

## बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	23-04-2026 15:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	23-04-2026 15:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	90 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Consumer Affairs Food And Public Distribution
विभाग का नाम/Department Name	Department Of Food And Public Distribution
संगठन का नाम/Organisation Name	Food Corporation Of India (fci)
कार्यालय का नाम/Office Name	Fci Headquarter New Delhi
वस्तु श्रेणी /Item Category	Financial Advisory Services - Onsite; Tax Advisory
अनुबंध अवधि /Contract Period	3 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	100 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),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (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?	No
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	2
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	10
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	3
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	4500000
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	ICICI
ईएमडी राशि/EMD Amount	90000

#### ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	ICICI
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	36

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित केटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज 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 :**

Manager

FCI Headquarter New Delhi, Department of Food and Public Distribution, Food Corporation of India (FCI), Ministry of Consumer Affairs Food and Public Distribution (Karuna)

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	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% तक की सीमा में हो / Purchase Preference to MSE OEMs available upto price within L1+X%	15

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. 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 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 service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to the [OM\\_No.1\\_4\\_2021\\_PPD\\_dated\\_18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if the credentials of the service provider are validated on-line in GeM profile as well as validated and approved by the Buyer after evaluation of submitted documents.
4. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE

bidder subject to acceptance of L1 bid price.

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.

एक्सेल में अपलोड किए जाने की आवश्यकता /Excel Upload Required :

BOQ - [1775105377.xlsx](#)

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

**Number of years of experience as on date of which at least XX years should be in providing similar advisory services to Government departments, PSUs, PSBs, Municipalities and centrally funded institutions.:**As per RFP

**Number of XX qualified professionals in full time employment at senior level with experience in handling similar or relevant projects.:**As per RFP

**Scope of work to be uploaded by buyer:**[1775105394.pdf](#)

**Pre Bid Detail(s)**

मूल्य भिन्नता खंड दस्तावेज/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
09-04-2026 11:00:00	FCI Headquarter, 3rd Floor, New Delhi-110001

**Financial Advisory Services - Onsite; Tax Advisory ( 1 )**

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
<b>कोर / Core</b>	
Deployment Location	Onsite
Category of financial advisory service	Tax Advisory
Sub-category of Financial Advisory Services	Filing Income Tax Returns
Financial Advisory Reports	Yes
Frequency of Progress Report	Monthly
Type of Professional/Resources required	Financial Consultant , Chartered accountant , Tax expert
Qualification of Professional/Resources required	NA
Certification of Professional/Resources required	NA

विवरण/ Specification	मूल्य/ Values
Total Experience of Professionals / Resources (In years)	More than 10 Years
<b>एडऑन /Addon(s)</b>	
Post Financial Advisory Support	NA

**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
1	Karuna	110001,12-16 Barakhambha Lane Barakhambha Road Near Fire Brigade	Project / Lumpsum Based	N/A

**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. 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---**



**BID DOCUMENT/REQUEST FOR PROPOSAL (RFP) FOR APPOINTMENT OF INCOME  
TAX AUDITOR AND TAX CONSULTANT**

**Tender No. Accts/Tax Auditor & Consultant/ 2025-2026/1**

**FOOD CORPORATION OF INDIA  
ACCOUNTS DIVISION**

FOOD CORPORATION OF INDIA  
Headquarters  
16-20, Barakhamba Lane,  
New Delhi-110001



Part - A

Technical Bid

### **Disclaimer**

The information contained in this Bid document or subsequently provided to Bidder, whether verbally or in documentary or any other form by or on behalf of the FCI or any of its employees or advisers, is provided to Bidder on the terms and conditions set out in this Bid document and such other terms and conditions subject to which such information is provided. This information is on a wide range of matters, some of which depends upon interpretation of law. The information given is not an exhaustive account of statutory requirements and should not be regarded as a complete or authoritative statement of law. The FCI accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on the law expressed herein.

This Bid document is not an agreement. The purpose of this Bid document is to provide interested parties with information that may be useful to them in the formulation of their Proposals pursuant to this Bid document. This Bid document includes statements, which reflect various assumptions and assessments arrived at by the FCI in relation to the assignment. Such assumptions, assessments and statements do not purport to contain all the Information that each Bidder may require. This Bid document may not be appropriate for all persons, and it is not possible for the FCI, its employees or advisers to consider the objectives, technical expertise and particular needs of each party who reads or uses this Bid document. The assumptions, assessments, statements and information contained in this Bid document, may not be complete, accurate, adequate or correct. Each Bidder should, therefore, conduct its own investigations and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments and information contained in this Bid document and obtain independent advice from appropriate sources.

The FCI, its employees and advisers make no representation or warranty and shall have no liability to any person including any Bidder under any law, statute, rules or regulations or tort, principles of restitution or unjust enrichment or otherwise for any loss, damages, cost or expense which may arise from or be incurred or suffered on account of anything contained in this Bid document or otherwise, including the accuracy, adequacy, correctness, reliability or completeness of the Bid document and any assessment, assumption, statement or information contained therein or deemed to form part of this Bid document or arising in any way in this Selection Process.

FCI also accepts no liability of any nature whether resulting from negligence or otherwise, however caused arising from reliance of any Bidder upon the statements contained in this Bid document.

FCI may in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information, assessment or assumption contained in this Bid document.

The issue of this Bid document does not imply that the FCI is bound to select any Bidder or to appoint the Selected Bidder, as the case may be, for the assignment and the FCI reserves the right to reject all or any of the Proposals without assigning any reasons whatsoever.

The Bidder shall bear all its cost associated with or relating to preparation and submission of its Proposal including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which may be required by the FCI, formation of consortium or any other costs incurred in connection with or relating to its Proposal. All such costs and expenses will remain with the Bidder and the FCI shall not be liable in any manner whatsoever for the same or for any other costs or other expenses incurred by any Bidder in preparation or submission of the Proposal, regardless of the conduct or outcome of the Selection Process.



General Manager (A/Cs)  
Accounts Division  
FCI Hqrs.

**NOTICE INVITING ONLINE BIDS FOR APPOINTMENT OF INCOME TAX AUDITOR AND INCOME TAX CONSULTANT BY FOOD CORPORATION OF INDIA, HEAD QUARTER: -**

FROM:

The General Manager (A/Cs)  
Accounts Division FCI HQRS  
FOOD CORPORATION OF INDIA  
New Delhi- 110001  
16-20, Barakhamba Lane,  
Tel. No. 011-43527408  
E-mail: cgmacts@fci.gov.in

Dear Sir(s),

For and on behalf of the Food Corporation of India online bids in the prescribed Tender Document under two bid systems is invited from interested, eligible bidders for engagement as Income Tax Auditor & Income Tax Consultant. Food Corporation of India will not accept any manual bids/ hard copy of bids. The assignment will be for a period of Three Years.

2. The Tender Document and other detailed terms & conditions are available in the Food Corporation of India website [www.fci.gov.in](http://www.fci.gov.in) (for reference only) as well as at GEM Portal (for reference and online bidding).
3. Aspiring bidders are advised to go through and follow the instructions provided at Appendix -I regarding 'Instructions for Online Bid Submission'. Tenders and supporting documents should be uploaded through e-procurement Portal as mentioned in Appendix-II.
4. CRITICAL DATES SECTION:

Activity	Proposed Date & Time
Tender Publishing Date	2nd April 2026 , 10.00 AM
Tender Document Download Date / Time	Start Date /Time - 2 April 2026 , 10.00 AM
	End Date /Time - 23 April 2026 , 3.00 PM
Pre-bid Meeting / Queries	09 April 2026 at 11.00 AM
Last Date of Query Submission	13 April 2026 at 11.00 AM
Date and Time for Submission of Online Bid	Start Date /Time - 2 April 2026 , 10.00 AM
	End Date /Time- 23 April 2026 , 03.00 PM
Date and Time of Opening of Online Technical Bid	23 April 2026 , 3.30 PM

5. The last date for submission of the Bids online 23<sup>rd</sup> April of 2026 at 3.00 PM and Technical Bids will be opened online on 23<sup>rd</sup> April 2026 at 3.30 PM in the presence of the intending bidders/their authorized representatives who may wish to be present.
6. Bids to remain open for acceptance up to and inclusive of ninety days from the date of opening of the Technical Bid. The Food Corporation of India, may, at its discretion, extend this date by 30 days and such extension shall be binding on the Bidders. If the date up to which the Bid is open for acceptance is declared to be a closed holiday/Sunday, the Bid shall be deemed to remain open for acceptance till next following working day. The Bid of any bidder who does not keep the offers open for the prescribed period shall be summarily rejected. The Bidder shall bear all costs associated with the preparation and submission of its tender, and the FCI will in no case be responsible or liable for these costs, regardless of the conduct or outcome of the tendering process.
7. The prospective bidders are advised to refer to the GEM Portal for any modification to the Tender Document and the bidders shall ensure that the Bid Documents submitted by them shall contain such modifications, failing which the bids shall be liable to be rejected.
8. The bidders shall submit an Earnest Money Deposit (EMD) of INR 90,000/- along with the Technical Bid. The EMD may be submitted in the form of Insurance Surety Bonds, Account Payee Demand Draft, Fixed Deposit Receipt from a commercial bank, Bank Guarantee (including e-Bank Guarantee)/ RTGS/NEFT/Electronic Mode in favour of the Food Corporation of India, in CC Account No. 10220632672, IFSC Code: SBIN0050191 (State Bank of India, K.G. Marg, New Delhi).

Performance Bank Guarantee (PBG) amounting to 5% of the Contract Value have to be furnished by the Successful Bidder. The PBG may be submitted as Insurance Surety Bonds, Account Payee Demand Draft, Fixed Deposit Receipt from a commercial bank, or Bank Guarantee (including e-Bank Guarantee) through RTGS/NEFT/Electronic Mode.

- a. The BG issuing bank shall send cover for BG issued through SFMS platform to the FCI banker, i.e., ICICI Bank Ltd., 9A, Phelps Building, Connaught Place, New Delhi – 110001 (IFSC Code: ICIC0000007) as per the details below:
  - i. MT760 COV for issuance of Bank Guarantee.
  - ii. MT767 COV for amendment of Bank Guarantee.
  - iii. Issuing bank shall mention FCI beneficiary office code in field code in field 7037 of MT760COV/MT767COV.
  - iv. FCI Beneficiary code will be “FCIHA11” where HA11 is four-digit unit code of respective office of FCI.

- b. The bidder shall submit the copy of SFMS message as sent by the issuing bank branch along with the original Bank Guarantee.
  - c. BG submitted without these details shall not be accepted.
  - d. Proforma of PBG shall also be amended to include the following message:  
*"Cover message for this BG has been sent to FCI bankers i.e., ICICI Bank Ltd., 9A, Phelps Building, Connaught Place, New Delhi – 110001 (IFSC Code: ICIC0000007) through SFMS."*
9. Food Corporation of India reserves the right to reject any or all tenders and to cancel the tender enquiry at any stage without assigning any reason.
  10. The offers submitted by the Bidders would be governed by all the terms & conditions laid down in the Notice Inviting Bids, prescribed Bid Document and its annexures, appendices, schedules etc.
  11. Neither FCI nor NIC shall be responsible for non-accessibility of GEM portal due to technical glitches or internet connectivity issues at Bidder's end. The Bidder may contact GEM Portal representative/customer care.
  12. In case of any clear indication of cartelization or express or implied anti-competitive agreements between the Bidder's at the time of finalization of Tender or thereafter, which at any time i.e. before or after award of the Contract comes to the notice of the FCI, the Tendering Authority may reject the relevant Bids, forfeiture of EMD (if any), recover the losses as assessed by the Authority arising out of such anti-competitive practices of the Bid(s) and also recommend the case to the ICAI/NFRA/Ministry of Finance/Registrars of Companies/NSIC/Competition Commission of India or any other department having appropriate jurisdiction or Authority, for initiating necessary action including, but non restricted to, cancellation of license/certificate.
  13. FCI will not enter into negotiation with any Bidders including the lowest Bidder.
  14. Detailed Terms & conditions and Instructions governing the Bid can be seen in the Bid Documents.



General Manager (A/Cs)  
Accounts Division  
FCI Hqrs.

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## Tender Information

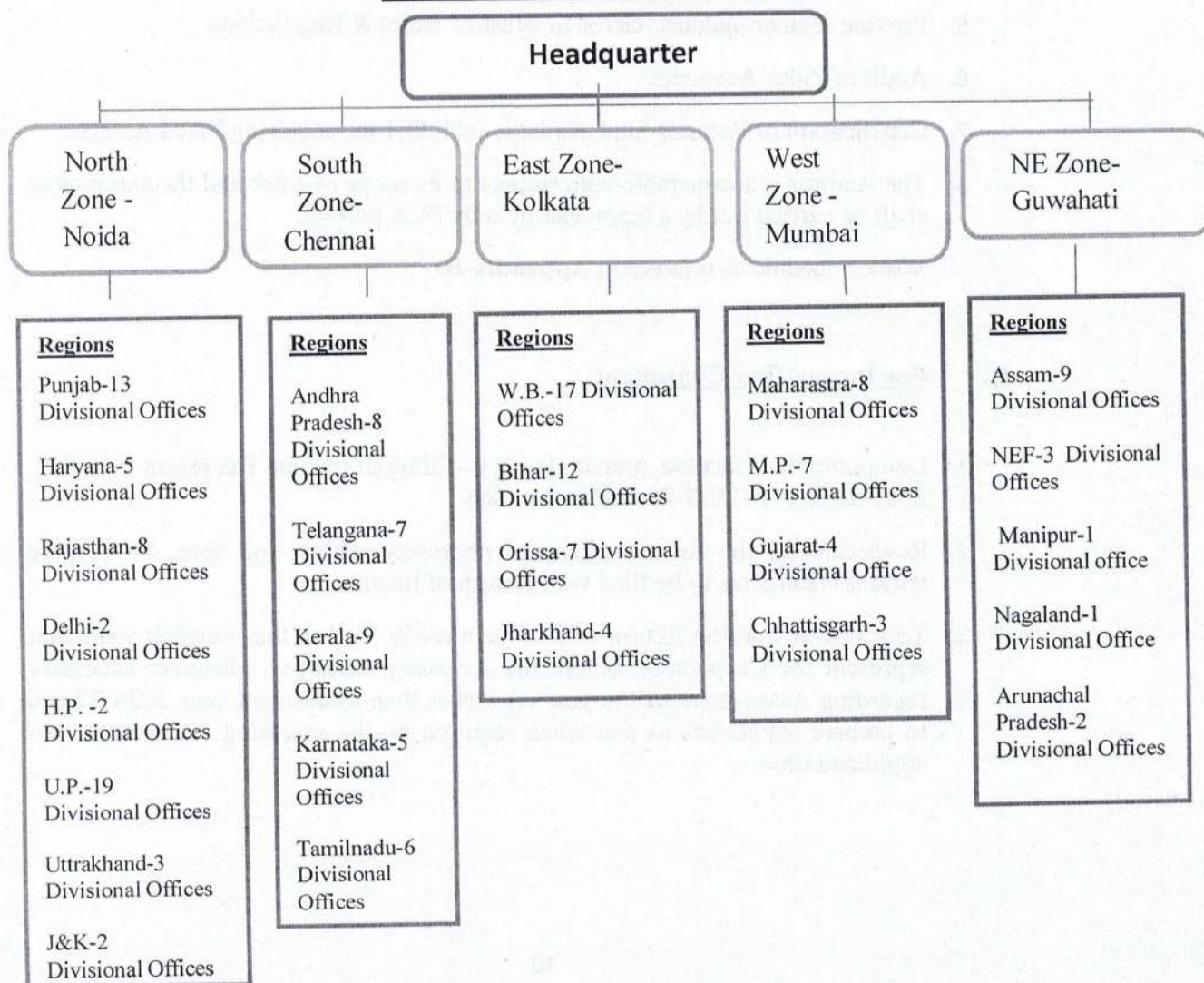
### 1. INTRODUCTION: -

Food Corporation of India (FCI), one of the largest public sector enterprises was setup under the Food Corporations Act 1964, in order to fulfill the following objectives of the Food Policy of Govt. of India:

- Effective price support operations for safe guarding the interests of the farmers.
- Distribution of food grains throughout the country for public distribution system.
- Maintaining satisfactory level of operational and buffer stocks of food grains to ensure National Food Security.

Since its inception, FCI has played a significant role in India's success in transforming the crisis management oriented food security into a stable security system.

### ORGANISATIONAL STRUCTURE



## 2. SCOPE OF WORK: -

### I. For Income Tax Auditor/Auditor:

For Income Tax Audit U/S 44AB of Income Tax Act 1961, firm should ensure:

1. Audit of Consolidation of Form 3CD at 5 Zonal Offices level based upon Form 3CDs of the Regions.
2. Tax Audit of All India Consolidation of Form 3CD based upon Zonal Consolidated Form 3CD (based upon Regional Consolidated Form 3CD) including Headquarters and Institute of Food Security Units and Filing & issue of Tax Audit Report in Form 3CA along with certified statement in Form 3CD (along with related annexure) for the Corporation as a whole for the F.Y. 2025-26 to 2027-28.
3. Limited review of financial results as per SEBI (LODR) on quarterly basis.
4. Certify/Provide the Certificate/Disclosure required to be submitted under Regulation 54 or any other regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
5. Provide regular updates related to latest IT Rules & Regulations.
6. Audit of Pulse Accounts.
7. Certification of Balance fund available with FCI for acquiring Fixed Assets.
8. The Auditor is accountable with respect to its scope of work and the assignment shall be carried out by a team lead by only FCA partner.

Work Schedule as referred in **Appendix-III**

### II. For Income Tax Consultant:

1. Computation of Income, preparation & e-filing of Income Tax return from F.Y. 2025-26 to F.Y. 2027-28 within due date.
2. Revise/amend the Return whenever necessary within due date. To prepare various statements to be filed with Return of Income.
3. To revise/amend the Return of Income already filed in the previous years and represent the Corporation before the Assessing authority whenever necessary regarding Assessment of the year (s) earlier than assessment year 2026-27 and to prepare statements as and when required by the assessing authority within stipulated time.

4. To advice / opinion on the various routine matters relating to Direct Taxes referred from time to time including demand notices / penalty matters / refund matters / any other issues related to Income Tax.
5. Prepare and file the statements/reply as and when required by the Assessing authority till the completion of all the pending assessment and also represent the Corporation before the Assessing authority in the Assessment proceedings within stipulated time.
6. To assist and advice the corporation in compliance of notice/ Assessment order issued by Income Tax Department and to argue before the assessing authority on all questions of facts as well as law in connection with normal assessment.
7. To examine the Assessment order/ order of the Appellate authority raising demands against corporation and to advise further course of action. To draft appeal/reply and submission to concerned Authority if necessary within stipulated time.
8. To represent the Corporation in Appellate Proceedings (including Prosecution Proceedings under the Income Tax Act, 1961) before the Commissioner of Income Tax Appellate Tribunal/ other appropriate authorities). To prepare & submit the statements/appeals to concerned department, whenever necessary, within stipulated time.
9. To apply and follow up with Income Tax authorities for rectification of demand, payment of Income Tax demand/appeal effect order etc. and also pursue, prepare and submit the requisite reply/statement required for pending Income Tax refund matter with various Tax Authorities.
10. To assist, prepare & file the requisite form for obtaining the Certificate for NIL /lower Deduction of Tax by the Corporation within stipulated time.
11. To assist, prepare & file the reply on behalf of the corporation in compliance of notice u/s 133(6) or any other notice issued by Income Tax Authority within stipulated time.
12. Making applications u/s 263 or 264 of Income Tax act before PCIT (Adm.) if any.
13. Drafting of letters /representations to CBDT & MOF and its follow up in Income Tax matter.
14. Advice and opinion to corporation on point no 1 to 13 related issues & all other miscellaneous work.
15. Provide regular updates related to latest IT Rules & Regulations.
16. The scope of work can be expanded and shall not be limited as above.

Work Schedule as referred in **Appendix-III**

### 3. TERMS & CONDITIONS: -

#### 3.1 General Terms & Conditions: -

1. Interested bidders which meet the eligibility criteria as mentioned in the tender under clause "Minimum Eligibility Criteria for Technical Bid", shall submit their requisite details in the Application Format given in Annexure B along with copy of all the necessary certificates, documents, declaration etc.
2. Queries, if any, in this regard may be asked through official landline 011-43527408. (Mon – Fri, 11:00 AM to 4:00 PM) or contact via following e-mail address:

Designation	Email ID
General Manager (A/Cs)	cgmaccts@fci.gov.in

3. Any amendment / corrigendum / clarification to the Tender will be posted on GEM Portal or the website of FCI i.e. <https://fci.gov.in/tender.php>.
4. The FCI shall not be liable for non-receipt/late receipt of any of the Bids.
5. The FCI reserves the right to reject any of the bids without assigning
6. The decision of the FCI shall be final and binding as regards to the criteria to finalize the firm out of the bids so received and selection of Income Tax Auditor and Income Tax Consultant.
7. Incomplete and conditional bids shall be summarily rejected.
8. Any report or other material prepared by the firm for the corporation under the contract shall belong to and remain the property of the corporation.
9. FCI in its discretion, terminate the contract in the event of the firm failing to meet any of the contractual obligations or any other material breach of contract by giving due notice to that effect.
10. Fees quoted should be in terms of Rupees only. If any bidder quotes Nil or Zero rate in the financial bid, the bid will be summarily rejected.

**Note:** While quoting rates in the Price Bid, bidders are expected to take into consideration following factors: -

- a) All rates will be treated as fixed for the period of the contract. No escalation whatsoever shall either be claimed or considered except TA/DA and lodging charges as per eligibility (ref. Point 14) in case of any visit required for Tax audit /consultancy purpose other than Delhi/NCR location.
- b) Bidders are requested to note that they should necessarily submit their financial bids in the BoQ format (Annexure D) provided in GeM portal and no other format is acceptable. (Refer Appendix I, Point no. 16.6.2)

11. Person(s) signing the Bids shall state in what legal capacity he/she is, or they are signing the Bids, example proprietor / partner of the firm/LLP.
12. The person signing the Bid or any other documents forming part of the Bid as a Power of Attorney holder of the Firm/LLP shall be responsible to produce a proper Power of Attorney duly executed on a non-judicial stamp paper of appropriate value, duly attested by a Notary Public in his/her favour, stating that he/she has authority to bind the Firm/LLP in all matters, pertaining to the Contract. If at any stage it is found that the person concerned had no such authority FCI may, without prejudice to other civil/criminal remedies, terminate the Contract and hold the signatory & the Firm/LLP liable for all costs and consequences. (Annexure E)
13. Tender Application as per Annexure-A shall be submitted/uploaded on letter head of bidder. The bidders while submitting bids shall be required to submit the requisite details in Annexure "B" & Annexure "C". Any incorrect information furnished by the bidder shall lead to rejection of his/her bid.
14. In case of any visit required for Tax audit purpose other than Delhi/NCR location. The to-and-fro Travelling Allowance for each Tax Audit Team Member and lodging / Dearness Allowance during the stay exclusively for FCI Tax Audit shall be reimbursed treating the eligibility. Tax Assistant at par with that of Managers of FCI, Qualified Chartered Accountant at par with Assistant General Manager of FCI and Partner at par with Deputy General Manager of FCI.
15. The bidder should not have been debarred or blacklisted by any Govt. or Quasi Govt. Agency as on the last date of submission of bids.
16. The bidder should not have been found guilty of moral turpitude or convicted of any economic offence or violation of any financial sector laws during the last 5 years period.
17. The bidder should have its Registered Office at New Delhi or NCR. (Attach relevant address proof of Delhi/NCR office).

18. The bids are being invited as per the provisions of Public Procurement (Preference to Make in India), order 2017 dated 15.06.2017 read with subsequent amendments and updates (Refer Manual for Procurement of Consultancy Services 2<sup>nd</sup> Edition 2025) issued from time to time and same is to be abided by the bidders, to the extent applicable, failing which, the bid will become void.
19. The bidder should ensure that Provisions of Rule 144 (xi) of the General Financial Rule (GFR), 2017 with subsequent amendments and updates are followed to the extent applicable and in case of any failure on this account, bid will become void.
20. The firm hired by FCI shall in no case represent or give opinion or advice to other stake holder in any matter which is adverse to the interest of FCI. This would constitute a material breach of contract.

### 3.2 Contract Terms & Conditions: -

1. **Subletting:** -The bidder shall not sublet, transfer or assign the Contract, any part thereof. In case of subletting, the Contract shall be summarily terminated at the risk & cost of the bidder, without prejudice to any rights or remedies the Corporation may have under the Contract and Law.
2. **Payment Schedule:** -
  - a) Fees shall be paid after successful completion of assignment and submission of authenticated copies of all requisite reports, forms and computation in soft and hard form. In respect of advice on other routine matters as per scope of work, **the retainership fees is payable on quarterly basis.**
  - b) No advance payment will be made to Income Tax Auditor/Consultant.
  - c) A digitally signed bill need to be submitted by uploading in BTS of FCI for which necessary user ID & password will be provided by FCI.
  - d) The payment shall be made against the submission of properly raised pre-receipted tax-invoices in the name of Food Corporation of India after ensuring satisfactory completion of assignment.
  - e) The admissible fees will be paid to the Bank account of the bidder maintained in any bank located in India in Indian Rupees only.
  - f) There shall be no escalation in fees.

**3.3 Confidentiality of the Matters: -**

The Tax Auditor/Consultant shall keep confidential and shall not, without the written consent of FCI, make any use of or divulge to any third party any document, data or other information furnished, received or generated directly or indirectly in connection with the assignment, whether such information has been furnished, received or generated prior to, during or following termination of the Contract.

**3.4 Indemnity: -**

The Tax Auditor/Consultant hereby agrees to fully indemnify and keep FCI indemnified from and against any breach of Agreement, financial loss (including counsel fee) or damage caused to, or cost incurred by FCI, arising out of misrepresentation, negligence, misconduct and /or misdemeanor or any breach of applicable laws or the provision of the RFP/ Agreement on part of Tax Auditor/Consultant or any of its employees/agents/sub-agents etc.

**3.5 Governing law and Dispute Resolution: -**

The parties shall endeavor to resolve all disputes arising out of this contract amicably. In case any dispute remains unresolved, the same shall be subject to exclusive jurisdiction of courts in Delhi alone.

**3.6 Tenure of appointment: -**

The appointment of the Tax Auditor/Consultant shall be for a period of 3 (Three) years, extendable for a period up to 2 (two) year at the discretion of FCI on the existing terms and conditions. Any extension shall be in writing and by way of addendum to the existing agreement.

**4. MINIMUM ELIGIBILITY CRITERIA FOR TECHNICAL BID:**

The technical Bid should contain the following Information supported by required documents Bidders must ensure the documentary proofs to substantiate the minimum eligibility criteria mentioned below in their technical bid, otherwise the bid shall not be considered for evaluation;

S.No.	Minimum Eligibility Criteria
1	<b>For Tax Auditor</b> - Minimum 10 years of experience* in conducting Income Tax Audit are necessary out of which working experience of minimum 1 year in any one of these organization ( Central PSU/State PSU/ Govt. Authority/ Autonomous body) are mandatory .
2	<b>For Income Tax Consultancy</b> - Minimum 10 years of experience** in conducting Income Tax Consultancy Work including filling of income tax returns are necessary out of which working experience of minimum 1 year in any one of these organization ( Central PSU/State PSU/ Govt. Authority/ Autonomous body) are mandatory .
3	The CA firm should have minimum average turnover of Rs 1.00 Crore per annum and above during last three completed financial years i.e. 2022-23, 2023-24, & 2024-25.
4	The Bidder should be Proprietorship / Partnership/LLP.
5	The CA Firms should have its registered office in Delhi/NCR, so that the firm can attend the important works of corporation at Short notice.

\*The experience of 10 years shall mean ten separate financial years of conducting Income Tax audits. For example, experience covering the period from FY 2014–15 or any earlier financial year up to FY 2024–25 shall be considered as fulfilling the requirement.

\*\*The experience of 10 years shall mean ten Separate financial years of providing Income Tax Consultancy. For example, experience covering the period from FY 2014–15 or any earlier financial year up to FY 2024–25 shall be considered as fulfilling the requirement.

#### 5. TERMS FOR MICRO & SMALL ENTERPRISES: -

- I. Tender document cost will not be charged from Micro & Small enterprises.
- II. MSEs registered with the agencies for the items tendered will be exempted from payment of Earnest Money Deposit (EMD).
- III. MSME who are interested in availing themselves of these benefits and preferential treatment, will enclose with their offer, the proof of their being registered for goods produced and services rendered with any of the agent mentioned in the notification of Ministry of MSME indicated below along with their bid:
  - a. District Industries Centers
  - b. Khadi and village industries commission
  - c. Khadi and village industries Board
  - d. Coir Board
  - e. National small industries Corporation
  - f. Directorate of Handicraft Handloom
  - g. Any other body specified by Ministry of MSME

IV. Bidder must submit the latest valid MSME registration certificate indicating the date of registration, which should be valid as on the last date of submission of the tender.. MSEs seeking exemption and benefits should enclose an attested/ self-certified copy of valid registration certificate giving details such as validity, stores/services etc. failing which they run the risk of their bid being passed over as ineligible for the benefits applicable to MSEs.

V. The benefits as stated above to MSME, shall be available for services provided by MSEs for which they are registered.

VI. In case the MSME does not fulfill the criteria at 5 No. III IV & V above, such offers will not be considered for benefits detailed in MSME notification of Government of India dated 23.03.12 and any other subsequent amendment/notification issued thereafter.

- Bidder must upload scanned copies of above referred documents in support of their eligibility of bid. In the event of any document found fabricated/ forged/ tempered/ altered/ manipulated during verification, the tenderer will be liable for the losses as assessed by the Authority arising out of such anti-competitive practices of the Bid(s) and also recommend the case to the ICAI/NFRA/Ministry of Finance/Registrars of Companies/NSIC/Competition Commission of India or any other department having appropriate jurisdiction or Authority, for initiating necessary action including, but non restricted to, cancellation of license/certificate.

VII. If after the award of contract, MSMEs resale to accept the offer then corporation, along with taking other actions allowed under different clauses, will take up with MSE authorities for cancellation of their License and also recommend the case to the ICAI/NFRA/Ministry of Finance/Registrars of Companies/NSIC/Competition Commission of India or any other department having appropriate jurisdiction or Authority, for initiating necessary action including, but non restricted to, cancellation of license/certificate.

**6. EARNEST MONEY DEPOSIT (EMD) & PERFORMANCE BANK GUARANTEE :-** The Bidders shall furnish Earnest Money Deposit (EMD) of Rs. 90,000/- (Rupees Ninety Thousand Only) and Performance Bank Guarantee (PBG) of 5% of the Contract Value) in the form of **Insurance Surety Bonds, Account Payee Demand Draft, Fixed Deposit Receipt from a commercial bank, Bank Guarantee (including e-Bank Guarantee)/RTGS/NEFT/Electronic Mode.** Bank Account details as below –

<b>Bank Details:</b>	
<b>Account Holder Name</b>	Food Corporation of India
<b>Account number</b>	10220632672
<b>Bank Name</b>	State Bank of India
<b>Bank Branch Name</b>	K G Marg, New Delhi. 110001
<b>IFSC Code</b>	SBIN0050191
<b>MICR Code</b>	110002729

The Bidder has to indicate (transaction no./UTR No.) of such payments in the Tender and scan and upload the copy of the same with the Technical Bid. Non-submission of EMD will lead to rejection of the Tender. The EMD of unsuccessful Bidders shall be returned to them at the earliest after expiry of final bid validity and latest on or before the 30th day after the award of the contract.' However, in case of two bid system, bid securities of unsuccessful bidders during first stage i.e. technical evaluation etc. should be returned within 30 days of declaration of result of first stage i.e. technical evaluation etc. Refund of EMD shall carry no interest. EMD in case of successful Bidder shall be refunded within 30 days after acceptance of appointment letter. In case the Bidder resile, or modifies their offer after submitting the Tender, for any reason whatsoever during the Tender process, or any of the information furnished by them is found to be incorrect or false, the Earnest Money deposited by them is liable to be forfeited, without prejudice to any other rights and remedies of FCI under the Contract and Law and the Bidder will also be debarred from participating in any other Tender Enquiry with FCI for a period of five years.

- a. The BG issuing bank shall send cover for BG issued through SFMS platform to the FCI banker, i.e., ICICI Bank Ltd., 9A, Phelps Building, Connaught Place, New Delhi – 110001 (IFSC Code: ICIC0000007) as per the details below:
  - i. MT760 COV for issuance of Bank Guarantee.
  - ii. MT767 COV for amendment of Bank Guarantee.
  - iii. Issuing bank shall mention FCI beneficiary office code in field code in field 7037 of MT760COV/MT767COV.
  - iv. FCI Beneficiary code will be "FCIHA11" where HA11 is four-digit unit code of respective office of FCI.
- b. The bidder shall submit the copy of SFMS message as sent by the issuing bank branch along with the original Bank Guarantee.
- c. BG submitted without these details shall not be accepted.
- d. Proforma of PBG shall also be amended to include the following message:  
*"Cover message for this BG has been sent to FCI bankers i.e., ICICI Bank Ltd., 9A, Phelps Building, Connaught Place, New Delhi – 110001 (IFSC Code: ICIC0000007) through SFMS."*

7. **Minimum Audit Fee** : As per the Guideline no. 1-CA (7)/03/2016, dated 07th April 2016 issued by the ICAI, along with the revised minimum recommended scale of fees for the professional assignments done by the Chartered Accountants, the minimum audit fees for "INCOME TAX AUDIT" is Rs.80,000/- (Excluding GST) per annum.

Bidders are required to quote prices in accordance with the minimum price criteria specified in this tender document. Any bid submitted with a quoted price below the prescribed minimum price shall be considered non-responsive and shall be summarily rejected without further evaluation or consideration.

#### **8. CLARIFICATION & AMENDMENTS TO BID DOCUMENTS :-**

- i. Corporation may, at its discretion, seek from any or all bidders, clarification(s) in respect of any particulars furnished in their offer. The request of such clarifications and the response will be in writing to be submitted within the stipulated time.
- ii. Corporation at its sole discretion may ignore minor omission in the submission of Technical Bid such as omitting to give number on a page etc. or may require any Bidders to rectify any such discrepancies noticed in the Technical Bids submitted by them in the interest of increasing the competition. It is further clarified that no new document shall be accepted.

#### **9. OPENING OF BIDS:-**

FCI will open the Technical Bid of all Bidders received through GEM Portal on the specified date and time. The Bidders can view other Bidders in the GEM Portal platform after opening of the Tender. However, they are at liberty to be present personally or through their authorized representative at FCI office at the time of opening of the Tender along with the bid acknowledgement receipt generated by the system after successful bid submission. In the event of the specified date of Tender opening being declared a holiday for FCI, the Tenders will be opened on the next working day but there will be no change in the time for opening as indicated in the Tender.

#### **10. BID EVALUATION: -**

- i) A list of Bidders who qualify the Technical Bid will be available in the GEM Portal.
- ii) FCI will open the Price Bid of all technically qualified Bidders received through GEM Portal on the specified date and time which will be intimated to the Bidders. The Bidders can view the Price Bids of other Bidders in the GEM Portal after opening of Price Bids.

#### **11. BID EVALUATION CRITERIA AND AWARD OF CONTRACT: -**

- i) The evaluation committee after determining whether the Price Bids are complete and without errors shall determine the lowest Price Bid

(L-1) for award of contract. Selections of Bidders are entirely at the sole discretion of FCI and FCI shall not be required to provide any aspects of the selection Process or Selection.

- ii) Bidders are required to quote for all items of scope of works. In case bidder does not quote for any item his bid will be summarily rejected.
- iii) The Work shall be awarded to lowest bidder (L-1) on consolidated basis (i.e grand total as per BOQ) for all items included in price bid not on item-wise.
- iv) The work shall be awarded to the successful L-1 Bidder through issue of an Appointment Letter by post / e-mail.

## 12. FORCE MAJEURE: -

A Force Majeure means any event or circumstance or a combination of events and such as:

- i. Drought, lightning, earthquake, landslides, tempest, cyclone, hurricane, whirlwind, storm, flood, and other unusual or extreme adverse weather or environment conditions, transporter's agitation, merchant agitation, riots, civil disturbances of any kind including civil commotion or other events of natural disaster of rare severity.
- ii. Epidemic or strikes.
- iii. Act of war (whether declared or undeclared), threat of war, invasion, armed conflict or act of foreign enemy, unexpected call up of armed forces, revolution, religious strife, bombs, sabotage, terrorism or threat of such acts or other similar events of political or social nature.
- iv. Expropriation, confiscation, or nationalization of the Facilities/Project by Govt. or a competent Authority;
- v. The imposition of any blockade, embargo, import restrictions, rationing or allocation by Govt.
- vi. Any decision or order of a court or tribunal which has the effect of restraining all or any part of the activities concerning the provision of Services.
- vii. Any event or circumstances of a nature analogous to the foregoing which are beyond the reasonable control of the affected Party, which such party could not have prevented or reasonably overcome with the exercise of reasonable skill and care in relation to the implementation of this Agreement, which do not result from the negligence of such party or the failure of such Party to perform its obligations hereunder which are of an incapacitating nature and of severe magnitude and have a Material Adverse Effect on the affected party's obligations under this Agreement. A party shall be entitled to suspend or

excuse performance of its respective obligations under this Agreement to the extent such performance is impeded by a Force Majeure event.

#### **12.1 PROCEDURE FOR FORCE MAJEURE :**

If a party claims relief on account of a Force Majeure, then the Party claiming to be affected by the such event shall, as soon as reasonably practicable and in any event within seven days of becoming aware of the Force Majeure, give notice of and describe in reasonable detail the effect of such Force Majeure to the other Party in writing including the dates of commencement and estimated cessation of such Force Majeure and its effects on the parties obligation under the Agreements. Upon cessation of the situation which led to a Party claiming Force Majeure under this section the relevant Party shall within seven days thereof notify the other Party in writing of the cessation and the Parties shall as soon as practicable thereafter continue performance of all obligations under this Agreement but without prejudice to the excuse of performance of all obligations during the continuance of the Force Majeure.

#### **12.2 REVISED TIMETABLE:-**

Provided that the party claiming to be affected by the Force Majeure has complied with the notice procedure, any time period specified in this Agreement for the performance of an obligation, including the term of this Agreement, shall be appropriately extended for a period equal to that during which the effect of the Force Majeure applies to the obligation.

#### **12.3 CONSULTATION AND DUTY TO MITIGATE :-**

The Party claiming relief under Force Majeure shall, at its own cost, take all steps reasonably required to remedy and mitigate effects the Force Majeure and restore its ability to perform obligations under this Agreement as soon as reasonably practical. The Parties shall consult with other determine the reasonable measures to be implemented minimize the losses to each Party resulting the Force Majeure.

#### **12.4 PROLONGED FORCE MAJEURE: -**

In the event Force Majeure continuously impedes or prevents a Party's performance for longer than 60 consecutive days from date of commencement of such force majeure, notwithstanding this suspension of the obligations of the Parties, they shall decide by mutual consent through consultation either the terms upon which to continue the performance of this Agreement or to terminate this Agreement. Following conditions shall not be treated as force majeure;

- i) Resignation/Termination/Death/Absence of any of employee/s or Key personnel/s
- ii) Any change in statutory requirement.

### **13. LAW GOVERNING THE CONTRACT AND DISPUTE RESOLUTION: -**

The Contract will be governed by the Laws of India for the time being in force. Any dispute arising out of this Contract will be settled in the Court of law of competent jurisdiction. The Courts in Delhi shall have exclusive jurisdiction to adjudicate the disputes arising under the Contract. The successful bidder shall take all required actions for compliance of all applicable laws of India such as EPF/ESI/Minimum wages etc.

### **14. PENALTY CLAUSE: -**

- a. The penalty of 10% of professional fees of related assignment fees shall be levied in case of delay in completion of any assignment within the stipulated time.
- b. The bidders shall be responsible for all the penalties and interest imposed by Income Tax Authority on FCI due to delay on part of bidder of return/ reply/any.

### **15. LIABILITY OF PERSONNEL: -**

All persons employed by the bidder shall be engaged by him as his own employees/workers in all respect and all rights and liabilities under any Act in respect of such personnel shall be liability of the service provider exclusively.

**16. INSTRUCTIONS FOR ONLINE BID SUBMISSION**

**16.1 Steps in electronic RFP process:**

- 16.1.1** The RFP document, along with terms and conditions and other relevant documents, has been uploaded on <https://gem.gov.in/>. The bidders can log on to the website and see these documents.
- 16.1.2** Bidders are required to upload scanned copies of relevant documents and excel files for Technical and Financial bids as per the terms and formats defined in this RFP document.
- 16.1.3** The Applicants may respond to the RFP by submitting the required Technical and Financial bids to the FCI as detailed in this document.
- 16.1.4** There should be an index at the beginning of the proposal detailing the summary of all information contained in the proposal.
- 16.1.5** All pages of the proposal should be serially numbered. The currency of the proposal and payments shall be in Indian National Rupees only.
- 16.1.6** Proposals, in its complete form in all respects as specified in the Tender Document/RFP, must be submitted electronically through GeM Portal only.
- 16.1.7** The authorized signatory under whose signature the bid documents are submitted should be duly authorized by the competent authority of the bidding firm.
- 16.1.8** Bids uploaded after the due date and the specified time (including the extended period if any) for any reason whatsoever, shall not be entertained. Any bids submitted by fax/e-mail etc. shall not be considered.
- 16.1.9** The bidder shall be responsible for all costs incurred in connection with participation in the Tender process, including, but not limited to, costs incurred in conduct of informative and other diligence activities, participation in meetings/discussions/presentations,

preparation of proposal, in providing any additional information required by FCI to facilitate the evaluation process, and in negotiating a definitive contract for all such activities related to the bid process. FCI shall in no case be responsible or liable for those costs, regardless of the conduct or outcome of the bidding process.

- 16.1.10** FCI reserves the right to modify and amend any of the above-stipulated condition/criterion depending upon work priorities vis-à-vis urgent commitments.
- 16.1.11** The authorized/competent representative of the Applicants may be present at the time of opening of the Technical and Financial bids.
- 16.1.12** FCI at any point of time may not award any task and no payment shall be made for the same. The decision to go forward or cancel rests entirely with FCI.
- 16.1.13** Each supporting document required in the proposal should clearly indicate the serial number of the relevant section of the RFP against which the submission has been made.
- 16.1.14** The currency of the proposal and payments shall be in Indian rupees only.
- 16.1.15** The proposals must be submitted online only as detailed in this RFP.
- 16.1.16** Proposals hand delivered or sent through registered post or courier or e-mail or any other means shall not be accepted. Proposals received in such manner will be treated as invalid and rejected.
- 16.1.17** The bidder must ensure that the softcopies of all bid documents complete in all aspects as detailed in this RFP are submitted online.
- 16.1.18** The bidder must ensure that they adhere to the timelines for submission of bids. Any delayed proposal will be straightaway rejected.

## **16.2 Special Instructions for Online Bid Submission:**

**16.2.1** The bidders are required to submit soft copies of their bids electronically on the GeM Portal, using valid Digital Signature Certificates. The instructions given below are meant to assist the bidders in registering on the GeM Portal, prepare their bids in accordance with the requirements and submitting their bids online on the GeM Portal.

**16.2.2** More information useful for submitting online bids on the GeM Portal may be obtained at <https://gem.gov.in>.

## **16.3 Registration**

**16.3.1** Bidders wishing to participate in the electronic RFP process may get themselves registered by visiting Government e-Marketplace (GeM) Website <https://gem.gov.in/>.

**16.3.2** As part of the enrolment process, the bidders will be required to choose a unique username and assign a password for their accounts.

**16.3.3** Bidders are advised to register their valid email address and mobile numbers as part of the registration process. These would be used for any communication from the GeM Portal.

## **16.4 Searching for tender documents**

**16.4.1** There are various search options built in the GeM Portal, to facilitate bidders to search active tenders by several parameters. Bidder can search for tenders by type and nature of entity to search for a tender published on the GeM Portal.

**16.4.2** Once the bidders have selected the tenders they are interested in, they may download the required documents / tender schedules.

**16.4.3** The bidder should make a note of the unique Tender ID assigned to each tender, in case they want to obtain any clarification / help from the Helpdesk.

## **16.5 Preparation of bids**

**16.5.1** Bidders are advised to go through GeM General Term and Conditions and upload bid documents thoroughly before creation of their bids.

**16.5.2** Bidder should take into account any corrigendum published on the tender document before submitting their bids.

**16.5.3** Please go through the tender advertisement and the tender document carefully to understand the documents required to be submitted as part of the bid. Please note the number of covers in which the bid documents have to be submitted, the number of documents - including the names and content of each of the document that need to be submitted. Any deviations from these may lead to rejection of the bid.

**16.5.4** Bidder, in advance, should get ready the bid documents to be submitted as indicated in the tender document/ schedule and generally, they can be in PDF / XLS / RAR / DWF/JPG formats. Bid documents may be scanned with 100 dpi with black and white option which helps in reducing size of the scanned document.

## **16.6 Submission of bids**

**16.6.1** Bidder should log into the site well in advance for bid submission so that they can upload the bid in time i.e. on or before the bid submission time. Bidder will be responsible for any delay due to other issues.

**16.6.2** Bidders are requested to note that they should necessarily submit their financial bids in the format provided and no other format is acceptable. If the price bid has been given as a standard BoQ format with the tender document, then the same is to be downloaded and to be filled by all the bidders. Bidders are required to download the BoQ file, open it and complete the white coloured (unprotected) cells with their respective financial quotes and other details (such as name of

the bidder). No other cells should be changed. Once the details have been completed, the bidder should save it and submit it online, without changing the filename. If the BoQ file is found to be modified by the bidder, the bid will be rejected.

**16.6.3** The server time (which is displayed on the bidders' dashboard) will be considered as the standard time for referencing the deadlines for submission of the bids by the bidders, opening of bids etc. The bidders should follow this time during bid submission.

**16.6.4** All the documents being submitted by the bidders would be encrypted using PKI encryption techniques to ensure the secrecy of the data. The data entered cannot be viewed by unauthorized persons until the time of bid opening. The confidentiality of the bids is maintained using the secured Socket Layer 128bit encryption technology. Data storage encryption of sensitive fields is done. Any bid document that is uploaded to the server is subjected to symmetric encryption using a system generated symmetric key. Further this key is subjected to asymmetric encryption using buyers/bid opener's public keys. Overall, the uploaded tender documents become readable only after the tender opening by the authorized bid openers.

**16.6.5** The uploaded tender documents become readable only after the tender opening by the authorized bid openers.

**16.6.6** Upon the successful and timely submission of bids, the portal will give a successful bid submission message & a bid summary will be displayed with the bid no. and the date & time of submission of the bid with all other relevant details.

**16.6.7** The bid summary has to be printed and kept as an acknowledgement of the submission of the bid. This acknowledgement may be used as an entry pass for any bid opening meetings.

## **16.7 Assistance to bidders**

**16.7.1** Any queries relating to the tender document and the terms and

conditions contained therein should be addressed to the Tender Inviting Authority for a tender or the relevant contact person indicated in the tender.

**16.7.2** Any queries relating to the process of online bid submission or queries relating to GeM Portal in general may be directed to Helpdesk No. given under 'Contact Us' section of GeM portal.

**16.7.3** More information useful for submitting online bids on the GeM Portal may be obtained at: <https://gem.gov.in/>.

## **16.8 Pre-bid Queries, Conference and Clarifications:**

The bidders can seek clarification from the FCI on the RFP, in writing, by email to General Manager, Accounts (email id: [cgmaccs@fci.gov.in](mailto:cgmaccs@fci.gov.in)). The FCI will respond to the above queries during the pre-bid conference. Queries so received would be evaluated and relevant queries will be consolidated in a single document with responses from the FCI and uploaded on the FCI website ([www.fci.gov.in](http://www.fci.gov.in)) and would also be uploaded on GeM portal.

### **16.8.1 Bidder Queries**

**16.8.1.1** The Bidders will have to ensure that their queries if any, shall reach FCI by e-mail only at email id: [cgmaccs@fci.gov.in](mailto:cgmaccs@fci.gov.in) as per above schedule.

**16.8.1.2** The pre-bid meeting will be held as per the schedule mentioned at "Key Activities and Dates".

**16.8.1.3** The queries should necessarily be submitted via email in the format as provided.

**16.8.1.4** FCI shall not be responsible for ensuring that the bidders' queries have been received by FCI. Any requests for clarifications after the indicated date and time may not be entertained by FCI. E-Mail queries shall carry "Appointment of Income Tax Auditor/Tax Consultant -Tender Query Request" in the subject line.

### **16.8.2 Responses to Pre-Bid Queries and Issue of Corrigendum**

**16.8.2.1** FCI will endeavor to provide timely response to all queries. However, FCI makes no representation or warranty as to the completeness or accuracy of any response made in good faith, nor

does FCI undertake to answer all the queries that may have been posed by the bidders.

**16.8.2.2** At any time prior to the last date for receipt of bids, FCI may, for any reason, whether at its own initiative or in response to a clarification requested by a prospective Bidder, modify the Tender Document by a corrigendum.

**16.8.2.3** The Corrigendum (if any) will be posted on the website, [www.fci.gov.in/](http://www.fci.gov.in/) on the GeM Portal viz. <https://gem.gov.in>.

**16.8.2.4** Any such corrigendum shall be deemed to be incorporated into this Tender Document.

**16.8.2.5** In order to provide prospective Bidders reasonable time for taking the corrigendum into account, FCI may, at its discretion, extend the last date for the receipt of Proposals.

## **16.9 Completeness of bid documents**

**16.9.1** The FCI will open and evaluate the contents of the documents received to ascertain that all documents/information requirements are provided in the format and the manner specified.

**16.9.2** If any documents are not in the specified format, FCI reserves the right to reject the proposal.

**16.9.3** The bidder is allowed to update his bid documents till the prescribed final date for submission of proposals. Modifications and substitutions in the bid documents will only be allowed until the stipulated time and date.

**16.10** The FCI shall evaluate Technical and Financial bid on predefined evaluation criteria.

### **16.10.1 Technical bid**

Please refer Annexure A, B & C

### **16.10.2 Financial bid**

Please refer Annexure D

**LIST OF DOCUMENTS TO BE UPLOADED IN TECHNICAL BID FOLDER/COVER:**

- i. The scanned copy of Insurance Surety Bonds, Account Payee Demand Draft, Fixed Deposit Receipt from a commercial bank, Bank Guarantee (including e-Bank Guarantee)/RTGS/NEFT/Electronic mode acknowledgement of such deposit (in PDF Format) of proof of payment of EMD.
- ii. Scanned copy (in PDF format) of Tender Application' in the prescribed format Annexure-A of the MTF, duly signed & stamped.
- iii. Scanned copy of "Format for requisite information /Particulars of Bidder" in the prescribed format Annexure-B of the MTF along with the supporting, duly signed & stamped.
- iv. Scanned copy of "Format for submitting the requisite details of the bidder for satisfying minimum eligibility/technical criteria" in the prescribed format Annexure-C of the MTF along with the supporting, duly signed & stamped. For fulfilling the experience criteria, submission of a Work Completion Certificate / Experience Certificate on the client's letterhead is mandatory. In the absence of such certificate, the experience claim shall not be considered and the experience criteria shall be treated as not fulfilled.
- v. Self- attested Scanned copy (in PDF format) of Registered Deed of partnership of the firm, Registered Partnership Agreement of LLP along with Certificate of Incorporation as applicable and latest UDYAM Registration certificate for item tendered /consultancy service (if applicable).
- vi. Self- attested scanned copy (in PDF format) of Power of Attorney in respect of Authorized signatory for signing the bids.(Annexure-E)
- vii. Scanned copy (in PDF format) of PAN card of the firm.
- viii. Scanned copy (in PDF format) of GST registration of the firm.
- ix. Self-attested Scanned copy of documents in support of the Minimum eligibility & other criteria stipulated in the Bid Document (in PDF format).
- x. Self- attested Scanned copy (in PDF format) of ITR / duly audited P&L account and Balance sheet of last 3 Financial Years i.e. **2022-23, 2023-24 and 2024-25.**
- xi. A copy of cancelled cheque or bank passbook duly indicating the bank details of bidder via. Bank Account number and IFSC Code.

**List of document(s) to be uploaded in Financial bid folder/cover:**

- i. Price Bid (BOQ.xls as per MTF).

**General Note:** All documents as required to be submitted needs to be digitally signed/self-attested by authorized signatory. The above list of documents are only indicative, the bidders are advised to refer to the respective Bid document clause in respect of various documents to be submitted. If the bidders fails to upload any of the document, the bid shall be summarily reject.

Sl. No.	Document Name	Format	Remarks
1	Price Bid (BOQ.xls)	Excel	As per MTF
2	...	...	...
3	...	...	...
4	...	...	...

## Schedule of Work

### 1. Tax Audit to be done for the period mentioned below:-

S.No.	Financial Year
1	2025-26
2.	2026-27
3.	2027-28

### 2. Limited review of financial results as per SEBI (LODR) for the quarter as below :-

S.NO./Fina ncial Year	2026-27	2027-28	2028-29
1	April-June 2026	April-June 2027	April-June 2028
2	July-Sept 2026	July-Sept 2027	July-Sept 2028
3	Oct-Dec 2026	Oct-Dec 2027	Oct-Dec 2028
4	Jan-March 2027	Jan-March 2028	Jan-March 2029

### 3. Income Tax Consultancy Work

- For the period of 3 years from date of acceptance of offer.

TENDER APPLICATION

From (Full name & address of the bidder)

To,  
The General Manager (A/Cs),  
Food Corporation of India,  
Accounts Division,  
16-20, Barakhamba Lane, New Delhi- 110001  
Tel. No. 011-43527408  
E-mail: cgmacct@fci.gov.in

Dear Sir,

With reference to your e-Tender Enquiry No .....I submit the e-Tender under two bid system for appointment of Income Tax Auditor and Tax Consultant by Food Corporation of India, Headquarter.

2. I have thoroughly examined and understood all the terms & conditions as contained in the Tender document, invitation to tender, General Information to Bidder and its annexure & appendices and agree to abide by them.
3. I agree to keep the offer open for acceptance up to and inclusive of 90 days from the date of opening of Technical Bid and to the extension of the said date by 30 days in case it is so decided by FCI.
4. We shall be bound by communication of acceptance of the offer dispatched within the time.
5. I/we also agree that if the date up to which the offer would remain open is declared a holiday for the Corporation the offer will remain open for acceptance till the next working day.
6. I/We do hereby declare that the entries made in the tender and Appendices/Annexures attached therein are true and also that I/We shall be bound by the act of my/our duly constituted Attorney.
7. I/We hereby enclose Electronic Clearing System/RTGS/NEFT Ref No dated for Rs /- (Rupees.....only) towards EMD.

8. I/We hereby declare that my/our firm has not been blacklisted or otherwise debarred, as on last date of submission of bid, by the Food Corporation of India, or any other Public Sector Undertaking or any Government, or any other client.(\*).

9. I/We hereby declare that my/our Firm was blacklisted/debarred by\_\_\_\_ (here give name of the client) for a period of, which period has expired on\_\_\_\_\_

(Full details of the reasons for blacklisting/debarring, and the communication in this regard, should be given)(\*).

(\* ) (strike out whatever is not applicable)

10. I/We hereby declare that no contract entered into by me/ my Firm with the Food Corporation of India, or any other Public Sector Undertaking or any government, or any other client, has been terminated before the expiry of the contract period at any point of time during the last five years for breach of any terms and conditions.

11. I/We hereby declare that the Bidder Firm and its partners/directors have not been convicted by any court for any offence involving moral turpitude, economic offence, or violation of any financial sector laws, nor found guilty of such offences during the last five years, and have not been sentenced to imprisonment for a period of **five** years or more.

12. I/we hereby declare that the Earnest Money Deposit and/or Security Deposit has not been forfeited or adjusted against any compensation payable, in the case of any Contract entered into by me/us with the Food Corporation of India, or any other Public Sector Undertaking, or any government during the last five years for breach of any terms and conditions.

13. I/We certify that all information furnished by me/us is correct and true and in the event that the information is found to be incorrect/untrue, the Food Corporation of India shall have the right to disqualify me/us without giving any notice or reason therefor or summarily terminate the contract, without prejudice to any other rights that the Corporation may have under the Contract and Law.

14. I/We shall not share the data/information and analysis relating to FCI, obtained during course of their assignment with any other person and entity.

15. I/We undertake that any information pertaining to the Central and State Government or any other agencies involved in business with FCI which comes to the knowledge of the firm/organization in connection with this assignment will be deemed to be confidential and held in trust, as also for all consequences of its concerned personnel failing to do so. I also agree that shall ensure due secrecy of information and data as same is not intended for public distribution.



**FORMAT FOR SUBMITTING THE REQUISITE DETAILS OF THE  
BIDDER FOR APPOINTMENT AS TAX AUDITOR AND TAX  
CONSULTANT**

S.No.	Particulars	Documents/Certificates to be attached
1.	Name of the Firm	<i>Firm Registration Certificate specifically mentioning registered address issued by Authority.</i>
2.	Address of Registered/Head office	
3.	Telephone Numbers	
4.	Email Address	
5.	Bank Details: Bank account number Bank Name & Branch IFSC Code	Copy of cancelled cheque /Passbook.
6.	PAN No.	<i>Copy of PAN</i>
7.	GST No.	<i>Copy of GST registration certificate</i>
8.	Firm Registration No.	<i>Firm Registration Certificate of proprietorship/ partnership/ LLP and Partnership deed /LLP agreement (in case of partnership/LLP).</i>
9.	Date of Constitution of Firm	
10.	No. of Partners	<i>Self-declaration on letter head with details of partners</i>
11.	No. of Fellow Partners	
12.	No. of Branches	
13.	Address of Branch offices in Delhi/NCR	
14.	Receipts of the Firm /LLP (as per previous year's audited accounts)	<i>ITR &amp; duly audited balance sheet &amp; P&amp;L of following F. Y. F. Y. 2024-25 F. Y. 2023-24 F. Y. 2022-23</i>
15.	Whether the firm has a minimum of 10 years of experience in conducting Income Tax Audits, out of which at least 01 year of experience is in any one of the following organizations: Central PSU / State PSU / Government Authority / Autonomous Body? If yes, please specify the name of the client(s) and the relevant year(s) [As per S.No 1 of Ann "C"]	Work Completion Certificate / Experience Certificate on the client's letterhead is mandatory. In the absence of such certificate, the experience claim shall not be considered

16.	Whether the firm has a minimum of 10 years of experience in providing Income tax Consultancy, out of which at least 01 year of experience is in any one of the following organizations: Central PSU / State PSU / Government Authority / Autonomous Body? If yes, please specify the name of the client(s) and the relevant year(s) ? If yes, please specify name. of clients & years . [As per S.No 2 of Ann "C"]	and the experience criteria shall be treated as not fulfilled
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Signature of authorized person

Date

Full Name.....

Place:

Seal:.....

**FORMAT FOR SUBMITTING THE REQUISITE DETAILS OF THE BIDDER FOR SATISFYING MINIMUM ELIGIBILITY/TECHNICAL CRITERIA:**

S. No	Particulars	Documents/Certificates to be attached			
1.	<p>Minimum 10 years of experience in conducting Income Tax audit are necessary out of which working experience of minimum 01 year in any one of these organization ( Central PSU/State PSU/ Govt. Authority/ Autonomous body) are mandatory</p> <p>(Work Completion Certificate / Experience Certificate on the client's letterhead is mandatory. In the absence of such certificate, the experience claim shall not be considered and the experience criteria shall be treated as not fulfilled.)</p>	<p>Bidders must submit mandatory completion certificates/experience certificate from their respective clients on their letterhead, clearly confirming the period of engagement and the nature of the assignment, specifically indicating that Income Tax Audit work was successfully completed.</p> <p>List of Entities (clients) along with period of experience as per following format:-</p>			
		Name of entity	Central PSU/State PSU/ Govt. Authority/ Autonomou s body/other	Tenure of work from dd/mm/yy yy to dd/mm/yy yy	Years
2.	<p>Minimum 10 years of experience in conducting Income Tax consultancy work including filling of income tax returns are necessary out of which working experience of minimum 01 year in any one of these organization ( Central PSU/State PSU/ Govt. Authority/ Autonomous body) are mandatory</p> <p>(Work Completion Certificate / Experience Certificate on the client's letterhead is mandatory. In the absence of such certificate, the experience claim shall not be considered and the experience criteria shall be treated as not fulfilled.)</p>	<p>Bidders must submit mandatory completion certificates /experience certificate from their respective clients on their letterhead clearly confirming the period of engagement and the nature of the assignment, specifically indicating that Income Tax Consultancy work was successfully completed.</p> <p>List of Entities (clients) along with period of experience as per following format:-</p>			
		Name of entity	Central PSU/State PSU/ Govt. Authority/ Autonomou s body/other	Tenure of work from dd/mm/yy to dd/mm/yy	Years

3.	The CA firm should have minimum average turnover of Rs 1 Cr per annum and above during last three completed financial years i.e. 2022-23, 2023-24 & 2024-25.	<ol style="list-style-type: none"> <li>1. ITR and Audited financial statements of the firm (Balance Sheet, Profit and Loss Account along with schedules) for last 3 (Three) completed financial years i.e. 2022- 23, 2023-24 &amp; 2024-25.</li> <li>2. Details of Turnover in the following format: <table border="1" data-bbox="910 393 1444 687"> <thead> <tr> <th data-bbox="910 393 1187 433">F.Y.</th> <th data-bbox="1187 393 1444 433">Turnover</th> </tr> </thead> <tbody> <tr> <td data-bbox="910 433 1187 473">2022-23</td> <td data-bbox="1187 433 1444 473"></td> </tr> <tr> <td data-bbox="910 473 1187 513">2023-24</td> <td data-bbox="1187 473 1444 513"></td> </tr> <tr> <td data-bbox="910 513 1187 553">2024-25</td> <td data-bbox="1187 513 1444 553"></td> </tr> <tr> <td data-bbox="910 553 1187 687">(Average turnover of F.Y. 2022-23, 2023-24 &amp; 2024-25)</td> <td data-bbox="1187 553 1444 687"></td> </tr> </tbody> </table> </li> </ol>	F.Y.	Turnover	2022-23		2023-24		2024-25		(Average turnover of F.Y. 2022-23, 2023-24 & 2024-25)	
F.Y.	Turnover											
2022-23												
2023-24												
2024-25												
(Average turnover of F.Y. 2022-23, 2023-24 & 2024-25)												
4.	The Bidder should be Proprietorship / Partnership/LLP.	<ol style="list-style-type: none"> <li>1. Constitution Certificate issued by Institute of Chartered Accountants of India, and</li> <li>2. Certified copy of the Certificate of Incorporation issued by the Registrar in case of LLP, and copy of the LLP Agreement; and copy of the Partnership Deed in case of a Partnership Firm.</li> </ol>										
5.	The CA Firms should have its registered office in Delhi/NCR,	<ol style="list-style-type: none"> <li>1. Address proof of Head office of the firm in Delhi/NCR.</li> <li>2. Name of full time partner heading office in Delhi/NCR.</li> </ol>										

Signature of authorized person

Date  
Place:

Full Name:.....  
Seal:

**PART-B**

**PRICE BID**

**(Should be uploaded in BOQ Format (excel file) only**

**Format for Power of Attorney for Authorized Signatory on Behalf of Bidder**

Tender No.

DATED:

(To be executed on non-judicial stamp paper of the appropriate value in accordance with relevant stamp Act. The stamp paper to be in the name of the entity who is issuing the power of Attorney)

Know all men by these presents, that we.....(name of company/firm and the address of its office).....do hereby constitute, appoint and authorize Mr./Ms. ....(name and residential address)... ..... who is presently employed with us and is holding the position of..... as our LAWFUL attorney, to do in our name and on our behalf, all such acts, deeds and things necessary in connection with or incidental to our Proposal for the Appointment of Tax Auditor & Consultant, including signing and submission of all documents and providing information/responses to the FCI, representing us in all matters before, and generally dealing with FCI in all matters in connection with our Proposal for FCI.

We hereby agree to ratify all acts, deeds and things lawfully done by our said attorney pursuant to this Power of attorney and affirm that all acts, deeds and things done by our aforesaid attorney shall and shall always be deemed to have been done by us.

For and on behalf of... ..... (Signature)  
(Name, Seal and Position of executants)

Witnesses:

a.

b.

2. Accepted

(Signature, Name, Designation and Address of the Attorney)

Attested (Notarized Public)

