बिड संख्या/Bid Number: GEM/2026/B/7947190
दिनांक /Dated: 24-08-2026

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	08-09-2026 17:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	08-09-2026 17:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Ports, Shipping And Waterways
विभाग का नाम/Department Name	Na
संगठन का नाम/Organisation Name	The Shipping Corporation Of India Limited
कार्यालय का नाम/Office Name	The Shipping Corporation Of India Ltd.
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :maheshkumar.balaraman@sci.co.in Buyer Email id: buycon86.scil.mh@gembuyer.in
वस्तु श्रेणी /Item Category	Custom Bid for Services - Appointment of Mumbai Based Tax Auditor for SCI Ltd on a contract basis for two years covering FY 2025-26 and FY 2026-27
समान श्रेणी/Similar Category	• Financial Advisory Services • Financial Audit Services
अनुबंध अवधि /Contract Period	2 Year(s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
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,Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

बिड विवरण/Bid Details	
क्या आप निविदाकारों द्वारा अपलोड किए गए 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?**	No
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / **Minimum number of bids required to disable automatic bid extension**	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / **Number of days for which Bid would be auto-extended**	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / **Number of Auto Extension count**	1
बिड से रिवर्स नीलामी सक्रिय किया/**Bid to RA enabled**	No
बिड का प्रकार/**Type of Bid**	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /**Time allowed for Technical Clarifications during technical evaluation**	3 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
मध्यस्थता खंड/**Arbitration Clause**	Yes (Arbitration clause document) as per DoE OM No.F.1/2/2024-PPD dated 03.06.2024 Arbitration should not be routinely included in contracts
सुलह खंड/**Mediation Clause**	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No

ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%)/ePBG Percentage(%)	2.00

ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	24

(a).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 :

DGM
The Shipping Corporation Of India Ltd., NA, The Shipping Corporation of India Limited, Ministry of Ports, Shipping and Waterways
(Deputy General Manager)

UIN Number NCTGC2415P

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

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes

एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं/सेवा प्रदाता को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% / Purchase Preference to MSE OEMs/ Service Provider available upto price within L1+X%	15

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. 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. 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.
6. **Purchase preference to Micro and Small Enterprises (MSEs):** Purchase preference will be given to MSEs having valid Udyam Certificate and whose credentials are validated online through Udyam Registration portal 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 themselves of the Purchase preference, the bidder must be the manufacturer / OEM of the offered product on GeM. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises and hence resellers offering products manufactured by some other OEM are not eligible for any purchase preference. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered product or service, and Buyer will decide eligibility for purchase preference based on documentary evidence submitted in case of product bids, whereas in case of services the eligibility is automatically validated. If L-1 is not an MSE and MSE Seller (s) has / have quoted price within L-1+ 15% (Selected by Buyer) of margin of purchase preference /price band defined in relevant policy, such MSE Seller shall be given opportunity to match L-1 price and contract will be awarded for % (selected by Buyer) percentage of total quantity. The buyers are advised to refer 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 seller is validated on-line in GeM profile as well as validated and approved by Buyer after evaluation of documents submitted.
7. 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.
8. 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.

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

Part II - Price Offer - 1787556277.xlsx

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

GEM Availability Report (GAR):1787304846.pdf

Undertaking of Competent Authority is mandatory to create Custom Bid for Services. Please download standard format document and upload:1787556151.pdf

Scope of Work:1787557412.pdf

Payment Terms:1787557417.pdf

Custom Bid For Services - Appointment Of Mumbai Based Tax Auditor For SCI Ltd On A Contract Basis For Two Years Covering FY 2025-26 And FY 2026-27 (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Description /Nomenclature of Service Proposed for procurement using custom bid functionality	Appointment of Mumbai Based Tax Auditor for SCI Ltd on a contract basis for two years covering FY 2025-26 and FY 2026-27

विवरण/ Specification	मूल्य/ Values
Regulatory/ Statutory Compliance of Service	YES
Compliance of Service to SOW, STC, SLA etc	YES
एडऑन /Addon(s)	

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

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

---

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	Akshaya Sekhar Iyer	400021,Shipping House 245, Madam Cama Road Opposite Mantralaya	Project / Lumpsum Based	N/A

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

1. **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 (other than EMD and signed Integrity Pact - which can be submitted

within 5 days of bid opening) 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---

The Shipping Corporation of India Ltd.
FINANCE AND ACCOUNTS DIVISION
TAX DEPARTMENT

TENDER REF. NO.:	**GeM Bid No.: GEM/2026/B/7947190**
TENDER TITLE:	**GeM Tender for Appointment of a Mumbai-based Tax Auditor for The Shipping Corporation of India Ltd. on a Contract Basis, in accordance with the provisions of the Income-tax Act, 1961 / Income-tax Act, 2025 (as applicable), including amendments thereto, for a period of two years covering FY 2025-26 and FY 2026-27.**
DUE DATE & TIME	**08-09-2026, 17:00 hrs (IST)**
GEM BID NO. :	**GEM/2026/B/7947190**
EARNEST MONEY DEPOSIT **(EMD)**	**BID SECURITY DECLARATION (Part I - Section VI)**

CONTENTS

PART – I (TECHNICAL OFFER)

SECTION – I	GENERAL INFORMATION	**PAGE: 2 to 4**
SECTION – II	ESSENTIAL CONDITION – ELIGIBILITY CRITERIA	**PAGE: 5 to 6**
SECTION – III	GENERAL TERMS AND CONDITIONS	**PAGE: 7 to 21**
SECTION – IV	FORM OF PARTICULARS	**PAGE: 22 to 24**
Annexure "A"	DECLARATION OF CONFLICT OF INTEREST	**PAGE: 25 to 26**
Appendix I	DETAILS OF PRESENT / POTENTIAL CONFLICTS / FACTS OR INTERESTS THAT MAY BE DEEMED AS POTENTIAL CONFLICT OF INTEREST	**PAGE: 26 to 26**
SECTION – V	SCOPE OF WORK	**PAGE: 27 to 28**
SECTION – VI	BID SECURITY (EARNEST MONEY DEPOSIT) DECLARATION	**PAGE: 29 to 29**
SECTION – VII	BANNING GUIDELINES	**PAGE: 30 to 35**
SECTION – VIII	GUIDELINES FOR ELIGIBILITY OF A 'BIDDER' FROM A COUNTRY WHICH SHARES A LAND BORDER WITH INDIA	**PAGE: 36 to 37**
SECTION – IX	CHECKLIST OF DOCUMENTS TO BE ATTACHED	**PAGE: 38 to 39**
SECTION – X	DECLARATION FOR SUBMISSION OF PRICE QUOTATION	**PAGE: 40 to 40**
SECTION – XI	DECLARATION OF INELIGIBILITY	**PAGE: 41 to 41**

PART – II (PRICE OFFER)

Lumpsum Price Offer quotation should be submitted in GeM portal in "Offer Price" for 2 years value including GST. Breakup of lump sum price quoted in GeM Price Offer (Part - II) to be uploaded in PDF/Excel file in GeM portal in "Offer Price"	**As per Attachment**

IMPORTANT NOTES

1.	**Technical Offer Documents should be scanned and uploaded in GeM portal only.**
2.	**Please ensure that the Price Offer (Part-II) is not uploaded in 'Technical folder of the tender'. The same should not be printed and uploaded with Technical Offer.**
3.	**Lump sum Price Offer (for 2 years) quotation inclusive of GST should be submitted in GeM portal in "Offer Price" tab only.**
4.	**Break-up of Lump sum price quoted in GeM Price Offer (Part – II) to be uploaded in PDF in GeM portal only.**
5.	**Size of documents being uploaded should not be greater than 10 MB in size.**

PART - I

SECTION – I

GeM Tender for Appointment of a Mumbai-based Tax Auditor for The Shipping Corporation of India Ltd. on a Contract Basis, in accordance with the provisions of the Income-tax Act, 1961 / Income-tax Act, 2025 (as applicable), including amendments thereto, for a period of two years covering FY 2025-26 and FY 2026-27.

GENERAL INFORMATION

1.1 The Shipping Corporation of India Ltd. invites offers for appointment of Mumbai based reputed Chartered Accountant firms for appointment of Auditors for conducting audit u/s 44AB / 63 (Tax Audit), 115VW / 232 (Tonnage Audit) and 92E / 172 (Transfer Pricing Audit) of the Income Tax Act 1961 / 2025, as applicable (hereinafter referred as "Audit") on contract basis as per scope of work and terms & conditions.

1.2 The Shipping Corporation of India Ltd, a Navratna Company (hereinafter referred to as "the Corporation") is a Government of India Enterprise with a total income of Rs.6218 Crores for FY 2025-26. The Corporation is engaged in different segments of shipping services and has a global presence.

1.3 The Corporation has offices at Mumbai, New Delhi, Chennai, Kolkata, Port Blair and Haldia and operates through network of Agents throughout the world. The Corporation has a coordinating office at London.

1.4 The Corporation has SAP system with interlinked software such as Danaos and Afsys in all its business and accounting segments. Vendor and Customer invoices are posted at SAP only. The SAP system is presently operational with modules; FICO / MM / HCM / PS / PM / BI / DMS / MDM / PI / GRC / SRM etc.

The complete history/profile of the Corporation is available for viewing on the website at http://www.shipindia.com.

2.0 Micro and Small Enterprises (MSEs) registered with anybody specified by Ministry of Micro, Small and Medium Enterprises shall be entitled for all the benefits and preferences as per Government of India directives.

3.0 Tenderer's quotations should strictly be in line with Part I Section III Clause 4.0 (Rates Clause) and as per format of Part II (Price Offer).

4.0 **DUE DATE:** Tenderer to submit their responses/bids before the submission Due Date and time i.e. **before 17:00 hrs IST on 08.09.2026**. Tenderer to submit their responses before the submission deadline, and should not wait for last minutes as the tender would be closed as per GeM portal time and upload of responses will not be possible in case deadline ceases.

5.0 Only online e-tenders submitted on GeM portal will be accepted. No manual/ postal/ Email/ Fax offers will be entertained/ accepted.

6.0 **BROAD INSTRUCTIONS FOR FILLING THE e-TENDER in GeM**

Steps to participate in the subject tender on GeM Portal:

a) Click on Bids →List of Bids
b) Click on Service bids/RAs
c) Select/ Enter →BID/RA Number
d) Click on Participate
e) Bidder will be able to download the required tender documents by clicking PARTICIPATE button for any number of times till last date of submission.
f) Prospective bidder has to upload the required documents as per tender and fill the offer price of each item

The Tender response/ bids for subject tender **(GEM/2026/B/7947190)** has to be uploaded in two parts:

(i) **Part I (Technical Offer)** to be submitted in Technical Bid tab in GeM portal –
SECTION – I : GENERAL INFORMATION
SECTION – II : ESSENTIAL CONDITION (ELIGIBILITY CRITERIA)

SECTION – III : GENERAL TERMS AND CONDITIONS
SECTION – IV : FORM OF PARTICULARS
Annexure “A” : DECLARATION OF CONFLICT OF INTEREST
Appendix I **:** DETAILS OF PRESENT / POTENTIAL CONFLICTS / FACTS OR INTERESTS THAT MAY BE DEEMED AS POTENTIAL CONFLICT OF INTEREST
SECTION –V : SCOPE OF WORK
SECTION–VI : BID SECURITY (EARNEST MONEY DEPOSIT) / DECLARATION
SECTION –VII : BANNING GUIDELINES
SECTION –VIII : GUIDELINES FOR ELIGIBILITY OF A ‘BIDDER’ FROM A COUNTRY WHICH SHARES A LAND BORDER WITH INDIA
SECTION – IX : LIST OF DOCUMENTS TO BE ATTACHED
SECTION – X : DECLARATION FOR SUBMISSION OF PRICE QUOTATION
SECTION – XI : DECLARATION OF INELIGIBILITY

(ii) **Part II A (Price Offer) - <u>FORMAT FOR PRICE BREAKUP</u>** for submission of Lumpsum offering break up.

Tenderer should ensure that, before scanning and uploading, all the pages of the tender document and attachments are serially numbered and total number of pages indicated in the covering letter.

[All pages of Part I (Section–I, Section-II, Section-III, Section-IV, Section-V, Section-VI, Section-VII, Section-VIII, Section-IX, Section-X and Section –XI {including all supporting documents / attachments} should be serially numbered and total number of pages should be written on first page.]

Tenderers are required to download “Technical Offer” (consisting of Section I, II, III, IV, V, VI, VII, VIII, IX, X and XI) and the “Price Offer” consisting of Part II and save the files on their computer. Detailed information as required in the tender, to be filled in the technical offer and all pages of the technical offer to be signed and stamped and then scan the file.

All documents, illustrations, company profile, reports, certificates, authorization letters, as mentioned in the tender also need to be signed and stamped on each pages and scanned for upload.

The Lumpsum rate offerings **for 2 years value including GST** are required to be filled in “Offer Price” tab available in GeM. Bidders are also required to provide the Break up for Lumpsum rate quoted as per the Format provided by the Corporation at Part II – “Format for Price Breakup”. The completely filled in Price break-up format is required to be uploaded only in **“Offer Price”** Tab of the GeM Tender. Price Bids to be filled as per item details mentioned in **Part II – Format for Price Breakup attached in the tender.**

Please ensure that the Part-II - Format for Price Breakup <u>is not</u> uploaded in Technical Offer of the tender in GeM.

Once the technical offer is filled in, sealed and signed, documents pertaining to the tender are scanned and kept ready for upload and quotations are filled in Format of Price breakup, the vendor may upload the above files and attachments in the requisite places in GeM portal. Kindly note to keep your complete tender documents and attachments ready for upload along with login id and password. It is advised again not to wait till last minute to upload your bid as upload of responses will not be possible in case deadline ceases.

Offer Price – Bidders to submit the Lumpsum offering (including GST) under the “Offer Price” tab for 2 years value including GST in GeM portal and upload the Part II – Format of Price break up signed and stamped on each page <u>only</u> under the Offer Price tab.

The Technical Offer (Part – I) along with all documents, certificates, authorization letters are to be signed and stamped on each page and scanned for upload as per GeM procedures.

7.0 Tender documents downloaded from https://gem.gov.in, shall be downloaded and submitted in total and no change, whatsoever, shall be made. If any alteration is made in the tender document uploaded by the tenderer and if found out (be it at any stage of the tender processing and even after award of contract), it will be viewed seriously by the

Corporation and the tender is liable to be rejected and the tenderer will be debarred from participating in future tenders of the Corporation.
Each page of the tender must be signed by the authorized person and uploaded along with Technical Bid.

8.0 ASSESSMENT OF TENDER:

The tender will be assessed first on the basis of the information furnished in Part I of the tender comprising the "Technical Offer". On the basis of such technical information, the Corporation will assess the capability of the Tenderer to undertake the contract and, if found unsuitable shall reject the tender, in which case their "Price Offer" will not be opened. Decision of the Corporation in this regard shall be final and binding. **Please note that all the information required in the "Form of Particulars" should be properly filled and all documents of the Technical Offer - Part I, must be uploaded with the tender.**

Once a tender is accepted on technical grounds, the selection among such technically qualified tenderers would normally be only on the basis prices quoted. However, the Corporation reserves the right to reject all/ any of the tenders without assigning any reasons and the decision of the Corporation in this regard shall be final and binding.

9.0 BANNING GUIDELINES:

The bidder shall submit the Banning Guidelines, issued along with the tender document (Part I -VII), duly signed on all pages and details filled in properly. All pages of the Banning Guidelines shall be signed by the same signatory who signs the tender document and has the authority on behalf of the C.E.O of the company he represents. The acceptance of the Banning Guidelines shall be unconditional and the bidder must not change any contents of the Banning Guidelines.
The signed Banning Guidelines should be enclosed with the Technical Offer of the tender only.
Tenders received without the signed Banning Guidelines and/or without details filled in, shall be rejected.

10.0 Designation and contact details of persons for this tender are:

Deputy General Manager (Tax),
The Shipping Corporation of India Ltd.,
"Shipping House", 10th Floor, Finance & Accounts Division,
245, Madame Cama Road, Mumbai – 400 021, INDIA.
Contact Numbers: 022-22772334

<u>**PART – I**</u>

<u>**SECTION – II**</u>

GeM Tender for Appointment of a Mumbai-based Tax Auditor for The Shipping Corporation of India Ltd. on a Contract Basis, in accordance with the provisions of the Income-tax Act, 1961 / Income-tax Act, 2025 (as applicable), including amendments thereto, for a period of two years covering FY 2025-26 and FY 2026-27.

<u>ESSENTIAL CONDITION –ELIGIBILITY CRITERIA</u>

1.0 Part I -The Tenderers should have the following eligibility criteria

The parties (herein after referred to as "Auditor") must fulfill **<u>all of the following mandatory eligibility qualification criteria</u>** to become eligible for participating in the subject tender.

Sr. No.	Criteria	Supporting documents to be submitted
1.	The tenderer (Reputed Chartered Accountant Firms) submitting the tender should have minimum 10 years of presence.	Firm Incorporation certificate (Firm Certificate/ Firm card or any other certificates submitted should have been downloaded on or after 01st January 2026).
2.	The Bidder shall have undertaken, during the preceding five (5) years, at least three (3) years of relevant experience in providing any of the following assignments for a Government Company or Public Sector Undertaking (PSU) having a minimum annual turnover of ₹1,000 crore: a. Income Tax Audit b. Transfer Pricing Audit	a) Copy of Audited Annual Accounts of the auditee i.e. Central/State PSU/ or its branch, showing the turnover of above Rs 1000 crore or more for the relevant financial year and Audit Report (having UDIN). **And** b) Copy of the NOA/ Agreement/ Letter of Engagement with/ from the auditee company for respective year. **<u>OR</u>** Certificate of work done from the Auditee company indicating the turnover of Auditee for the relevant year and completion of Tax Audit for the said AY by the bidder (CA Firm).
3.	The Tenderer (The Chartered Accountant firm) has not been indicted for any professional misconduct as defined under the Chartered Accountant Act 1949. They should not have been debarred / blacklisted by SCI or by any State /Central Government institution or any Public Sector unit. The Tenderer shall give an undertaking (on their letter head) that they have not been debarred / black listed by ICAI or any of the Govt. Authority or PSUs. In case, in the past, the name of their Company was debarred /black listed by ICAI or any of the Govt. Authority or PSUs, the name of the company or organization must have been removed from the debarred /black list as on date of submission of the tender.	Undertaking by Tenderer

4.	The Tenderer should have, during the last three years, neither failed to perform on any agreement, as evidenced by imposition of a penalty by an arbitral or judicial authority or a judicial pronouncement or arbitration award against the Applicant or its Associate, nor been expelled from any project or agreement nor have had any agreement terminated for breach by such Tenderer or its Associate.	Undertaking by Tenderer
5.	Net Worth of the tenderer company / firm for FY 2024-25 (i.e. as on 31.03.2025) should be positive.	Audited Balance Sheet, Profit & Loss accounts for the FY 2024-25.
6.	The Tenderer should have a Head office or branch office in Mumbai region.	Location and contact details of the Head office / Branch office to be provided. In case the office premises are taken on rent/lease, a duly registered rent/lease agreement shall be submitted.
7.	The Tenderer should submit valid documentary proof of GST certificate & PAN card.	Copy of GST registration certificate & PAN card

Note:
The Tenderers must comply with all the above mentioned criteria as per Part-I. Only the bids of those who fulfil all the above eligibility criteria will qualify for further stages of tendering process.

IMPORTANT:

(a) It is mandatory to furnish relevant documents, proof for the requirements mentioned above.

(b) Eligibility criteria shall be relaxed for Start ups (Micro & Small Enterprises or otherwise) in accordance with the Government Guidelines subject to their meeting of other technical specifications.

(c) Any tenderer belonging to Group of Companies should submit the work experience proof /relevant documents pertaining to relevant clauses mentioned in the tender document; on the name of 'tendering company name' only. Documents titling/showing combines or generic company name will not be accepted.

(d) Price bids of only those bidders shall be considered who have fulfilled the eligibility criteria as per Part-I.

PART - I

SECTION – III

GeM Tender for Appointment of a Mumbai-based Tax Auditor for The Shipping Corporation of India Ltd. on a Contract Basis, in accordance with the provisions of the Income-tax Act, 1961 / Income-tax Act, 2025 (as applicable), including amendments thereto, for a period of two years covering FY 2025-26 and FY 2026-27.

GENERAL TERMS AND CONDITIONS

A. DEFINITIONS:-

A.1 The terms **"Corporation"** or **"SCI"** wherever used shall mean "The Shipping Corporation of India Ltd."

A.2 The term **"Tenderer / Bidder" shall** mean and include the person, firm or a body corporate which is submitting it's tender.

A.3 The term **"Contractor"** shall mean and include the person, firm or a body corporate with whom the Contract has been placed including their heirs, executors, administrators, successors and their permitted assigns, as the case, may be.

1.0 The GeM tender should be uploaded before submission date mentioned in the portal, i.e. **before 17:00 hrs IST on 08.09.2026.**
Detailed Tender Notice is also available on SCI website www.shipindia.com. The interested parties are required to get registered in the GeM portal for accessing and submission of tender online (**https://gem.gov.in**)

Only online tenders submitted on GeM portal will be accepted. No manual / postal / Email / Fax offers will be entertained / accepted.

2.0 AMENDMENT TO BIDDING DOCUMENT / SUBMISSION OF MULTIPLE BIDS

The Corporation, at its discretion, may extend the due date for submission of bids but tenderer's first submission of tender shall be the final proposal.

Tenderer shall neither be allowed to change or modify the submitted bidding documents by any amendments nor be allowed to submit more than one tender during the validity of the tender due date including extension period of tender due date.

3.0 PERIOD OF CONTRACT

The period of the contract shall be for two years from the date of issue of award of contract to 30th October 2027 or last date of filing of Income-tax return of SCI for FY 2025-26 and FY 2026-27, whichever is later. The Corporation will have sole discretion to extend the period of contract for one more financial year after the expiry of the initial period of two years on the same terms and conditions.
The rates for extension period shall be as under:
(A) If the existing contractor has participated in Corporation's next tender for said contract:
a. If the existing contractor wins the next new tender then lower of the existing contract rates and new rates finalized for next new contract shall apply.
b. If the existing contractor does not win the next new contract then the lower of their newly quoted rates and existing contract rates shall apply.
(B) If (A) above is not applicable, then existing contract rates shall apply.

4.0 RATES

4.1 The bidders are required to quote all-inclusive offer (including GST also) for 2 years on GeM portal.
The minimum professional fee for the scope of work covered under this tender shall be Rs. 70,000/- per annum (exclusive of GST). The prescribed minimum fee shall be applicable to the services covered under this tender and shall be consistent with the prevailing professional fee guidelines of the ICAI.

4.2 All base rates will be treated as firm for entire period of the contract arrangement and extension period (if opted by the Corporation). No other expenses, of whatsoever nature including travelling and out of pocket expenses, shall either be claimed by the Auditors or paid by SCI given under this contract.

4.3 The Tenderers are requested to quote their best and final offer in the GeM portal at Offer Price tab of the GeM portal. No revised offer shall be entertained. No conditional quotations will be accepted.

4.4 The tenderers are advised to exercise greatest care in entering the rates. No excuse that mistakes have been made or any request for corrections will not be entertained after the quotations are opened.

4.5 This is a non exclusive contract. The Corporation reserves the right to procure any item/s covered under this contract from alternative sources during the currency of the contract, as and when required. The decision of the Corporation in this regard shall be final and binding on the Tenderers.

4.6 The quotations should be **for 2 years value** on "ALL INCLUSIVE" basis including GST (levied by the Government from time to time) and no other extra charges whatsoever shall be payable as additional. Any revision (increase/decrease) in statutory levy (GST) after awarding of the contract will be entertained, whenever revised, subject to production of proper documentary evidence in that respect. The revision shall be granted from the date of applicability of said revision in statutory levy.

4.7 However, in the event, the GST is discontinued /reduced by the Government during the tenure of the contract/extended period the benefit will be passed on to the Corporation. If the GST is increased by the Government during the tenure of the contract/extended period, the benefit will be passed on to the Contractor from the effective date of increase of GST, subject to the submission of documentary evidence for claiming such benefits.

4.8 Any revision (increase/decrease) in statutory levy (GST) after awarding of the contract will be admissible, subject to production of proper documentary evidence in that respect. The revision shall be granted from the date of applicability of said revision in statutory levy.

4.9. HSN codes to be quoted along with applicable GST. GST will be payable, as applicable, on actual basis. However, the component of GST should be clearly mentioned by the bidder in the Price Offer Part II.

4.10 During processing of the tender or during the validity of the contractual period, in case it is noticed that the rate/rates of any item/items is/are exceptionally high, the corporation reserves the right to take such high-priced item(s) out of purview/scope of the contract.

4.11 The estimated contract requirement is for indicative purpose only and without any commitment from the Corporation. The Corporation reserves the minimum quantum of procurement of any item from the contractor.

4.12 Offer Price – Bidders to submit the Lumpsum offering under the "Offer Price" tab for 2 years value including GST in GeM portal and upload the Part II – Format of Price break up signed and stamped on each page under the Offer Price tab. Price Bids to be filled as per item details mentioned in Format for Price Break up Part II.

4.13 Offer Price put by bidder on GeM portal should match with "Total value of the item-wise Price breakup" **inclusive of GST.**

4.14 Item wise rates provided by selected bidder will be considered while processing the invoice.

4.15 Bidders should quote only in Indian Rupees for all the items.

5. OTHER GENERAL TERMS & CONDITIONS

5.1 The auditor must not sub-contract the work.

5.2 The audit team will work in strict confidentiality and will ensure that the information in respect of the operation of the area/unit is dealt in strict confidentiality and secrecy.

5.3 The appointment will be for a period of two years for AY 2026-27 (FY 2025-26) and AY 2027-28 (FY 2026-27).

5.4 The Corporation will have sole discretion to extend the period of contract appointment by one more year after the expiry of the initial period. The extension will be on the same terms and conditions.

5.5 The offer given by the parties shall be valid for acceptance by the Corporation up to **SIX MONTHS.** In case a bidder wish to withdraw his quote, he /she should submit same in writing before 7 days of expiry of validity of offer. In case same is not submitted same will be considered as valid till finalization of the contract.

5.6 Incomplete tender document / information will be rejected summarily.

6 EARNEST MONEY DEPOSIT

6.1 Earnest Money Deposit (EMD) in the form of Bid Security Declaration to be submitted

6.2 Tenderers are required to submit Bid Security Declaration in the format furnished **at Part I - Section VI**, to participate in the GeM tender.

6.3 Micro and Small Enterprises (MSEs) registered with various bodies as specified by Ministry of Micro, Small and Medium Enterprises shall be entitled for all the benefits and preferences as per Government of India directives.

6.4 MSE bidders are exempted from submission of Tender Fees and EMD as per provisions in the Tender Document. MSE bidders seeking benefits of MSE, as specified in the Tender Document, must submit Copy of Registration certificate failing which no benefit of MSE shall be extended.

6.5 Purchase preference to Indian MSEs (Micro & Small Enterprises) shall be applicable as per the Govt. Of India Policies.

6.6 **SCI, MUMBAI BANK ACCOUNT DETAILS**

The bank details of the Corporation's account for electronic remittance is as follows-

Beneficiary Name	**THE SHIPPING CORPORATION OF INDIA LTD**
Bank Name	**STATE BANK OF INDIA**
Bank Branch	**NARIMAN POINT**
Bank Address	**OVERSEAS BRANCH, CUFFE PARADE, COLABA, MUMBAI, MAHARASHTRA PIN 400 005**
Account No.	**00000010937613420**
IFSC Code	**SBIN0004791**

Electronics remittance for Security Deposit / Performance Guarantee is to be made in the account details mentioned above.

7.0 DISQUALIFICATION

The tender is liable to be disqualified if:

7.1 Not submitted in accordance with terms and conditions of the Tender documents.

7.2 During validity of the quotation period or its extended period, if any, the Tenderer increases his quoted prices.

7.3 The Tenderer qualifies the tender with his own conditions.

7.4 Tender received in incomplete form including price schedule.

7.5 Tender received after due date and time.

7.6 Not accompanied by all requisite documents.

7.7 Information submitted in Part I (Technical Offer) is found to be incorrect or false at any time either during the processing of the tender (no matter at what stage) or during the tenure of the contract including the extension periods, if any.

7.8 Awardee of the contract qualifies the letter of acceptance of the contract with his conditions.

7.9 As the audit is to be carried out on concurrent basis there should be no conflict of interest. The Auditor shall not hold any kind of assignment as Internal Auditor in SCI pertaining to the period under subject contract i.e. from 01.04.2025 to 31.03.2027 and extension period, if any, on the date of submission of offer and/or on the date of appointment as the Auditor. This will be viewed as disqualification.

7.10 Multiple tenders being submitted by one Tenderer or if common interests are found in two or more Tenderers, all such Tenderers are liable to be disqualified.

7.11 While processing the tender, if it comes to the knowledge of Corporation that some of the tenderers have formed a cartel resulting in delay/ holding up the processing of tender. All such Tenderers involved in cartel are liable to be disqualified for this contract as well as for a further period of two years.

7.12 The tenderer is found to be having negative net worth on the basis of the audited Balance Sheet / P&L A/c as on 31st March of the relevant financial year, submitted with the tender as sought by the Corporation. For proprietorship firms, proprietor's balance sheet, also, may please be submitted.

7.13 Canvassing in any form shall lead to disqualification.

7.14 Price offer is enclosed with the Technical Offer.

7.15 The Tenderer is not responding to Corporation's communication in time for clarification of some of the relevant terms and conditions of the quotations.

7.16 Tenderer changes the name/ constitution of the firm during the processing of the tender.

7.17 The Tenderer is not ready to provide his services from applicable date.

7.18 The tenderer shall not outsource any part of the scope of work and non-disclosure of such association will lead to disqualification.

7.19 The tenderer shall not deploy any former employees who served SCI in the last one (1) year.

8.0 <u>RIGHT OF REJECTION</u>

8.1 The Corporation reserves the right to decide about technical capability, expertise and/or the tenderer's capacity for fulfillment/compliance of all the terms and conditions, spelt out in **<u>Section II (Essential Condition-Eligibility Criteria)</u>**.

8.2 Corporation reserves the right to reject any / all tenders without assigning any reasons whatsoever.

8.3 If it is observed that the tenderers have formed a cartel while quoting the rates, all the tenderers forming the cartel will be disqualified from participation in this tender and would also be disqualified from further participation in any of the tender floated by the Corporation for next two years. It is also clarified that if need arises the Corporation would go in for appointment of outside party(s) to undertake the work under captioned tender.

8.4 In case multiple tenders are submitted by one party or if common interests are found in two or more tenderers, then the tenders are liable to be rejected unless the additional tenders are withdrawn.

8.5 Tenderers must quote for all the items in the tender schedule. The quotations are liable to be rejected, in case tenderers do not quote for all items.

8.6 SCI reserves its right to accept or reject any bid and to annul the bidding process and reject all or any bid at any time prior to award of contract without assigning any reason whatsoever. SCI does not bind itself to accept the lowest tender and reserves all rights (i) to reject any or all tenders (ii) the right to accept any portion of the tender offered without assigning any reason and also to split the tender and award the same to different parties.

The decision of the Corporation in this regard (para **8.1 to 8.6** above) shall be final and binding on the tenderer(s).

9.0 BILLING

9.1 The Contractor shall submit their GST compliant invoice, complete in all respect, to SCI as follows:

(a) **Mumbai**– Invoices to be submitted only through the SCI Vendor Invoices Management System **(SCI-VIMS)** online portal.

The invoices must be accompanied by Copy of the SAP generated **PURCHASE ORDER** from the User Division of the Corporation specifically mentioning SAP code of each activity.

9.2 Under this new system, vendors will be required to register and submit their invoices through the SCI-VIMS online portal by uploading all the necessary supporting documents. Upon successful submission, the system will automatically generate a Registration Number (ZERN) for tracking purposes.

9.3 SCI-VIMS link, to be accessed by vendor, is "https://sciabapportal.sci.co.in:8443/sap/bc/webdynpro/sap/zvim_login2?sap-language=EN#"

9.4 Bills will be settled only when all services mentioned in the corresponding Purchase Order are executed. In the event of failure to execute any order in full, the Corporation reserves the right to withhold payment for part services till the order is fully executed.

9.5 Payment of bills will be made after due scrutiny and checking by the Bills Department within **120 days** from the date of submission of bills, complete in all respects.

9.6 Any dispute regarding payment must be raised within 90 days from the date of settlement of relevant bills failing which the same will not be entertained.

9.7 The Corporation expects the Contractor to service the contract in the right spirit and bill the Corporation correctly. Failure to do so may compel the Corporation:-
a) To issue a warning letter for first contravention and recover the excess amount billed.
b) On second contravention, to recover the excess amount billed and impose additional penalty of a sum of money to the extent of wrongful billed amount.
c) On the next occasion of such wrongful billing, may even terminate the contract forthwith and forfeit the Security Deposit Amount.

9.8 GST, if any, needs to be indicated separately in the bills. In case GST charged is NIL/zero, the relevant notification w.r.t exemption may be mentioned on the invoice.

9.9 The payments will be subject to deduction of applicable taxes and duties, if applied.

9.10 Micro and Small Enterprises (MSEs) registered with bodies specified by the Ministry of Micro, Small and Medium Enterprises shall be entitled for all the benefits and preferences as per Government of India directives. Purchase Preference to Indian MSEs (Micro & Small Enterprises) shall be applicable as per the Government of India Policies. In order to receive the payments within the time specified by the GOI, MSEs, if awarded with the contract, is/are required to register themselves with the Trade Receivables electronic Discounting System (TReDS) platform (RXIL/INVOICE

MART). They should also submit, duly signed and stamped, Bid Security Declaration (attached at PART I SECTION VI).

9.11 MSE bidders are exempted from submission of Tender Fees and EMD as per provisions in the Tender Document. MSE bidders seeking benefits of MSE, as specified in the Tender Document, must submit Copy of Registration certificate for the latest applicable Financial Year failing which no benefit of MSE shall be extended. Further, no benefits will be applicable to traders/distributors/agents etc.

9.12 Further if MSE bidders are claiming waiver of EMD then they are required to submit Bid Security Declaration at Section VI.

10.0 <u>GOODS & SERVICES TAX (GST)</u>

<u>Registration & GST Rate:</u>

10.1 Bidder should indicate GSTIN No. (Copy of GST registration to be enclosed) and PAN No. (copy of PAN to be enclosed).

10.2 Tender will be considered/ accepted, if & only if the vendor has a valid GST Registration No.

10.3 Central Tax/ State Tax/ Integrated Tax/ Union Territory tax to be quoted as extra in %.

10.4 Bidders to ensure correct applicability of Central Tax/ State Tax/ Integrated Tax/ Union Territory tax based on the Inter / Intra state movement Supply of goods and provision services or both.

<u>Invoicing & Payment:</u>

10.5 The Tax Invoice for supply of Goods & Services should be raised as per the provision of GST Act & Rules and must compulsorily mention the following: -

a. **SCI GSTIN** as under:
   MUMBAI Maharashtra 27AAACT1524F1ZQ

b. HSN Code or Service Accounting Code for supply of goods or services.
c. Name & address of supplier
d. GSTIN of Supplier
e. Consecutive Serial Number & date of issue
f. Description of goods or services
g. Total value of supply
h. Taxable value of supply
i. Tax Rate – Central Tax & State Tax or Integrated Tax, Cess
j. Amount of Tax charged
k. Place of supply
l. Address of delivery if different from place of supply
m. Signature of authorized signatory

10.6 Reimbursement of GST to the vendor is contingent upon complying with the following condition by the service provider: -

i. Uploading the onward GST Return (GSTR-1) in GSTN Network portal within the statutory time period.
ii. Discharging the GST tax liability to the Government.
iii. Submission of Tax Invoice to CORPORATION.
iv. Submission of proof of payment of GST to CORPORATION.
v. Availment of Input Tax Credit by CORPORATION.

<u>Input Tax Credit</u>

10.7 In case GST credit is delayed/ denied to Corporation, due to non/delayed receipt of goods and/or services and/or tax invoice or expiry of timeline prescribed in GST Law for availing such ITC, or any other reason not attributable to CORPORATION, GST amount shall be recoverable from Vendor along with interest & penalty levied/ leviable.

10.8 In case vendor delays declaring such invoice in his return and GST credit availed by CORPORATION is denied or reversed subsequently as per GST law, GST amount paid by CORPORATION towards such ITC reversal as per

GST law shall be recoverable from vendor/contractor along with interest & penalty levied/ leviable on CORPORATION.

10.9 In case of discrepancy in the data uploaded by supplier in the GSTN portal or in case of any incomplete work/service, then CORPORATION will not be able to avail the tax credit and will notify the supplier of the same. Supplier has to rectify the data discrepancy in the GSTN portal or issue credit note (details to be uploaded in GSTN portal).

10.10 For any such delay in availing of tax credit for reasons attributable to vendor (as mentioned above), interest as per the GST Act & Rules, along with penalty, if any will be deducted for the delayed period i.e. from the month of receipt till the month tax credit is availed, from the running bills.

Penalty for Non-compliance of GST Act

10.11 Penalty amount so determined along with GST if applicable thereon shall be recovered from the contractor.

Other Provision

10.12 Any reduction in rate of Tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices.

10.13 The agency should quote the applicable taxes and duties in the technical bid (part-I) as well as in price bid (Part-II).

10.14 All the terms & conditions of the contract with respect to Taxes & Duties are subject to the new taxation laws introduced from time to time (e.g., GST). The terms & conditions will be modified in accordance with the provisions of new laws (e.g., GST).

10.15 The Prices quoted above must be inclusive of all taxes and duties and exclusive of GST, which will be payable extra as per applicable rules and subject to Submission of documentary evidence.

11.0 PRICE BID EVALUATION

11.1 Tenderers must quote for the item **as per the price offer format / Schedule of rates.**

11.2 **Price Offer evaluation criteria:** The estimated annual volume for each service will be multiplied by the corresponding quoted rate by each tenderer and the results will be totalled to arrive at the overall financial implications. This total financial implication (inclusive of GST) will be used to decide order of competitiveness.

Conditional discounts will not be taken into account for the financial evaluation.

Bidders to note that the Lumpsum Price offering (for 2 years) inclusive of GST quoted in GeM will be considered as final.

Price break up as provided in the PDF upload by the bidder shall not be a part of L1 evaluation. However, the PDF document uploaded by the bidder will be considered as part of the contract.

Party position/ranking will be basis bidder submitted lumpsum offerings in GeM portal.

11.3 The contract shall be awarded to **ONE** successful tenderer.

11.4 Negotiations may also be carried out with L1 party.

11.5 Tenders which do not meet the technical pre-qualification requirements, as prescribed in SECTION – II (Eligibility Criteria) above are liable to be rejected and decision of the Corporation in this regard shall be final and binding.

11.6 Corporation reserves the right to decide about technical capability, expertise and/ or the Tenderer's capacity for fulfillment/ compliance of all the terms and conditions spelt out in SECTION – II (Eligibility Criteria) above.

11.7 The tenderers with whom the Corporation has dealt with earlier may also note that their performance during past contracts with the Corporation and / or also if they had committed breach of contract or having unsatisfactory performance with any of the Government bodies etc., the same would be taken into account and it would be at Corporation's sole discretion whether to consider bids of such parties for award of contract. However, the parties with which Corporation's legal dispute is pending, award / non–award of the contract will be the sole discretion of the Corporation.

11.8 The submission of a tender by a tenderer implies that he has read these instructions and has made himself aware of the scope of supply/work and the conditions of tender/contract and the Corporation will not therefore, pay any extra charges on any account in case the tenderer finds at later date that it has misjudged/misunderstood any conditions.

11.9 The contract shall stand suspended / terminated, partially or fully, as a result of Government Policy/ directive to diversify the operations through Government's agency, in which case no claims for any loss of business shall be made on the Corporation.

11.10 All disputes regarding the tender and contract are subject to the exclusive jurisdiction of competent Courts in Mumbai only.

11.11 Corporation reserves the right to remove any item from the contract without assigning any reasons by giving 30 days' notice.

11.12 SCI reserves its right to accept or reject any bid and to annul the bidding process and reject all or any bid at any time prior to award of contract without assigning any reason whatsoever. SCI does not bind itself to accept the lowest tender and reserves all rights (i) to reject any or all tenders (ii) the right to accept any portion of the tender offered without assigning any reason and also to split the tender and award the same to different parties.

11.13 SCI will issue a Letter Of Intent (LOI) which constitutes the intention of SCI to enter into contract with the successful bidder (s). The successful bidder(s) shall within 7 days of issue of the LOI, give their acceptance along with Performance Bank Guarantee and also submit the Agreement form as stipulated, duly completed in all aspects.

11.14 The Bidder may take note that the award of contract would be on overall financial implication basis and the decision of the Corporation for award of contract will be final and binding on the Bidder/s.

11.15 To assist in the examination, evaluation and comparison of the Technical and Price Bids, the Corporation may, at its discretion, ask any bidder for a clarification of its bid. Any clarification submitted by a bidder that is not in response to a request by the Corporation shall not be considered. The Corporation's request for clarification and the response shall be in writing. No change in the substance of the Technical Bid or prices in the Price Bid shall be sought, offered, or permitted, except to confirm the correction of arithmetic errors discovered by the Corporation in the evaluation of the Price Bids.

11.16 Provided that a bid is substantially responsive, the Corporation may waive any non-conformities in the bid that does not constitute a material deviation, reservation or omission. If a bidder does not provide sought clarification of its bid by the date and time set in the Corporation's request for clarification, its bid may be rejected.

11.17 **<u>Consideration of Abnormally Low Bids</u>:**

An Abnormally Low Bid (ALB) is one in which the Bid price, in combination with other elements of the Bid, appears so low that it raises material concerns as to the capability of the Bidder to perform the contract at the offered price. SCI may in such cases seek written clarifications from the Bidder, including detailed price analyses of its Bid price in relation to scope, schedule, allocation of risks and responsibilities, and any other requirements of the bids document. If, after evaluating the price analyses, SCI determines that the Bidder has substantially failed to demonstrate its capability to deliver the contract at the offered price, SCI may reject the Bid/Proposal.

<u>In case of Abnormally Low Bids, SCI may require the successful Tenderer to deposit Additional Security Deposit/ Bank Guarantee (BG). The Corporation shall be the sole judge, for the value of the Additional Security Deposit/ Bank Guarantee (BG).</u>

12.0 <u>RISK PURCHASE CLAUSE</u>

If at any time during the currency of the contract it is found that –

(a) Tenderer has failed to arrange services from the date of commencement of the contract, or
(b) The services are not arranged in time, or assigned job has not been completed in time, or
(c) The services rendered by the tenderer are found unsatisfactory, or
(d) The services do not conform to the quality/ specifications indicated in the contract

The Corporation will be at liberty to obtain the services from alternative sources at the risk and cost of the tenderer.

13.0 PENALTY CLAUSE

The Corporation has the right to take the following actions against the tenderer, without prejudice to any of its rights, including the right to claim damages, if in case:

A. **Involved in wrongful billing**

(i) To issue a warning letter for first contravention and recover the excess amount billed.
(ii) On second contravention, to recover the excess amount billed and impose additional penalty of a sum of money to the extent of wrongful billed amount.
(iii) On the next occasion of such wrongful billing, may even terminate the contract forthwith and forfeit the Security Deposit and/or Performance Guarantee Amount.

B. **Not supplying goods / rendering service as per the provisions of the Contract**

(i) For the first contravention, depending on the gravity of the contravention/offence, a warning letter will be issued.
(ii) For the second contravention, **a monetary penalty of equal to 1% of annual contract value** will be imposed. This is to be paid by way of a bank draft for the said amount, drawn in favour of "The Shipping Corporation of India", payable at Mumbai. Alternatively, this amount will be deducted from bills payable to the tenderer / Security Deposit / Performance Guarantee submitted by them.
(iii) For the third contravention, the contract would be terminated and Security Deposit and / or Performance Guarantee would be forfeited.

C. **In case;**

(i) Performance of the supplier/ contractor is not satisfactory or
(ii) Supplier is in breach of terms and conditions of the Purchase Order or
(iii) The conduct of the supplier/ vendors/ contractor is under suspicion or
(iv) If there is any action by the supplier/ contractor which may result in damage to the brand image and/ or result into commercial loss to SCI,

SCI may consider suspension of business dealings with such supplier/ contractor with immediate effect. For continuing future business, the order of suspension would operate for a period of not more than one year unless withdrawn earlier. After completion of inquiry, if the facts & evidences warrant any penal action against the supplier/ contractor, same will be initiated by the Corporation or suspension revoked, as the case may be.

14.0 PROHIBITION OF INSIDER TRADING

The Tax Auditor and the audit team members deployed by Tax Auditor for this assignment are bound to comply with the provisions of The SEBI Act, 1992 and The SEBI (Prohibition of Insider Trading) Regulations, 2015 and amendments thereto.

15.0 TERMINATION CLAUSE

The Corporation reserves its right to terminate the contract for any reason at its absolute discretion including but not limited to the following:

15.1 If the tenderer is adjudicated insolvent by a Competent Court or files for insolvency or if the Tenderer being a company is ordered to be wound up by a Court of Competent Jurisdiction.
15.2 If the tenderer commits any material breach of the terms of this contract / tender document or any other contract / tender with the Corporation.
15.3 If any charge sheet is filed by a competent authority of the Government against the tenderer or the company, or the tenderer is convicted by a criminal court on grounds of moral turpitude.

15.4 The tenderer is involved in wrongful billing. In addition, hereto wrongful billing, shall also result in the Tenderer being debarred from participating in any other tender of the Corporation as per the guidelines of the Corporation in force.

15.5 In the event of unsatisfactory service or failure on the part of the tenderer(s) at any time, to carry out the terms and conditions of the contract to the satisfaction of the Corporation, of which the Corporation shall be the sole judge, the Corporation reserves the right to forthwith terminate the contract and in such an event the tenderer shall have no claims whatsoever against the Corporation in consequence of such termination of the contract.

15.6 Any alteration in tender documents noticed subsequently even during the tenure of the contract.

15.7 Information submitted in Technical Offer (includes Tender Form Part – I) is found to be incorrect or false at any time during the tenure of the contract including the extension period if any.

15.8 The tenderer shall not assign the contract to any other persons nor shall they sub-contract the same. The Corporation shall have the right to recover damages or losses incurred on account of such assignment or sub-contracting in addition to the right of terminating the contract without notice.

The decision of the Corporation in terminating the contract will be final and binding on the tenderer.

15.9 It is clearly understood by the tenderer that if a charge sheet is filed by any competent authority of the Government against the tenderer / its Directors, the tenderer is obliged to notify the Corporation within fifteen days of filing of the charge sheet. Failure to do so shall result in forfeiture of all payments due to him for supplies made after the date of the filing of the charge sheet.

15.10 If there is a change in the name of the tenderer's firm/ company etc. arising out of:

i) merging with some other company or
ii) collaboration with some other company or
iii) for any other reason

or, if any changes take place in the proprietorship or partnership of the tenderer's firm, the Corporation should be intimated within 30 (Thirty) days of such changes, failing which all payments will be withheld and the Corporation may terminate the contract as may be deemed necessary in view of the changed / altered scenario. Whatever be the reason of change(s), the subject contract would be serviced by the new company / entity at the same rates, terms and conditions laid down herein, unless decided otherwise by Corporation's Management.

15.11 The tenderer commits any breach of the terms of the signed declaration for Conflict of interest (Affidavit cum undertaking), without prejudice to any other rights of the Corporation available to it under this document.

16.0 EXIT CLAUSE

The CORPORATION at its sole discretion can terminate the contract without assigning any reasons whatsoever by giving **THIRTY (30)** days notice to the contractor.

17.0 SECURITY DEPOSIT AND PERFORMANCE GUARANTEE

17.1 The successful Tenderer will have to deposit a Security Deposit which will be equivalent to 5% of the value of the contract towards satisfactory performance of the contract in the form of Insurance Surety Bond, Account Payee Demand Draft, Fixed Deposit Receipt, Bank Guarantee (including e-BG) issued/confirmed by any Commercial Bank in India, which should be valid for the full period of the contract including the extension period plus two months, or online electronic remittance to Corporation's Bank Account.

17.2 Performance Guarantee of equal amount as of Security Deposit in the form of Insurance Surety Bond, Account Payee Demand Draft, Fixed Deposit Receipt, Bank Guarantee (including e-BG) issued/confirmed by any Commercial Bank in India, which should be valid for the full period of the contract including the extension period plus two months, or online electronic remittance to Corporation's Bank Account is to be paid by the successful Tenderer (s) with whom the Corporation has not dealt with earlier or whose performance was found to be unsatisfactory in the past.

17.3 Security deposit has to be furnished within 30 days after award of contract, which should be valid for the full period of the contract including the extension period plus two months, towards satisfactory performance of the contract.

17.4 In case of termination of the contract for any reason as per relevant clause of the tender the Security Deposit and/ or Performance Guarantee shall stand forfeited, either wholly or partly and the contractor(s) shall have no claim whatsoever against the Corporation in consequence of such termination of the contract.

17.5 In the event the contractor(s) gives up the work before expiry of the contract including extension periods if opted for by the Corporation, or is unable to service the contract for whatever reason, the Security Deposit and/ or Performance Guarantee shall stand forfeited.

17.6 No interest shall be payable on the Security Deposit and Performance Guarantee.

17.7 The Corporation shall also be entitled to make recoveries from the contractor's bills, Security Deposit and Performance Guarantee or from any other amount due to him, against any over payment made to him due to inadvertence, error, collusion, misconstruction or misstatement.

17.8 The Security Deposit and/ or Performance Guarantee paid by the contractor towards satisfactory performance of the contract shall, subject to necessary deductions, if any, be returned to him after three months on expiry of the contract.

17.9 Forfeiture of security deposit and / or performance guarantee:

a. Due to inability/ unwillingness of the successful bidder to service the contract for any reason and/ or his withdrawal in letter/spirit from servicing the contract prior to stipulated expiry date of the contract, including extension period opted by the corporation, if any.
b. In case of termination of the contract for any reason, the security deposit and/ or performance guarantee shall stand forfeited either wholly or partly and the contractor(s) shall have no claim whatsoever against the bidder in consequence of such termination of the contract.

18 VALIDITY

18.1 The rates given in Tender should be valid for acceptance by the Corporation upto SIX MONTHS from the due date and in case of extension of the due date, from the last extended due date. In case processing/acceptance of the Tender takes more than six months, the Tenderer who wishes to withdraw his Price Offer, shall have to write to the Corporation within a week after expiry of **SIX MONTHS** withdrawing his Price Offer, else the rate will hold valid till the contract finalisation.

18.2 In case the Tenderer increases its Price Offer during the validity of the quotation, the tender would be liable to be rejected.

18.3 In case the tenderer withdraws his offer during the validity of the quotation or extension granted by him on the validity and/or his failure to accept the contract if awarded, the Earnest Money shall stand forfeited.

19.0 EMPLOYMENT OF WORKERS

It has to be clearly understood by the tenderer/s that the award of contract, if any, against this tender shall be for a limited period as would be specified in the contract letter. The workers employed by the tenderer/s to perform the contract if awarded, shall be the employees of the tenderer/s and the tenderer/s alone shall be liable to pay the wages and all other payments as may be due to the workers and the Corporation shall in no way be liable for the same. The tenderer/s shall also comply with all the provisions under the laws of the land pertaining to his/ their workers and their employment for the purpose of performing the contract if so awarded against this tender and the tenderer/s shall also indemnify the Corporation for any claims whatsoever made by such workers against the Corporation in that behalf.

20.0 WAIVER

It shall always be open to the Corporation by written communication to the Tenderer to waive in whole or part any right or the enforcement of any right or remedy which the Corporation may have against the Tenderer or of any obligations which the Tenderer may have hereunder, provided always that:

20.1 No waiver shall be presumed or inferred unless made in a written communication addressed by the Corporation to the Tenderer and specifically communicated as a Waiver;

20.2 No waiver of any right or part of any right on one occasion shall be deemed to be a waiver or abandonment of that right for all occasions with the intent that a waiver once given shall be limited to the specific waiver and shall be without prejudice to the right of the to insist upon the strict adherence of the attendant obligations of the Tenderer and/or the future enforcement of the right by the Corporation in respect of the same and/or any other dependent obligation.

21. INDEMNITY

21.1 The Tenderer shall defend, indemnify and hold the Corporation harmless from any liability or penalty, which may be imposed by the Central, State or Local Authorities by reason of any violation by the Tenderer /his employees of such Laws, regulations or requirements, and also from all claims, suits arising out of or by reason of the work provided by this contract, including any liability that may arise out of accident, whether by the employees of the Tenderer or by third party.

21.2 The Contractor shall indemnify the Corporation against any claims under the Payment of Wages Act 1936, and/ or the Minimum Wages Act, 1948, PF Act 1952, ESI Act 1948, Payment of Bonus Act 1965, Payment of Gratuity Act 1972, Workmen's Compensation Act 1923 or any other Act or any statutory obligations arising out of any Act / Acts or on behalf of any person / persons employed by him.

21.3 The Tenderer shall also indemnify the Corporation and every member, officer and employee of the Corporation against all actions, proceedings, claims, costs and expenses whatsoever in respect of or arising out of any failure by the Tenderer in the performance of his obligations under this contract.

22.0 FORCE MAJEURE

In the event of either party being rendered unable by Force Majeure to perform any obligation required to be performed by them under this Agreement, the relative obligation of the party affected by such Force Majeure shall, upon notification to the other party be suspended for the period during which such cause lasts.

The term “Force Majeure” as employed herein shall mean Act of God, floods, tempest, war, civil riot, fire and Acts, Rules and Regulations of respective government of the two parties namely Corporation and the Contractor, directly effecting the performance of the Contract**.**

Upon the occurrence of such cause and upon its termination, the party alleging that it has been rendered unable as aforesaid thereby, shall notify the other party in writing within seventy-two hours of the alleged beginning and ending thereof, giving full particulars and satisfactory evidence in support of its claim.

The Tenderer shall not be entitled to claim compensation for any loss or damage sustained by the Tenderer by virtue of any suspension.

Time for performance of the relative obligation suspended by the Force Majeure, shall then stand extended by the period for which such cause lasts.

If deliveries are suspended by force-majeure conditions lasting for more than 60 days, the purchaser (Corporation) shall have the option of canceling the contract in whole or part, without financial consequences to or entitlement in either party resultant upon such cancellation, which will operate as a discharge of all future obligations under the contract, but without any rights or obligations arising out of any antecedent breach.

23.0 TENDERER TO INFORM HIMSELF FULLY

The tenderer shall closely peruse all the clauses, specifications and requirements etc., indicated in the tender documents, before quoting .If the tenderer have any doubt about the meaning of any portion of the tender specification or finds discrepancies or the omissions in the specifications or if the tender documents are found to be incomplete or required clarification on any of the technical aspects, scope of work etc, he shall at once contact the official inviting the tender ,before submission of the tender.

Tenderers are advised to study all the tender documents carefully. Any submission of tender by them shall be deemed to have been done after careful study and examination of the tender documents and with the full understanding of the implications thereof. The specifications and terms and conditions shall be deemed to have been accepted unless otherwise specifically commented upon by the tenderer in his offer.

24.0 LIMITATION OF LIABILITY

Notwithstanding any other provisions, except only in cases of willful misconduct and / or criminal acts,

a) Neither the Tenderer nor the Corporation shall be liable to the other, whether in Contract, tort, or otherwise, for any consequential loss or damage, loss of use, loss of production, or loss of profits or interest costs, provided however that this exclusion shall not apply to any obligation of the Tenderer to pay Liquidated Damages to the Corporation and

b) Notwithstanding any other provisions incorporated elsewhere in the contract, the aggregate liability of the Tenderer in respect of this contract, whether under the Contract, in tort or otherwise, shall not exceed 100% of the annualized Contract Price, provided however that this limitation shall not apply to the cost of repairing or replacing defective equipment by the Tenderer.

25.0 LAW OF LAND

The tenderers shall abide by and comply with all local, national as well as international laws in connection with supplies under the subject contract. The Corporation shall not be responsible for breach of law, if any, by the tenderer.

26.0 DISPUTE RESOLUTION

In the event of any dispute as regards the Terms and Conditions as above or as regards interpretation of the clauses hereof, the decision of the Corporation shall be final and binding.

27.0 JURISDICTION

This agreement including all matters connected with this tender/ contract shall be governed by the Indian Law both substantive and procedural, for the time being in force and shall be subject to the exclusive jurisdictions of Indian Courts at Mumbai.

28.0 ARBITRATION

Any dispute or difference whatsoever arising between the Parties out of or in relation to the construction, interpretation, application, meaning, scope, operation, performance or effect of this tender/ contract or the validity or breach thereof, there shall first be an attempt to mutually settle the same amicably. If however, the said settlement is not possible within a period of 30 days from the date of notice then such dispute shall thereafter be referred to a Sole Arbitrator, to be appointed/ nominated by the Corporation.

The venue of the said Arbitration shall be at **Mumbai.**

And the provision of the Arbitration and Conciliation Act, 1996 and it's amendments shall apply to the said proceedings. The Award of the Arbitrator shall be final and binding upon both the parties.

29.0 RESOLUTION OF DISPUTES THROUGH CONCILIATION BY OUTSIDE EXPERT COMMITTEE (OEC)

If any dispute, difference, question or disagreement arises between the parties hereto or their respective representatives or assignees, in connection with construction, meaning, operation, effect, interpretation of the contract or breach thereof which parties are unable to settle mutually, the same may first be referred to conciliation through Outside Expert Committee ("OEC") to be constituted by CMD, SCI as provided hereunder:

29.1 The party desirous of resorting to conciliation shall send a notice of 30 (thirty) days to the other party of its intention of referring the dispute for resolution through OEC. The notice invoking conciliation shall specify all the points of disputes with details of the amount claimed to be referred to OEC and the party concerned shall not raise any new issue thereafter.

29.2 CMD, SCI shall nominate three outside experts, one each from Financial/Commercial, Technical and Legal fields from the Panel of Outside Experts maintained by SCI who shall together be referred to as OEC (Outside Experts Committee).

29.3 Parties shall not claim any interest on claims/counterclaims from the date of notice invoking conciliation till execution of settlement agreement, if so arrived at. In case, parties are unable to reach a settlement, no interest shall be claimed by either party for the period from the date of notice invoking conciliation till the date of OEC recommendations in any further proceeding.

29.4 The Proceedings of the OEC shall be broadly governed by Part III of the Arbitration and Conciliation Act, 1996 including any modifications thereof.

29.5 OEC shall hear both the parties and recommend possible terms of settlement between the parties. The recommendations of OEC shall be non-binding and the parties may decide to accept or not to accept the same. Parties shall be at liberty to accept the OEC recommendation with any modification they may deem fit.

29.6 Where recommendations are acceptable to both the parties, a settlement agreement will be drawn up in terms of the OEC recommendations or with such modifications as may be agreed upon by the parties. The settlement agreement shall be signed by both the parties and authenticated by all the OEC members either in person or through circulation. This settlement agreement shall have the same legal status and effect as that of an arbitration award on agreed terms on the substance of the dispute rendered by an arbitral tribunal under Section 30 of the Arbitration and Conciliation Act, 1996.

29.7 The parties shall keep confidential all matters relating to the conciliation proceedings. Confidentiality shall extend also to the settlement agreement, except where its disclosure is necessary for purposes of implementation and enforcement.

29.8 The parties shall not rely upon or introduce as evidence in any further arbitral or judicial proceedings, whether or not such proceedings relate to the dispute that is the subject of the conciliation proceedings, views expressed or suggestions made by the other party in respect of a possible settlement of the dispute; Admissions made by the other party in the course of the OEC proceedings; Proposals made by the OEC;

29.9 The fact that the other party had indicated his willingness to accept a proposal for settlement made by the OEC.

29.10 The parties shall present their case before OEC only through their in-house executives. Neither party shall be represented by a lawyer unless OEC specifically desires that some issue of legal nature is in dispute that needs to be clarified / interpreted by a lawyer.

29.11 OEC members shall be entitled to benefits in respect of travelling, lodging etc. as per the existing policy of SCI.

29.12 All the expenditure incurred in the OEC proceedings shall be shared by the parties in equal proportion. The parties shall maintain account of expenditure and present to the other for the purpose of sharing on conclusion of the OEC proceedings.

29.13 If the parties are not able to resolve the dispute through OEC or do not opt for conciliation through OEC, the party may invoke arbitration clause as provided in the contract.

30.0 It is expressly understood and agreed by and between the Contractor and SCI that SCI is entering into this agreement solely on its own behalf and not on behalf of any person or entity. In particular, it is expressly understood and agreed that the Government of India is not a party to this agreement and has no liabilities, obligations or rights hereunder. It is expressly understood and agreed that SCI is an independent legal entity with power and authority to enter into contracts solely in its own behalf under the applicable Law of India and general principles of Contract Law. The Contractor expressly agrees, acknowledges and understands that SCI is not an agent, representative or delegate of the Government of India. It is further understood and agreed that the Government of India is not and shall not be liable for any acts, omissions, commissions, breaches or other wrong arising out of the contract. Accordingly, the Contractor hereby expressly waives, releases and foregoes any and all actions or claims, including cross claims, impleader claims or counter claims against the Government of India arising out of this contract and covenants not to sue the Government of India as to any manner, claim, cause of action or things whatsoever arising of or under this agreement.

31.0 DECLARATION FOR CONFLICT OF INTEREST

The bidder/tenderer shall sign a declaration for Conflict of Interest with the Corporation as detailed in Annexure "A". In the event any breach takes place of those covenants, the Corporation reserves its right to proceed against the bidder/tenderer in such a manner as it deems fit.

THE DECISION OF THE COPRORATION IN THIS REGARD SHALL BE FINAL AND BINDING ON THE TENDERERS.

WE AGREE TO ABIDE BY THE ABOVE TERMS AND CONDITIONS.

____

(Signature of the Tenderer)

Full Name:
Designation:
Company seal:

Place :
Date :

……………………………………………………………………………………

N.B. – Please ensure that all pages of the technical offer are duly signed and stamped on each page before scanning and uploading the same.

PART - I

SECTION – IV

GeM Tender for Appointment of a Mumbai-based Tax Auditor for The Shipping Corporation of India Ltd. on a Contract Basis, in accordance with the provisions of the Income-tax Act, 1961 / Income-tax Act, 2025 (as applicable), including amendments thereto, for a period of two years covering FY 2025-26 and FY 2026-27.

FORM OF PARTICULARS

Sr No.	PARTICULARS	DETAILS
1.	A) Name of the Firm and all communication addresses including Mumbai region. B) Telephone Number(S) / Mobile Number(S) of Partner/s and assistant/s D) Email Address	
2.	Year & Date of Establishment (Firm Certificate/ Firm card or any other certificates submitted should have been downloaded on or after 01st January 2026)	
3.	Whether Partnership / Limited Company And Year of Constitution. [Please Furnish Copy Of Partnership Deed/Articles Of Association And Organizational Chart]	
4	Name of Partners/ Directors and their other Business, If any. Also, Provide DIN No. (For Directors) Or PAN (For Partner) along with Supporting Document.	
5	Please Attach PAN, GST Registration Number And / or CIN Copy along with Audited Statements Of Accounts (P&L A/c and Balance Sheet) of your organization for the FY 2024-25.	
6	Copy of the NOA/ Agreement/ Letter of Engagement with/ from the auditee company for respective year <u>or</u> certificate issued to the firm for conducting relevant assignments as specified under eligibility conditions viz. 3 years in preceeding 5 years: (A) Name(s) of PSU/Govt. Companies having minimum Annual Turnover Rs. 1000 Crores and Above	
7	Proof Of Positive Net Worth For FY 2024-25 Ending 31st March 2025	
8	Annual Financial Statement Of The Firm of Past 3 Years FY 2022-23, FY 2023-24 And FY 2024-25	
9	Bid security / EMD declaration form (Section VI)	
10	Please state if any member of your company has any relative employed in the corporation. If yes, give details.	
11	Whether your firm has been disqualified by the Corporation at any time in the past for this particular tender or for any other tender. If yes state reasons.	
12	Whether your firm has been banned / disqualified by any co. At any time in the past for similar contract. Declaration giving assurance that firm is not banned in the past 3 years by any public co. Or private co. (Section – XI - Declaration of Ineligibility) if yes, state reasons.	
13	Please mention whether your company has employed, in any capacity administrative/advisory, SCI agents, ex-SCI officer who has retired from the **Corporation** as <u>**DGM** or higher level</u> in preceding one year as on bid closing date. If yes, please furnish the name and designation of that officer in your company and his date of retirement from SCI. The role and responsibility of that officer in your company especially with regard to this contract for which this tender is made, may please be furnished.	

14	Undertaking (on Bidders letter head) that they have not been debarred / black listed by any of the Govt. Authority or PSUs. In case, in the past, the name of their Company was debarred /black listed by any of the Govt. Authority or PSUs, the name of the company or organization must have been removed from the debarred /black list as on date of submission of the tender.	
15	Undertaking (on Bidders letter head) that the Tenderer should have, during the last three years, neither failed to perform on any agreement, as evidenced by imposition of a penalty by an arbitral or judicial authority or a judicial pronouncement or arbitration award against the Applicant or its Associate, nor been expelled from any project or agreement nor have had any agreement terminated for breach by such Tenderer or its Associate.	
16	"Guidelines for Eligibility of a 'Tenderer' from a Country which shares a land border with India" (Section VIII)	
17	Is your firm registered under MSME? If yes: UAM no: **(Enclose Udyog Aadhar Certificate)**	**UAM NO.: ____________**
18	Signed Tender document.	
19	Whether declaration wrt Conflict of interest attached as Annexure "A" is submitted.	Yes or No
20	Whether the declaration for submitting the price quotation as per SCI Bid format in Part II only submitted.	Yes or No

Note: Particulars requested above may be furnished on separate sheets, if necessary.

Declaration:

1. I/ We____ am/ are the sole proprietor/ Manager of____ and authorized to submit this tender on behalf of my/our company/ firm.
2. It is certified and declared that I/ we have read, understood and accepted the terms and conditions of this tender in totality, and have thereafter submitted my/ our tender.
3. I/ We declare on solemn affirmation that whatever information is submitted in this tender is true and correct to the best of my knowledge and belief.
4. I/ We hereby certify that my/ our company/ firm has not been banned and/ or blacklisted by any office/ department/ undertaking of the Govt. of India, at any time under any contract.
5. I/ We hereby certify that my/ our company/ firm have, during the last three years, neither failed to perform on any agreement, as evidenced by imposition of a penalty by an arbitral or judicial authority or a judicial pronouncement or arbitration award against the Applicant or its Associate, nor been expelled from any project or agreement nor have had any agreement terminated for breach by such Tenderer or its Associate.
6. I undertake and confirm, not to have made any payment or illegal gratification to any person/ authority connected with the bid process so as to influence the bid process and not committed any offence under the Prevention of Corruption Act in connection with the bid.

Certified that the details and documentary proof/ evidence given above are true and correct. Further details, if any, required shall be submitted for verification, if so requested for, at any stage.

We understand and agree that in case of any conflict between GeM and SCI specified terms and conditions, SCI Terms and Conditions will prevail.

(Signature of the Tenderer)
Full Name :
Designation :
Company Seal :

Place :
Date :

ANNEXURE "A"

(To be executed in Rs. 100 Non Judicial Stamp Paper)

GeM Tender for Appointment of a Mumbai-based Tax Auditor for The Shipping Corporation of India Ltd. on a Contract Basis, in accordance with the provisions of the Income-tax Act, 1961 / Income-tax Act, 2025 (as applicable), including amendments thereto, for a period of two years covering FY 2025-26 and FY 2026-27.

DECLARATION OF CONFLICT OF INTEREST

AFFIDAVIT-CUM-UNDERTAKING

We, the undersigned ("Bidder") are submitting our bid in respect of the "**GeM Tender for Appointment of a Mumbai-based Tax Auditor for The Shipping Corporation of India Ltd. on a Contract Basis, in accordance with the provisions of the Income-tax Act, 1961 / Income-tax Act, 2025 (as applicable), including amendments thereto, for a period of two years covering FY 2025-26 and FY 2026-27"** Dated xxxxx **("Bid Id: GEM/2026/B/7947190")** issued by the "The Shipping Corporation of India Limited", a Central Public Sector Undertaking, having its registered office at Shipping House, 245, Madame Cama Road, Mumbai 400 021, Maharashtra (hereinafter referred to as "SCI"), which expression shall unless repugnant to the context or meaning there of be deemed to mean and include its assigns and successors in interest and in relation to appointment of Tax Auditor of The Shipping Corporation of India Limited on contract basis (as per the provisions of Income Tax Act 1961 and amendments thereon) for the period of two years i.e. for FY 2025-26 and FY 2026-27 and in this connection we hereby solemnly affirm, declare and undertake on oath as follows:

(1) During the tenure of our engagement for this contract of appointment of Tax Auditor, we shall keep the SCI informed, without delay, arising out of conflict of interest circumstances, relationships, possible source or potential areas of Conflict of Interest in the format enclosed as **Appendix-I** herewith and we shall not take up work in relation to any such assignment without obtaining prior approval of the SCI and granting of such approval shall be the sole discretion of SCI and shall be binding on us.

(2) We understand that:

(i) in cases where existing Conflict of Interest (or apparent conflict of interest) is disclosed by us, the SCI would be entitled to initiate appropriate actions to eliminate or address or mitigate or neutralize the conflict through or by restricting or modifying the work to be performed by us in respect of this subject contract. SCI may also terminate our engagement for this subject contract, in whole or in part, if such termination is absolutely necessary in view of the SCI to avoid the appearance of a Conflict of Interest.

(ii) SCI would be entitled to terminate our appointment if any of the affirmation / declaration / undertaking given by us is found to be false or misleading in any manner or not adhered or fulfilled or complied by us.

Definitions

Unless otherwise defined in this Affidavit, the following capitalized terms used herein shall have the meaning as set out below:

1. **Tenderer or Bidder or vendor** shall mean and include the proprietor, firm/LLP or a body Corporate etc. who has submitted the tender.
2. **Conflict of Interest:** Conflict of interest in relation to

(i) The bidder / tenderer whether itself and / or for / with or in association with or on behalf of or through any other Entity is engaged in any activity or business which would or may be reasonably expected to directly or indirectly, materially adversely affect the interest of the Government / SCI or any such activity / association would or may impair his ability to render fair, impartial, technically sound and objective assistance or advice, or unbiased services or may result in it being given an unfair competitive advantage to any other person.

(ii) The bidder / tenderer whether itself and / or for / with or in association with or on behalf of or through any other Entity is engaged in advising and / or have taken up engagement for advising / consulting any other Entity whether under a formal engagement or otherwise in relation to any transaction / matter ("Third Party Transaction") which would or may be reasonably expected to directly or indirectly, materially adversely affect the interest of the Government / SCI.

(iii) The bidder / tenderer has any business or financial interests in any other Entity that would impair, or give the appearance of impairing, impartial decisions in relation to Strategic Disinvestment, in offering any advice recommendations or in providing technical assistance or other services to the Government / SCI as part of Consultant engagement obligations / duties.

(iv) Any other situation in conflict of their professional duties towards Government / SCI.

3. **Entity** shall mean and include an individual, proprietorship, HUF, an association of person/body of Individuals, a partnership firm, limited liability partnership, company or any other persons.

Appendix I hereto shall constitute and shall be deemed to form an integral part of this document.

<u>Appendix-I</u>

<u>DETAILS OF PRESENT / POTENTIAL CONFLICTS / FACTS OR INTERESTS THAT MAY BE DEEMED AS POTENTIAL CONFLICT OF INTEREST</u>

S. No	Name of the Entity, in which interests Conflicts exit / may arise	Relationship of the Bidder/Tenderer with the Entity	Nature / areas of conflict / potential conflict	Duration of subsistence of conflict, if any	Such other information as may be relevant and material in deciding whether there is a conflict / potential conflict of interest

Seal with signatures of authorized signatory of the Bidder/Tenderer

PART – I

SECTION – V

GeM Tender for Appointment of a Mumbai-based Tax Auditor for The Shipping Corporation of India Ltd. on a Contract Basis, in accordance with the provisions of the Income-tax Act, 1961 / Income-tax Act, 2025 (as applicable), including amendments thereto, for a period of two years covering FY 2025-26 and FY 2026-27.

SCOPE OF WORK

The scope of work in relation to audit u/s 44AB / 63 (Tax Audit), 115VW / 232 (Tonnage Audit) and 92E / 172 (Transfer Pricing Audit) of the Income Tax Act 1961 / 2025, as applicable (hereinafter referred as “Audit”) and related provisions is detailed as under. The same may be considered as non-exhaustive

Tax Audit u/s 44AB / 63 of the Income Tax Act 1961 / 2025, as applicable

a) To conduct, prepare and issue the Audit Report in the prescribed format, as required under Section 44AB of the Income-tax Act, 1961 or Section 63 of the Income-tax Act, 2025, as applicable. The Audit Report shall be provided in soft copy (preferably in scanned PDF format) and in hard copy (3 sets) sufficiently in advance of the due date prescribed under the applicable Act and Rules thereunder. The Tax Audit Report shall also be duly uploaded on the Income Tax Department’s e-filing portal within the prescribed statutory time limit applicable to the relevant Tax Year.

b) For this purpose, tax auditor shall be required to take all necessary actions including visit to various offices of SCI and Interact with concerned officers at each unit. In respect of the units not visited personally, appropriate questionnaire may be sent to respective work centres and required information obtained, to satisfy the reporting requirement of tax audit.

Suggested Time lines:

a) Circulation of questionnaire covering the entire scope of tax audit to various offices /joint ventures not being visited by the tax auditor – within 15 days from the date of issue of LOI / NOA.
b) Holding review meeting with officers of Corporate Tax Division to discuss draft tax observations by 05th October of respective year.

Tonnage Audit u/s 115VW / 232 of the Income Tax Act 1961 / 2025, as applicable

c) To conduct, prepare and issue audit report in prescribed format as required under section 115VW / 232 of the Income Tax Act, 1961 / 2025, as applicable. Audit Report to be issued in soft copy (preferable scanned in pdf format) and hard copy – 3 sets sufficiently in advance of the due date prescribed under the applicable Act and Rules thereunder. The Audit report is also to be filed on Income Tax Department e-filing site “www.incometaxindiaefiling.gov.in” within the prescribed statutory time limit applicable to the relevant Tax Year.

Suggested Time lines:

Within 5 working days of submitting Computation of Income and related documents.

Transfer Pricing Audit u/s 92E / 172 of the Income Tax Act 1961 / 2025, as applicable

a) To conduct, prepare and issue audit report in the prescribed format as required under section 92E / 172 of the Income Tax Act 1961 / 2025, as applicable. Audit Report to be issued in soft copy (preferable scanned in pdf format) and hard copy – 3 sets on or before 15th October of respective Assessment Year. Tax Audit report is also to be uploaded on Income Tax Department e-filing site "www.incometaxindiaefiling.gov.in" on or before the 15th October of respective Assessment Year.
b) For this purpose, tax auditor shall be required to take all necessary actions including visit to various offices of SCI and Interact with concerned officers at each unit. In respect of the units not visited personally, appropriate questionnaire may be sent to respective work centres and required information obtained, to satisfy the reporting requirement of tax audit.

c) Circulation of questionnaire covering the entire scope of tax audit to various offices /joint ventures not being visited by the tax auditor – within 15 days from the date of issue of LOI / NOA.
d) Holding review meeting with officers of Corporate Tax Division to discuss draft tax observations by 30th September of respective year.

Confidentiality

a. The information/documents made available to the Auditor during the period of this assignment shall be treated in strict confidentiality and shall not be made available outside the firm/co. without specific consent of SCI. Any information / document made available to outside firm / Co., without consent of SCI shall be treated as Breach of Confidentiality.
b. The Audit Reports so submitted by the Auditor shall be the exclusive property of SCI. The SCI can, at its own discretion and rights, furnish the copies of reports to any connected person, firm, Co., Corporation or Authority, etc.

PART – I

SECTION – VI

GeM Tender for Appointment of a Mumbai-based Tax Auditor for The Shipping Corporation of India Ltd. on a Contract Basis, in accordance with the provisions of the Income-tax Act, 1961 / Income-tax Act, 2025 (as applicable), including amendments thereto, for a period of two years covering FY 2025-26 and FY 2026-27.

BID SECURITY (EARNEST MONEY DEPOSIT) DECLARATION

We the below mentioned tenderer for the (captioned tender) / **"GeM Tender for Appointment of a Mumbai-based Tax Auditor for The Shipping Corporation of India Ltd. on a Contract Basis, in accordance with the provisions of the Income-tax Act, 1961 / Income-tax Act, 2025 (as applicable), including amendments thereto, for a period of two years covering FY 2025-26 and FY 2026-27"** hereby certify that we have read and understood all terms and conditions (both Part I and Part II) of the tender and hereby agree and accept them unequivocally, including corrigendum/addendum issued, if any.

We further affirm that our bid/tender submission is earnest and we understand and hereby accept that the validity period of our bid is as per terms and conditions of the tender and also agree to the fact that if we withdraw or modify our bid during its validity or fail to submit a Performance Bank Guarantee/Security Deposit within 15 days from the date of intimation of award of contract or if we have been awarded the contract and we fail to sign the contract, we shall stand suspended from participating in all tenders of the corporation for a period of two years effective from the date decided by the Corporation.

Place:	**Signature of the tenderer**
Date:	**with rubber stamp of the company**

PART – I

SECTION – VII

GeM Tender for Appointment of a Mumbai-based Tax Auditor for The Shipping Corporation of India Ltd. on a Contract Basis, in accordance with the provisions of the Income-tax Act, 1961 / Income-tax Act, 2025 (as applicable), including amendments thereto, for a period of two years covering FY 2025-26 and FY 2026-27.

BANNING GUIDELINES DOCUMENT

THE SHIPPING CORPORATION OF INDIA LTD.

Policy and Guidelines for Removal / Suspension / Banning of Entities

1. **INTRODUCTION**

The Shipping Corporation of India Ltd. (SCI), a premier commercial organization, is committed to maintaining ethics of the highest standard and adopt best industry practices in all its activities. During the course of business, SCI transacts with various firms and companies in their capacity as bidders / vendors / contractors / agents, hereinafter, referred to as the 'Entity'. SCI considers all its business dealings as a relationship and no relationship can be built on deceit or unethical conduct or repeated poor performance on the part of bidders/vendors/contractors/agents. SCI in all its business dealings endeavors to maintain competency, fairness, transparency, and it is expected that the other party to the deal will also uphold similar code of conduct.

This guideline on banning unscrupulous elements / parties is being adopted to weed out corrupt practices and repeated poor performance and their recurrence from the system.

Since banning of business dealings involves civil consequences for an Entity concerned, it is incumbent that adequate opportunity of hearing is provided and the explanation, if tendered, is considered before passing any order in this regard keeping in view the facts and circumstances of the case. Accordingly, during the proceedings as laid down in this document, the party / parties would be provided with ample opportunity to tender their explanations along with documentary evidence to present their case which would be duly considered based on the principles of natural justice. The banning guidelines are not applicable to any inadvertent or unintentional lapse on part of the party.

The decision of banning any business dealings would be taken only after it is established beyond doubt that the party has committed an act of deception, fraud or other misconduct (including repeated poor performance) in the tendering process or in the execution of contracts awarded / orders issued to them.

2. **SCOPE**

2.1 SCI reserves its rights to remove an entity from its list of approved suppliers / contractors or to ban business dealings and also to suspend business dealings pending investigation if that entity has been found to have committed misconduct.

2.2 The guiding principles and processes for
(i) Removal of an Entity from the list of approved suppliers / contractors
(ii) Suspension and
(iii) Banning of an Entity from doing business with the Corporation, for a specified period, are laid down herein.

2.3 These guidelines apply to all firms / bidders / vendors / contractors / agents, etc. including those on approved panels, who have or are expected to have business dealings with SCI, and shall extend to all units, offices, establishments, subsidiaries and vessels of the SCI including those which get set up in future.

2.4 Without prejudice to the claims and rights of SCI in relation to subsisting arrangements, action under these guidelines would take effect prospectively.

3. **DEFINITIONS**

In these Guidelines, unless the context otherwise requires:-

(i) The Expression 'Party / Contractor / Supplier / Purchaser / Customer / Bidder / Vendor /Agent/ Entity' includes a company incorporated in law, a firm (whether registered or not), an individual, HUF, a co-operative society or an association or a group of persons engaged in or expected to be engaged in business dealings with SCI.

(ii) 'Inter-connected Entity' shall mean two or more companies having any of the following features: -
(a) If any or all of the Partner(s) / Functional Director(s) are common,
(b) If the Management is common,
(c) If the entity is controlled or is otherwise subservient to an entity against which action under these guidelines is taken or contemplated.

(iii) 'Competent Authority' and 'Appellate Authority' shall mean the following:

(a) For banning any Entity, Indian or foreign, the "Competent Authority" would be a "Committee of Directors" comprising of the Director of the Division awarding the contract, Director (Finance) and the Director/s of the concerned Operations Divisions. The Committee will consist minimum three Directors. In case Director of the Division awarding the contract and the Director of the concerned operating Division are same, the Committee should co-opt one more Director from other Division.

The Chairman & Managing Director, SCI, shall be the 'Appellate Authority' in respect of such cases.

(b) In case the original contract has been approved by the Chairman, then, for banning of the party, the competent authority would include the Chairman &Managing Director, Director (Finance) and Directors of the concerned operating divisions. In such a case an Appellate Authority would be the SCI Board of Directors or a committee formed by the Board for the purpose.

(c) For contracts where Board approval is mandatory for award, the Board or nominees of the Board would constitute the competent authority. In such cases any appeal would also lie with the Board.

Banning proposals initiated by the SCI branch offices would be heard by the same authorities as mentioned at **Clause 3 iii (a)** and **Clause 3 iii (b)** above, and would have a company-wide effect, unless otherwise specified by the Competent Authority.

(iv) 'Investigating Department' shall mean any department / division / office of SCI investigating into the conduct of the Entity and shall include the Vigilance Department, "Central Bureau of Investigation, the State Police or any other authority or entity set up by the Central or State Government having powers to investigate".

(v) List of 'Approved Entities' – shall mean and include list of approved Parties /Contractors / Suppliers / Purchases / Customers / Bidder / Vendor / Agents', if registered / contracted with SCI.

4. **GROUNDS FOR INITIATION OF BANNING BUSINESS DEALINGS**

4.1 If considerations of security, sovereignty, or friendly relations of the state with other countries or reasons of trade or commercial confidence of SCI so warrant.

4.2 If any persons by whatever designation / name holding control of the entity or having substantial influence in the affairs of the entity is convicted by a Court of Law for offences involving moral turpitude, during the last five years.

4.3 If there is strong reason to believe that the Directors, Proprietors, Partners, Managers of the Entity have been guilty of malpractices such as bribery, corruption, fraud, misrepresentation of facts, interpolations or other unfair /unethical practices, formation of cartel with other entities with a view to artificially hike the prices

4.4 If the Entity continuously refuses to return / refund the dues of SCI without showing adequate reason and this is not due to any reasonable dispute which would attract proceedings in arbitration or Court of Law.

4.5 If business dealings with the Entity have been banned by the Govt. or any other Central Public sector enterprise, then, such banning may also be extended for the same period as banned by the concerned Govt. / CPSE.

4.6 If any recommendation is received from Vigilance Division to ban business dealings with the Entity.

4.7 If the Entity has resorted to corrupt, fraudulent practices, coercion, undue influence, and other violations including misrepresentation of facts and / or fudging / forging / tampering of documents.

4.8 If the Entity uses intimidation / threats or brings undue outside pressure on the Corporation (SCI) or its officials in acceptance / performance of the job under the contract.

4.9 If the Entity indulges in repeated and / or deliberate use of delay tactics in complying with contractual obligations.

4.10 Established litigant nature of the Entity to derive undue benefit.

4.11 If the Entity misuses the premises or facilities of the Corporation (SCI), forcefully occupies tampers or damages the Corporation's properties including land, water resources, forests / trees, etc.

4.12 If the Entity employs a dismissed / removed public servant or employs a person convicted for an offence involving corruption or abetment of such offence.

4.13 Willful indulgence by the Entity in supplying substandard material irrespective of whether inspection was carried out by the company, its agents or its representatives.

4.14 Based on the findings of the investigation report of CBI / Police against the Entity for malafide/unlawful acts or improper conduct on the Entity's part in matters relating to SCI or even otherwise.

4.15 If the entity supplies poor/substandard materials as against mentioned in the Purchase Order/samples provided, if any or performs substandard quality of service and fails to rectify/replace the same even after reasonable extension of time given to such entity.

4.16 Continued poor performance or any other action of the vendors/contractors/Agents-which may result in damage to the brand image and/or result into commercial loss to SCI.

4.17 Failed to honor the bid without sufficient grounds.

(Note: The examples given above are only illustrative and not exhaustive. The Competent Authority may decide to ban business dealings for any good and sufficient reason).

5. **INITIATION OF BANNING / SUSPENSION**

The Contracting Department on receiving request to ban the Entity on any of the above grounds comprising of Representatives from concerned User Division, Contracting Division and Finance Division. The User / Reporting Division to provide all relevant facts /material to the contract initiating Department / Division which will present it to the Investigating Committee. The Committee so formed will study the case and then submit its recommendations to the Competent Authority to decide on banning the Entity from all dealings with SCI. The Competent Authority and the appellate Authority would be as defined in **Clause 3.0 (iii)** as above.

6. **SUSPENSION OF BUSINESS DEALINGS DURING INVESTIGATION PERIOD**

6.1 If the conduct of any Entity dealing with SCI is under investigation, the Investigating Department will inform the concerned Divisional Director, who in turn will convene a meeting of the Competent Authority. The Vigilance Department will be informed as well, and the Chief Vigilance Officer can send his recommendations to the Competent Authority based on the same.

6.2 The Competent Authority may consider whether the allegations (under investigation) are of a serious nature and whether, pending investigation, it would be advisable to continue business dealings with the Entity. If the Competent Authority, after consideration of the matter, including the recommendations of the Investigating Department (if any), decides that it would not be in the interests of the Corporation to continue business dealings pending investigation, it may decide in favor of suspending business dealings with the Entity. The report of the Competent Authority must be submitted to the CMD, SCI, within 21 days from the receipt of the reference by the concerned Divisional Director and within the effective date of suspension.

6.3 The order of suspension will be passed by the concerned Divisional Director and would operate for a period of not more than six months from the date of issuance of such order, and may be communicated to the Entity as also to the Investigating Department.

6.4 The Investigating Department must ensure that their investigation is completed and the whole process of final order is over within such period. However, if investigations are not completed in six months' time, the Competent Authority may extend the period of suspension by another three months, during which period the investigations must be completed.

6.5 The order of suspension shall be communicated to all Departments / Divisions / branch offices of SCI. During the period of suspension, no business dealing may be held with the Entity.

6.6 As far as possible, other existing contract(s) with the Entity may continue, unless the Competent Authority, having regard to the circumstances of the case, decides otherwise.

6.7 If the Entity concerned asks for detailed reasons of suspension, the Entity maybe informed that its conduct is under investigation. It is not necessary to enter into correspondence or argument with the Entity at this stage.

6.8 It is necessary to give a show-cause notice to the Entity along with the order for suspension unless it is not expedient in the public interest to do so. The Entity has to be allowed to submit its written defense to the show-cause notice within 15 days. Competent Authority has to take the decision within thirty days of receipt of written defense.

6.9 Period of suspension shall be accounted for in the final order passed for Holiday listing (Banning business dealing) with the "Entity".

7. <u>BANNING OF BUSINESS DEALINGS</u>

7.1 A decision to ban business dealings with any Entity shall normally apply throughout SCI, unless otherwise specified by the Competent Authority. The Competent Authority may restrict the ban to a Division/s or branch Office/s if in the particular case, banning of business dealings by the respective Unit will serve the purpose and achieve its objective and banning throughout the Corporation is not required in view of the local conditions and limited impact of the non-performance/misconduct / default.

7.2 There will be an Investigating Committee in each Division / Branch office, to be appointed by the Divisional Director, for processing cases of "Banning of Business Dealings" as referred in **Clause 5** above. The functions of the committee shall, inter-alia include:

(i) To examine and report material and other circumstances to determine whether or not if a prima-facie case for banning exists.
(ii) To recommend for issue of show-cause notice to the Entity by the concerned department as per **Clause 8.1**.
(iii) To examine the reply to show-cause notice and call the Entity for personal hearing, if required.
(iv) To submit recommendations to the Competent Authority for banning or otherwise.

7.3 If the Competent Authority is prima-facie of the view that action for banning business dealings with the Entity is called for, a show-cause notice may be issued to the Entity as per paragraph 8.1 and an enquiry held accordingly.

8. **SHOW-CAUSE NOTICE**

8.1 In case where the Competent Authority decides that action against an Entity is called for, a show-cause notice has to be issued to the Entity. A statement containing the imputation of misconduct or misbehavior may be appended to the show-cause notice and the Entity should be asked to submit within 15 days a written statement in its defense.

8.2 On request from the Entity, necessary facility will be provided for inspection of relevant document/s in possession of SCI that establishes the grounds for banning (under **Clause 4**).

8.3 If no reply is received from the "Entity" within the specified period, the decision may be taken ex-parte. The Competent Authority will pass an appropriate speaking order after examining the materials on record.

8.4 The Competent Authority may consider and pass an appropriate order:
(i) For exonerating the Entity if the charges are not established or
(ii) For removing the Entity from the list of approved Suppliers / Contactors, etc. or
(iii) For banning business dealings with the Entity.

8.5 The period for which the ban would be operative may be mentioned in the order. The period of Banning will be of two (2) years. The Competent Authority will have a right to extend the banning period for cases where issues are not resolved. It should also state explicitly that whether the ban would extend to the Inter-connected Entities based on case to case basis.

9. **REMOVAL FROM LIST OF APPROVED ENTITIES - SUPPLIERS/ CONTRACTORS, ETC.**

9.1 If the Competent Authority decides that the charge against the Entity is of a minor nature, it may consider removing the name of the Entity from the list of approved Entities – Suppliers / Contractors, etc. – without recourse to an outright ban for a period of one (1) year or for the balance period of the contract whichever is longer.

9.2 The effect of such a removal order would be that the Entity would not be entitled to participate in both Open and Limited Tender Enquiries of SCI during such removal period.

10. **APPEALS AGAINST THE DECISION OF THE COMPETENT AUTHORITY**

10.1 No Appeal is permitted in case an Agency is Holiday Listed (Banning of business dealing) based on Ministry's advice.

10.2 The Entity may file an appeal against the order of the Competent Authority banning business dealing etc. The appeal shall be filed to the Appellate Authority. Such an appeal shall be made within one month from the date of receipt of the order banning business dealing, etc.

10.3 The Appellate Authority would consider the appeal and pass appropriate orders which shall be communicated to the Entity as well as the Competent Authority.

10.4 **Duration of Banning**

Ordinarily the period for which an Agency is banned should not be less than six months and should not exceed 2 years. However, in extraordinary circumstances the period can be more than 2 years.

11. **REVIEW OF THE DECISION BY THE COMPETENT AUTHORITY**

Any petition / application filed by the Entity concerning the review of the banning order passed originally by Competent Authority under the existing guidelines either before or after filing of appeal before the Appellate Authority or after disposal of appeal by the Appellate Authority, the review petition can be decided by the Competent Authority upon disclosure of new facts / circumstances or subsequent development necessitating such review. The Competent Authority may refer the same petition to the Investigating Committee for examination and recommendation.

12. **CIRCULATION OF THE NAMES OF ENTITIES WITH WHOM BUSINESS DEALINGS HAVE BEEN BANNED**

12.1 The banning order will be issued to the Entity by the concerned contracting Divisional Director. It will also be circulated to all the Divisions and branch offices of the Corporation and the names of the banned entities will be posted on the SCI website.

12.2 Depending upon the gravity of misconduct established, the Competent Authority of the Corporate Office may circulate the names of the Entity with whom business dealings have been banned, to Government Departments, other Central Public Sector Enterprises, etc. for such action as they deem appropriate.

12.3 If a Government Department or a Central Public Sector Enterprise requests for more information about the Entity with whom business dealings have been banned, a copy of the report of Investigating Department together with a copy of the order of the Competent Authority/Appellate Authority may be furnished.

12.4 If business dealings with any Entity have been banned by the Central or State Government or any other Central Public Sector Enterprise, SCI may, without any further enquiry or investigation, issue an order banning business dealing with the Entity and its inter-connected Entities.

13. **EFFECT OF BANNING AND SUSPENSION OF AN ENTITY**

13.1 The entity after issue of order of banning /suspension shall be debarred from participating in any of the tenders of SCI during the banning/suspension period and the same shall also be hosted on SCI website.

13.2 If the entity has already participated in the tender and price bids are not opened, the technical bids of such entity will be rejected. If the price bid of the tender is already opened and happened to be L1, the tender has to be cancelled and re-tender has to be issued. If the entity is not L1, the tender can be processed further.

13.3 Banning does not preclude a claim for damages for non-performance.

13.4 Banning does not affect any provision in the contract for the settlement of disputes or any other term of the contract which is to operate even after termination.

14. **REVOCATION**

Suspension/ Removal of an entity shall be deemed to have been automatically revoked on the expiry of Suspension/ Removal period and it will not be necessary to issue a specific formal order of revocation. However, in case of Banned entities, the same shall continue to remain in force unless it is specifically revoked based on the firm’s representation with the approval of the Competent Authority who has earlier accorded approval for banning.

14.1 In banning cases, where the proprietor of the entity, its employee, partner or representative is convicted by a court of law for offences involving moral turpitude in relation to business dealings, may be revoked if in respect of the same facts, accused has been wholly exonerated by court of Law.

14.2 A banning / suspension order may, on a review be revoked by the competent authority if it is of the opinion that the disability already suffered is adequate in the circumstances of the case.

These guidelines shall be applicable for and be part of the Tender document.

****

PART – I

SECTION – VIII

GeM Tender for Appointment of a Mumbai-based Tax Auditor for The Shipping Corporation of India Ltd. on a Contract Basis, in accordance with the provisions of the Income-tax Act, 1961 / Income-tax Act, 2025 (as applicable), including amendments thereto, for a period of two years covering FY 2025-26 and FY 2026-27.

"Guidelines for Eligibility of a 'Bidder' from a Country which shares a land border with India"

I. 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.

II. "Bidder" (including the term 'tenderer', 'consultant' or 'service provider' in certain contexts) means any person or firm or company, including any member of a consortium or joint venture (that is an association of several persons, or firms or companies), every artificial juridical person not falling in any of the descriptions of bidders stated hereinbefore, including any agency branch or office controlled by such person, participating in a procurement process.

III. "Bidder from a country which shares a land border with India" for the purpose of this Order means:-
   a) An entity incorporated, established or registered in such a country; or
   b) A subsidiary of an entity incorporated, established or registered in such a country; or
   c) An entity substantially controlled through entities incorporated, established or registered in such a country; or
   d) An entity whose beneficial owner is situated in such a country; or
   e) An Indian (or other) agent of such an entity; or
   f) A natural person who is a citizen of such a country; or
   g) A consortium or joint venture where any member of the consortium or joint venture falls under any of the above.

IV. The *beneficial owner* for the purpose of (III) above will be as under:
   1. In case of a company or Limited Liability Partnership, the beneficial owner is the natural person(s), who, whether acting alone or together, or through one or more juridical person, has a controlling ownership interest or who exercises control through other means.
      Explanation -
      a) "Controlling ownership interest" means ownership of or entitlement to more than twenty-five percent of share or capital or profits of the company;
      b) "Control" shall include the right to appoint majority of the directors or to control the management or policy decisions including by virtue of their shareholding or management rights or shareholders agreements or voting agreements;
   2. In case of a partnership firm, the beneficial owner is the natural person(s) who, whether alone or together, or through one or more juridical person, has ownership of entitlement to more than fifteen percent of capital or profits of the partnership;
   3. In case of an unincorporated association or body of individuals, the beneficial owner is the natural person(s), who, whether acting alone or together, or through one or more juridical person, has ownership of or entitlement to more than fifteen percent of the property or capital or profits of such association or body of individuals;
   4. Where no natural person is identified under (1) or (2) or (3) above, the beneficial owner is the relevant natural person who holds the position of senior managing official;
   5. In case of a trust, the identification of beneficial owner(s) shall include identification of the author of the trust, the trustee, the beneficiaries with fifteen percent or more interest in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership.

V. An Agent is a person employed to do any act for another, or to represent another in dealings with third person.

VI. The successful bidder shall not be allowed to sub-contract works to any contractor from a country which shares a land border with India unless such contractor is registered with the Competent Authority.

UNDERTAKING

I have read the clause regarding restrictions on procurement from a bidder of a country which shares a land border with India; I hereby certify that this bidder is not from such a country or, if from such a country, has been registered with the Competent Authority. I hereby certify that this bidder fulfills all requirements in this regard and is eligible to be considered.

Place: **Signature of the Bidder**

Date : **with rubber stamp of the Company**

Enclosures:

1. Wherever applicable, evidence of valid registration by the Competent Authority shall be attached.

PART – I

SECTION – IX

GeM Tender for Appointment of a Mumbai-based Tax Auditor for The Shipping Corporation of India Ltd. on a Contract Basis, in accordance with the provisions of the Income-tax Act, 1961 / Income-tax Act, 2025 (as applicable), including amendments thereto, for a period of two years covering FY 2025-26 and FY 2026-27.

CHECKLIST OF DOCUMENTS TO BE ENCLOSED WITH TENDER TECHNICAL OFFER

Sr.No.	Documents Required	Indicate (Yes/No)		Page No.
1)	COPY OF PARTNERSHIP DEED / MEMORANDUM & ARTICLE OF ASSOCIATION (AS APPLICABLE)	YES ☐	NO ☐	
2)	COPY OF LICENCE / REGISTRATION CERTIFICATE. YEAR AND DATE OF ESTABLISHMENT OF THE FIRM/COMPANY	YES ☐	NO ☐	
3)	COPY OF M.S.M.E. CERTIFICATE WITH UAN NO.	YES ☐	NO ☐	
4)	COPY OF PERMANENT ACCOUNT NUMBER (PAN) CARD	YES ☐	NO ☐	
5)	COPY OF GST CERTIFICATE	YES ☐	NO ☐	
6)	COPY OF P&L A/C AND BALANCE SHEET OF FY 2024-25 TO EVALUATE THE FINANCIAL STANDING OF THE COMPANY. (IF THE PARTY IS A SUBSIDIARY COMPANY – P&L A/C AND BALANCE SHEET OF HOLDING COMPANY)	YES ☐	NO ☐	
7)	COPY OF THE NOA/ AGREEMENT/ LETTER OF ENGAGEMENT WITH/ FROM THE AUDITEE COMPANY FOR RESPECTIVE YEAR OR CERTIFICATE ISSUED TO THE FIRM FOR CONDUCTING RELEVANT ASSIGNMENTS AS SPECIFIED UNDER ELIGIBILITY CONDITIONS VIZ. 3 YEARS IN PRECEEDING 5 YEARS: (A) NAME(S) OF PSU/GOVT. COMPANIES HAVING MINIMUM ANNUAL TURNOVER RS. 1000 CRORES AND ABOVE	YES ☐	NO ☐	
8)	LATEST ORGANIZATION CHART OF THE COMPANY	YES ☐	NO ☐	
9)	ADDRESS PROOF OF OFFICE IN MUMBAI REGION	YES ☐	NO ☐	
10)	UNDERTAKING (ON BIDDERS LETTER HEAD) THAT THEY HAVE NOT BEEN DEBARRED / BLACK LISTED BY ANY OF THE GOVT. AUTHORITY OR PSUS. IN CASE, IN THE PAST, THE NAME OF THEIR COMPANY WAS DEBARRED /BLACK LISTED BY ANY OF THE GOVT. AUTHORITY OR PSUS, THE NAME OF THE COMPANY OR ORGANIZATION MUST	YES ☐	NO ☐	

	HAVE BEEN REMOVED FROM THE DEBARRED /BLACK LIST AS ON DATE OF SUBMISSION OF THE TENDER.			
11)	UNDERTAKING (ON BIDDERS LETTER HEAD) THAT THE TENDERER SHOULD HAVE, DURING THE LAST THREE YEARS, NEITHER FAILED TO PERFORM ON ANY AGREEMENT, AS EVIDENCED BY IMPOSITION OF A PENALTY BY AN ARBITRAL OR JUDICIAL AUTHORITY OR A JUDICIAL PRONOUNCEMENT OR ARBITRATION AWARD AGAINST THE APPLICANT OR ITS ASSOCIATE, NOR BEEN EXPELLED FROM ANY PROJECT OR AGREEMENT NOR HAVE HAD ANY AGREEMENT TERMINATED FOR BREACH BY SUCH TENDERER OR ITS ASSOCIATE.	YES ☐	NO ☐	
12)	BANNING GUIDELINES FOR REMOVAL/ SUSPENSION/ BANNING OF ENTITIES SIGNED BY THE SAME SIGNATORY WHO SIGNS THE BID DOCUMENT.	YES ☐	NO ☐	
13)	GUIDELINES FOR ELIGIBILITY OF A 'BIDDER' FROM A COUNTRY WHICH SHARES A LAND BORDER WITH INDIA SIGNED & STAMPED	YES ☐	NO ☐	
14)	TENDER DOCUMENT SIGNED & STAMPED	YES ☐	NO ☐	
15)	STAMPED & SIGNED UNDERTAKING FOR DECLARATION TOWARDS CONFLICT OF INTEREST	YES ☐	NO ☐	
16)	STAMPED & SIGNED UNDER TAKING FROM BIDDER – DECLARATION OF INELIGIBILITY	YES ☐	NO ☐	
17)	STAMPED & SIGNED UNDER TAKING FROM BIDDER – DECLARATION OF SUBMISSION OF PRICE QUOTATION	YES ☐	NO ☐	

NOTE:

I. *The bidders may kindly ensure to attach the above documents with Technical Tender, Part I in the sequence given above.*
II. *Any other certificates besides the above, if deemed necessary, can also be enclosed.*
III. *All documents to be serially numbered and total number of pages indicated on Covering Letter.*

PART – I

SECTION – X

GeM Tender for Appointment of a Mumbai-based Tax Auditor for The Shipping Corporation of India Ltd. on a Contract Basis, in accordance with the provisions of the Income-tax Act, 1961 / Income-tax Act, 2025 (as applicable), including amendments thereto, for a period of two years covering FY 2025-26 and FY 2026-27.

Declaration for Submission of Price quotation

(By the Bidder)

I/ We, M/s ………………………………… (Name of the bidder) hereby certify that I/we have submitted the Price quotation inclusive of GST as per SCI's Price Bid format in Part II of the tender Document.

(Kindly fill the blanks)

SAC code: ____________

Applicable GST: ______%

Note:

1. Bidder not to submit any price quote in hard copy.
2. Bidder to quote all inclusive Professional fees including GST.
3. Tenderers are strictly requested that the quotation has to be submitted in GeM Portal only.
4. Alterations/modification in any form will not be considered.
5. Please note no conditional quotation will be accepted.

For the Bidder / Contractor
(Official Seal)

Date:
Place:

PART – I

SECTION – XI

GeM Tender for Appointment of a Mumbai-based Tax Auditor for The Shipping Corporation of India Ltd. on a Contract Basis, in accordance with the provisions of the Income-tax Act, 1961 / Income-tax Act, 2025 (as applicable), including amendments thereto, for a period of two years covering FY 2025-26 and FY 2026-27.

Declaration of Ineligibility

(By the Bidder)

I/ We, M/s ………………………………… (Name of bidder) hereby certify that I/we have not been banned/de-listed/de-barred from business by any Public listed companies or Private companies during last 05 (five) years.

(Seal & Signature of the Bidder)