

**TENDER FOR ENGAGEMENT OF PROFESSIONAL GST CONSULTANTS FOR A PERIOD OF ONE
YEAR IN HIMACHAL PRADESH POSTAL CIRCLE**

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INTRODUCTION TO BID

- 1.** Online bids through the GeM portal are invited by the Office of the Chief Postmaster General, Himachal Pradesh Circle, Shimla (HP)-171009 for Engagement of Consultancy agency for providing experienced and GST Registered Practitioners CA/ ICWA/ CS/ Advocates and Firms of Chartered / Cost Accountants / Company Secretary/ Legal consultancy who meet the following pre-qualification requirements for a period of **12 months** for Himachal Pradesh Circle with a minimum of 1 (One) consultant, on scope for further extension by another 12 months and or increase or decrease the number of consultants on mutual consent, subject to satisfactory performance during the contracted period and at the buyer's discretion.
- 2.** The tender document is made available through Gem portal.
- 3.** The tender document consists of two volumes Part-I Technical Bid and Part-II Price Bid.
- 4.** The complete tender document shall be submitted online as tender offer on or before the due date and time of submission.
- 5.** Bid security (EMD) or MSME certificate shall be paid as described in the Tender Document.
- 6.** The offer (both Technical & Price) must be valid for a minimum of 180 days from the last date of online submission of offer; otherwise, the offer shall be rejected as non-responsive.
- 7.** Bidding is open to all eligible bidders meeting the eligibility criteria as defined in the document and bidders are advised to submit below mentioned documents to qualify for the award of the contract.
 - a)** The bidder should submit self-declaration stating that the bidder has not been blacklisted/debarred by any Government department/agency falling under the denied entity list of Reserve Bank of India, Nationalized banks, or any Public Sector Unit or any other body recognized by Government of India.
 - b)** All the documents required to meet the eligibility criteria, as per Para 1 and Para 2 of Part I (Technical Bid) of the Terms of Reference shall be submitted along with the bid.
 - c)** Technical Bid shall be uploaded through GeM portal. The Tenderer shall submit self-attested copies of the documents along with the Bid.
- 8.** If the offers are not received according to the instructions detailed here in above, they shall be liable for rejection.

Terms of Reference (TOR)

1.1 Introduction

The Department of Posts (DoP) is a Government Department under the Ministry of Communications of the Government of India. It is responsible for providing postal services in India, including mail delivery, money orders, Life Insurance and savings bank services. DOP is headed by the Secretary, Department of Posts. The Himachal Pradesh Circle is headed by the Chief Postmaster General, Department of Posts. The HP Postal Circle has a network of over **2,808** post offices across Circle. These post offices are classified into 3 types: Head Post Offices, Sub-Post Offices, and Branch Post Offices. Head post offices are located in major cities and towns. Sub-post offices are located in smaller towns and villages. Branch post offices are located in rural areas. For administrative efficiency, the network is further divided into **9 Postal Divisions, 1 PSD, 1 RMS Division & 1 PCD (Postal Civil Division)**.

1.2 Background:

GST Structure and Complexities

The Goods and Services Tax (GST) structure in DoP is uniquely multifaceted. With 20 GSTINs (GST registrations) in the circle, each CDDO (Cheque Drawing and Disbursing Officer) functions as a separate GST-registered person. There are 03 NCDDOs in the circle and incurring expenditure in the procurements for associated CDDOs. While the majority of these GSTINs reside within operational Head Post Offices, others belong to accounts or other offices. (Annexure-A)

This configuration creates inherent complexities:

- **Decentralized Business and Expenditure:** Revenue-generating postal services are delivered by operative post offices, while administrative offices incur associated expenditures. Often, a single administrative office oversees multiple GST-registered locations.
- **Disparate Procurement:** The Postal Stores Depot, Circle Office and RMS Mandi without their own GSTIN, procure supplies for operative offices spread across numerous GSTINs. These are NCDDOs and processing payments to the vendors through CDDOS.
- **Individual Return Filing:** Each GST-registered person is independently responsible for filing returns.

1.3 Key Challenges

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

- **Day to day Operational GST issues:** GST registration person within the circle faces day-to-day GST issues.
- **Input Tax Credit (ITC) Issues:** Complexities in claiming ITC against administrative expenditures, assessing ITC applicability, and calculating eligible ITC amounts and appropriate utilization of ITC across all DDOs.
- **Reverse Charge Mechanism (RCM) issues:**

1.4 The Need for a GST Consultant

- A consultant will provide the technical expertise required to support Circle level GST committee functioning under Himachal Pradesh Postal Circle and DDO's on day-to-day operational activities to streamline the GST compliance and assist in addressing the operational concerns that arise. Any policy related issues escalated to the Directorate through the Lead PAO, by Circle level committee will be with the opinion of Circle Level GST Consultant, which ultimately takes the opinion of GST Consultant.

1.5 Objective

The objective of engaging a GST Consultant at the circle level is to ensure comprehensive GST compliance, optimize GST Process and provide strategic support in resolving GST related issues within Postal Circle. The consultant will: -

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

- **One State One GST Framework:-** To Provide end to end support in implementing One State One GST ,covering Filing of all pending and future GST returns under the new GSTN, as well as filing and compliance of old GST returns pertaining to the period prior to transition. Provide end to end support in smooth transition from the old GSTIN to the new GSTIN, including reconciliation of data, migration-related issues, and ensuring statutory compliance during the transition period.

2. The Consultancy firm is expected to work on the following broad areas within time framed defined by the Department to overcome the key challenges and achieve the objective as pointed above:

Activity	Activities (in brief) to be performed
Operational GST Support to DDOs	<ul style="list-style-type: none"> ● Support to GST registration person/DDOs & help in Troubleshooting related to GST: Provide direct support to GSTRPs within the circle for day-to-day GST issues, including: GST registration queries, updates, and maintenance of records, proper collection and deposition of GST, Timely GST return preparation, filing, and resolving filing errors, Addressing short payments or non-collection of GST/RCM & ITC calculation, reconciliation, and utilisation guidance etc. ● DDO-Wise Analysis: Conduct a comprehensive DDO-wise review of existing DoP GST registrations. ● Risk Analysis: Assess risk related to existing registrations, pinpointing areas of non-compliance or vulnerability to dispute ● Vendor Invoice & Reconciliation: Assist GSTRPs in verifying vendor invoices for GST compliance, reconciling purchase records with GST filings, and identifying ITC discrepancies. ● Technical Assistance and Support: Assist to all GSTRPs as per the requirements arise from time to time. <p>Liaison Person: The consultant/consultancy firm shall nominate one dedicated liaison person to act as a single point of coordination with the office of the Director of Accounts, PAO Sundernagar, Himachal Pradesh, without any additional financial implication to this office.</p>
Compliance Monitoring & Escalation	<ul style="list-style-type: none"> ● Circle-Level Compliance Monitoring: Conduct periodic GST compliance checks for DDOs within the circle, proactively identifying potential issues. ● Risk Assessment: Flag potential compliance risks like incorrect tax rates, RCM issues, ITC mismatches, or procedural errors to mitigate penalties or future disputes. ● Issue Escalation: For policy level issues, escalate to the central GST consultant with comprehensive analysis and relevant documentation.
Conduct GST training to staff on field as	<ul style="list-style-type: none"> ● Training Resources: Develop training materials, including presentations, FAQs, and online resources for ongoing reference.

<p>prescribed Directorate committee</p>	<p>by level</p> <ul style="list-style-type: none"> • Knowledge Updates: Conduct regular refresher sessions (Once in Month/Quarter and workshops to update staff for various levels of DoP staff under the Circle on changes in GST legislation, evolving best practices, and key learnings from past disputes or audits. • GST Training Support: Assist the central consultant in tailoring training materials for circle-level needs and potentially deliver local training sessions or workshops in line with the centrally designed curriculum.
<p>GST Compliance Assistance</p>	<ul style="list-style-type: none"> • Policy level issues raised by Circle level committee may communicate to Directorate via Lead PAO <p>Provide end to end support in relation to computation of tax liability and guidance in relation to discharge of liabilities under the following legislations:</p> <ul style="list-style-type: none"> • Goods and Services Tax • Accounting issues related to GST involving both accrual and cash- based accounting as applicable. • Any other Indirect Taxes Assistance on issues raised during filing of GST Returns, as detailed below: - <ul style="list-style-type: none"> • GSTR-1A • GSTR-2 • Review of GSTR 2A and communicating with suppliers of inward supplies in order to get input credit as per accounts of IR. • Review of GSTR-1A and communicating with the receivers of outward supplies of Port. • ITC-1 for input credits under GST, SGST and IGST. • GSTR 7 for TDS under GST. • GSTR 9 for annual filing under CGST, SGT and IGST. • Any other new registration/surrender of old Registration/Returns/Documents, if any, as notified by Government of India with respect to GST. • ISD registration & related issues. • And any other applicable GST Return.
<p>Liaison & Communication</p>	<ul style="list-style-type: none"> • Central Consultant Coordination: Maintain regular communication with the Directorate GST consultant, providing updates on circle-level compliance status and seeking guidance as needed. • Any Policy level issues which are sent by Circle Level Committee to Directorate Level Committee should contain opinion of the Circle Level GST Consultant on the issue. • GSTRPs Communication: Establish clear communication channels with DDOs, ensuring prompt responses to queries within the agreed- upon Service Level Agreement (SLA).

Audit Compliance	<ul style="list-style-type: none"> • Provide Assistance: Provide end to end support during audit process initiated under GST law by other authority • Expert Analysis of GST Audit Findings: Provide in-depth opinions on complex GST issues raised during audits undertaken by various authorities. Deliver actionable guidance to resolve these matters effectively.
Knowledge Development & Implementation	<ul style="list-style-type: none"> • Local Updates: Stay updated on state-specific GST circulars and notifications that may impact DoP operations within their circle. • Knowledge Sharing: Share relevant GST updates and insights with DDOs & NCDDOs to enhance their understanding. • Best Practice Adoption: Collaborate with the central GST consultant to implement best practices, process improvements at the circle level.
Legal Advisory services	<ul style="list-style-type: none"> • Provide end to end support to DDO's for preparing proper response to the queries raised by the Tax Administration from time to time under the GST law in connection with any of the above activities or any other related matter. • Provide legal opinion / advice on queries raised by Circle GST Committee related to the transactions and activities carried out by DDO's from GST perspective in order to ensure appropriate compliances under the GST regime. • Identify complex GST scenarios (e.g. issues with high-value transactions, potential for disputes, or requiring policy clarification) and escalate them to the central-level GST consultant/Directorate for in-depth advisory support. • Provide end to end support to Circle level committee/DDOs in respect of issues pending in connection with Service Tax related matters. • Advise Circle level committee on proper course of action to be adopted in respect rules/laws mentioned in GST Act to avoid any future adverse implications. • Any other incidental work related to GST from time to time.
Litigation support services	<ul style="list-style-type: none"> • Coordination with the GST Department: Facilitate smooth resolution of Department of Posts (DOP) related GST issues. Act as the critical liaison between the Circle DOP and the State GST authority. • Handling and follow-up of all litigation cases related to the old GSTN. • Handling of notices, correspondence, and compliance matters issued under the new GSTN.

	<ul style="list-style-type: none"> • Preliminary Assessment: Conduct an initial assessment of notices or summons related to GST issues received by Circle Offices or GSTRPs.
	<ul style="list-style-type: none"> • Documentation & Evidence: Assist the GSTRPs in gathering relevant documentation and evidence to address audits, notices, or disputes.
	<ul style="list-style-type: none"> • Central Liaison: Coordinate with the central-level GST consultant for litigation support. Facilitate communication, documentation transfer, and strategy alignment on GST litigation matters.
	<ul style="list-style-type: none"> • Review Show cause Notices: Review of show cause notices orders issued by Commissioner, Commissioner (Appeal) and tribunals to guide way forward, in respect of GST.
	<ul style="list-style-type: none"> • Any other incidental work related to above.
Attending monthly meeting of Circle Level GST committee	<ul style="list-style-type: none"> • The Consultants shall formalize the agenda, attend and impart suggestions in the Circle Level GST committee held monthly at Shimla/Sundernagar/ any other area decided by the Circle level Committee.
Mandatory Visit to field offices	<ul style="list-style-type: none"> • Conduct audit of two (02) Drawing and Disbursing Officers (DDOs), one (01) Divisional Office and PAO Sundernagar every month without any extra cost. No office once audited shall be taken up again for audit until audit of all offices under the jurisdiction covered in the contract has been completed. • The competent authority may direct the consultants to visit anywhere in the Himachal Pradesh Circle as and when required. For such additional visits, the Consultants shall be reimbursed at the rates prescribed in Para 16.3 of ATC.

3. In case of non-completion of the required visits as mentioned above by GST Consultants, penalty shall be invoked which shall be deducted from the Bill at the rate of Rs. **10,000/-** (Rupees Ten thousand only) per short visit.

4. The GST Consultants deployed are required to be available through Telephone/E-mail/Video Call/other electronic means on all working days of the department to resolve any issues/tasks related to work mentioned in the “Terms of Reference”.

Part-I TECHNICAL BID EVALUATION

1. Essential Eligibility Criteria:

The Bidders should fulfil the following essential eligibility criteria:

Sl.no.	Parameters	Documents to be submitted
1	<p>Registration of Firms:</p> <p>The Bidder should be a Firm of Chartered Accountants registered with the Institute of Chartered Accountants of India with PAN and GST Registration having a minimum experience of 5 (five) years since the registration of the firm as on the last date of submission of bid.</p>	<ul style="list-style-type: none"> • Self-attested copy of Registration Certificate of the Firm issued by Institute of Chartered Accountants of India. • Self-attested copy of PAN and GST Registration of firm. • Self-attested copy of partnership deed (in case of partnership firm) along with power of attorney if all the partners have not signed the tender documents in each page.
2	<p>Average Turnover:</p> <p>The Bidder should have average annual gross receipts / turnover of Rs.10 Lakhs in the last 3 (Three) completed financial years i.e. F.Y. 2022-23, 2023-24 and 2024-25</p>	<ul style="list-style-type: none"> • Annual turnover certificate duly attested by Chartered Accountant as per Annexure-I. • Income Tax Return and Audited financial statements (Profit & Loss account & Balance Sheet) of the firm for the last 3 (Three) completed financial years i.e., F.Y. 2022-23, 2023-24 and 2024-25.
3	<p>Past Experience of Similar services:</p> <p>The bidder must have successfully executed/completed similar Services in the FYs 20-21,21-22,22-23,23-24 and 24-25 to Govt. of India/PSUs of GOI/Stat Govt./PSUs of state Govt: -</p> <p>1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or</p> <p>2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or</p> <p>3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.</p>	<ul style="list-style-type: none"> • Bidder shall upload the proof of similar services (Work Order and completion certificate) • Note: Mere assignments pertaining to filing of GST Returns or GST Audit assignment will not be considered. • MSE/Startups are required to submit documents for past experience of similar services.
4	<p>Registered Office:</p> <p>The firm/company should have a registered office at any district of Himachal Pradesh/Ambala /Chandigarh/Panchkula/Mohali</p>	<ul style="list-style-type: none"> • Proof of address/Ownership documents /lease deed/electricity/water bill • If the bidder does not have registered office at listed place, must give an undertaking to have a Registered office at the listed places after successful tender, within one month of allotment of tender.

5	Non-Debarment/blacklisting:	<ul style="list-style-type: none"> Self-declaration of non-black listing/Debarment/Insolvency of firm as per Annexure II, duly signed.
6	Acceptance of terms and conditions	<ul style="list-style-type: none"> Certificate of Acceptance of Terms of Reference and Additional Terms and Conditions of the Bid duly signed.

2. Parameters for Technical Evaluation

SI.No.	Technical Criteria	Marks	Documents to be Submitted	
1	Agency profile			
	Bidder has successfully executed a project costing the following (only GOI/PSUs of GOI & State Govt./ State Govt. to be considered):	30	Work order and completion certificate of project to be submitted. Note: Mere assignments pertaining to filing of GST returns or GST Audit will not be considered.	
	Above 25 lakhs			30 marks
	Above 15 lakhs			20 marks
	Above 8 lakhs			10 marks
2	Quality of Resource personnel			
2.(a)	<u>Years since awarding of CA to the consultants</u> Shall be evaluated for 20 marks based on the following	20	30	
	More than 10 years			20 marks
	Between 5 and 10 years			15 marks
	Between 3 and 5 years			10 marks
	Less than 3 years			0
2.(b)	<u>Experience in similar services</u> Shall be evaluated for 10 marks based on the following	10	Experience Certificate from the respective firms/institutions worked.	
	Been a part of more than 3 similar projects to GoI/State Govt./PSUs			10 marks
	Been a part of 2 to 3 similar projects to GoI/State Govt./PSUs			05 marks
	Been a part of 1 similar project to GoI/State Govt./PSUs			02 mark
3	Technical Presentation			
3.(a)	Presentation	20	30	
3.(b)	Methodology approach	10		
4	Resource Strength of the Bidder			
	More than 10 no. of CAs in the firm	10	10	
	No. of CA s in the firm between 7 and 10	5		
	No. of CA s in the firm between 2 and 7	2		
Total Marks		100		

Note 1: The bidders who meet the essential eligibility criteria as per Para 1 above will be evaluated based on the Technical Evaluation as described in Para 2 above. The bidders who score at least 40 marks in the Technical Evaluation will be selected as technically qualified bidder and only their financial bids shall be evaluated.

Note 2: The proposed resources (Consultants) submitted for Technical Evaluation shall not be changed or replaced without the consent of the Competent Authority during the execution of Contract. A penalty of Rs. 30,000/- (Rupees Thirty Thousand only) shall be levied in case of change of resources in the circumstances other than Death/Insanity/Terminal Illness/Employee leaving Organization.

Part-II FINANCIAL BID EVALUATION

1. The price shall be lump sum and inclusive of all applicable taxes & duties including GST as applicable.
2. While quoting the price, the bidder shall consider all expenses including travelling, boarding, conveyance & other miscellaneous and out of pocket expenditure (except as described in “Term of Reference”).
3. No claim for expenditure other than the price quoted will be entertained by the Department on account of Terms of Reference provided in tender.
4. Rate quoted shall be firm & shall not be quoted with price variation / discount clause.
5. In cases of visits to field units by the consultants apart from the mandatory visits (as per TOR), the expense shall be reimbursed at the rates prescribed in Para 16.3 of ATC.
6. Financial Bid is given in the following format.

	Amount (INR)[A]	Tax (INR)[B]	Total [C] [A+B]
Annual consultancy fee			

Note: Evaluation Shall be done on the basis of the amount quoted at[C] above.

ADDITIONAL TERMS AND CONDITIONS (ATC)

1. APPLICATION:

The General Conditions shall apply in contract made by the "Office" for providing minimum of 01 consultant with Terms of Reference as described in this tender document.

2. PARTIES:

The parties to the Contract are the Contractor (the tenderer to whom the work is awarded) and the Chief Postmaster General, Himachal Pradesh Circle, Shimla (HP)-171009 and/or any other competent authority of the Department of Posts for and on behalf of the President of India, hereinafter referred to as the Department.

3. ADDRESSES:

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

4. SIGNING OF TENDER:

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

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

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

N.B. (1) In case of partnership firms, a copy of the partnership agreement, or general power of attorney duly attested by a Notary Public should be furnished on stamped paper duly sworn or affirmed by all the partners admitting execution of the partnership agreement or the general power of attorney. The attested copy of the certificate or registration of firm should also be enclosed along with the tender. (2) In the case of partnership firms, where no authority to refer disputes concerning the business of partnership firm has been conferred on any parties, the tender and all other related documents must be signed by all partners of the firm. (3) A person signing the tender form or any documents forming part of the tender on behalf of another person should have an authority to bind such other person and if, on enquiry it appears that the persons so signing had no authority to do so, office of the Chief Postmaster General, HP Circle may without prejudice, cancel the contract and hold the signatory liable for all costs, consequences and damages under the Civil and Criminal remedies available.

5. OTHER TERMS AND CONDITIONS:

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

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

5.3. The Chief Postmaster General, Himachal Pradesh Circle, Shimla (HP)-171009 or any other competent authority of the office reserves the right to cancel/withdraw the contract/ Agreement at any time without assigning any reason thereof and the contractor shall have no right to contest against the said decision of the office of the Chief Postmaster General, Himachal Pradesh Circle, Shimla (HP)-171009.

5.4. The Chief Postmaster General, HP Circle, Shimla – 171009 or any other competent authority of the office reserves the right to reject any or all the bid(s), without assigning any reason(s).

5.5 Title Rights, Copyrights, Patents and Other Proprietary Rights:

5.5.1 Title to any equipment and supplies, documents, records, information in any form that may be furnished to or accessed by the Contractor/Service Provider for the performance of any obligations under the Contract shall solely rest with the Department of Posts.

5.5.2 The Department of Posts shall be entitled to all intellectual property and other proprietary rights, including, but not limited to, patents, copyrights and trademarks, with regard to products, processes, inventions, ideas, know-how or documents and other materials which the contractor / service provider has developed for the Department under the Contract and which bear a direct relation to or are produced or prepared or collected in consequence of, or during the course of, the performance of the Contract, and the contractor / service provider acknowledges and agrees that such products, documents and other materials constitute works made for hire for the Department. Subject to the foregoing provisions, all reports, estimates, recommendations, documents and all other data compiled by or received by the contractor / service provider under the Contract shall be the property of Department of Posts, shall be made available for use or inspection by Department of posts as and when demanded, shall be treated as confidential and shall be delivered only to authorized officials of the Department of Posts on completion of work under the Contract.

5.6 Confidential Nature of Documents and information:

The contractor / service provider would be subject to the provisions of the Indian Official Secrets Act, 1923/**Digital Personal Data Protection Act, 2023** for data confidentiality obligations. The contractor / service provider shall not disclose any information relating to service provided to the Department of Posts as part of this contract.

5.7 Use of Name, Emblem or official seal of the Department of Posts:

Contractor / service provider shall not advertise or otherwise make public for purposes of commercial advantage that it has a contractual relationship with Department of Posts, nor shall the contractor / service provider, in any manner whatsoever, use the name, emblem or official seal of Department of Posts, or any abbreviation of the name of Department of Posts, in connection with its business or otherwise without the written permission of Department of Posts.

5.8 Insurance:

The contractor / service provider shall be solely responsible for taking out and for maintaining adequate insurance required to meet any of its obligations under the contract, as well as for arranging, at the contractor / service provider's sole expense, such life, health and other forms of insurance as the contractor / service provider may consider to be appropriate to cover the period during which the contractor / service provider provides services under the Contract.

5.9 In the event of the death, injury or illness of the contractor / service provider which is attributable to the performance of services on behalf of Department of Posts under the terms of the Contract while the contractor / service provider is traveling at Department of Posts expense or is performing any services under the contract in any offices or premises of Department of Posts, the contractor / service provider or the contractor / service provider's dependents, as appropriate, shall not be entitled to any compensation.

5.10 Force Majeure and other Conditions:

5.10.1 Force majeure as used herein means any unforeseeable and irresistible act of nature, any act of war (whether declared or not), invasion, revolution, insurrection, or any other acts of a similar nature or force, provided that such acts arise from causes beyond the control and without the fault or negligence of the contractor / service provider.

5.10.2 The contractor / service provider acknowledges and agrees that, with respect to any obligations under the Contract that the contractor / service provider must perform in or for any areas in which Department of Posts is engaged in, preparing to engage in, or disengaging from any peacekeeping, humanitarian or similar operations, any delay or failure to perform such obligations arising from or relating to harsh conditions within such areas or to any incidents of civil unrest occurring in such areas shall not, in and of itself, constitute force majeure under the Contract.

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

5.11 Audits and Investigations:

Each invoice paid by Department of Posts shall be subject to a post-payment audit by auditors, whether internal or external, of Department of Posts or by other authorized and qualified agents of Department of Posts at any time during the term of the Contract and for a period of two (2) years following the expiration or prior termination of the Contract. Department of Posts shall be entitled to a refund from the contractor / service provider for any amounts shown by such audits to have been paid by Department of Posts other than in accordance with the terms and conditions of the Contract. The contractor / service provider acknowledges and agrees that, from time to time, Department of Posts may conduct investigations relating to any aspect of the Contract or the award thereof, the obligations performed under the Contract, and the operations of the contractor / service provider generally

relating to performance of the Contract. The right of Department of Posts to conduct an investigation and the contractor / service provider's obligation to comply with such an investigation shall not lapse upon expiration or prior termination of the Contract. The contractor / service provider shall provide its full and timely cooperation with any such inspections, post payment audits or investigations. Such cooperation shall include, but shall not be limited to, the contractor / service provider's obligation to make available its personnel and any relevant documentation for such purposes at reasonable times and on reasonable conditions and to grant to Department of Posts access to the contractor / service provider's premises at reasonable times and on reasonable conditions in connection with such access to the contractor / service provider's personnel and relevant documentation.

5.12 Settlement of Disputes:

Department of Posts and the contractor / service provider shall use their best efforts to amicably settle any dispute, controversy or claim arising out of the Contract or the breach, termination or invalidity thereof.

5.13 Arbitration:

5.13.1 In event of any dispute or difference between the parties hereto, such disputes or differences shall be resolved amicably by mutual consultation. If such resolution is not possible, then the unresolved dispute or difference shall be referred to arbitration of the sole arbitrator to be appointed by the Secretary, Department of Posts, on the recommendation of the Secretary, Department of Legal Affairs ("Law Secretary"), Government of India. The provisions of arbitration and Conciliation Act, 1996 (No. 26 of 1996) shall be applicable to the arbitration. The venue of such arbitration shall be at Shimla HP. The language of arbitration proceedings shall be English. The arbitrator shall make a reasoned award (the "award"), which shall be final and binding on the parties. The cost of the arbitration shall be shared equally by the parties to the agreement. However, expenses incurred by each party in connection with the preparation, presentation shall be borne by the party itself.

5.13.2 Pending the submission of and/or decision on a dispute, difference or claim or until the arbitral award is published; the Parties shall continue to perform all their obligations under this Agreement without prejudice to a final adjustment in accordance with such award.

5.14. CONFLICT OF INTEREST:

1. The contractor / service provider shall be expected to follow all the rules and regulations of the Government of India which are in force. He/she will be expected to display utmost honesty, secrecy of office and sincerity while discharging his/her duties. In case the services of the contractor / service provider are not found satisfactory or found in conflict with the interests of the Department of Posts, his/her services will be liable for discontinuation without assigning any reason.

2. The Consultant is required to provide professional, objective and impartial advice, at all times holding the Procuring Entity's interest paramount, strictly avoiding conflicts with other assignments or his/its own corporate interests, and acting without any consideration for future work.

3. The consultant has an obligation to disclose to the Procuring Entity any situation of actual or potential conflict that impacts its/his capacity to serve the best interest of its client/Procuring Entity. Failure to disclose such situations may lead to the disqualification of the consultant or termination of its/his contract during execution of the assignment.

5.15 DEBARMENT:

5.15. (i) A bidder shall be debarred if he has been convicted of an offence

(a) under the Prevention of Corruption Act, 1988; or

(b) the "Bhartiya Nyaya Sanhita, 2023" or any other law for the time being in force, for causing any loss of life or property or causing a threat to public health as part of execution of a public procurement contract.

5.15.(ii) A bidder debarred under sub-section (i) or any successor of the bidder shall not be eligible to participate in a procurement process of any procuring entity for a period not exceeding three years commencing from the date of debarment.

5.15.(iii) A procuring entity may debar a bidder or any of its successors, from participating in any procurement process undertaken by it, for a period not exceeding two years, if it determines that the bidder has breached the code of integrity. The Ministry/Department will maintain such list which will also be displayed on their website.

5.15.(iv) The bidder shall not be debarred unless such bidder has been given a reasonable opportunity to represent against such debarment.

5.16 INDEMNIFICATION:

Consulting firm (the "Indemnifying Party") undertakes to indemnify the Buyer / consignee (the "Indemnified Party") from and against all losses on account of bodily injury, death or damage to tangible personal property arising in favour of any person, corporation or other entity (including the Indemnified Party) attributable to the Indemnifying Party's negligence or wilful default in performance or non-performance under this Agreement. If the Indemnified Party promptly notifies Indemnifying Party in writing of a third-party claim against Indemnified Party that any Service provided by the Indemnifying Party infringes a copyright, trade secret or Indian patents of any third party, Indemnifying Party will defend such claim at its expense and will pay any costs or damages that may be finally awarded against Indemnified Party. Indemnifying Party will not indemnify the Indemnified Party, however, if the claim of infringement is caused by (a) Indemnified Party's misuse or modification of the Service; (b) Indemnified Party's failure to use corrections or enhancements made available by the Indemnifying Party; (c) Indemnified Party's use of the Service in combination with any product or information not owned or developed by Indemnifying Party; (d) Indemnified Party's distribution, marketing or use for the benefit of third parties of the Service; or (e) information, direction, specification or materials provided by Indemnified Party or any third party contracted to it. If any Service is or likely to be held to be infringing, Indemnifying Party shall at its expense and option either (i) procure the right for Indemnified Party to continue using it, (ii) replace it with a non-infringing equivalent, (iii) modify it to make it non infringing. The foregoing remedies constitute Indemnified Party's sole and exclusive remedies and Indemnifying Party's entire liability with respect to infringement.

6. COMMUNICATION OF ACCEPTANCE:

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

7. PERFORMANCE SECURITY:

7.1 The successful tenderer will have to deposit a Security Deposit within 10 days of date of award of tender online to the extent of 3% of the annual cost of the work or furnish a bank guarantee of the same value which will be valid for 6 months beyond the date up to which the contract/ extended period of

contract is valid. The Security Deposit will not be adjusted against any payment due to the firm from the Office / Department.

7.2 The Security Deposit can be forfeited by order of the Chief Postmaster General, Himachal Pradesh Circle, Shimla (HP)-171009 or any other competent authority of the office in the event of any breach or negligence or non-observance of any condition of contract or for unsatisfactory performance or for non-acceptance of the work order. On expiry of the contract, such portion of the said security deposit as may be considered by the Office, sufficient to cover any incorrect or excess payments made on the bills to the firm, shall be retained until the final audit report on the account of firm's bill has been received and examined.

8. PENALTY:

In the event of the contractor failing to:

- (i) observe any of the conditions of the work as set out herein; or
- (ii) execute the work in good and workmanlike manner and to the satisfaction of the Office.
- (iii) (a) It shall be lawful for the "Office" in his discretion in the former event to remove or withhold any part of the work until such times as he may be satisfied that contractor is able to do and will observe the said conditions and in the later event to reject or remove as the case may require any work executed otherwise than in a good and workmanlike manner to the satisfaction of the "Office", and in both or either of the events aforesaid to make such arrangements as he may think fit for the reproduction of the work in lieu of that so rejected or removed as aforesaid on account and at the risk of the contractor.
- (b) Provided further that if in either event any excess cost be incurred by reason of the difference between the prices paid and the accepted "Office" may charge the amount of such excess cost to the contractor and the same may at any time thereafter be deducted from any amount that may become due to the contractor under this or any other contract or from the security deposit or may be demanded of him to be paid within seven days to the credit of the "Office".
- (c) In the event of discovery of any error or defect due to the fault of the contractor, the contractor shall be bound, if called upon to do so, to rectify such error or defect at his own cost to the satisfaction of and within the time fixed by the "Office". In the event of the delivery of any defective work, which owing to urgency or for any other reason cannot be wholly rejected the "Office" shall have the power to deduct from any payment due to the contractor such sum as he may deem expedient.
- (d) In the event of a work being wholly rejected, "Office" may at its discretion either: -
 - (I) Permit the contractor to re do the same within such time as he may specify at contractor's own cost, or
 - (II) Arrange to get the additional work done elsewhere and by any other qualified person or from any other source than the contractor on account of which no extra expenditure will be paid by the office.
- (iv) The penalty at the following rate will be deducted from the monthly bill:
 - (a) Non-completion of the required visits as per point no. 2 & 3 (Terms of Reference) by the Consultants shall invoke penalty which shall be deducted from the Bill at the time of payment. If the visits are not carried out as per orders of the competent authority, then amount of Rs. 10,000/- (Ten thousand only) per short visit shall be deducted from the bill.

(b) A penalty of Rs. 30,000/- (Rupees Thirty Thousand only) shall be levied in case of change of resources in the circumstances other than Death/Insanity/Terminal Illness/Employee leaving Organization.

(c) Apart from (a) & (b) for breach of any other terms of the contract 2% of the monthly bill amount will be deducted

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

(e) The Chief Postmaster General, HP Circle, Shimla – 171009 or any other competent authority of the Office will have the right to terminate the contract at any time due to unsatisfactory work or any other reason.

9. **COMPLIANCE WITH LAWS:**

The Contractor shall obtain a valid labour license under the Contract Labour (R&A) Act 1970 and the Contract Labour (R&A) Central Rules 1971 before commencement of the work, a copy of which he shall submit to the Office of the Chief Postmaster General, Himachal Pradesh Circle, Shimla (HP)-171009. He shall continue to have a valid license until the completion of work. The contractor shall also abide by and comply with the provisions of the Payment of Wages Act 1936, Minimum Wages Act 1948, Employees Liability Act 1938, Workmen's Compensation Act 1923, Industrial Disputes Act 1947, Maternity Benefits Act 1961, Apprentices Act, 1961 or the modifications thereof or any other laws relating thereto and the rules made there under from time to time. The contractor is fully responsible to observe the above laws as amended from time to time in regard to his employees and compensation and other benefits/ risks in relation to employees to be engaged by him. The contractor shall maintain all the statutory registers, required under labour laws. The contractor shall also produce these records on demand by the Chief Postmaster General, Himachal Pradesh Circle, Shimla (HP)-171009 authority. If he fails to do so, his failure will be a breach of the contract and Office of the Chief Postmaster General HP Circle may at its discretion cancel the contract without prejudice to any other action under the law and contract. The contractor shall also be liable for any pecuniary liability arising on account of any violation by him of the provisions of the acts.

10. **NATURAL CALAMITY, STRIKE ETC: -**

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

11. INSOLVENCY:

In the event of the contractor/firm being adjudged insolvent or having a receiver appointed for it by a court or any other order under the insolvency Act made against them or in the case of a company the passing of any resolution or making of any order for winding up, whether voluntary or otherwise, or in the event of the firm failing to comply with any of the conditions herein specified, the Chief Postmaster General, HP Circle, Shimla - 171009, or any other competent authority of the Office shall have the power to terminate the contract without previous notice.

12. DISCLAIMER:

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

(a) Members of a Hindu Undivided Family (b) Their spouses (c) The one related to the other in the manner as father, son(s), son's wife (daughter-in-law), daughter(s) & daughter's husband (son-in-law), brother(s) and brother's wife, sister(s) and sister's husband (brother-in law)

13. BREACH OF TERMS AND CONDITIONS:

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

14. SUBLETTING OF WORK:

- 14.1 The firm shall not assign or sublet the work or any part of it to any other person or party.
- 14.2 The tender is not transferable.

15. PRECAUTIONARY MEASURES:

- 15.1 The Contractor must be careful that quality in services is maintained as well as time schedule prescribed etc., should not be disturbed.
- 15.2 The Contractor must take every care to see that the work or any portion of thereof does not fall into unauthorized hands. Care should be taken to execute the work under proper security conditions and no spare item of work/ copies should be retained/ sold or otherwise made over by the contractor or any of his staff member to any person other than the person(s) authorized by the Chief Postmaster General, HP Circle, Shimla - 171009.

16. TERMS OF PAYMENT:

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

16.2 Schedule of payment: - The contractor shall submit the monthly bill for the lump sum amount as per the contract in the first week of following month in respect of previous month for sanction of the amount of bill and passing the bill for payment, which will be paid under following conditions: -

- All due GSTR returns have been successfully filed for the previous month.
- Successfully attending/representing/defending GST litigations in competent courts for all DDOs under HP Postal Circle during the previous month.

- Payment shall be released only after successful completion of activities assigned under Clause-2 of TOR and submission of satisfactory performance report.

16.3 The costs of the mandatory visits of the consultants to the Divisional offices (All Divisions) /DDOs/PAO Sundernagar as well as to attend the monthly circle level meeting at Shimla/Sundernagar as mentioned in Terms of Reference shall be included in the lump sum amount quoted by the bidder. For additional visits, the consultants shall be reimbursed the expenses at the following rates: -

- a. The boarding and lodging charges at a rate of **Rs.3500/- per day (inclusive of stay, food and all other expenses/taxes)**.
- b. Travel expense as per actual not exceeding bus fare/2nd AC/Chair car fare on productions of tickets in original.

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

16.5 the Chief Postmaster General, Himachal Pradesh Circle, Shimla (HP)-171009 shall be at liberty to withhold any of the payment/ payments in full or in part subject to recovery of penalties mentioned in para 8 above.

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

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

17. Information/documents to be submitted before deploying personnel:

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

- a) A certificate to the effect that the contractor shall be fully responsible for the conduct & behaviour of the personnel.
 - b) Contractor should provide the name, address & telephone No. of Liaison Officer who will maintain liaison with the office of The Director of Accounts (Postal), Postal Accounts Office, Himachal Pradesh Circle, Sundernagar (HP) -175018 authorities on behalf of the firm.
 - c) The proposed resources (Consultants) submitted for Technical Evaluation shall not be changed or replaced without the consent of the Competent Authority during the execution of Contract.
- Information/documents to be submitted before deploying personnel: The Contractor must provide the following information/documents before deploying GST Consultants.

18. Deliverables to be submitted monthly along with the Bill is as follows:

- a. Monthly attendance including visits performed and appearance made in respect of GST/DoP units as and when directed (with documents).
- b. Monthly report regarding activities performed.

19. Provision for termination/Extension

The contract will remain valid for one year from the date of award of the tender unless terminated earlier by the the Chief Postmaster General, Himachal Pradesh Circle, Shimla (HP)-171009.

The Chief Postmaster General, Himachal Pradesh Circle, Shimla (HP)-171009 will reserve the right to terminate the contract at any time serving a notice period of 1 month without mentioning the reasons thereof.

The period of contract can be extended for a further period of one year based on mutual consent in one or more spells on the same rate and terms and conditions at the discretion of the Office of the Chief Postmaster General, Himachal Pradesh Circle, Shimla (HP)-171009.

Format for Annual Turnover certificate**TO WHOMSOEVER IT MAY CONCERN**

We have verified the books of accounts and related record of M/S _____ situated at (Address of the factory/firm) _____ and on verification of the records, we hereby certify that average Turnover and net worth of this mentioned entity/firm during the last three financial years which are as under:

Sr. No.	Financial Year	Total Turnover Rs. In lacs	Net worth (Positive/Negative)
1	2022-23		
2	2023-24		
3	2024-25		

Place:

Date:

Sign and seal of Chartered Accountant

UNDERTAKING OF NON-DEBARMENT/NON-BLACKLISTING

Date:

To

No.:

Sub: Bid for engagement of GST Consultants for Himachal Pradesh Postal Circle

Dear Sir,

I / We ___ hereby confirm that our firm is neither debarred nor blacklisted by any unit of Department of Posts, India nor any blacklisting is current. I/We also confirm that we are not under liquidation or insolvency. I / We hereby certify that I/We are the authorized signatories of the Agency / Firm to furnish this undertaking.

Signature of Bidder:

Name:

Designation:

Place:

Date:

(To be given on Company Letter Head)
ACCEPTANCE OF TERMS & CONDITIONS OF TENDER

Date: _____

To,

Sub: Acceptance of Terms & Conditions of Tender.

Tender Reference No: _____

Name of Tender / Work: -

Dear Sir,

1. I / We have downloaded / obtained the tender document(s) for the above mentioned 'Tender/Work' from the web site(s) namely: _____ as per your advertisement, given in the above-mentioned website(s).
2. I / We hereby certify that I / we have read the entire terms and conditions of the tender documents from Page No. ____ to ____ (including all documents like annexure(s), schedule(s), etc.), which form part of the contract agreement and I / we shall abide hereby by the terms / conditions / clauses contained therein.
3. The corrigendum(s) issued from time to time by your department/ organization too have also been taken into consideration, while submitting this acceptance letter.
4. I / We hereby unconditionally accept the tender conditions of above-mentioned tender document(s) / corrigendum(s) in its totality / entirety.
5. I / We do hereby declare that our Firm has not been blacklisted/ debarred/ terminated/ banned by any Govt. Department/Public sector undertaking.
6. I / We certify that all information furnished by our Firm is true & correct and in the event that the information is found to be incorrect/untrue or found violated, then your department/ organization shall without giving any notice or reason therefore or summarily reject the bid or terminate the contract, without prejudice to any other rights or remedy including the forfeiture of the full said earnest money deposit absolutely.

Yours Faithfully,
(Signature of the Bidder, with Official Seal)

Bid Security Declaration

I/We (Name of the agency or Bidder) do hereby declare and certify:

1. That, I/We are not debarred by GeM for last 3 years for any transgression made in respect of sub clause I of Rule 175 of GFR 2017 (Code of Integrity).
2. That, I have requisite authorization to enter into a contract with Buyer in GeM.
3. That, we shall comply with all statutory provisions issued by the Government from time-to-time w.r.t bidding on GeM.
4. That, I shall comply by all statutory provisions w.r.t levying of GST, Labour's, and other tax as per the policy and rules of the procuring department.
5. That, we shall strictly adhere to the legitimate bidding principles as per enlisted categories on the basis of technical specifications and quality of the products/services. Also, we will maintain complete accuracy and integrity of data submitted while participation in bidding process.
6. That, mere participation in the bidding process and/or successful auctioning on GeM after proper Auction/RA does not confer any right of allotment of contract/supply order in my/our favour. It shall be subject to proper technical/financial evaluation by the buyer.
7. That, I/We will not alter, modify, skip any terms of contract after date 1st date of opening of bidding.
8. That, we shall exercise full transparency in bidding and will not try to advance or make any favors or offers to any officials of the procuring department/Office by any means.
9. That, in the public interest, buyers will evaluate the bids on their requirement/end use and bid parameters and shall reserve right to accept or reject my bid after proper technical/financial evaluations of the bids and/or products on merits.

It is further certified that:

I shall abide by all legitimate provisions of procurement on GeM. I shall not supply any sub-standard goods/services and shall not indulge in any discrepancies/infirmity w.r.t the terms and conditions of the contract. In case any discrepancy or infirmity is observed on my part at any stage of bidding, that shall be my/our personal responsibility and we shall be liable for rejection and liable for legal action as per rules in vogue.

Seal and Signature of the Seller/Bidder

UNDERTAKING

I/We, M/s _____, having our registered office at _____, hereby solemnly undertake that in the event of our firm being declared successful and the tender being awarded in our favour, we shall establish and maintain a functional office at Himachal Pradesh / Chandigarh /Mohali/ Panchkula/Ambala for effective coordination, communication and execution of the work.

We further undertake that the said office shall remain operational for the entire period of the contract and will provide necessary support and liaison with the Department as and when required for smooth execution of the contract.

This undertaking is submitted in compliance with the conditions of the tender document and shall be binding upon the firm.

Place	_____
Date	_____
Name of Authorized Signatory	_____
Designation / Seal of Firm	_____

ANNEXURE-A
LIST OF CDDOs/NCDDOs

Sr. No	CIRCLE	CDDO/NCDDO	GSTIN
1	Himachal Pradesh	CHAMBA HO	02AAAGPO878GIZH
2	Himachal Pradesh	DEHRA HO	02AAAGPO560KIZL
3	Himachal Pradesh	KANGRA HO	02AAAGPO736RIZ5
4	Himachal Pradesh	DHARAMSHALA HO	02AAAGPO879HIZE
5	Himachal Pradesh	PALAMPUR HO	02AAAGPO773JIZG
6	Himachal Pradesh	HAMIRPUR HO	02AAAGPO852JIZK
7	Himachal Pradesh	BILASPUR	02AAAGPO828GI ZR
8	Himachal Pradesh	BARSAR HO	02AAAGPO598M1Z3
9	Himachal Pradesh	MANDI HO	02AAAGPO679MIZ5
10	Himachal Pradesh	SUNDERNAGAR HO	02AAAGPO680AIZI
11	Himachal Pradesh	KULLU HO	02AAAGPO678LIZ8
12	Himachal Pradesh	KEYLONG HO	02AAAGPO68IBIZY
13	Himachal Pradesh	RAMPUR HO	02AAAGPO690Q1Z2
14	Himachal Pradesh	REKONG PEO HO	02AAAGPO82 IRIZB
15	Himachal Pradesh	SHIMLA GPO	02AAAGSI 345BIZO
16	Himachal Pradesh	SOLAN HO	02AAAGPO759GIZL
17	Himachal Pradesh	NAHAN HO	02AAAGH0280AIZD
18	Himachal Pradesh	UNA HO	02AAAGH0319C1ZD
19	Himachal Pradesh	DAP SUNDERNAGAR	02PTLD11893AID2
20	Himachal Pradesh	POSTAL CIVIL DIVISION SHIMLA	02AAAGA0604F1ZI
21	Himachal Pradesh	RMS MANDI	NCDDO
22	Himachal Pradesh	PSD SHIMLA	NCDDO
23	Himachal Pradesh	CIRCLE OFFICE SHIMLA	NCDDO
Himachal Pradesh Postal Circle New GST registration Number under " One State One GST"		GSTIN	02AAAGD5153N1ZK
		GST-TDS	02AAAGD5153N1DT

Abbreviations used in Notice inviting Online Tender

1	DoP	Department of Posts
2	PAO	Postal Account Office
3	RO	Regional Office
4	CA	Chartered Accountants
5	GST	Goods and Service Tax
6	TOR	Terms of Reference
7	DDO	Drawing and Disbursing Officer
8	CDDO	Cheque Drawing and Disbursing Officer
9	NCDDOs	Non-Cheque Drawing and Disbursing Officer
10	GSTINs	GST registrations
11	ITC	Input Tax Credit
12	GSTR	GST Returns
13	ATC	Additional Terms and Conditions
14	SLA	Service level Agreement
15	CGST	Central Goods and Services Tax
16	SGST	State Goods and Services Tax
17	IGST	Integrated Goods and Services Tax
18	UTGST	Union Territory Goods and Services Tax
19	HPO	Head Post offices

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	01-06-2026 13:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	01-06-2026 13:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Communications
विभाग का नाम/Department Name	Department Of Posts
संगठन का नाम/Organisation Name	Himachal Pradesh Postal Circle Department Of Posts
कार्यालय का नाम/Office Name	O/o Cpmg Hp Circle Sda Complex , Shimla 171009
वस्तु श्रेणी /Item Category	Financial Advisory Services - Onsite; Tax Advisory
अनुबंध अवधि /Contract Period	1 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	10 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	5 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
वर्षों के अनुभव एवं टर्नओवर से एमएसई को छूट प्राप्त है / MSE Relaxation for Years Of Experience and Turnover	Yes Complete
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Relaxation for Years Of Experience and Turnover	Yes Complete
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	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	7
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	Yes
रिवर्स नीलामी योग्यता नियम/RA Qualification Rule	H1-Highest Priced Bid Elimination
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 निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	800000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	16000

ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	3.00

ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).

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

AD Technical

O/o Cpmg Hp Circle Sda Complex , Shimla 171009, Department of Posts, Himachal Pradesh Postal Circle
Department of Posts, Ministry of Communications
(Ad Technical)

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. If the bidder is a Micro or Small Enterprise as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Experience Criteria" as defined above subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Experience Criteria, shall upload the supporting documents to prove his eligibility for Relaxation.
2. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover, shall upload the supporting documents to prove his eligibility for Relaxation.
3. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Experience Criteria" as defined above subject to their meeting of quality and technical specifications. The bidder seeking Relaxation from Experience Criteria, shall upload the supporting documents to prove his eligibility for Relaxation.
4. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Bidder Turnover" as defined above subject to their meeting of quality and technical specifications. If the bidder is DPIIT Registered OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover shall upload the supporting documents to prove his eligibility for Relaxation.
5. 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.

6. 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.

7. 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.

8. 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.

9. 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.

10. 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.

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

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

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Scope of work to be uploaded by buyer:[1779348195.pdf](#)

Financial Advisory Services - Onsite; Tax Advisory (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Deployment Location	Onsite

विवरण/ Specification	मूल्य/ Values
Category of financial advisory service	Tax Advisory
Sub-category of Financial Advisory Services	Filing GST , Filing TDS , Advance Tax Computation , Tax Litigation Strategy , Support for Tax Assessment
Financial Advisory Reports	Yes
Frequency of Progress Report	Monthly
Type of Professional/Resources required	Chartered accountant , GST expert , Tax expert
Qualification of Professional/Resources required	CA
Certification of Professional/Resources required	Chartered Accountant
Total Experience of Professionals / Resources (In years)	5 - 7 Years
एडऑन /Addons	
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	Anokhe Lal	171009,SDA COMPLEX O/O CPMG HP Circle Shimla	Project / Lumpsum Based	N/A

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

1. Generic

OPTION CLAUSE 25% : 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, the contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration.

For lumpsum-based service contracts, the buyer may increase the scope of work and contract value up to

25 percent with the consent of the service provider

2. **Service & Support**

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

3. **Certificates**

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

4. **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.

5. **Buyer Added Bid Specific ATC**

Buyer Added text based ATC clauses

Bidder should agree to except term and conditions as per Bid Document

6. **Past Project Experience**

Proof for Past Experience and Project Experience clause: For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

7. **Payment**

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

अस्वीकरण/**Disclaimer**

The Additional Terms and Conditions (ATC) have been incorporated by the Buyer after approval of their Competent Authority. The Buyer ,is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any restriction arising in the bidding process due to these ATCs and including the modification of technical specifications and / or terms and conditions governing the bid.All representations / grievances pertaining to the ATC clauses shall be raised with the buyer organization directly and not with GeM.If any of the clause(s) is/are incorporated by the Buyer regarding the following, the bid & resultant contract shall be treated as null & void. Further, GeM reserves the right, at its sole discretion, to cancel the bid forthwith, without issuance of any prior notice or intimation :-

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such

suspension period has already expired.

4. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers' controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers' Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. 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.
14. 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 catalogues 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. 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 General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to the Service, as the case may be, as provided in the Marketplace.

However, in case of Service, if any condition specified in General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement specific to said Service, then it will over-ride the conditions in the General Terms and Conditions.

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---