

## बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	22-04-2026 18:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	22-04-2026 18:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	90 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Gujarat
विभाग का नाम/Department Name	Narmada Water Resources Water Supply And Kalpsar Department Gujarat
संगठन का नाम/Organisation Name	Gujarat Water Supply & Sewerage Board (gwssb)
कार्यालय का नाम/Office Name	Computer Cell, Head Office
वस्तु श्रेणी /Item Category	Financial Audit Services - Consultant for income tax and Accounting Matters; CA Firm
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)	20 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	7 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
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) *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 मेनू 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	1
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
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
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

#### ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	PUNJAB NATIONAL BANK
ईएमडी राशि/EMD Amount	36000

#### ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	PUNJAB NATIONAL BANK
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 कटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने है। एमएसई कटेगरी 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 :**

Sr Manager.

Computer Cell, Head Office, Narmada Water Resources Water Supply and Kalpsar Department Gujarat, Gujarat Water Supply & Sewerage Board (GWSSB), (Sonara Dineshbhai)

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

**एमआईआई अनुपालन/MII Compliance**

एमआईआई अनुपालन/MII Compliance	Yes
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**एमएसई खरीद वरीयता/MSE Purchase Preference**

एमएसई खरीद वरीयता/MSE Purchase Preference	No
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1. 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.

2. 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.

3. 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.

4. 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.

**अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required**

**Number of Years of firm/company's existence as per ICAI certificate:**As per Firm should have an average minimum receipts of total fees of Rs. 80 lakhs (Rupees: Eighty Lakhs) and from Accounting and Income Tax consultancy of Rs. 20 Lac in the last 3 years ended on 31st March 2025.Tender

**Number of years of experience as on date of which at least XX years should be in internal/external**

**audit of companies, PSUs and centrally funded institutions.:**Chartered Accountant firm must have minimum experience of 15 years of continuous practice as on 31.12.25 or on the latest date.

**Price Breakup Format for the bidders to upload for providing break-up of overall project cost:**[1775044123.pdf](http://1775044123.pdf)

**Financial Audit Services - Consultant For Income Tax And Accounting Matters; CA Firm ( 1 )**

**तकनीकी विशिष्टियाँ /Technical Specifications**

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	Consultant for income tax and Accounting Matters
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Consultant for income tax and Accounting Matters
Category of Work under Financial Audit	Consultant for income tax and Accounting Matters
Type of Industries/Functions	Government Accounts
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
<b>एडऑन /Addon(s)</b>	
Post Financial Audit 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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**अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents**

**परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity**

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
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क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Sonara Dineshbhai	382010,2nd Floor, Account Cell Jalseva Bhavan, Opp. Airforce Station, Sector 10-A	Project / Lumpsum Based	<ul style="list-style-type: none"> <li>Number of Months for which Post Audit Support is required : 12</li> </ul>

## 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. **Generic**

**Bidder financial standing:** The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

### 3. **Forms of EMD and PBG**

Bidders can also submit the EMD with Account Payee Demand Draft in favour of

Sr Manager GWSSB  
payable at  
Sr Manager GWSSB

Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

### 4. **Forms of EMD and PBG**

Bidders can also submit the EMD with Fixed Deposit Receipt made out or pledged in the name of A/C

Sr Manager GWSSB

. The bank should certify on it that the deposit can be withdrawn only on the demand or with the sanction of the pledgee. For release of EMD, the FDR will be released in the favour of the bidder by the Buyer after making endorsement on the back of the FDR duly signed and stamped along with covering letter. Bidder has to upload scanned copy/ proof of the FDR along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date/ Bid Opening date

### 5. **Buyer Added Bid Specific ATC**

Buyer Added text based ATC clauses

1. Bidder Has to Submit EMD as per Tender Term and Condition.
2. Qualification Criteria Will Be as per Tender Terms and Condition
3. Bidder has to Submit physical tender Document.

## 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 Notice No /2026**

**GUJARAT WATER SUPPLY & SEWERAGE  
BOARD**

**Tender Document for Appointment of Chartered  
Accountant Firm / LLP as consultant for Income Tax and  
Accounting Matters**

### **GEM E-Tendering Schedule**

Bid Document Downloading Start Date	Date 01/4/2026, 16 hrs Onwards
Bid Document Downloading End Date	Date 22/4/2026, Up to 18:00 hrs
Last Date & Time for receipt of on line Bids	Date 22/4/2026, Up to 18:00 hrs
Physical Submission at Head office of Board on or before	Date 27/4/2026 up to 18:00 hrs
Address for communication and for physical submission	Financial Controller, Gujarat Water Supply and sewerage Board, Jal-Seva Bhawan, Sector-10A, Opp. Air force station,GANDHINAGAR-382010
Contact person name and Designation with Mobile Number	Dinesh Sonara, Sr. Manager(A/cs) Mob. No.:-9725258480
<b>Email Address</b>	<a href="mailto:sm12qwssb@gmail.com">sm12qwssb@gmail.com</a>
Estimated Value of Assignment (Fees for the assignment work mentioned in	<b>Rs 12,00,000/-</b> [Total amount of lump sum fees including out of pocket exp., travelling and other cost and including GST]

#### **Notes:-**

1) Above mentioned time line schedule is for guidance purpose only. Each bidding firm is conveyed to refer the uploaded tender document in this regard and timing etc. mentioned on GEM portal in order to submit the on line proposal within the prescribed time schedule as per GEM portal details. Notwithstanding, anything contained above, schedule, timing etc. mentioned in GEM bid document will prevail upon the above mentioned details.

2) No request for extension of time line would be entertained in case on line proposal not submitted as per time line/schedule mentioned on GEM portal.

3) Apart from GEM document, also refer this bid documents (including all Annexure and other ancillary details contained in this document) before filling information /submission of bid document and on line submission of price bid.

## Invitation for Proposal

### Appointment of Chartered Accountant Firm/LLP as consultant for Income Tax and Accounting Matters.

#### Back ground:-

Gujarat Water Supply and Sewerage Board(GWSSB) has been established in 1981 Gujarat Water Supply & Sewerage Board is implementing the centrally as well as State Sponsored "Water Supply & Drinking Water" Projects ( Jal Jeevan Mission ) in all districts of Gujarat. The main objective of Board is to provide potable drinking water to the people. The Main income of GWSSB is Government Grants, water charges and Charges recovered from Deposit Works. Grant is received from State Government, Central Government, externally funding agencies and others towards various primary programs and the same is applied to the various eligible activates implemented through division offices under this programmed. Presently there are 43 Division offices working under 6 Zone offices under the Board and other offices, located at various places of Gujarat. Routine accounting is carried out by the accounting staff of Divisions/ other offices of the Board. While Finalization of Accounts, preparation of Annual Accounts and getting conducted Statutory Audit is carried out through CA Firm. Income Tax return of the Board is filed from H.O. Gandhinagar. Further, income tax related matters are also handled from H.O., Gandhinagar. Board is presently enjoying exemption under section 10(46) of the Income tax Act, as per the notification issued by CBDT. Services of CA firm is availed for handling income tax /Direct taxes related aspects pertaining to Board.

GWSSB intends to avail Services from firm of Chartered Accountants as consultants for Income Tax and Accounting Matters and seeks bids for **"Appointment of Chartered Accountant Firm/LLP as consultant for Income Tax and Accounting Matters"** through online tendering. Bids are invited for entire scope of work. Fees quoted must be inclusive of GST and inclusive of all out-of-pocket expenses. Documents for eligibility criteria/ technical eligibility are to be uploaded on GEM Portal.

<b>BID PARTICULARS</b>	<b>ATTACHMENTS</b>
Offer Contains	<b>ANNEXURE-I TO ANNEXURE-VI</b>
Two bid System	Technical Bid-(along with Evidences – in online & Physical form) Financial Bid–(online only)

**Note 1:-**Price bid is to be submitted online only on GEM portal. Technical bid and related documents are to be submitted physically as well as online. EMD in original and self-declaration in original to be sent to address mentioned above in sealed envelope mentioning name of tender compulsorily within stipulated time.

**Note 2:-** Hereafter in this document wherever GWSSB or Board is mentioned it should be understood to mean Gujarat Water Supply and Sewerage Board mentioned above.

**Note 3:-** In this document ICAI to be understood as Institute of Chartered Accountants of India and CA to be understood as Chartered Accountant.

**Note 4:-** Each page of this tender document is to be signed by authorized partner of the firm / LLP and to be uploaded on portal.

#### ANNEXURE-I

#### [Scope of Work and other conditions]

**Scope of work includes but not limited to the following:-**

## **A) Income tax Matter:-**

### **A.1 Advisory:-**

1. To Advise GWSSB on applicability of Income Tax pertaining to its present and future operation including adequacy of current compliance.
2. To advise on taxable / nontaxable nature of Income and Expenditure heads and any other advice related to Income Tax for the benefit of Board.
3. To advise/give written opinion relating to any Income Tax related issues within reasonable time proactively.
4. To update GWSSB about relevant changes/ amendments /judgments in the Income Tax Acts & Rules (more specifically having implications on GWSSB) regularly through mail as well as written post on letter head and further discussing the matter with the officials of GWSSB and to co-ordinate with accounting team of GWSSB to give effect of such changes and amendments in accounts.
5. To advise on tax-planning like benefits, rebates, deductions, exemptions etc. available under Income Tax Act.
6. To provide general consultancy services in any other work related to Income Tax.
7. Advising on implementing all the matters regarding accounting, record keeping, process, policy, system, software etc. to ensure compliance under Income Tax Act and rules.
8. Suggesting, advising and carrying out amendments/modifications in the prevailing tender/agreement clauses and preparing/drafting the new clauses regarding Income Tax Act in respect of works contracts and service contracts.
9. Any other advice regarding income deemed necessary in the interest of the Board as well as those specifically asked by the Board.

### **A.2. Compliance:-**

1. To compute the tax liabilities under Income Tax Act and facilitate their payment by the GWSSB or its offices on timely basis.
2. To compute the tax refunds, credits, rebates under Income Tax Act and facilitate their utilization, remission, receipt by the GWSSB or its offices on timely basis.
3. To collect and check data in timely manner from Income Tax perspective and submit challan to the GWSSB within time limit to deposit Income Tax (excluding TDS under Income Tax and GST) before due date.
4. To prepare, compile, compute, submit and file all type of IT returns, other information, data/details [monthly/quarterly/half yearly/ annually] on relevant portal as well as in physical mode(if any and if applicable) as per the requirements of Income Tax with utmost accuracy.
5. To make computation and file timely and regularly all applicable/relevant returns(including the yearly Income Tax Return)
6. To check admissibility / inadmissibility of benefits/exemptions, reliefs etc. under Income Tax Act at the time of submission of challan for Income Tax payment as well as at the time of filing of applicable/relevant IT Return.

7. To check and guide about the application of accurate & applicable section and rate of Income Tax TDS, Income Tax rate, including the preparation of circular for IT TDS Deduction. Income tax rates, any other relevant matter/point regarding the compliance of Income tax.
8. To assist, carry out and submit necessary data, clarifications regarding various tax and statutory reconciliation between books and various direct taxes and income tax and Income tax reports, returns and other relevant data/details.
9. To prepare Annual returns (including ITR), computation statement etc. for tax payment purpose under Income Tax Act.
10. Advising for the records to be maintained and ensuring due compliance with Refund, exemption, relief etc. under the Income Tax Act.
11. To provide necessary reports, returns, forms related to Income Tax as and when required.
12. To conduct Income Tax related Audit (including Tax Audit report & any other audit report as is applicable to Board under the Income tax Act), including the issuance of Audit report in this regard as part of compliance of relevant provisions of Income Tax Act.
13. In addition to above any other services if deemed necessary and future requirement raised by Income Tax including amendment, notice, circular etc., from time to time.
14. Analyzing, verifying, advising, issuing written computation and providing detailed opinion in writing with specific recommendation in respect of claims of contractors or specific matters of contract agreement **[existing as well as new contracts on case-to-case basis]** w.r.t. the matters pertaining to the Income tax Act and its various aspects including the matters regarding change in the tax rate or change in provision under the Income Tax Act in respect as assigned by the Board or its offices from time to time basis.
15. Preparation of reconciliation of turnover reported in financial statements/books of Accounts with annual turnover or Turnover under the Income Tax Act.
16. Maintaining all kinds of registers, records and other details in computerized and manual format under Income Tax Act and other Direct Taxes.
17. Preparing, filing and representing with the appropriate authorities (including CBDT) in respect of refund, exemption or relief Applications **[including section 10(46) or other applicable section of Income Tax Act]** under the Income Tax Act.
18. Periodical review and reporting of income tax liabilities of the Board, pursuing the matter with the officials of the Board for payment, disposal and settlement of the said liabilities and taking necessary corrective actions for reducing such liabilities, if same are wrongly raised by the authorities.

### **A.3 Liaison:-**

1. To undertake visits and keep liaison with Income Tax Department on behalf of GWSSB and advise from time to time for IT compliance.
2. To undertake task of all types of appeal filing related Income Tax and other direct taxes matters before concerned authorities and replying notices received from various authorities.
3. To assist and obtain various types of Income Tax forms required and in case of any dispute arising with assessing authority. Consultant is required to coordinate to sort out the dispute; similarly in case matter referred to higher authority, the consultant shall also take up the matter with them.
4. To assist and prepare replies / submissions w.r.t. Notices of Department regarding Income Tax including show Cause Notices/other notices/letters etc.
5. To guide and assist the appointed Advocate / Representative in appeal matters before High court/Supreme court matters as well as assist in appointment of suitable advocate / representative in respect of appeal matters before High court and supreme court.
6. To examine any order / communication received from Income Tax authorities and advice for further course of action.
7. To attend the Appeal(s) /Show Cause Notice(s) /Hearing(s) related to Income Tax matters with respective authorities including Income tax Tribunal.
8. Preparing written replies, information and details as sought by auditors, Tax authorities, department of State Government, Central Government etc.
9. Ensuring all Income Tax Compliances including audit proceedings / show cause notices/ demands and other proceedings as applicable initiated by appropriate authorities including drafting / filing of replies, stay of demand and submissions and representation, pursuing, assisting and coordinating with Income Tax authorities for getting refunds / settle demands.
10. Preparing and filling original return, revised return, returns in response to notices issued by the Income tax Department under the various sections of the Income Tax Act for particular Assessment year.
11. Preparation and submission of replies to the notices (including assessment, reassessment and other matters) issued to the Board by the Income Tax Department under various sections of the Income tax Act and from time to time.
12. Attending assessment/reassessment proceedings, hearings under Income Tax Act.
13. Filing Rectification u/s 154, if any, of the Income Tax Act.1961.
14. Preparation and submission of replies to the Penalty proceedings under the Income Tax Act.
15. Preparation and submission of replies w.r.t. the stay of demand proceeding up to Assessing officer level or the higher authority level in respect of Income Tax matters.
16. Regular and timely follow up for the refund(s) from the office of the income tax department.
17. Counseling at various levels in the Boards and in the income tax department.

18. Preparing the presentations, notes, brief notes etc. for the management in respect of matters regarding Income Tax and other Direct taxes.
19. Preparing detailed instructions/guidance note/circulars/Training materials/Presentations etc. time to time in respect of general as well as specific points of Income Tax both in English and Gujarati.
20. Any other work specifically assigned with respect to Income Tax law related matters.
21. Any other relevant matters related to and connected with Income Tax Act pertaining to the Board.

**(B) Accounting matters:-**

There are 43 offices of GWSSB located at various places of Gujarat. [List of divisions/other offices is mentioned at B.3] Division offices (including H.O.) of the Board are maintaining the accounts in Tally software. Firm will be required to carry out **consolidation, finalization Preparation of Annual Accounts of the Board, getting conducted Statutory Audit and other allied & ancillary matters** as mentioned in (B.1) Detailed scope of work during the tenure of the assignment. [Pl. note that routine accounting (being carried out by the accounting staff of the Board)]

**(B.1) Detailed scope of work:-**

- (1) Consolidation and Finalization matters of each Division/other office as well as Head office as whole.
- (2) Advising, suggesting, guiding in formulation of accounting policies, systems, important accounting and financial decisions, expressing opinions in writing w.r.t. accounting and financial matters. Preparation of brief note, presentation, manual etc. regarding accounting and financial matters as and when required by the Management.
- (3) Attending and co-ordinating internal audit, Statutory and A.G. Audit, Preparation and Submission of Compliance of their remarks w.r.t. Annual Accounts, accounting and financial matters of the Board and providing accounting and financial information required to be submitted before various authorities including the Income tax authorities, Banks, FII etc. as and when required.
- (4) Designing, circulating the formats, proforma etc. for collection of information, data and details for preparation of Annual Accounts. Further compiling and checking of such filled information, data, and details and suggesting correction, if any.
- (5) Pursuing the vouchers, registers, records and other details including the routine books of accounts maintained by the various field offices and H.O. from the accounting point of view especially for the purpose of finalization of Accounts and further basis as preparation of Annual Accounts.
- (6) Preparing details, data etc. for getting any report/information etc. relevant for finalization of Accounts and preparation of Annual Accounts, Half yearly accounts (if required) and quarterly accounts (if any).
- (7) To prepare and submit accounting details in prescribed Performa in respect of Income Tax Act and any other relevant details/information required by the Management.
- (8) To critically check, evaluate and provide guidance & advice to the Head office as well as field offices regarding various aspects/matters/points of accounting,

accounting system, accounting standards(where ever applicable), accounting practices, accounting software etc.

- (9) Periodic review of accounting practices, policies and system and provide suggestions, guidance and advice for the improvement in the system of Accounting maintained and accounting procedure followed by the Board in Head office and Divisional offices in view of the latest Accounting Standards issued by ICAI or any other applicable regulatory Authority.
- (10) Ensuring compliance with accounting standards (if any applicable) and relevant regulations.
- (11) To draft circulars, prepare training materials, MIS statements, Presentations, brief notes, notes etc. in English and Gujarati w.r.t. the various accounting matters/points/aspects of the Board.
- (12) Preparation of Annual Accounts of the Board as per applicable provisions, GWSSB Act & rules, applicable rules, pronouncements, applicable and relevant Accounting standards, relevant resolutions, instructions etc.
- (13) Replies of POM, Half margins draft comments and comments issued by C& AG w.r.t. the accounting matters/annual accounts.
- (14) To get prepared and passed merger, reversal, Annual account related year end J.V. entries.
- (15) Ledger Scrutiny of all accounts of all the Divisions/other offices assigned and H.O.
- (16) Preparation of replies of internal audit para for the accounting maintenance related matters/Annual Accounts related matters.
- (17) Any other work entrusted by the Financial Controller/Accounts wing of the Board.

Firm appointed for the assignment will perform all the functions mentioned at point no. (1) to (17) above for the Division offices/other offices and H.O. Further, Firm will carry out the work of consolidation, finalization of accounts, Preparation of Annual Accounts attending the auditors ( internal, statutory and C &AG) for the same and replying remarks & POM, half margins Draft comments, Comments pertaining to the Accounting matters as well as Annual Accounts related matters of the Board.

**(B.2) List of Reports/Outputs to be generated:-**

Following outputs/reports/financial or other statements are required to be submitted by the firm.

- (1) Final Trial balances of Division/other office and consolidated Trial balance of H.O. as whole.
- (2) Monthly and yearly Expenditure statement.

(3) Cash flow and fund flow statement.

(4) Highlights of major queries or accounting issues, if any.

(5) Reconciliation statements of bank balance (Division and sub division), advances, Deposits, transfer of fund, inter Division transfer of fund, IDTS, IDTS (other than stock) and other important accounts.

(6) Ledger Scrutiny report in respect of each Division/other office and Board as a whole, if any.

(7) MPW advances & deposit registers in Excel format or generated from accounting programme maintained by Division/other offices and as whole that of entire Board.

(8) Compliance of internal audit report and Statutory Audit report (including the draft statutory audit report).

(9) Preparation of Annual Accounts of the Board for particular relevant year (**presently annual Accounts of FY 24-25 has been prepared and audited by the Statutory Auditors**) as per applicable provisions and any other work relating to the routine accounting and Annual accounts as per point mentioned in detail at **B.1(12) above**.

(10) Fixed asset register for the transactions during the year.

(11) Any other accounting outputs/reports/working paper/statement or sheet as required by the management from time to time.

**(B.3) List of Divisions/ other offices:-**

No.	Zone	Name of Division/other office
1	1	P H W DN, VADODARA
2		P H W DN, CHHOTAUDEPUR

3		P H W DN, GODHARA
4		P H W DN, LUNAWADA
5		P H W DN, DAHOD
6	2	P H W DN, AHMEDABAD
7		P H W DN, MAHESANA
8		P H W DN, PALANPUR
9		P H W DN, PATAN
10		P H W DN, HIMMATNAGAR
11		P H W DN, MODASA
12		P H W DN, GANDHINAGAR
13		P H W DN, NADIAD
14		P H W DN, ANAND
15		P H W DN, RADHANPUR
16		P H W DN, THARAD
17	3	P H W DN, RAJKOT
18		P H W DN, JETPUR
19		P H W DN, SURENDRANAGAR
20		P H W DN, LIMBADI
21		P H W DN, MORBI
22		P H W DN, JAMNAGAR
23		P H W DN, KHAMBHALIYA
24	4	P H W DN, BHUJ
25		P H W DN, BHACHAU
26		P H W DN, NAKHATRANA
27		P H W DN, ANJAR
28	5	P H W DN, JUNAGADH
29		P H W DN, VERAVAL
30		P H W DN, PORBANDAR
31		P H W DN, BHAVNAGAR
32		P H W DN, AMRELI

33		P H W DN,BOTAD
34	6	P H W DN, BHARUCH
35		P H W DN, VYARA
36		P H W DN, NAVSARI
37		P H W DN, SURAT
38		P H W DN, VALSAD
39		P H W DN, RAJPIPLA
40		P H W DN,AHWA
41		Zone-HO & others
42	MECH DN G'NAGAR	
43	GJTI	

**(B) Other Requirements:-**

1. Partner of the firm is required to visit and attend meeting as and when required/Called for discussion with Senior Management of GWSSB.
2. All the above-mentioned scope of work will be required to be carried out at Head Office of the GWSSB Gandhinagar or at the offices of GWSSB as directed/conveyed /instructed by the management of GWSSB from time to time.
3. Any closed office / division or newly opened or merged office/ division will form part of this assignment.
4. All previous ongoing/pending/incomplete works/issues/Pending cases/matters related to Accounting as well as Direct taxes/income tax on the date of appointment are required be handled by the appointed firm as part of scope of work of this assignment.
5. Jurisdiction of Board w.r.t. Income Tax related matter is presently at Gandhinagar and Ahmedabad. However, for matters regarding exemption, relief etc. pertaining to CBDT or any other higher authorities of Income tax Act, it would be New Delhi or place at which office/offices of such authorities is/are situated.
6. Any other Direct taxes (other than Income tax Act) relevant and applicable to the Board will be the part of this assignment.

7. Work regarding filing of Income Tax TDS returns of field offices of Board and H.O. would not be the part of this assignment.
8. Firm will be required to assign dedicated team for GWSSB headed by qualified and experienced chartered accountant(s) **[at least having 5 years of experience]** with adequate knowledge and experience in field of Accounting and Direct tax/income tax matters respectively along with sufficient manpower to carry out for Direct taxes/Income Tax related matters specified in the scope of work smoothly, efficiently and in time bound manner.
9. However, team deployed for the assignment/representatives of dedicated team(including Partner of the firm and CA team leader) will be required to visit Head office Gandhinagar and/or field offices of GWSSB offices, offices of the income tax authorities and other government department to duly perform scope of work mentioned at **Annexure-I** above in time bound and efficient manner.
10. Data/details/information, books of accounts, outputs, reports etc. emerging as part of this assignment will be the property of GWSSB only. Firm will provide hard and soft copy of the said records (including the backup data/record) to the concerned authorities of the Board.
13. Firm will maintain confidentiality and security of all the records (hard and soft copy) including data/details/information, books of Accounts, outputs etc. emerging as part of this assignment.

## **2. Other Terms and conditions:-**

- 2.1 **Estimated amount of Fees for this assignment is Rs. 12,00,000/- (inclusive of applicable GST and travelling, other cost and out of pocket exp.)** Firm applying for this assignment may quote lower or higher fees than estimated fees considering the scope of work, available man power, experience, norms prescribed by the ICAI, their judgment and any other factors which they deem appropriate.

However, quoting of unreasonable low fees will render the firm/agency ineligible and Further, Management, at its discretion, may take appropriate decision regarding said assignment considering the circumstances of case and in the interest of said assignment and organization. Detailed schedule of payment of fees mentioning periodicity, outputs/reports and results will be chalked out and will be issued as part of appointment order.

- 2.2 Existing Statutory Auditors of Board cannot participate in this bid process. Existing Accounting and taxation consultant can take part in this bidding process. Existing Pre-auditors and internal auditors of the Board will be eligible for participating in this assignment but on selection as Consultant under this assignment, said firm will be required to resign from their current assignment/assignments of pre audit and internal audit. In view of this, all Pre-auditors and Internal Auditors applying for this assignment, **will attach the undertaking on its letter head that if selected for this assignment, firm will resign from all its current pre-audit and internal audit assignments.**

- 2.3 No TA, DA and out of pocket expense will be paid for the travelling within the state of Gujarat. However, in case partner and/or any other CA of the firm(assigned with the task) is required to visit outside Gujarat for performance of work as per this assignment, actual expenditure incurred for travelling would be paid subject to the specified norms duly prescribed by the Board in this regard.

- 2.4 Term of the C.A. Firm selected for this assignment will be initially for period of one year and same will be further renewed from time to time, for the period as Board may deem fit, on appraisal of satisfactory performance of the Firm and as agreed upon between Firm and GWSSB as per such terms and conditions as deemed appropriate by the Board.
- 2.5 In case of any dispute, the decision of Financial Controller, GWSSB Gandhinagar will be final. Parties shall be given due opportunity of representation before making such decision. The jurisdiction shall be Gandhinagar (Gujarat) in case of legal proceedings.

3. **EMD:-**

**3% of estimated cost of the Assignment(Including GST) i.e. Rs.36,000/- (being 3% of Rs. 12,00,000/- being estimated cost)** will be required to be submitted as EMD in the form of account payee demand draft payable at Gandhinagar or in the form of bank guarantee/FDR in favour of Senior Manager, GWSSB, Gandhinagar. However, Firm having valid MSME certificate as on date of tender will be eligible for exemption from submission of EMD. Bank guarantee/FDR or Account Payee demand draft shall be issued in favour of "Senior Manager, GWSSB Gandhinagar, drawn on any bank as is mentioned in the list of banks as per the latest GR issued by DMO branch of finance department, Government of Gujarat.

ABOVE BANK GUARANTEE/FDR or account payee Demand draft shall be sent along with the technical proposal but in different cover on or before the last Date of submission of physical application in separate envelope sent along with the technical bid.

4. **Performance Guarantee:-**

Firm/Agency appointed for the assignment has to submit the performance **bank guarantee/FDR to amounting 5% of total assignment value (including GST)** for the whole term of assignment and six months after the completion of assignment. Bank guarantee/FDR should be issued by the Bank which is duly notified in the latest list of banks as per GR of Finance Department, GOG issued from time to time. (As per FD Circular).

5. General terms and conditions of Online GEM Portal will be applicable.

## Annexure-II

### Other details in support of Technical bid as well as in fulfillment of relevant terms & conditions of bid

(To be printed on letter head of firm-to be attached/submitted physically as well as on line as supporting to technical eligibility criteria and in fulfillment of relevant terms and conditions of the bid)

Sr No	Particulars	Details/documents required					
1	Name of Firm						
2	ICAI firm registration no. and date of Establishment (As per certificate issued by ICAI as on 31.12.25 or as on latest date before the issuance of date of notice for this assignment)	Copy of the Registration certificate and Firm card issued by ICAI.					
3	Category or ranking of the firm as per RBI for the bank Audit	Latest letter issued by RBI					
4	Constitution (Firm/LLP)	Attach copy of registration certificate in case of LLP and Partnership deed/ROF certificate in case of Partnership firm.					
5	Office Address						
6	Contact Person Name & Mobile Number						
7	Email address						
8	Details of CAs as partners and in full time employment (as shown as per certificate of ICAI as on 31.12.25 or on the latest date):-						
	Name	Membershi p No.	Qualificatio n	Fulltime	Date of Joining	Date of ACA	Date of FCA
	1	2	3	4	5	6	7
	<b>Note:-</b> In case CA is in full time employment of the firm, he must be associated with the said firm at least for last one year as evidenced from the Certificate of registration/Firm card issued by ICAI						
9	Firm Income Tax PAN No	Number as well as document shall be separately attached.					
10	Firm GST Number	Number as well as document shall be separately attached.					
11	Appointment No. with C & AG office	Number as well as Appointment letters of last three years separately attached for FY 2023-24, for FY 2024-25					

		and for FY 2025-26(If same has been issued) by C&AG office.
12	LLP/Firm Registration No. with ROF (Registrar of firm) or any other competent Authority.	Copy of Registration certificate
13	Registration as MSME(If firm is registered as MSME entity and claiming exemption from submission of EMD)	Copy of latest MSME registration certificate valid as on current date
14	Appointment of RBI for bank Audit purpose	Category/ranking of firm and Appointment letters of last three years i.e. FY 2021-22, 2022-23, 2023-24 and for FY 2024-25, if same has been issued by RBI.

15	<b><u>Details of Total professional fees and fees from Accounting and Direct taxes/Income consultancy work:-</u></b>		
	<b>Sr. No</b>	<b>Year</b>	<b>Total Professional fees income</b>
		<b>Fees from Accounting and Direct taxes/Income tax consultancy</b>	
	1	2022-23	
	2	2023-24	
	3	2024-25	
		<b>Total</b>	
		<b>Average of 3 years</b>	

16	<b>Details of handling at least 3 completed assignments in last 5 years (as on 31.12.2025), as consultant for Direct tax/Income tax and Accounting matters Govt. (GOG or GOI) Government entities turnover of Rs. 500 crore or more in the each year of assignment.</b>					
	<b>Sr. No.</b>	<b>Name of the Govt. entity i.e. Government Company, Board, Corporation, Nigam</b>	<b>Gross Turnover of Organization</b>	<b>Year for which appointed With duration of work</b>	<b>Current status of work</b>	<b>Completion certificate Date if work is completed</b>
	<b>Note:-</b> Experience of Government societies, trusts, organizations, authorities, institutes etc. would not be considered as eligible/qualifying experience.					

Apart from the above mentioned details, documents/details required for fulfillment of Minimum eligibility criteria, as mentioned should be attached physically as well as to be submitted on line on GEM portal.

**Notes: -**

1. Copy of audited Income and expenditure Account and relevant page of audited Balance sheet of the firm, SOI and ITR filed and CA certificate(along with UDIN No.) mentioning the total professional fees and fees from Audit and attestation work must be attached in support of point no. 16 as part of submission of technical proposal.
2. Appointment order in support of experience (along with covering all required details) must be submitted with Technical Proposal. Attach separately each appointment order and signed copies of relevant pages of financial statements-Audited Annual accounts of particular Government entity i.e. Government Company, Board, Corporation, Nigam for each year of assignment. Each appointment order will be treated as separate assignment.
3. Attach Certificate of satisfactory work completion [**pl. refer Annexure-II (A)**] issued by competent authority of respective Government entities i.e. Government Company, Board, Corporation, Nigam as proof of work completion in case work is already completed.
4. Turnover for **Point No 16** will be in respect of the year of assignment only and same must be evidenced by the photocopies of audited annual account of the Government entities i.e. Government Company, Board, Corporation, Nigam in respect of relevant period for each year of assignment. Please note that merely attachment of photocopies of audited annual Account in proof of turnover will not be sufficient evidence for qualifying for the assignment. **Certificate of satisfactory work completion (as mentioned in point no.2 above) is mandatory requirement in this regard.**
5. Work of consultant for Accounting and Direct taxes matter will be the work as specified in the scope of work in **Annexure-I** above. Firm must have handled the work as consultant of Accounting and Direct Taxes, and allied aspects of GOG or GOI Government entities i.e. Government Company, Board, Corporation, Nigam having turnover of Rs. 500 crore or more in each year of assignment. [**Board, corporation, Nigam, Government Company means whose 51% or more capital of the entity is held either by the State Government or by Central Government or by State and central government both**].
6. Any kind of Income tax related work of bank or insurance Company or its branches would not be considered as eligible work for this assignment. Handling the Accounting and Direct taxes related work of Government society, authority, Trust, institute, entity, organization etc. will not be considered as eligible work.
7. Merely maintaining the accounts of division offices or H.O., without consolidation, finalization of Accounts, preparation of Annual Accounts and getting conducted the Annual Accounts of entire Government entity i.e. Government Company, Board, Corporation, Nigam having minimum turnover of Rs. 500 crore would not be considered as eligible work.
8. obtaining registration under Direct taxes, filing of any kind of returns including TDS returns under Direct taxes or filing of appeals of Direct taxes, conducting tax audit under Income Tax Act will also not be considered as eligible work as tax consultant/retainer of Direct taxes.
9. Appointment order in support of experience should indicate assignment name as “ Appointment as Consultant for Accounting and/or Direct taxes/Income tax related matter”
10. Firm will be required to provide 3(three) different and separate appointment letters in respect of completed assignments (as on 31.12.25), issued by one or more than one Government entities i.e. Government Company, Board, Corporation, Nigam for consultancy work of Direct taxes. Each appointment order will be considered as separate assignment.

### **Annexure -II(A)**

### **FORMAT OF CERTIFICATE**

**[To be issued on letter head of Government entities i.e. Government Company, Board, Corporation, Nigam]**

- 1) This to certify that M/s \_\_\_\_\_, Chartered Accountants have successfully handled and completed the assignment of Consultancy work of Accounting and Direct taxes/Income Tax Act related matters for the following financial year.

Financial Year

Turnover of Government entity

- 2) Audited Annual Accounts of FY\_\_\_\_\_ is under preparation. It is certified that Turnover for the year completed on\_\_\_\_\_ is as mentioned below.

Financial Year

Turnover of Government entity

Above details are certified on the basis records of the Government entity.

- Date: - (Signature of Authorized officer of Government Entity)
- Place: -

**ANNEXURE-III**

**Format for Financial Proposal**

Sr.No.	Particulars	Amount(Rs.)
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1.	Lump sum Fees( <b>inclusive of GST</b> ) for providing Accounting and income tax/direct taxes consultancy services(as per scope of work mentioned in the bid document) for the period of one year from the date of issuance the appointment letter	
	<b>Total:-</b>	

**Notes:-**

1. Fees mentioned above is inclusive of all the cost (out of pocket expenses & travelling cost).
2. **Lump sum fees** is to be quoted above **are inclusive of applicable rate of GST**. GST will not be paid extra.

Date:

Sign:

Place:

Name & Designation:

**Seal / Stamp of Firm**

**Note:-**

**Financial proposal should be submitted online on GEM portal only. (submission of price bid in physical form will be liable to be rejected)**

## ANNEXURE-IV

GWSSB is category I entity as mentioned in the GR No. GR/JNV/10/2018/1143-A of Finance Department issued on 16.9.2019. In view of the above mentioned point, Proposals are invited from the Firms having ranking and registered as Category-1 firm as per ICAI Guidelines for the year 2024-25 and having continuation of ranking accordingly for FY 2025-26 [if ICAI is not assigning any ranking or category, latest ranking or category issued by RBI for bank audit empanelment for FY 2024-25 and FY 2025-26 will be provided]

**Minimum Technical Eligibility criteria are as under:-**

<b>Sr.No</b>	<b>Minimum Technical Eligibility Criteria</b>	<b>Proof to be enclosed</b>
<b>1</b>	Firm should be having ranking as <b>Category-1</b> as per ICAI Guidelines for the year 2025-26 and also as per Gujarat Government's Finance Dept. GR/JNV/10/2018/1143-A dated 16.9.2019 and 8.6.20.	Copy of ICAI registration certificate and latest copy of firm card duly attested (mentioning category).  Latest letter issued by RBI mentioning category/ranking w.r.t. Bank Audit for FY2023-24 and FY 2024-25 and continuation of same for FY 2025-26 (if it is already issued).  [If ICAI is not assigning any ranking or category, latest ranking or category issued by RBI for bank audit empanelment will be required to be provided as mentioned above].
<b>2</b>	It should be partnership firm/LLP of Chartered Accountants, having <b>registered/head office</b> in the State of Gujarat and if registered office/head office is not in the State of Gujarat then at least two full time branches ( <b>including one full time branch at Ahmedabad or Gandhinagar</b> ) should be fully functional in the State of Gujarat for minimum period of 3 years as on 31.12.25 or on the latest date.  <b>(Note:-</b> Place of performance for the assignment will be at Gandhinagar and/or Ahmedabad)	Certificate of Registration of firm and Firm card as at 31.12.25 or as on the latest date before the issuance of notice for this assignment, issued by the Institute of Chartered Accountants of India ( <b>both for registered/head office and 2 branches</b> ).  In case of branches, two government proofs, latest registration card/latest firm card supporting the location of branches in Gujarat as on 31.12.25 or as per latest date as mentioned above.
<b>3</b>	Chartered Accountant firm must have minimum experience of <b>15</b> years of continuous practice as on 31.12.25 or on the latest date.	Certificate of Registration of firm and Firm card as at 31.12.25 or as on the latest date before the issuance of notice for this assignment, issued by the Institute of Chartered Accountants of India.
<b>4</b>	Firm should have at least <b>5</b> full time C.A. ( <b>including the partners and full time C.A. employees</b> ) as at 31.12.25 or as on latest date <b>out of which at least 3</b> must be Partner.	<b>1.</b> Copy of partnership deed. <b>2.</b> Self-certified copy of registration letter and firm card issued by ICAI showing particulars of Partners and Qualified/ Paid Assistants in employment with the firm of latest date

		<p><b>3.</b> List of each individual partner showing the firm(s) in which he/she is engaged as partner or any other capacity must be submitted showing status as on 31.12.25 or as on latest date duly mentioned in relevant Firm card issued by ICAI.</p> <p>[Note:-In case CA is in full time employment of the firm, he must be associated with the said firm at least for last one year as evidenced from the Certificate of registration/Firm card issued by ICAI]</p>
5	<p>Firm should have an <b>average minimum receipts of total fees of Rs. 80 lakhs (Rupees: Eighty Lakhs) and from Accounting and Income Tax consultancy of Rs. 20 Lac</b> in the last 3 years ended on <b>31<sup>st</sup> March 2025</b>.</p>	<p>Copy of Audited Balance Sheet, Income and Expenditure Account along with statement of income and Income Tax Returns for 3 years i.e. FY 2022-23, 2023-24 and 2024-25.</p> <p>In case separate amount of Accounting and income tax consultancy is not directly exhibited in the Statement of profit and loss, certificate of practicing Chartered Accountant(with UDIN) mentioning year wise [FY 2022-23, FY 2023-24 and FY 2024-25] total professional fees and income tax consultancy fees will be required to be submitted.</p>
6	<p>Firm should have handled <b>at least 3 completed assignments in last 5 years as on 31.12.25</b>, as consultant for Direct tax/Income Tax and Accounting matters of <b>GOG or GOI Govt. entity i.e. Government Company, Board, Corporation, Nigam having turnover of Rs. 500 crore or more in the each year of assignment.</b></p> <p><b>[Note:-</b>  <b>Firm may have 3 different and separate appointment letter for each one. i.e. for consultancy work of Direct taxes/Income tax and for Accounting work.</b></p> <p style="text-align: center;"><b><u>OR</u></b></p> <p><b>Firm may have 3 appointment letters with combined mentioning for consultancy work of Direct taxes/Income Tax, and for Accounting work]</b></p>	<p>Appointment letters along with certificate of successful completion of Direct taxes/Income Tax related matters and/or Accounting Assignment <b>[Format as per Annexure II (A)]</b> and self-certified Relevant Page of (Statement of audited Profit and loss /Income &amp; expenditure Account and audited Balance Sheet Page) of the Financial Statement of the organization for which assignment has been handled.</p> <p>In case Financial statements of Government entities i.e. Government Company, Board, Corporation, Nigam are not ready for relevant Financial year, certificate of competent Authority of said entities certifying the turnover of particular Financial year <b>[as per Format as</b></p>

		<b>per Annexure II(A) point no. 2)</b> should be attached. Each appointment order will be treated as separate assignment.
7	The CA firm must be empaneled with the Comptroller & Auditor General of India, New Delhi for the last four financial years. (i.e. FY 2023-24, FY 2024-25 and FY 2025-26) and the empanelment is in continuation as on bid date.	Copy of Empanelment Letter issued by C & AG Office for FY 2023-24, FY 2024-25 and for FY 2025-26(If same has been issued).
8	The firm / LLP must have valid GST Registration, PAN Registration and Firm Registration.	1. Copy of GST registration certificate 2. Copy of PAN Card 3. Firm registration certificate by Registrar of firm or other competent Authority.
9	The firm or any of partners of the firm should not have any disciplinary matters pending with any government and / or any other regulatory body / RBI etc. and they should not have suffered disqualification or debarment.	Self-declaration duly signed by the Authorized partner of the firm as per annexure as per <b>annexure VI</b> on letterhead of bidder Firm/LLP.
10	The firm must not have been issued order of debarment or disqualification or termination order once by any government organization or any regulatory authority for which proceedings are ongoing or under progress.	Self-declaration duly signed by the Authorized partner of the firm as per annexure as per <b>annexure VI</b> on letterhead of the firm/LLP.
11	<b>EMD(3% of total estimated cost)</b>	<b>Rs. 36,000/-</b> in the form of Account payee Demand draft, FDR or bank guarantee, in the name of Sr. Manager, GWSSB, Gandhinagar issued by notified Bank as mentioned in the latest relevant GR of DMO branch, Finance Department, GOG.  Those Firms claiming exemption from submission of EMD on the basis of MSME status, would be required to attach copy of latest date valid MSME registration certificate.
12	The firm of Chartered Accountants should have at least 30 persons staff pertaining to	Self-certified list of staff along with qualification to be provided.

	Accounting and income tax related work.	
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**Notes:-**

1. All the firms of Chartered Accountants meeting with the minimum technical eligibility criteria as evidenced by the proof mentioned against each point will be considered as qualified. Price bids of all such technically qualified firms will be opened and considered for evaluation. In other words, proposals of all the firms not meeting with any of the above referred criteria will be rejected and will not be considered for further process of evaluation. Further, proposals with incomplete details/ evidences will be rejected forth with.  
However, GWSSB reserves the right to call any information/details from the firms in case if it is deemed appropriate to do the same for the sake of said assignment in the interest of GWSSB.
2. Each Chartered Accountants firm applying for the said assignments is required to attach the proof/evidence in support of various technical criteria as stated hereinabove.
3. Firm will be **selected on the basis L1 for the said assignment**. If there are more than one firm qualified as **L1**, GWSSB reserves the right to distribute the work among such firms or to take appropriate decision as it deems fit in such circumstances.

## ANNEXURE -V

### List of Documents to be attached with the Technical Bid

1. Copy of Letter from Institute of Chartered Accountants of India mentioning Registration No., Firm and Details of Partners & Paid CA employees and Firm card as on 31.12.25 or as on the latest date before the issuance of notice.
2. Copy of the latest letter of ICAI mentioning the ranking or category of the Firm.
3. Copy of latest letter of RBI mentioning the ranking or category of the firm for Bank Audit.
4. Copy of the PAN Card, GST Registration No., Firm registration (ROF) certificate/LLP registration certificate.
5. Copy of the Partnership deed/LLP constitution document.
6. Copies of C &AG empanelment letter for FY 2023-24 to FY 2025-26.
7. Copies of Audited Income and expenditure account, Balance Sheet, Income tax returns, statement of computation of income and Certificate(with UDIN) issued by the Chartered Accountant mentioning total professional fees and fees from Accounting and Income tax consultancy work for the last three years (FY 2022-23, FY 2023-24 & FY 202-25)
8. List of **completed works** of GOG or GOI Government entity as consultant of Direct taxes/Income Tax and Accounting matters handled within last 5 years (as on 31.12.25) specifically mentioning the name of such organization, nature of work, type of assignment location, period of appointment for the said assignment, Gross turnover of the organization for the relevant period.  
**[Details of assignments of those Govt. Entities (GOG or GOI) i.e. Government Company, Board, Corporation, Nigam in whose case, the gross turnover of the organization for the year of assignment is Rs. 500 crore or more are to be mentioned]** Attach copy of the appointment order and photocopy of relevant part of audited annual accounts of Company for each assignment mentioned above.
9. Certificate from **Govt. Entities (GOG or GOI)** i.e. Government Company, Board, Corporation, Nigam regarding successfully handling of completed assignments as per **Annexure-IIA**.
10. Self-Declaration as per **Annexure-VI** on the letterhead of the firm.
11. Original EMD along with the technical proposal or MSME certificate as proof of exemption from submission of EMD.
12. Self-certified list of staff pertaining to Audit-Attestation and accounting work.
13. All other relevant details and supporting documentary evidences as mentioned in **Annexure-II** and **Annexure-IV** above.

## **ANNEXURE-VI**

### **Self- Declaration regarding debarment and other matters**

We hereby confirmed that all the documents submitted in this tender are authentic, genuine, copies of their originals and have been issued by the issuing authority mentioned above and no part of the document(s) / information is false, fraudulent or forged or fabricated.

We hereby confirm that our Bid complies with the total technical-commercial requirements/ terms and conditions of the Tender Document and subsequent addendum/corrigendum (if any), issued by GWSSB, without any deviation/ exception/ comments/ assumptions.

We also confirm that we have quoted the prices without any condition and deviation.

We further confirm that any reservation on terms and conditions/counter conditions, if any, mentioned in our bid (Technical as well as Financial) shall not be recognized and shall be treated as null and void.

We hereby confirm that we are not under any 'liquidation', any 'court receivership' or similar proceedings and 'bankruptcy'.

We hereby confirm and certify that our firm or any of its partners have not debarred /delisted/banned by any government Organization, Department, Government Company, Board, Nigam, Corporation, society, Governmental authority, Government entity, Trust or any other organization, Public sector undertaking etc. or by any regulatory authority and there is no adverse action taken or proposed to be taken against firms or any of its partners by any regulatory authority.

Further, this is to certify that the firm or any of its partner has not been convicted/neither proceedings have been initiated in past nor any proceeding is under progress against the firm or any of its partner and further has not been issued with any order of disqualification, debarment or termination by Government any government organization, Department, Government Company, Board, Nigam, Corporation, society, Governmental authority, Government entity, Trust or any other organization, Public sector undertaking etc. or by any regulatory authority in respect of any ongoing/past proceedings.

In case of any adverse/ disciplinary action is initiated against the firm or any of its partners during the process for appointment of CA Firm for this assignment and also after appointment (If selected), the Organization (GWSSB) can terminate the appointment without assigning reasons thereof.

We also confirm that the contents of this Tender have not been modified or altered by us. We agree that if any noticed in future, our Bid may be rejected / terminated.

We hereby confirm that we have gone through and understood the Tender Document and that our Bid has been prepared accordingly in compliance with the requirements/ provisions mentioned in the said documents.

We undertake that Tender Document shall be deemed to form part of our bid and in the event of award of work to us, the same shall be considered for constitution of Agreement. Further, we shall sign and stamp each page of the Tender Document as a token of Acceptance and as a part of the Contract in the event of award of Contract to us.

We further confirm that we have quoted our prices in electronic mode through GEM portal on line. We confirm that rate quoted by us includes price for all services as mentioned in the Tender Document and including taxes.

Stamp and signature of bidder:

Name of bidder:-

**Note:-**

To be stamped and signed by the authorized signatory/Partner of firm/LLP on letterhead of bidder Firm/LLP.

