTR2A and communicating with suppliers of inward supplies in order to get input credit as per accounts of IR. iv. Review of GSTR-IA and communicating with the receivers of outward supplies of Port. v. ITC-1 for input credits under GST, SGST and IGST. vi. GSTR7 for TDS under GST. vii. GSTR9 for annual filing under CGST, SGST and IGST. viii. Any other Returns/Documents, if any, as notified by Government of India with respect to GST.
Liaison & Communication	<ul style="list-style-type: none"> • Central Chartered Accountant Coordination: Maintain regular communication with the Directorate GST Chartered Accountant providing updates on Circle Level compliance status and seeking guidance as needed. • Any Policy level issues which are sent by Circle Level Committee to Directorate Level Committee should contain opinion of the Circle Level GST Chartered Accountant on the issue.
	<ul style="list-style-type: none"> • GSTRPs Communication: Establish clear communication channels with DDOs, ensuring prompt responses to queries within the agreed-upon Service Level Agreement (SLA).
Audit Compliance	<ul style="list-style-type: none"> • Provide Assistance: Assistance during audit process initiated under GST law by the Tax Administration, C&AG or any other authority.
	<ul style="list-style-type: none"> • Expert Analysis of GST Audit Findings: Provide in-depth opinions on complex GST issues raised during audits undertaken by various authorities. Deliver actionable guidance to resolve these matters effectively.

Knowledge Development & Implementation	<ul style="list-style-type: none"> • Local Updates: Stay updated on state-specific/Central GST circulars and notifications that may impact GST operations within the Circle.
	<ul style="list-style-type: none"> • Knowledge Sharing: Share relevant GST updates and insights with DDOs to enhance the understanding.
	<ul style="list-style-type: none"> • Best Practice Adoption: Collaborate with the Central GST Chartered Accountant to implement best practices, process improvements at Andhra Pradesh Circle.
Legal Advisory Services	<ul style="list-style-type: none"> • To assist and advice the DDOs for preparing proper response to the queries raised by the Tax Administration from time to time under the GST law in connection with any of the GST related activities or any other related matter.
	<ul style="list-style-type: none"> • Provide legal opinion/advice on queries raised by Circle GST Committee/CPMG/PMsG related to the transactions and activities carried out by DDOs from GST perspective in order to ensure appropriate compliances under the GST regime. • Provide legal opinion on previous service Tax cases.
	<ul style="list-style-type: none"> • Identify complex GST scenarios (e.g. issues with high-value transactions, potential for disputes or requiring policy clarification) and escalate these to the Central Level GST Chartered Accountant/Directorate for in-depth advisory support.
	<ul style="list-style-type: none"> • Assist to Circle Level Committee/DDOs in respect of issues pending in connection with Service Tax related matters.
	<ul style="list-style-type: none"> • Advice Circle Level Committee on proper course of action to be adopted in respect of rules/laws mentioned in GST Act to avoid any future adverse implications.
	<ul style="list-style-type: none"> • Any other incidental work related to above and as desired by the Competent Authority.
Litigation Support Services	<ul style="list-style-type: none"> • Coordination with the GST Department: Facilitate smooth resolution of Department of Posts (DOP) related GST issues in Andhra Pradesh Circle. Act as the critical liaison between the Andhra Pradesh Circle (DOP) and the State & Central GST authority/GST Department.
	<ul style="list-style-type: none"> • Preliminary Assessment: Conduct an initial assessment of notices or summons related to GST issues received by the Circle Office or GSTRPs.
	<ul style="list-style-type: none"> • Documentation & Evidence: Assist GSTRPs in gathering relevant documentation and evidence to address audits, notices, summons or disputes.
	<ul style="list-style-type: none"> • Central Liaison: Coordinate with the Central Level GST Chartered Accountant for litigation support. Facilitate communication, documentation transfer, and strategy alignment on GST litigation matters.
	<ul style="list-style-type: none"> • Review Show cause Notices: Review of Show cause Notices/orders issued by Commissioner, Commissioner (Appeal)

	or any GST authorities and Tribunals to guide way forward, in respect of GST in Andhra Pradesh Circle.
	<ul style="list-style-type: none"> • Expert Analysis of GST Audit Findings: Provide in-depth opinions on complex GST issues raised during audits undertaken by various authorities at Circle level. Deliver actionable guidance to resolve these matters effectively.
	<ul style="list-style-type: none"> • Comprehensive Notice/Summons Response: Assist to Andhra Pradesh Circle regarding meticulously draft replies to all notices and summons from GST, Service Tax, DGGI, Audit and any similar authorities, regardless of the period they cover. (covered by this tender or before).
	<ul style="list-style-type: none"> • Proactive Advance Rulings: Assist to Andhra Pradesh Circle regarding Draft and file applications with the 'Authority for Advance Ruling' to obtain clarity on potential GST issues. Propose strategies in response to advance rulings or as necessitated by the Department.
	<ul style="list-style-type: none"> • Appellate Support: Guide Andhra Pradesh Circle through the implementation of decisions from the 'Authority for Advance Ruling'. Further, draft and file appeals with the 'Appellate Authority for Advance Ruling' (AAAR) as required and assist in executing AAAR decisions.
	<ul style="list-style-type: none"> • Any other incidental work related to above and as desired by the Competent Authority.
Streamlining implementation of GST in Andhra Pradesh Circle of DoP as per GST laws	<ul style="list-style-type: none"> • Centralized Monitoring: Suggest for development of a dashboard or reporting mechanism for real-time visibility of GST Compliance status across all DDOs of Andhra Pradesh Circle.
GST Registration Review & Optimization	<ul style="list-style-type: none"> • DDO-Wise Analysis: Conduct a comprehensive DDO wise review of existing DoP GST registrations. Identify potential compliance issues, discrepancies and opportunities for optimization.
	<ul style="list-style-type: none"> • Risk Analysis: Assess risk related to existing registrations, pinpointing areas of non-compliance or vulnerability to dispute.
	<ul style="list-style-type: none"> • Recommendations & SOPs: Develop detailed recommendations for changes to existing registrations, including consolidation where appropriate. Create clear Standard Operating Procedures (SOPs) to guide any necessary modifications.
	<ul style="list-style-type: none"> • Proactive Tax Planning: Regularly analyze changes in GST laws and interpret their potential impact on DoP operations. Develop proactive strategies to minimize liabilities and maximize benefits.
	<ul style="list-style-type: none"> • Complex Transaction Guidance: Provide expert advice on complex GST scenarios, including those involving interstate transactions, mixed supplies, and potential for tax disputes.

<p>Legal Advisory Services (Policy level issues raised by the Andhra Pradesh Circle level committee and received at Lead PAO)</p>	<ul style="list-style-type: none"> • Policy Level Legal Advisory Services: The legal advisory services shall be limited to the following: <ul style="list-style-type: none"> i. Time to time legal opinion/advice on queries raised by Andhra Pradesh Circle GST committee/CPMG/PMsG related to the transactions and activities carried out by DoP from GST perspective in order to ensure appropriate compliances under the GST regime; ii. Highlight changes to be undertaken under GST in documentation. iii. And corresponding records maintenance from a tax perspective; conceptualization of alternate business models to optimize impact of all indirect taxes; iv. Assistance to Andhra Pradesh circle in relation to credit issues, refunds and Assessments etc. v. To assist and advice to the Andhra Pradesh Circle for preparing proper response to the queries raised by the Tax Administration from time to time under the GST law in connection with any of the above activities or any other related matter. vi. To provide suitable guidance and advice on queries raised by DDOsin Andhra Pradesh Circle related to the business activities of DoP from Customs and Foreign Trade Policy law, rules and procedures. vii. Assist issues pending in connection with Service Tax related matters in Andhra Pradesh Circle. • Any other incidental work related to above.
<p>GST Compliance Assistance</p>	<ul style="list-style-type: none"> • Policy level issues raised by the Andhra Pradesh Circle level committee and received at Lead PAO.
<p>Additional issues</p>	<ul style="list-style-type: none"> • Reconciliation of input tax credit (ITC) with supplier's filing (GSTR2A/2B) • Advisory on restriction or ineligible ITC as per GST rules. • Guiding DDOs in Andhra Pradesh Circle on handling ITC centralized expenditure such as payment to ATM vendor, software vendor etc. • Expert Advice on collection and bifurcation of GST particularly that related nodal work wherein GST collected from customers such as POPSK etc. • <u>Interaction with Authority for Advance Ruling (AAR)</u> <ul style="list-style-type: none"> (a) Advance ruling requests:- In cases of legal ambiguity prepare applications for advance rulings on specific GST matters to obtain clarity on tax implications, exemptions or specific transactions. (b) Ensure compliance with rulings: Ensure that any decision from the AAR are followed and communicated to relevant GST Registered persons in Andhra Pradesh Circle. Supporting adherence to ruling across the DDOs of Andhra Pradesh Circle.

Attending monthly meeting of Circle Level GST Committee	The Chartered Accountants shall attend and impart suggestions in the Circle Level GST committee meetings held monthly at Vijayawada.
Visits	The Competent Authority may direct the Chartered Accountant to visit any location within the Andhra Pradesh Postal Circle (preferably Vijayawada, Visakhapatnam and Kurnool) as and when required. No extra remuneration will be payable to the Chartered Accountant for visits to and within Vijayawada and in respect of other places, the expenses will be regulated as per Point No. 16.3 of ATC, subject to submission of bills and approval of the Competent Authority..

3. In the event of non-completion of the visits as stipulated above, the Competent Authority shall have the power to deduct an amount at the rate of ₹10,000/- (Rupees Ten Thousand only) per short visit from the monthly bill.

4. The GST Chartered Accountant deployed are required to be available through Telephone/e-Mail/Video Call/other electronic means on all postal working days to resolve any issues /tasks related to work mentioned in the “Terms of reference.

3. Part I–TECHNICAL BID EVALUATION

Essential Eligibility Criteria:

The Bidders should fulfill the following essential eligibility criteria:

Sl. No	Parameters	Documents to be submitted
1	Registration of Firms: The Bidder should be a Firm of Chartered Accountants registered with the Institute of Chartered Accountants of India with PAN and GST Registration having a minimum experience of 5 (five) years since the registration of the firm as on the last date of submission of bid.	<ul style="list-style-type: none">• Self-attested copy of Registration Certificate of the Firm issued by Institute of Chartered Accountants of India.• Self-attested copy of PAN and GST Registration.
2	Non-Debarment/Blacklisting:	<ul style="list-style-type: none">• Self-declaration of non-blacklisting of firm• As per Annexure A, duly signed.
3	Acceptance of Terms and Conditions	<ul style="list-style-type: none">• Certificate of Acceptance of Terms of Reference and Additional Terms and Conditions of the Bid duly signed.

Note: The proposed resources (Chartered Accountants) submitted for Technical Evaluation shall not be changed or replaced without the consent of the Competent Authority during the execution of Contract. A penalty of Rs. 30,000/- (Rupees Thirty Thousand only) shall be levied in case of change of resources in the circumstances other than Death/Insanity/Terminal Illness/Employee leaving Organization.

4. Part-II FINANCIAL BID EVALUATION

1. The price shall be lump sum and inclusive of all applicable taxes and duties, including GST, as applicable.
2. While quoting the price, the bidder shall consider all expenses including travelling, boarding, conveyance, and other miscellaneous and out-of-pocket expenditure, as described in the “Terms of Reference”.
3. No claim for expenditure other than the price quoted will be entertained by the Department on account of Terms of Reference provided in the tender, except as specifically provided under Clause 5 and Para 16.3 of ATC.
4. Rate quoted shall be firm and shall not be subject to any price variation or discount clause.
5. In case of visits to field units (outside Vijayawada only) by the Chartered Accountant, , the expenses shall be reimbursed at the rates prescribed in Para 16.3 of ATC.

5. ADDITIONAL TERMS AND CONDITIONS (ATC)

1, APPLICATION:

The General Conditions shall apply in contract made by the “Office” for providing minimum of Three(3) Chartered Accountants with Terms of Reference as described in this tender document.

2. PARTIES:

‘The parties to the Contract are the Contractor (the tenderer to whom the work is awarded) and the CPMG, Andhra Pradesh Circle and/or any other Competent Authority of the Department of Posts for and on behalf of the President of India, hereinafter referred to as the Department :

3. ADDRESSES:

For all purposes of the Contract including arbitration there under, the address of the Contractor mentioned in the tender shall be final unless the Contractor notifies a change of address by a separate letter sent by Registered post with acknowledgement due to the Office, The Contractor shall be solely responsible for the consequences of any omission and/or error to notify change of address in the aforesaid manner.

4. SIGNING OF TENDER:

An individual signing the tender or other documents connected with contract must specify whether he signs as: -

(a) A partner of the firm, if it be a partnership firm, in which case he must have authority to execute contracts on behalf of the firm and to refer to arbitration disputes concerning the business of the partnership either by virtue of the partnership agreement or by a registered power of attorney duly executed by the partners of the firm.

(c) Director or Principal Officer duly authorized by the Board or Directors of the Company, if it is a Company.

N.B.(1) In case of partnership firms, a copy of the partnership agreement, or general power of attorney duly attested by a Notary Public should be furnished on stamped paper duly sworn or affirmed by all the partners admitting execution of the partnership agreement or the general power of attorney. The attested copy of the certificate or registration of firm should also be enclosed along with the tender. (2) In the case of partnership firms, where no authority to refer disputes concerning the business of partnership firm has been conferred on any parties, the tender and all other related documents must be signed by all partners of the firm. (3) A person signing the tender form or any documents forming part of the tender on behalf of another person should have an authority to bind such other person and if, on enquiry it appears that the persons so signing had no authority to do so, office of the Chief Postmaster General, Andhra Pradesh

Circle may without prejudice, cancel the contract and hold the signatory liable for all costs, consequences and damages under the Civil and Criminal remedies available.

5. OTHER TERMS AND CONDITIONS:

5.1, The Tenderer approved for providing GST Chartered Accountants to the office (hereinafter called the “Contractor” or the “Service Provider”), will be fully responsible for ensuring services as mentioned in the Terms. Of Reference of the bid.

5.2 The rates should be quoted and approved will be valid for a period of one year from the date mentioned in the Award letter. No request for revision of rates will be entertained during the period of contract;

5.3. The successful bidder will have to enter into an Agreement for one year for Rs 100/- on ‘Non-judicial paper. The Chief Postmaster General Andhra Pradesh Circle, Vijayawada-520013 or any other competent authority of the office reserves the right to cancel/withdraw the contract’ Agreement at any time without assigning any reason thereof and the contractor shall have no right to contest against the said decision of the Chief Postmaster General, Andhra Pradesh Circle, Vijayawada-520013

5.4. The Chief Postmaster General, Andhra Pradesh Circle, Vijayawada-520013 or any other competent authority of the office reserves the right to reject any or all the bid(s), without assigning any reason(s),

6. COMMUNICATION OF ACCEPTANCE:

Successful Tenderer will be informed of the acceptance of his tender. Necessary instructions regarding the amount and time provided for Security Deposit will be communicated at appropriate time.

7. PERFORMANCE SECURITY:

7.1, The successful tenderer will have to deposit a Security Deposit within 10 days of date of award of tender online to the extent of 5 % of the annual cost of the work or furnish a bank guarantee of the same value which will be valid for 6 months beyond the date up to which the contract/ extended period of contract is valid. The Security Deposit will not be adjusted against any payment due to the firm from the Office /Department.

7.2. The Security Deposit can be forfeited by order of the Chief Postmaster General Andhra Pradesh Circle, Vijayawada-520013 or any other competent authority of the office in the event of any breach or negligence or non-observance of any condition of contract or for unsatisfactory performance or for non—acceptance of the work order. On expiry of the contract, such portion of the said security deposit as may be considered by the Office, sufficient to cover any incorrect or excess payments made on the bills to the firm, shall be retained until the final audit report on the account of firm’s bill has been received and examined.

8. PENALTY:

In the event of the contract or failing to:

- (i) Observe any of the conditions of the work asset out herein; or
- (ii) Execute the work in good and workmanlike manner and to the satisfaction of the Office.
- (iii) (a) It shall be lawful for the “Office” in its discretion in the former event to remove or withhold any part of the work until such times as he may be satisfied that contractor is able to do

and will observe the said conditions and in the later event to reject or remove as the case may require any work executed otherwise than in a good and workmanlike manner to the satisfaction of the "Office", and in both or either of the events aforesaid to make such arrangements as he may think fit for the reproduction of the work in lieu of that so rejected or removed as aforesaid on account and at the risk of the contractor.

(b) Provided further that if in either event any excess cost be incurred by reason of the difference between the prices paid and the accepted "Office" may charge the amount of such excess cost to the contractor and the same may at any time thereafter be deducted from any amount that may become due to the contractor under this or any other contract or from the security deposit or may be demanded of him to be paid within seven days to the credit of the "Office"

(c) In the event of discovery of any error or defect due to the fault of the contractor, the contractor shall be bound, if called upon to do so, to rectify such error or defect at his own cost to the satisfaction of and within the time fixed by the "Office". In the event of the delivery of any defective work, which owing to urgency or any other reason cannot be wholly rejected the "Office" shall have the power to deduct from any payment due to the contractor such sum as he may deem expedient.

(d) In the event of work being wholly rejected, "Office" may at its discretion either: -

(i) Permit the contractor to re-do the same within such time as he may specify at contractor's own cost or

(ii) For Breach of any other terms of the contract, 2% of the monthly bill amount will be deducted.

(c) In any case penalty shall not exceed 20% of the total contract value.

(d) The Chief Postmaster General, Andhra Pradesh Circle, Vijayawada or any other competent authority of the Office will have the right to terminate the contract at any time due to unsatisfactory work or any other reason.

9. COMPLIANCE WITH LAWS

The service provider should follow the Service Level Agreement specified to the Service as provided in the GeM. The Contractor shall maintain all statutory registers, records, and returns required under the labour laws and shall produce the same on demand by the Office of the Chief Postmaster General, Andhra Pradesh Circle, Vijayawada, or any competent authority. Failure to do so shall be treated as a breach of contract, and the Office of the Chief Postmaster General may, at its discretion, cancel the contract without prejudice to any other action under law or contract. The Contractor shall also be liable for any pecuniary liability arising from any violation or non-compliance of the provisions of the aforementioned laws.

10. NATURAL CALAMITY, STRIKE ETC.

In case of strike, combination of workmen or natural calamity of any kind, fire accidents or circumstances beyond the control of the firm causing stoppage of his work, whereby the delivery or completion of work may be suspended resulting in undue delay without penalty. "Office" shall have the power during such stoppage to get the work done elsewhere without charging the contractor. No obligation will rest on the "Office" to pay for any portion of the work undertaken before such a stoppage. The contract shall provide every facility for removal and use of material as may be necessary for timely completion of the work.

11. INSOLVENCY

In the event of the contractor/firm being adjudged insolvent or having a receiver appointed for it by a court or any other order under the insolvency Act made against them or in the case of a

company the passing of any resolution or making of any order for winding up, whether voluntary or otherwise, or in the event of the firm failing to comply with any of the conditions herein specified, the Chief Postmaster General, Andhra Pradesh Circle, Vijayawada, or any other competent authority of the Office shall have the power to terminate the contract without previous notice.

12. DISCLAIMER

The near relatives of employees of the Department of Posts are prohibited from participation in this tender. The near relatives for this purpose are defined as:

(a) Members of a Hindu Undivided Family

(b) Their spouses

(c) The one related to the other in the manner as father, son(s), son's wife (daughter-in-law), daughter(s) & daughter's husband (son-in-law), brother(s) and brother's wife, sister(s) and sister's husband (brother-in-law)

13. BREACH OF TERMS AND CONDITIONS

In case of breach of any of the terms and conditions mentioned above, the Competent Authority will have the right to cancel the work order without assigning any reason thereof and nothing will be payable by the "Office" in that event and the Security Deposit shall also stand forfeited.

14. SUBLETTING OF WORK

14.1. The firm shall not assign or sublet the work or any part of it to any other person or party.

14.2. The tender is not transferable.

15. PRECAUTIONARY MEASURES

15.1. The Contractor must be careful that quality in services is maintained as well as time schedule prescribed etc., should not be disturbed.

15.2. The Contractor must take every care to see that the work or any portion of thereof does not fall into unauthorized hands. Care should be taken to execute the work under proper security conditions and no spare item of work/ copies should be retained/ sold or otherwise made over by the contractor or any of his staff member to any person other than the person(s) authorized by the Office of the Chief Postmaster General, , Andhra Pradesh Circle, Vijayawada.

16. TERMS OF PAYMENT

16.1. No payment shall be made in advance nor any loan from any bank or financial institution, shall be recommended on the basis of the order of award of work.

16.2. The contractor shall submit the monthly bill for the lump sum amount as per the contract in the first week of following month in respect of previous month for sanction of the amount of bill and passing the bill for payment.

16.3. The costs of the visits beyond Vijayawada City Municipal limits, the Chartered Accountant shall be reimbursed for expenses as follows:

- a) For visits to & within Vijayawada: No additional reimbursement shall be made for travelling to any place within Vijayawada.
- b) For visits outside Vijayawada:

i) Boarding and lodging charges shall be reimbursed at a rate of Rs. 4,500 per day (inclusive of stay, food, and all other expenses).

ii) Travel expenses shall be reimbursed as per actual, limited to the fare of 3rd AC / Chair Car, or as per the bills produced, whichever is lower.

• **Note: The reimbursement is subject to production of paid vouchers/tickets.**

16.4. All payments shall be made by account payable cheque/NEFT only after deduction of TDS, etc.

16.5. The Office of the Chief Postmaster General, Andhra Pradesh Circle, Vijayawada-520013 shall be at liberty to withhold any of the payment/ payments in full or in part subject to recovery of penalties mentioned in para 8 above.

16.6. The term payment/ payments mentioned in this para includes all types of payment/ payments due to the Contractor arising on account of this Contract excluding Security Deposit governed by the separate clauses of the contract.

16.7. Wherever applicable all payments will be made as per schedule of payments.

17. Information/documents to be submitted before deploying personnel

The Contractor must provide the following information/documents before deploying GST Chartered Accountants:

(a) A certificate to the effect that the contractor shall be fully responsible for the conduct & behavior of the personnel.

(b) Contractor should provide the name, permanent & present residential address and telephone numbers of the 3 Chartered Accountants who will provide Chartered Accountant services, to the Chief Postmaster General, A.P. Circle, Vijayawada.

(c) The proposed resources (Chartered Accountants) submitted for Technical Evaluation shall not be changed or replaced without the consent of the Competent Authority during the execution of Contract.

18. Provision for termination/Extension

The contract will remain valid for one year from the date of award of the tender unless terminated earlier by the O/o the Chief Postmaster General, Andhra Pradesh Circle, Vijayawada-520013.

The Chief Postmaster General, Andhra Pradesh Circle, Vijayawada-520013 will reserve the right to terminate the contract at any time serving a notice period of 1 month without mentioning the reasons thereof.

The period of contract can be extended for a further period of one year based on mutual consent in one or more spells on the same rate and terms and conditions at the discretion of the Office of the Chief Postmaster General, Andhra Pradesh Circle, Vijayawada-520013.

ANNEXURE-A

6. UNDERTAKING OF NON-DEBARMENT/NON-BLACKLISTING

Date: _____

TO,

THE CHIEF POSTMASTER GENERAL,

ANDHRA PRADESH CIRCLE,

VIJAYAWADA-520013

Sub: Bid for engagement of GST Chartered Accountant for Andhra Pradesh Circle

Sir,

I/We hereby declare that M/s _____, having registered office at _____, is **not debarred, suspended, or blacklisted** by any Central Government Ministry/Department, State Government, Autonomous Body, PSU, Statutory Body, or any Government Organization as on the date of submission of this bid on GeM (Government e-Marketplace).

It is further declared that **no proceedings for debarment or blacklisting are pending** against the firm.

I/We understand that in case this declaration is found to be **false or incorrect**, the bid shall be liable to rejection and action may be taken as per **GeM terms and conditions and extant Government rules**.

Signature of Bidder : _____

Name : _____

Designation : _____

Place : _____

Date : _____

Seal : _____