बिड संख्या/Bid Number: GEM/2026/B/7920435
दिनांक /Dated: 14-08-2026

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	07-09-2026 15:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	07-09-2026 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 Civil Aviation
विभाग का नाम/Department Name	Airports Authority Of India (aai)
संगठन का नाम/Organisation Name	Ans,finance,hr,engineering,tech,ops,commercial,general Store,it
कार्यालय का नाम/Office Name	Delhi
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :hod9.aai.ndl@gembuyer.in Buyer Email id: taxchqaai@aai.aero
वस्तु श्रेणी /Item Category	Financial Advisory Services - Offsite; Tax Advisory
अनुबंध अवधि /Contract Period	3 Year(s)
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
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों 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	4

बिड विवरण/Bid Details	
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	No
क्रेता के लिए उपलब्ध आईटीसी/ITC available to buyer	Yes
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
Payment Timelines	Payments shall be made to the Seller within **45** days of issue of service delivery acceptance certificate (SDAC) and on-line submission of bills (This is in supersession of 10 days time as provided in clause 12 of GeM GTC)
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes

ईएमडी विवरण/EMD Detail

एडवाईजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	160000

ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%)/ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	37

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

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

(c).ईएमडी और संपादन जमानत राशि लाभार्थी के पक्ष में होनी चाहिए। / Earnest Money Deposit (EMD) shall also be accepted by the buyer in the form of a surety bond.

लाभार्थी /Beneficiary :

AGM (F&A)
Airports Authority of India, Rajiv Gandhi Bhawan, Safdarjung, New Delhi 110003
(Airports Authority Of India)

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

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes

ट्रेड्स भुगतान संबंधी विवरण/TReDS Payment Details

This Bid provides for Trade Receivables Discounting System (TReDS) as Preferred mode of payment. For MSME sellers, payments may be processed through a TReDS exchange in which the Buyer is registered, subject to applicable policy and regulatory guidelines. Accordingly, sellers intending to avail payment through TReDS are required to be registered with at least one TReDS exchange in which the buyer is registered.

1. 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.

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

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

Financial Bid Format - 1786704567.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 ATC

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

Scope of work to be uploaded by buyer:1786704836.pdf

This Bid is based on Quality & Cost Based Selection (QCBS) . The technical qualification parameters are :-

Parameter Name	Max Marks	Cutoff Marks	Qualification Methodology Document
Legal Status of the Bidder	20	15	View File

Financial Parameters	20	15	View File
Experience in International Taxation and related services	20	15	View File
Full time qualified CA Experience	20	15	View File
Experience of Issuance of Form 15CB w.r.t foreign remittance	20	15	View File

Total Minimum Qualifying Marks for Technical Score: 75

QCBS Weightage(Technical:Financial):70:30

Financial Advisory Services - Offsite; Tax Advisory (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Deployment Location	Offsite
Category of financial advisory service	Tax Advisory
Sub-category of Financial Advisory Services	Filing TDS , Tax Litigation Strategy , Support for Tax Assessment , As per ATC
Financial Advisory Reports	Yes
Frequency of Progress Report	As per ATC
Type of Professional/Resources required	Financial Consultant , Chartered accountant , Tax expert , As per ATC
Qualification of Professional/Resources required	CA , As per ATC
Certification of Professional/Resources required	As per ATC
Total Experience of Professionals / Resources (In years)	As per ATC
एडऑन /Addon(s)	
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

इनपुट कर क्रेडिट(आईटीसी) तथा रिवर्स प्रभार (आरसीएम)/Input Tax Credit(ITC) and Reverse Charge(RCM) Details

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

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

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परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Jitendra Sharma	110003,RAJIV GANDHI BHAWAN, SAFDARJUNG AIRPORT, NEW DELHI	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. **Buyer Added Bid Specific ATC**

   Buyer uploaded ATC document Click here to view the file .

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---

AIRPORTS AUTHORITY OF INDIA
Corporate Tax Cell, Block-A
Rajiv Gandhi Bhawan
Safdarjung Airport
New Delhi-110003

Additional Terms and conditions (ATC)

For Tender on GeM Portal

E –TENDER FOR ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR INTERNATIONAL TAXATION AND RELATED SERVICES

Name of Work: E –TENDER FOR ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR INTERNATIONAL TAXATION AND RELATED SERVICES

Contents

Disclaimer

The information contained in this Additional Terms and Conditions (ATC) document ("Document") or subsequently provided to Applicants, whether verbally or in documentary or any other form by or on behalf of the Airports Authority of India (the " Authority") or any of its employees or advisers, is provided to Applicants on the terms and conditions set out in this document and such other terms and conditions subject to which such information is provided.

This document is not an agreement or an offer by the Authority to the prospective Applicants or any other person. The purpose of this document is to provide interested parties with information that may be useful to them in the formulation of their Proposals pursuant to this document. This document includes statements, which reflect various assumptions and assessments arrived at by the Authority in relation to the Consultancy. Such assumptions, assessments and statements do not purport to contain all the information that each Applicant may require. This document may not be appropriate for all persons, and it is not possible for the Authority, its employees or advisers to consider the objectives, technical expertise and particular needs of each party who reads or uses this document. The assumptions, assessments, statements and information contained in this document, may not be complete, accurate, adequate or correct. Each Applicant 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 document and obtain independent advice from appropriate sources.

Information provided in this document to the Applicants may be on a wide range of matters, some of which may depend upon interpretation of law. The information given is not intended to be an exhaustive account of statutory requirements and should not be regarded as a complete or authoritative statement of law. The Authority accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on the law expressed herein.

The Authority, its employees and advisers make no representation or warranty and shall have no liability to any person including any Applicant 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 document or otherwise, including the accuracy, adequacy, correctness, reliability or completeness of the document and any assessment, assumption, statement or information contained therein or deemed to form part of this document or arising in any way in this Selection Process.

The Authority also accepts no liability of any nature whether resulting from negligence or otherwise, howsoever caused, arising from reliance of any Applicant upon the statements contained in this document.

The Authority 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 document.

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

The Applicant shall bear all its costs associated with or relating to the 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 Authority or any other costs incurred in connection with or relating to its Proposal. All such costs and expenses will remain with the Applicant and the Authority shall not be liable in any manner whatsoever for the same or for any other costs or other expenses incurred by an Applicant in preparation or submission of the Proposal, regardless of the conduct or outcome of the Selection Process.

IMPORTANT POINTS TO NOTE

1	GeM TENDER REFERENCE NO.	**AAI/TAXCELL/International Taxation/2026**
2	TENDER INVITED FOR	**E –TENDER FOR ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR INTERNATIONAL TAXATION AND RELATED SERVICES.** (Bidder shall be a firm/LLP of Chartered Accountant)
3	BID SECURITY / EMD	**Rs 1,60,000/- (One Lakh Sixty Thousand Only)**
4	MODE OF PAYMENT FOR EMD	**Through RTGS/NEFT in the bank account of AAI as per bank details given below**
5	AAI BANK DETAILS FOR REMITTING THE TENDER FEE/EMD	**Name of the Bank: State Bank of India** **Branch: Rajiv Gandhi Bhawan, Safdarjung Airport, New Delhi-110003** **IFSC Code of Branch: SBIN0017180** **Current (CC/OD)A/c No. : 33404514673** **Beneficiary Name : Airports Authority of India**
6	PERIOD OF THE CONTRACT	**36 Months**
7	PUBLISHING OF TENDER DOCUMENTS ON GEM	**14.08.2026**
8	START DATE ON GeM PORTAL	**14.08.2026**
9	END DATE & TIME FOR SUBMISSION OF BID ON GeM PORTAL	**07.09.2026 AT 15:00 Hrs.**
10	TIME PERIOD FOR RAISING QUERY BY THE TENDERER	4 days (as per GeM Terms & Conditions)
11	TIME PERIOD FOR FURNISHING OF REPLY BY AAI	Within 72 hours (as per GeM Terms & Conditions)
12	TENTATIVE TIME & DATE OF OPENING OF TECHNICAL BID	**07.09.2026 AT 15.30 Hrs.**
13	TIME ALLOWED TO BIDDER FOR TECHNICAL CLARIFICATIONS DURING TECHNICAL EVALUATION	**48 hours**
14	BID OFFER VALIDITY	**90 days** **AAI may, at its discretion, extend the bid validity date for a further period of up to 90 days (excluding closed**

		holidays/ Sundays) and such extension shall be binding on the bidders.
15	TENTATIVE TIME & DATE OF OPENING OF PRICE BID	**As per guidelines**
16	CORRESPONDENCE DETAILS	**Jitendra Sharma, AGM (F&A)** **AIRPORTS AUTHORITY OF INDIA,** **CORPORATE TAX CELL,** **DEPTT OF FINANCE & ACCOUNTS, ROOM NO 217, 2nd FLOOR, A – BLOCK RAJIV GANDHI BHAWAN, SAFDARJUNG** **AIRPORT, NEW DELHI-110003.** **011-24632950 EXTN: 2159, 2162** sjitendra@AAI.AERO taxchqaai@AAI.AERO
17	WEBSITE ADDRESS OF AAI	https://www.aai.aero/

Guidelines to Bidders

GeM Tender- Guidelines to Bidders: -

1. The bidders shall go through the Additional Terms and Conditions (ATC) document and shall comply with each clause of all the sections of the ATC document.
2. Online bids through GeM portal are invited by Airports Authority of India (AAI) for "Engagement of Professional Consultant for International Taxation and Related Services" by a Partnership firm/LLP of Chartered Accountants (CA).
3. Not more than one Bid shall be submitted by a bidder or by a firm of bidders. Not more than one firm in which an individual is interested, as Partner shall bid for the execution of the same assignment. If they do so, all such Bids shall be liable to be rejected.
4. The tender document consists of two volumes –Volume-I Technical Bid (all Technical documents including unconditional acceptance of the offer) and Volume-II – Financial (Price) Bid
5. The EMD **Rs. 1,60,000/-**(i.e. One Lakh Sixty Thousand Only) is to be remitted to the CC/OD account of Airports Authority of India as per bank details mentioned at Sl. No. 5 on page 5. Copy for the RTGS/NEFT transaction details along with UTR number is to be uploaded on the GeM portal by the tenderer/bidder.
6. Bidding is open to all eligible bidders meeting the eligibility criteria as defined in Section-II Volume I-Technical Bid.
7. AAI, at its sole discretion, may ask for submission of shortfall of the required documents and clarifications, if required as per the terms and conditions of the contract.
8. If the offer is not received according to the terms and conditions of the Tender, the offer is liable for rejection.
9. AAI reserves the right to cancel the Bidding process at any stage without assigning any reasons. AAI also reserves the right at its discretion not to award against the tender called. AAI shall not pay any cost incurred by the bidder in the preparation and submission of any tender or any cost incidental to it. The EMD shall be refunded back without any Interest.
10. Bidders are required to take into account any corrigendum published on GeM Portal with respect to the Additional Terms and Conditions (ATC) before submitting their bids.
11. **The bidder shall be allowed 7 (Seven) days' time from the date of publishing tender for raising queries, if any. No queries will be entertained after the aforementioned period is over**.
12. Bidders are requested to note that they must submit their technical and financial bids in the format provided in the ATC and no other format is acceptable. The break-up of the price bid has been given as a format. The same is to be downloaded and to be filled by all the bidders. If the Price bid format is found to be modified by the bidder, the bid will be rejected.
13. The Technical bids and Financial bids (price bids) will be opened as per the time line and date specified. All the statements, documents, certificates etc. uploaded by the bidders shall be downloaded and verified for technical evaluation.
14. The bidder by submitting the bid pursuant to this ATC document shall be deemed to have acknowledged that the bidder shall be bound to compensate AAI for the time, cost and effort involved in the processing of bid in the happening of the following events/conditions post uploading of the bid on the GeM portal.
    a. If bidder engages in any of the Prohibited Practices specified in this tender.

b. If bidder withdraws his bid during the period of its validity as specified in this bid and as extended by AAI from time to time;

c. If the bidder withdraws the bid (offer) during the interval between the Bid Due Date and expiry of the Bid Validity Period;

d. If there is concealment of facts by the bidder or the successful bidder fails to accept the Letter of Acceptance in writing within the time specified in this document or any extension thereof granted by AAI.

e. If the bidder imposes any condition after the bid due date affecting the original Tender.

f. If any information furnished by the bidder is found to be false, fabricated or forged.

INTRODUCTION TO AAI

1. Background

1.1. Airports Authority of India (AAI) was constituted by an Act of Parliament and came into existence on 1st April 1995 by merging erstwhile National Airports Authority and International Airports Authority of India. The merger brought into existence a single organization entrusted with the responsibility of creating, upgrading, maintaining and managing civil aviation infrastructure both on the ground and air space in the country

1.2. Airports Authority of India ("Authority"), constituted as statutory body under Airports Authority of India Act, 1994 ("Act") and is a Category-I Mini-Ratna Public Sector Enterprise.

2. Functions of AAI

2.1. Design, Development, operation and Maintenance of international and Domestic airports and civil enclaves in India
2.2. Expansion and strengthening of operational areas, viz. Runways, Aprons, Taxiways etc.
2.3. Construction, Modification and Management of passenger terminals and other airports Facilities.
2.4. Development and Management of cargo terminals at international and domestic airports. (through its subsidiary- AAICLAS)
2.5. Provisions of passenger facilities and information system at the passengers terminals at airports.
2.6. Control and management of the Indian airspace extending beyond the territorial limits of the country as accepted by ICAO
2.7. Ensure Safety and efficiency of flights
2.8. Provision of visual aids.
2.9. Provision of Communication and Navigation aids, viz. ILS, DVOR, DME, Radar etc.

3. Source of Income and expenditure of AAI

3.1. Revenue

3.1.1. AAI's revenues are categorized into distinct segments namely Aeronautical, Non-aeronautical, Airport lease revenues, and other sources related to Allied services including Consultancy projects.
3.1.2. Aeronautical revenues primarily stem from Airport Navigation Service (ANS) charges, encompassing route navigation facilities charges and terminal navigational landing charges, Landing, Parking & Housing (LPH), User development fees (UDF) etc.
3.1.3. In contrast, Non-aeronautical revenues result from the commercial activities conducted at airports, such as retail, food and beverage services, car parking, other concessions and terminal and city-side premise rentals.
3.1.4. Furthermore, the lease revenues accrue from Delhi and Mumbai Airports. Additionally, AAI receives upfront fees and concession fees from Public-Private Partnership (PPP) airports, which make a substantial contribution to AAI's overall revenue stream.
3.1.5. Other Income such Interest, Dividend Received from JVC and subsidiaries etc. are also accrued to AAI

3.2. **Expenditure**

3.2.1. **Major Expenditure listed below: -**

- Manpower cost
- Construction of Airports, Terminal Buildings, Runways, Taxi Track etc.
- Procurement of Plant & Machinery, Equipment, Furniture, Vehicles, Spares, Software, Computers etc.
- Works Contract including AMC & Capital Expenditure
- Hiring of Vehicles
- Legal Services
- Money Exchange
- Professional Services
- Telecommunications Services
- Expenditure on CSR activities
- Import of Foreign Services
- Services provided by Government Agencies like Meteorological Department.

Please visit AAI website at https://www.aai.aero/ for more information about AAI.

SECTION-I

SCOPE OF WORK

AAI intends to engage a Professional Consultant for providing consultancy and professional services in relation to International Taxation and allied compliances under the Income Tax Act, applicable Double Taxation Avoidance Agreements (DTAA), FEMA, RBI guidelines and other applicable laws, as may be required from time to time. The detailed scope of work shall include, but not be limited to, the following:

1) To give professional opinion/advice on priority basis on issues/matters referred by AAI from time to time in relation to international taxation matters
2) To issue and/or vet the Form 146.
3) To vet the taxation-related provisions of NITs, RFPs, Agreements, Contracts, Purchase Orders and other documents to be executed by AAI with foreign parties/non-resident vendors from the perspective of International Taxation and related compliances.
4) To advise, prepare replies/ submission in respect of notices, communications and queries relating to International Taxation received from the Income Tax Department or any other competent authority.
5) To advise and prepare replies to the questionaries/ suggestions/ inputs sought by Ministry /Government Departments and other organizations such as MoCA, SCOPE, ASSOCHAM, CAG etc. in relation to International taxation matters
6) To represent AAI before the assessing officers in matters relating to International taxation including contesting any demand raised or any order issued by Income Tax Department and to Liaison with Department as and when required on behalf of AAI.
7) To provide assistance to consultant(s)/ advocate(s) appointed by AAI in respect of assessment proceeding handled, in case AAI opts to contest the same before before higher appellate authorities
8) To advise, prepare and submit application before the Income Tax Department for obtaining order (including order u/s section 434) required as and when required by AAI.
9) To advise AAI on amendments, notifications, circulars, judicial pronouncements and other developments **r**elating to International Taxation and allied laws, and provide guidance for implementation of the same. The consultant shall also organize and conduct training programmes for officers and employees of AAI at Corporate Headquarters, Delhi, *at least two (02) programmes* in each contract year, extendable up to three (03) programmes based on AAI's requirement.
10) To file, revise and rectify TDS Returns in Form 144 (TDS on payments other than salary to non-residents) in respect of two (02) TANs of AAI. The scope shall include analysis of tax data provided by AAI and preparation of replies to queries, notices and demand notices issued by

the Income Tax Department. Hard and soft copies of quarterly Form 131, along with the filing acknowledgements, shall be provided to AAI after filing of the TDS Returns. *The TDS Return for the 4th Quarter of the 3rd year of the contract shall also be filed by the selected bidder, notwithstanding the expiry of the contract, if the due date for filing falls after completion of the contractual period.*

11) To regularly follow up with the Income Tax Department regularly for obtaining pending refund of Tax deducted at source on the payment of non-resident vendors under Income Tax or DTAA.

12) To prepare, file and obtain Tax Withholding Certificates from the Income Tax Department, as and when required by AAI, including preparation of applications, supporting documents, replies to departmental queries and representation before the concerned authorities until issuance of the certificate.

13) To file application, prepare replies and represent AAI before the Authority for Advance Rulings in the matter relating to International Taxation as and when required by AAI. Any application for Advance Ruling filed/initiated during contract period shall continue to be handled by appointed tax consultant until its final disposal, notwithstanding the expiry of contract period

Notes: –

A. The above “Scope of work” is indicative and not exhaustive. It shall include all professional services and activities directly connected with International Taxation and allied compliances required by AAI during the contract.

B. One senior qualified Chartered Accountant associated with engagement shall visit the Corporate Headquarters of AAI, New Delhi, along with a laptop, as and when required by AAI, for discussion, review, meetings, presentations or execution of the assigned work.

C. AAI reserves the right to assign any specific assignment or part of the Scope of Work to any other technically qualified agency or consultant, whenever considered necessary in the interest of the organization. Such assignment shall not be construed as conferring any exclusive right or minimum guaranteed volume of work upon the selected consultant.

Volume-I Technical Bid

Eligibility Criteria:

Sl. No.	Eligibility Criteria	Maximum Marks	Documents to be submitted
1)	**Legal Status of the Bidder** The Bidder shall be a Firm/LLP of Chartered Accountants registered with Institute of Chartered Accountants of India having minimum experience of 10 (Ten) years in Income Tax matters as on 31.03.2026. Minimum marks for 10 (Ten) years' experience of Income tax will be 15. For each additional complete year experience of Income tax, 1(one) additional mark will be awarded subject to maximum of total marks of 20.	20	I) Copy of Constitution Certificate issued by Institute of Chartered Accountants of India to Partnership Firm /LLP as on 31.03.2026. II) An indexed containing following information w.r.t total experience in Income tax must be submitted: - • Name of client • Category/ Constitution of the client • Date of Award Letter/Work Order • Period of assignment/ Execution mentioning start date (DD/MM/YYYY) to end date (DD/MM/YYYY). In case of ongoing assignment, the end date may be indicated as “Continuing as on 31.03.2026”. • Nature of assignment executed. III) Following documents must also be submitted in support of experience mentioned in above list • Copy of award letter/Work Order and • Copy of Experience/Completion certificate issued by client clearly mentioning the period of assignment and nature of services rendered, and • Copy of Form 16A issued by clients or Form 26AS issued by Income tax department in support of bidder’s each year experience
2)	**Financial Parameters:** The bidder must have minimum Gross receipt/turnover of Rs.2 crore or more during any one of the preceding five financial years i.e. from FY 2020-21 to FY 2024-25 Minimum marks for the criteria will be 15. For each additional completed Rs.1 (one) crore gross receipts/turnover, one (01) additional mark will be awarded subject to maximum of total marks of 20	20	The following documents shall be submitted in respect of the financial year for which Gross Receipts/Turnover are claimed for evaluation: I) Complete Audited Balance Sheet & Statement of Profit and Loss including schedules/ notes, for the year in which the criteria for Gross receipt/ turnover of Rs.2 crore or more is met. II) Income Tax Return Acknowledgement and computation of the above referred year in point (I)

<table>
<tr><td>3)</td><td><u>Experience in International Taxation and related services</u>:

The bidder must have experience of providing professional services relating to International Taxation, including issuance of Form 15CB, Tax Withholding Certificates, tax opinions, DTAA advisory for minimum 3 (three) years in any of following organization having turnover of Rs.250 crores or more in every year of assignment.

a. Government organization, or
b. Government Departments, or
c. State PSU or Central PSU

Above requisite experience must be gained by bidder in last 10 years (i.e. From 01.04.2016 to 31.03.2026)

Minimum marks for above mentioned experience of 03 (three) years will be 15.

For each additional years' experience of International taxation and related services for Government Organization / Government Department / State PSU /Central PSU having turnover of Rs.250 crores or more, 1(one) additional mark will be awarded subject to maximum of total marks of 20.

Note:- Experience shall be calculated based on the actual completed period of engagement. Overlapping periods under multiple assignments shall be counted only once.</td><td>20</td><td>I) An Indexed list containing following information w.r.t total experience in International taxation must be submitted: -

• Name of client
• Date of Award Letter
• Period of assignment/Execution mentioning start date (DD/MM/YYYY) to end date (DD/MM/YYYY)
• Nature of assignment executed
• Classification of Client i.e. Government Organization/ Government Department/State PSE/Central PSE,
• Classification of nature of tax handled (International or Domestic Income tax)

II) Following documents must also be submitted in support of experience mentioned above: -

a) Copy of award letter, and
b) Copy of Experience/ completion certificate issued by Client, on its letterhead clearly mentioning the following:
• period of engagement (i.e. from start date of engagement to last date of engagement), and
• nature of services provided

c) Audited Balance Sheet & statement of P&L clearly indicating the turnover for the year of assignment of client mentioned at point-I above.

Note: In case the experience pertains to the previous financial year, i.e., 01.04.2025 to 31.03.2026, and the audited Balance Sheet and Statement of Profit & Loss for the financial year 2025-26 are not available at the time of submission of the bid, the bidder shall submit a Certificate issued by the respective client confirming the estimated turnover of the client for FY 2025-26. The certificate shall be issued on the client's official letterhead and shall be duly signed and stamped by the authorized representative of the client.</td></tr>
<tr><td>4)</td><td><u>Full time qualified CA's Experience</u>
Qualified Chartered Accountants associated with the bidder on a full-time basis.</td><td>20</td><td>List of the Qualified CAs along with the resume giving following information: -

1) Membership number</td></tr>
</table>

	The Bidder must have minimum 5 (five) qualified CA 's (out of which minimum 02 (two) shall be working as partner) as on the date of submission of bid. Out of total no. of qualified CA's, bidder shall have following no. of partner and paid assistant with experience in providing professional services relating to Income Tax. a) Minimum 01 (one) partner shall have at least 10 years' post qualification experience of providing professional services relating to Income Tax, and b) Minimum 02 (two) Paid assistants shall have at least 05 years' post qualification experience in providing professional services relating to Income Tax Minimum marks for the criteria will be 15 For each additional Qualified CA (working as partner/paid assistant) having experience of 5 years or more in in providing professional services relating to Income Tax, 1 (one) additional mark will be awarded subject to maximum of total marks of 20		2) Classification – Whether Partner or Paid assistant 3) Post Qualification experience in Income tax- No. of years Details of experience in providing Income Tax–related services, including the name of each client, the nature/scope of work, and the period of service (DD/MM/YYYY). **The details shall be duly certified by the authorized signatory of the bidder**. Experience of qualified CA other than the present firm shall be indicated separately. (Post Qualification experience of both past and present firm will be considered while calculating the experience of Qualified CA).
5)	**<u>Experience of Issuance of Form 15CB w.r.t foreign remittance</u>** The bidder must have issued at least 20 (Twenty) no. of Form 15CB during 01.04.2023 to 31.03.2026 for any of following organization having turnover of Rs.250 crores or more in every year of assignment. a. Government organization, or b. Government Departments, or c. State PSU or Central PSU Minimum marks for the criteria will be 15. For issuance of each additional 5	20	1. List extracted from Income Tax portal in respect of Form 15CB generated duly certified by authorized signatory 2. Corresponding Name of client for above list (Against PAN no. mentioned in above list) duly certified by authorized signatory 3. Copy of above referred form 15CB. (In case, if same is not allowed to be shared by client due to confidentially clause, a certificate from the respective organization on their letterhead confirming the total count of Form 15CB issued during 01.04.2023 to 31.03.2026)

	(five) no. of Form 15CB, 1 (one) additional mark will be awarded subject to maximum of total marks of 20		4. Audited Balance Sheet & statement of P&L clearly indicating the turnover for Rs.250 crores or more. **Note:** In case the Form 15CB pertains to the previous financial year, i.e., **01.04.2025 to 31.03.2026**, and the audited Balance Sheet and Statement of Profit & Loss for the financial year **2025-26** are not available at the time of submission of the bid, the bidder shall submit a **Certificate issued by the respective client confirming the estimated turnover of the client for FY 2025-26**. The certificate shall be issued on the **client's official letterhead** and shall be **duly signed and stamped by the authorized representative of the client**.
	Total marks	100	
	Other criteria's		
1)	The Bidder shall have registered office or Branch office in Delhi/NCR.		Proper documentary evidence
2)	The bidder shall submit self-declaration in the covering letter stating that the bidder has not been blacklisted/debarred by any Government department/agency / Reserve Bank of India, Nationalized banks, or any Public Sector Unit or any other body recognized by Government of India.		Self-declaration in the Format –II
3)	Letter of Unconditional acceptance of the offer as per Format-III.		As per Format-III
4)	Copy of power of attorney authorizing the officer to sign the bid documents.		As per Format-V

Note: -

1) The eligibility based on which the Firm/LLP initially qualifies is required to be maintained by the firm throughout the contract period, failing which the contract shall be terminated.

2) For qualifying Technical Evaluation, a bidder has to meet minimum specified eligibility criteria in all parameters mentioned in Section II – Volume –I- Technical Bid.

3) During evaluation of the bids, AAI may at its discretion ask the bidders for clarification of their bids, if required.

4) The Scanned copy of PAN and GSTIN of the Firm is also required to be submitted along with the technical bid document. However, the same will be treated as supporting documents and will not be considered in the evaluation process.

5) All formats need to be signed by authorized signatory(s).

6) Copy of power of attorney authorizing the officer to sign the bid documents and also accept the Letter of Award (LOA) may also be provided.

<u>Volume-II-Financial Bid Evaluation</u>

<u>Price Bids shall be opened only for technically qualified bidders</u>

1. Financial bid of bidders who qualify the technical bid shall only be opened.
2. Price shall be quoted in the given Format (i.e. Format-IV) available in GeM Portal only and shall be submitted as per GeM provisions.
3. While quoting the price, the bidder shall consider all expenses including travelling, boarding, conveyance & other miscellaneous and out of pocket expenditure and not to be claimed separately. No claim for expenditure other than the quoted price will be entertained by AAI on account of Scope of Work provided in tender. Rate quoted shall be firm & shall not be quoted with any price variation clause*.*
4. L1 will be decided on the basis of the rate quoted for the contract as a whole.
5. The bidder shall quote the price in Indian rupees as per Price Bid format (Format-IV).
6. Not more than one Bid shall be submitted by a bidder or by a firm of bidders. Not more than one firm in which an individual is interested, as Partner shall bid for the execution of the same assignment. If they do so, all such Bids shall be liable to be rejected.
7. The price shall be firm and inclusive of all applicable taxes & duties **except** GST. GST is required to be quoted separately in the price bid. In case of Non quoting of GST separately in the price bid, GST will be deemed to have been included in the price quoted. Thus, additional claim on account of GST shall not be entertained at any cost.
8. Financial bid is required to be quoted in three parts mentioned below as per Format IV:-
    a) Lump sum charges for Retainer ship fees (all the services mentioned in the scope of work from point no. 1 to 11)
    b) Lump sum charges for Tax Withholding Certificate (services mentioned in the scope of work at point no. 12)
    c) Lump sum charges for Final Advance Ruling order (services mentioned in the scope of work at point no.13)
9. **<u>The financial bid quoted by the bidder on the GeM portal shall be for entire contract period of 3 years.</u>**
10. AAI will not be responsible for any dispute arising with respect to fee quoted by bidders and guidelines given by ICAI. Bidder should take necessary care while submitting the bid.

SPECIAL TERMS AND CONDITIONS

1. PERIOD OF CONTRACT

The Period of engagement of Consultant shall be for a period of 36 months from date of acceptance of contract.

However, the performance shall be reviewed after completion of every 12(twelve) months of contract. It is important to note that the contract shall continue for the remaining period of the contract subject to satisfactory performance.

Extension of contract beyond 36 months can be done as per GeM terms & condition on approval of Competent Authority.

2. PAYMENT TERMS

i. No Advance Fee shall be paid by AAI.

ii. Payment shall be made as below: -

A. Retainer ship Basis: -

- **1st Quarter:** Up to 10% of the total per annum rate.
- **2nd Quarter:** Up to an additional 10% (cumulative total up to 20%) of the total per annum rate.
- **3rd Quarter:** Up to an additional 10% (cumulative total up to 30%) of the total per annum rate.
- **4th Quarter:** Up to an additional 40% (cumulative total up to 70%) of the total per annum rate**.**
- **Balance 30% payment will be released after 3 months of the expiry of 4th quarter.**

B. Tax Withholding Order/Certificate Fee: -

The payment related to Tax Withholding Order shall be released after receipt of order.

C. Advance Ruling Fees: -

The payment related to Advance Ruling shall be released after receipt of Final order.

D. All payment shall be subject to recoveries towards statutory deductions.

E. The payment will be made by electronic transfer.

F. Payment shall be made within 45 working days from receipt of Invoice subject to completion of all documents submitted as per payment terms.

G. Bidder shall ensure all compliances before submission of Invoices.

3.SECURITY DEPOSIT

The Successful bidder shall pay 5% of the contract value towards security deposit. The SD amount is to be deposited within 15 days of Issuance of award Letter. The AAI bank account details are provided at Sl. No. 5 on page 5 of the ATC.

The SD amount will be released after 30 days from the successful completion of the contract. No interest will be paid by AAI on the SD amount.

4. EARNEST MONEY DEPOSIT

The Bidder shall submit the Earnest Money Deposit (EMD) amounting to Rs.1,60,000/- (One Lakh Sixty Thousand Only) in the form of a RTGS/NEFT in favour of "Airports Authority of India". The AAI bank account details are provided at Sl. No. 5 on page 5 of the ATC.

Firms exempted to pay EMD as per GOI Rule, are required to submit the certificate issued by the concerned department (like -MSME, NSIC etc.)

EMD of the all the bidders shall be returned within 15 days of award of Contract to successful Bidder.

Airports Authority of India shall not be liable to pay any bank charges, commission or Interest on the amount of EMD furnished.

5.STANDARD OF PERFORMANCE

The bidder shall perform the services and carry out their obligations hereunder with all due diligence, efficiency and economy, in accordance with generally accepted professional standards and practices, and shall observe sound management practices. The bidder shall always act, in respect of any matter relating to this Contract or to the services, as faithful adviser to AAI, and shall at all times support and safeguard AAI's legitimate interest in any dealings with Government departments, third parties etc.

6.Micro and Small Enterprises (MSEs)

Following categories of service provider shall however, be exempted from furnishing EMD:

Micro and Small Enterprises (MSEs) who are holding valid Udyam Registration and are provider of the service and give specific confirmation to this effect at the time of bid submission and claim EMD exemption and whose credentials are validated online through Udyam Registration website of Ministry of MSME and also through supporting documents uploaded during bidding process and validated by the bidder. However, for award of work it is intimated that the splitting of the scope of work is not permitted.

Section-IV

GENERAL TERMS AND CONDITIONS

1. **Submission of Tender**

(i) The following shall be **submitted in original by the successful bidder** and must reach Airports Authority of India at the corresponding address on or **before the award letter is issued to the successful bidder**.

Assistant General Manager (F&A)
Corporate Taxation Cell
Airports Authority of India
Room No.217, A Block,
Rajiv Gandhi Bhawan,
Safdarjung Airport
New Delhi-110003

Power of Attorney executed on stamp paper in the name of the person signing on behalf of the Bidder as per Format V and Unconditional Acceptance Letter as per Format III shall be furnished.

(ii) All bidders shall submit the following along with details of EMD on GeM portal:

a. Covering Letter as specified in Format I along with all supporting documents
b. Undertaking that the bidder is not debarred or blacklisted in Format II
c. Unconditional Acceptance Letter as specified in Format III
d. Power of Attorney executed on stamp paper in the name of the person signing on behalf of the Bidder shall be furnished along with the offer as per Format V.

The price bid submitted through GeM only will be taken up for the purpose for evaluation. No hard copy shall be submitted for reference purpose.

It shall be deemed that the bidders submitting price bid have read and understood all the conditions/clauses and scope of work and shall abide by them

2. **OPENING OF TENDER**

a) The technical bid shall be opened on 07.09.2026 at 15.30 hours as per GEM provisions.
b) The Financial bid shall be opened after completion of Technical Evaluation.
c) AAI reserves the right to extend the date of receiving/opening of the bids.
d) AAI reserves the right to call for any other details or information from any of the bidder(s).

3. **CLARIFICATIONS ON BID DOCUMENTS**

a) 4 (Four) days' time from the date of publishing of Tender shall be given to bidders for raising queries. No queries shall be entertained after the aforementioned period is over.
b) Clarifications and other documents, if and when issued by AAI shall be in relation to the tender and hence shall be treated as their extension.

c) The reply of the query raised by bidders shall be provided within 72 hours of the query raised.
d) AAI makes no representation or warranty as to the completeness or accuracy of any response, nor does AAI undertake to answer all the queries that have been posted by the Bidders.
e) In order to provide reasonable time to bidders to take the amendments into account for preparing their bids, AAI may in its discretion extend the deadline for the submission of bids suitably.
f) Document w.r.t. shortfall/clarification if called by AAI needs to be submitted within 48 hours (2 days).

In case of any clarification on the terms/clauses mentioned in the tender, decision of the Tender Issuing Authority shall be final.

4. AMENDMENT OF BID DOCUMENT

At any time prior to scheduled date of submission of bids, AAI if it deems appropriate may revise any part of this ATC or issue additional data to clarify the interpretation of provisions of this ATC. It may issue addendum /corrigendum to the bidder. Any such addendum/corrigendum shall be deemed to be incorporated by this reference into this tender and binding on the bidders. Addendum/corrigendum will be notified through GeM Portal.

5. SELECTION CRITERIA

Bidder will be selected through Open bid by adopting QCBS (Quality cum Cost Based Selection) methodology. Proposals of bidders will be evaluated as per eligibility criteria.

Evaluation of technical proposals will be as follow:

Bid Evaluation and QCBS Selection Criteria (Methodology):

The final selection of the successful bidder from the technically qualified bidders will be done by considering combined score of the bidders from technical as well as financial bid in the following manner:

Criteria	Maximum Marks (weightage)	Method of allotting marks for Combined Score
Technical	70	Actual marks scored by the bidder on the basis of extent of fulfilling eligibility criteria.
Financial	30	The bidder with the lowest quote(L1) will be awarded 30 marks and other bidders will be awarded proportionately less marks. For example, if the lowest quote is Rs.60/-, the bidder quoting this price will get 30 marks. A bidder quoting Rs.100/- will get (60/100) x 30 = 18 marks.
Total	100	

On the basis of combined score, rank will be assigned to the bidders i.e. Rank I to the bidder with highest score, Rank II to the bidder with the second highest score and so on.

Note: -

1. In case of a tie, preference will be given to the bidder with higher financial score i.e. having quoted the lower fee. In case of a tie in financial as well as technical score, the AAI can award the assignment to any one of the bidders at its sole discretion.
2. AAI reserves all rights to accept or reject any or all bids without assigning any reason thereof

6. REJECTION OF BID

a) AAI reserves the right to reject the conditional or incomplete offer.
b) AAI also reserves the right to accept or reject all Bids and to annul the bidding process and reject all Bids, at any time prior to award of Agreement, without thereby incurring any liability to the affected bidder, or bidders or any obligation to inform the affected bidder or bidders of the grounds for AAI"s action.

7. WORK NOT TO BE SUB-LET

Sub-contracting in part or full of the assignment awarded to the successful Bidder is not permitted, except as specifically approved by AAI.

8. CONFIDENTIALITY CLAUSE

Any and all information in written, electronic media or oral form and disclosed to the Consultant shall at all times remain the legal and absolute property of AAI and the Consultant shall have no rights to use the information for any purpose other than that expressly authorized by AAI.

9. CONFLICT OF INTEREST

The bidder shall not receive any remuneration in connection with the assignment except as provided in the contract. The Consultant and its affiliates shall not engage in consulting activities that conflict with the interest of AAI under the contract. The consultant shall provide professional, objective and impartial advice and at all times hold AAI’s interest paramount.

10. INDEMNITY

The bidder shall be responsible for paying damages/compensation to AAI for any loss suffered by AAI on account of negligence, incompetence, carelessness or any other cause on the part of the consultant, his employees, associates, sub-consultants, implementing agencies etc while undertaking any assignment as per the scope of work.

11. TERMINATION OF SERVICES

The Consultancy award can be terminated by the Management of Airports Authority of India without assigning any reason, whatsoever, at any time during the contract period by giving 30 days’ notice.

12. **SETTLEMENT OF DISPUTES**

Except as otherwise specifically provided in the contract all disputes concerning questions of fact arising under the contract shall be decided by the AAI subject to a written appeal by the bidder to the management whose decision shall be final to the parties hereto.

Any disputes or differences including those considered as such by only one of the parties arising out of or in connection with the contract shall be to the extent possible settled amicably between the parties.
If amicable settlement cannot be reached, then all disputed issues shall be settled by arbitration in accordance with the provisions of the Arbitration and Conciliation Act, 1996, as amended from time to time. Further, fee payable to the Arbitrator shall be as per Schedule-IV of the Arbitration and Conciliation Act, 1996, and shall be borne equally by both the parties.

13. Canvassing in any form by the bidder or by any other agency on their behalf may lead to disqualification of their bid.

14. In case any bidder is found to be involved in cartel formation, its bid will not be considered for evaluation / placement of order. Such Bidder will be debarred from bidding in future

15. AAI is authorized to make statutory deductions as applicable from the amount(s) payable to the Bidder as per the Letter of Award.

16. All the above terms & conditions, scope of work and guidelines as mentioned in **Section-I to Section-IV** of the ATC shall form part & parcel of bid and would be treated as terms and conditions of the contract.

17. **PENALTY CLAUSE**

A. Before opening of Financial Bid :-

If any bidder withdraws its bid before opening of Financial Bid, EMD of the bidder shall be forfeited.

B. After opening of Financial Bid:

If any bidder withdraws its bid after financial bid, EMD amount shall be forfeited and the bidder will be debarred for further participation in AAI tender.

C. After award of work:

If the qualified bidder withdraws its bid after award of Tender, Security Deposit/EMD shall be forfeited by AAI and the bidder shall be debarred for further participation in AAI tender.

D. In case of fake documents submission/Concealment of facts by bidder:

The bid shall be rejected immediately and the bidder shall be debarred for further participation in AAI tender, as per applicable rules.

SECTION V

Format-I
(To be uploaded online)

LETTER OF SUBMISSION – COVERING LETTER
(ON THE LETTER HEAD OF THE BIDDER)

Date:

To

Assistant General Manger(F&A)
Airports Authority of India
Room no 217, 2nd floor,
A Block, Rajiv Gandhi Bhawan
New Delhi-11003

Sir

Sub: E -Tender for Engagement of Professional Consultant for International Taxation And Related Services

E-TENDER NO. AAI/TAX CELL/International Taxation/2026 (Tender no………..)

Being duly authorized to represent and act on behalf of ……………………. (Hereinafter referred to as "the Bidder") and having reviewed and fully understood all of the requirements of the bid document and information provided, the undersigned hereby apply for the project referred above

We are submitting our Bid enclosing the following, with the details as per the requirements of the Bid Document, for your evaluation

S.R. No.	Particulars	Page no. of documents
(i)	Scanned copy of Requisite documents as per criteria No.1	
(ii)	Scanned copy of Requisite documents as per criteria No.2	
(iii)	Scanned copy of Requisite documents as per criteria No.3	
(iv)	Scanned copy of Requisite documents as per criteria No.4	
(v)	Scanned copy of Requisite documents as per criteria No.5	
(vi)	Scanned copy of a Proper documentary evidence of having have registered office or Branch office in Delhi/NCR	
(vii)	Scanned copy of following filed formats duly signed by authorized signatory a) 'Undertaking' regarding Blacklisting / Debarment on Bidder Letter Head. (Format-II) b) Unconditional Acceptance of AAI's tender conditions (Format-III). c) Power of Attorney (Format-V)	
(viii)	Scanned copy PAN and GSTIN of the Firm/LLP.	

(ix)	Scanned copy of entire set of tender documents **including blank format of Price bid**, **duly signed and sealed by the authorized signatory in all pages**, as a token of acceptance	
(x)	Scanned copy of documentary proof of payment towards Earnest Money deposit (EMD) **(in case exemption from payment of EMD is claimed, UDYAM certificate of MSME/ NSIC Certificate shall be submitted)**	

We hereby agree to fully comply with, abide by and accept without variation, deviation or reservation all conditions whatsoever of the Bidding Documents and Amendment/ Addendum to the Bidding Documents, if any, for subject Tender

We understand that any deviation/exception in any form may result in rejection of Bid. We, therefore, certify that we have not taken any exceptions/deviations anywhere in the Bid and we agree that if any deviation/exception is mentioned or noticed, our Bid may be rejected

We hereby further confirm that any deviation/exception with reference to instructions and terms and conditions if mentioned in our Bid, shall not be recognized and shall be treated as null and void.

Signature of the Authorized Signatory:

Designation of the Authorized Signatory: ____________

Name of the bidder :

Address of Place of Business: _______________

Company Seal :

Format-II

(To be uploaded online)

UNDERTAKING REGARDING DEBARMENT/BLACKLISTING
(ON THE LETTER HEAD OF THE BIDDER)

Name of Work: …………………………………………………………………......................
(Tender ID No./ Bid No…………………)

I/We ……………………………………… (name and post of authorized signatory) on behalf of ……………………………. (Name of firm) do here by solemnly affirm and declare as follows:

i. Our firm is not restrained/debarred/blacklisted by AAI or MoCA/DOE/MoF/ Central/State Govt. Depts./PSUs/World Bank/ADB/DGFTetc. and the debarment/ blacklisting/ restrainment is not in force as on date of submission of bid.

ii. None of Partners of M/s ……………………………….. (Name of firm) has remained Partner/Board Member/Managing Director in any firm which stands debarred/blacklisted by by AAI or MoCA/DOE/MoF/ Central/State Govt. Depts./PSUs/World Bank/ADB/DGFT etc. and the debarment/ blacklisting/ restrainment is not in force as on date of submission of bid

iii. Our firm understands that if our firm either debarred before the date of opening of tender (first bid, normally called as technical bid, in case of two packet/two stage bidding) or debarred before the date of contract by AAI/ MoCA/ DoE (Debarment applicable for all Ministries/ Departments), our bid is liable to be rejected at that stage.

iv. Our firm understands that at any stage, if above statements are found to be false, our firm shall be liable for debarment from bidding in AAI, apart from any other appropriate contractual legal action including debarment/blacklisting, termination of the contract etc. as deemed fit.

v. Our firm or its partners have not been Debarred/blacklisted by CBI or AAI or Undertakings/Departments like Railway, Defence, or any other Department of Govt, of India, State Govt. Deptt. or any case is pending or any complaint regarding irregularities is pending, in India or abroad, by any global international body like World Bank/International Monetary Fund etc as on date of submission of bid

Date:

[Signature and name of the authorized signatory of the firm]

Place:

<u>Format-III</u>
<u>(To be uploaded online)</u>

<u>UNCONDITIONAL ACCEPTANCE LETTER</u>
(ON THE LETTER HEAD OF THE BIDDER)

To
The Assistant General Manager (Finance)
Airports Authority of India,
Room no 217, 2nd Floor,
A-Block, Rajiv Gandhi Bhawan,
<u>New Delhi-110003</u>

Sir,

ACCEPTANCE OF AAI'S ADDITIONAL TERMS & CONDITIONS

1. The bid documents Additional terms and conditions (ATC) uploaded on GeM Portal for the work **"**E –Tender for engagement of Professional consultant for International Taxation and related services/2026" have been issued to me/us by Airports Authority of India and I/we hereby certify that I/we have read the entire terms and conditions of the bid/ATC documents which shall form part of the contract agreement and I/We shall abide by the conditions/clauses contained therein.
2. I/We hereby unconditionally accept ATC conditions of AAI's bid documents in its entirety for the above work.
3. The contents of the Bid/ATC Documents have been noted wherein it is clarified and it is accepted that after unconditionally accepting the tender conditions in its entirety, it is not permissible to upload any additional file or put any remark(s)/conditions(s) (except unconditional rebate on quoted rates if any) in/ along with the Bid Document and the same has been followed in the present case. In case, this provision of the bid if found violated after opening of bid, I/We agree that the bid shall be rejected and AAI shall without prejudice to any other right or remedy be at liberty to suspend the agency for one year and shall not be eligible to bid AAI tenders from date of issue of suspension order.
4. **That, I/We declare that I/We have not paid and will not pay any bribe to any officer of AAI for awarding this contract at any stage during its execution or at the time of payment of bills, and further if any officer of AAI asks for bribe/gratification, I will immediately report it to the Appropriate Authority in AAI'**

Yours Sincerely,

Date: (Signature of the bidder)

Format-IV

FINANCIAL BID
(To be submitted online in GeM Portal)
ITEM RATE FORMAT

(To be uploaded on GeM)

Amount in INR **(in figure as well as in words)**

Sl. No.	Scope of Work	Rate to be quoted (Without GST) (in Figure)	GST on Col. III (in Figure)	Rate including GST (in Figure)	No. of Years / Estimated No. of Certificates / Orders	Total Fees for 3 years contract period/Estimated Certificates/ Orders (Excluding GST) (in Figure)	Total Fees for 3 years contract period/ Estimated Certificates/ Orders (Including GST (in Figure)
I	II	III	IV	V= III+IV	VI	VII = III x VI	VIII = V x VI
1.	**For all the services mentioned in the scope of work from point Nos. 1 to 11- Retainership** *In Col. No III, quote Lump sum fee **per annum in figures***				3 Years		
	Amount (In words						
2.	**For the services mentioned in the scope of work at point No. 12 – Tax Withholding Certificate** **In Col. No III, quote** Lump sum fee per Tax Withholding Certificate in figures				5 Certificates (Estimated)		
	Amount (In words)						

Sl. No.	Scope of Work	Rate to be quoted (Without GST) (in Figure)	GST on Col. III (in Figure)	Rate including GST (in Figure)	No. of Years / Estimated No. of Certificates / Orders	Total Fees for 3 years contract period/Estimated Certificates/ Orders (Excluding GST) (in Figure)	Total Fees for 3 years contract period/ Estimated Certificates/ Orders (Including GST (in Figure)
I	**II**	**III**	**IV**	**V= III+IV**	**VI**	**VII = III x VI**	**VIII = V x VI**
3.	**For the services mentioned in the scope of work at point No. 13 – Final Advance Ruling Order** **In Col. No III, quote** Lump sum fee per Final Advance Ruling Order in figures				1 Order (Estimated)		
	Amount (In words)						
	Total (In figure for Sl. No 1 + 2+3)						
	Total (in words for Sl. No 1 + 2+ 3)						

Important Instruction for Quoting Rates:
The bidder shall quote the rate separately for each item as per the applicable unit specified below:

a) **Sl. No. 1:** The bidder shall quote a **lump sum fee per annum** for all the services covered under Scope of Work Point Nos. 1 to 11. The quoted annual fee shall be multiplied by **3 years** for arriving at the total fee for the 3 years (i.e., 36 months) contract period.

b) **Sl. No. 2:** The bidder shall quote a **lump sum fee per Tax Withholding Certificate** for the services covered under Scope of Work Point No. 12. The quoted fee per certificate shall be multiplied by **5 estimated certificates** for arriving at the total fee for the contract period.

c) **Sl. No. 3:** The bidder shall quote a **lump sum fee per Final Advance Ruling Order** for the services covered under Scope of Work Point No. 13. The quoted fee per order shall be multiplied by **1 estimated order** for arriving at the total fee for the contract period.

The quantities/number of years mentioned above are **for the purpose of evaluation of the financial bid only**. Payment shall be made based on the actual services rendered, as per the terms and conditions of the tender.

Other points

(d) Price shall be quoted in INR only in GeM Portal.
(e)Price shall be as per the guidelines of GeM.
(f)Prices are to be mentioned strictly as per the format.
(g) Price bid should not be overwritten
(h)Prices shall be inclusive of all taxes & duties but excluding GST.
(i)GST shall be paid to the bidder for any taxable supply of services against a valid GST tax invoice. In case of non-compliance of GST provisions and blockage of any input tax credit, the bidder shall be responsible for the same and shall indemnify AAI for the loss, if any, suffered by AAI.
***(j)If there is a discrepancy between the amount in words and figures, the amount written in words shall prevail**.*

<u>FORMAT-V</u>

<u>FORMAT FOR POWER OF ATTORNEY</u>

{Bidder shall submit irrevocable power of attorney on a non-judicial stamp paper of Rs.100/- signed by authorized signatory authorizing the persons, who are signing this bid on behalf of the Partnership firm/ LLP

Only Successful bidder must send same <u>in original</u> to Airports Authority of India at Corresponding address given at Sl. No 16 of page 5 after award of contract}

FORMAT OF POWER OF ATTORNEY

In favour of signatory/s to the Tender, duly authenticated by Notary Public

BY THIS POWER OF ATTORNEY executed on we -- a Partnership firm/ LLP incorporated on …………………..having its Registered Office at ____________________________(hereinafter referred to as the "firm") do hereby severally appoint, constitute and nominate , official(s) of the Firm, so long as they are in the employment of the firm (hereinafter referred to as the "Attorneys") to sign agreement and documents with regard Bid No. _.. due on…………………. invited by Airports Authority of India, Rajiv Gandhi Bhawan, Safdarjung Airport, New Delhi – 110 003 for **"E -TENDER FOR ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR INTERNATIONAL TAXATION AND RELATED SERVICES"** and to do all other acts, deeds and things the said Attorneys may consider expedient to enforce and secure fulfilment of any such agreement in the name and on behalf of the Firm.

AND THE Firm hereby agrees to ratify and confirm all acts, deeds and things the said Attorneys shall lawfully do by virtue of these authorities hereby conferred.

IN WITNESS WHEREOF, this deed has been signed and delivered on the day, month and year first above written by Mr. Authorized Signatory, duly authorized by all the Partners of Firm in this regard.

For ____________________
(___________________________)

Authorized Signatory
Name: _________________
Designation: _________________

Witness:
1.
2.

Attorney Signature of Mr. __________________

Attorney Signature of Mr. __________________