

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	16-10-2026 13:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	17-10-2026 13:00:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Gujarat
विभाग का नाम/Department Name	Narmada Water Resources Water Supply And Kalpsar Department Gujarat
संगठन का नाम/Organisation Name	Sardar Sarovar Narmada Nigam Limited Gandhinagar
कार्यालय का नाम/Office Name	Gmhp Mits Ho
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	HOD Email id :gm-hp-ssnml@gujarat.gov.in Buyer Email id: buycon15.ssnmlg.gj@gembuyer.in
वस्तु श्रेणी /Item Category	Financial Advisory Services - Onsite; Appointment of Consultant for GST-TDS return filling and related matter under SSNNL
अनुबंध अवधि /Contract Period	1 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	31.2 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
टर्नओवर पात्रता मानदंड/Turnover eligibility criteria	To be verified by the buyer at the time of technical evaluation
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No

बिड विवरण/Bid Details	
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	2
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	780000
Payment Timelines	Payments shall be made to the Seller within 15 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	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
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ईएमडी राशि/EMD Amount	23400
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ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	18

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

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

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

लाभार्थी /Beneficiary :

Chief General Manager (Accounts)
GMHP MITS HO, Narmada Water Resources Water Supply and Kalpsar Department Gujarat, Sardar Sarovar
Narmada Nigam Limited, New Sachivalaya Building, Block No. 12, 7th Floor, Gandhinagar,
(Sardar Sarovar Narmada Nigam Limited)

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

एमआईआई अनुपालन/MII Compliance

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

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं/सेवा प्रदाता को खरीद में प्राथमिकता, यदि उनका मूल्य $L1+X\%$ / Purchase Preference to MSE OEMs/ Service Provider available upto price within $L1+X\%$	20

1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.

2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.

3. **Purchase preference to Micro and Small Enterprises (MSEs):** Purchase preference will be given to MSEs from the State of Bid Inviting Authority 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/ State of Bid Inviting Authority. 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, while evaluating the bid. If L-1 is not an MSE and MSE Seller (s) has / have quoted price within L-1+ 20% (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 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 and its subsequent Orders/Notifications issued by concerned Ministry. Benefits of MSE will be allowed only if seller/service provider is validated on-line in GeM profile as well as validated and approved by Buyer after evaluation of documents submitted.

4. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 20% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.

5. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

6. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

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

Annexure 2 Financial Bid - [1790837116.xlsx](#)

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

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

1. The firm must have handled at least 3 assignments in the last 5 years (as on 31/03/2026), or have at least 3 assignments on hand as on 31/03/2026, as consultant for GST-TDS and other tax matters for a Government (GoG or GoI) undertaking whose turnover in the year of assignment was Rs. 30 crore or more. Each appointment order counts as one assignment.
2. The firm must have average professional fee receipts of at least Rs.50,00,000 (Rs. Fifty Lakh) over the three years ended 31/03/2025. (GEM shows on 31.20 Lac-but should be 50 Lac minimum)
3. Other Criteria is as per ATC

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

- 1) The firm must have at least 5 full-time Chartered Accountants as on 31/03/2026, counting the proprietor, partners and full-time CA employees.
- 2) The firm must be a proprietorship or partnership firm of Chartered Accountants with its registered head office in Ahmedabad or Gandhinagar.
- 3) Other Criteria is as per ATC

Scope of work to be uploaded by buyer:[1790837323.pdf](#)

Financial Advisory Services - Onsite; Appointment Of Consultant For GST-TDS Return Filling And Related Matter Under SSNNL (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Deployment Location	Onsite
Category of financial advisory service	Appointment of Consultant for GST-TDS return filling and related matter under SSNNL
Sub-category of Financial Advisory Services	Filing GST , Filing GST TDS returns and related matter advisory services
Financial Advisory Reports	Yes
Frequency of Progress Report	Monthly
Type of Professional/Resources required	Chartered accountant
Qualification of Professional/Resources required	CA
Certification of Professional/Resources required	CA certification of ICAI
Total Experience of Professionals / Resources (In years)	More than 15 Years
एडऑन /Addon(s)	
Post Financial Advisory Support	NA

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

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Shabana Bashirbhai Dal	382010,8th Floor Block-12 New Sachivalaya Gandhinagar	Project / Lumpsum Based	N/A

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

1. Generic

OPTION CLAUSE 25% : The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, the contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration.

For lumpsum-based service contracts, the buyer may increase the scope of work and contract value up to 25 percent with the consent of the service provider

2. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

SARDAR SAROVAR NARMADA NIGAM LIMITED

(A Government of Gujarat Undertaking)

Office of the Chief General Manager (Accounts)

Block No. 12, 7th Floor, New Sachivalaya, Sector 10A, Gandhinagar 382017, Gujarat

TENDER DOCUMENT

Appointment of Chartered Accountant Firm as Consultant for GST-TDS Return Filing and Related Matters

For the Head Office and all Division Offices of SSNNL

Assignment period	01/12/2026 to 30/11/2027 (One Year)
Bidding portal	Government e-Marketplace (GeM): www.gem.gov.in
Bid system	Two-cover system: Technical Bid (online and physical) and Financial Bid (online only)
Basis of selection	Lowest fee (L1) among technically qualified bidders
Annexures	Annexure 1 to Annexure 5

Contents

1. Notice Inviting Tender and Key Information

2. Eligibility Criteria
 3. Scope of Work and Technical Requirements
 4. Service Delivery Requirements
 5. Commercial Terms
 6. Tender Fee, Earnest Money Deposit and Performance Security
 7. Payment Terms
 8. Tender Schedule and Submission of Bids
 9. Evaluation and Selection
 10. General Terms and Conditions
 11. Acceptance of Terms and Conditions
- Annexure 1 Format for Technical Bid
- Annexure 2 Format for Financial Bid
- Annexure 3 Format of Certificate from Organisation
- Annexure 4 List of Documents to be Attached
- Annexure 5 Undertaking

1. Notice Inviting Tender and Key Information

- 1.1 Sardar Sarovar Narmada Nigam Limited (SSNNL) invites bids from firms of Chartered Accountants for appointment as Consultant for GST-TDS return filing and related matters for the Head Office and all (55Nos.) Division Offices of SSNNL, for one year from **01/12/2026 to 30/11/2027**.
- 1.2 The bid is on a two-cover system. The Technical Bid (Annexure 1) must be submitted online on the GeM portal and also in physical form in a sealed cover. The Financial Bid (Annexure 2) must be submitted online on the GeM portal only. The professional fee and all other financial terms must appear only in the Financial Bid (online only).
- 1.3 Only firms that meet **all** the minimum eligibility criteria in Section 2 should submit a bid. Each bidder must attach the proofs listed in Section 2 and Annexure 4, and the undertaking in Annexure 5.
- 1.4 The dates, times and mode of submission are in Section 8.

Date: 30/09/2026

(R. A. Megha)

Place: Gandhinagar

Chief General Manager (Accounts)

Sardar Sarovar Narmada Nigam Limited

1.5 Background

SSNNL was incorporated under the Companies Act to execute and operate the Sardar Sarovar Project, which comprises a dam, canals, powerhouses and a canal distribution network. It is a wholly owned undertaking of the Government of Gujarat.

The Sardar Sarovar Project is an interstate multipurpose river project. Through its canal system it will provide annual irrigation to about 1.8 million hectares of agricultural land, and through the River Bed Power House and the Canal Head Power House it will generate up to 1,450 MW of hydropower. It is one of the largest water resources development projects in India.

1.6 Key information

Issuing authority	Chief General Manager (Accounts), Sardar Sarovar Narmada Nigam Limited, Gandhinagar
Tender title	Appointment of Chartered Accountant Firm as Consultant for GST-TDS Return Filing and Related Matters
Offices covered	Head Office (Gandhinagar) and 55 Division Offices (as at the date of this tender), plus any merged, closed or newly opened offices
Assignment period	01/12/2026 to 30/11/2027 (one year)
Basis of fee	One fee per return, per month, per office – should be mentioned in the financial bid.
Estimated value	Approximately Rs.7,80,000 (Rs. Seven Lakh Eighty Thousand) for the assignment period, inclusive of GST and all other applicable taxes
Earnest Money Deposit (EMD)	Rs.23,400 (Rs. Twenty-Three Thousand Four Hundred), subject to the exemption in Section 6
Bank Guarantee	5% of the total assignment value or Rs.40,000 (Rs. Forty Thousand), whichever is less
Bid validity	180 days from the last date of online bid submission

Selection method

Lowest fee (L1) among technically qualified bidders

2. Eligibility Criteria

- 2.1 The bidder must be a proprietorship or partnership firm of Chartered Accountants. A bidder that does not meet every criterion in Section 2.2, or does not attach the proof listed against it, not send Technical Bid in physical form & sent Financial bid in physical form will be rejected.

2.2 Minimum technical eligibility criteria

Sr. No.	Minimum technical eligibility criterion	Proof to be enclosed
1	The firm must be a proprietorship or partnership firm of Chartered Accountants with its registered head office in Ahmedabad or Gandhinagar .	Certificate of constitution of the firm issued by the Institute of Chartered Accountants of India (ICAI), as at 30/06/2026 or the latest date before the date of this notice.
2	The firm must have at least 15 years of continuous practice.	Same ICAI certificate as for criterion 1.
3	The firm must have at least 5 full-time Chartered Accountants as on 31/03/2026, counting the proprietor, partners and full-time CA employees.	Same ICAI certificate as for criterion 1.
4	The firm must have average professional fee receipts of at least Rs.50,00,000 (Rs. Fifty Lakh) over the three years ended 31/03/2025.	Copies of the audited income and expenditure account and balance sheet, the Tax Audit Report and the Income Tax Return of the firm for FY 2022-23, 2023-24 and 2024-25.
5	The firm must have handled at least 3 assignments in the last 5 years (as on 31/03/2026), or have at least 3 assignments on hand as on 31/03/2026, as consultant for GST-TDS and other tax matters for a Government (GoG or GoI) undertaking whose turnover in the year of assignment was Rs. 30 crore or more . Each appointment order counts as one assignment.	Appointment letters showing the name of the organisation, type of organisation, nature of work, type of assignment, location, period of appointment and gross turnover for the year of assignment. Photocopies of the relevant part of the organisation's audited annual accounts for each year of assignment. For assignments ongoing in FY 2026-27: a certificate from the organisation stating its turnover up to 31/03/2026.
6	The firm must attach a certificate from each organisation confirming that the assignment was handled successfully.	Certificate in the format of Annexure 3, completed by the bidder, with the relevant documents attached.

2.3 Conditions for qualifying assignments (criterion 5)

- (a) A Government undertaking means a Government (GoG or GoI) public sector enterprise, board, firm, company, corporation, organisation or authority. Banking and insurance companies are excluded.
- (b) Each appointment order is treated as a separate assignment.
- (c) Turnover is counted only for the year of assignment and must be shown by photocopies of the organisation's audited annual accounts for each such year. For assignments ongoing in FY 2026-27, turnover up to 31/08/2026 is counted, supported by a certificate from the organisation.

2.4 Ineligible firms

- 2.4.1 **A Chartered Accountant firm already engaged (during the Tender period) by SSNNL for Internal Audit, Statutory Audit or Pre-Audit work is not eligible for this assignment.**
- 2.4.2 A Bidder, who do not submit the technical bid in physical form and submit the financial bid in physical form is to be treated as ineligible for the bid. No representation should be entertained.

2.5 Qualification and rejection

- 2.5.1 A firm that meets all the criteria in Section 2.2, as shown by the proofs, is technically qualified.
- 2.5.2 A bid that does not meet any criterion, or that has incomplete details or evidence, will be rejected without further evaluation.
- 2.5.3 SSNNL may ask any bidder for further information or details where it considers this necessary in the interest of the assignment and the organisation.

3. Scope of Work and Technical Requirements

3.1 Offices covered

- 3.1.1 The Head Office of SSNNL is at Gandhinagar. At the date of this tender there are **55** Division Offices at different locations. The Chartered Accountant firm will act as Consultant for GST-TDS return filing and related matters under GSTR-7 for the Head Office and all Division Offices.
- 3.1.2 Any merged or closed division or field office, and any newly opened office, will be part of this assignment.

3.2 Services to be provided

For the Head Office and each Division Office, the firm shall:

- (a) **Collect monthly details.** Obtain, at the end of every month, the GST-TDS details maintained by the accounts section of each office, by visiting the office or staying in regular contact with it, so that the work is completed within the time limit.
- (b) **Guide and assist.** Provide all guidance and assistance the office requires on GST-TDS, and visit the office whenever required or called upon.
- (c) **Generate challans.** Generate the challan for the GST-TDS amount deducted, online; print it; and give it to the concerned office within 3 days after the end of the month (Prescribed Time period). Coordinate with the office so that the challan amount is deposited with the Government immediately.
- (d) **File returns.** File the GST-TDS return (GSTR-7) within the time limit prescribed under the CGST Act, 2017 and the rules made under it, and as per the Government's instructions issued from time to time.
- (e) **Issue certificates.** After GST-TDS is deducted, prepare the TDS certificate (GSTR-7A) and any other certificate required under Government instructions, and give it to the concerned office.
- (f) **Revise returns.** File a revised return whenever needed and complete all procedures related to it.
- (g) **Supply records.** Give the concerned office hard and soft copies of the acknowledgment and all relevant documents downloaded from the GST website.
- (h) **Report notices.** If any authority issues a notice about a GST-TDS return filed by the firm, inform the concerned office of it in writing or in person.
- (i) All work which will be assigned by SSNNL Authority related to GST-TDS matters.

3.3 Responsibility of the firm

- 3.3.1 If any penalty becomes payable because of the firm's mistake or negligence, the firm is liable for it.
- 3.3.2 The firm shall not assign, outsource, sublet or subcontract the work, or any part of it, to any other Chartered Accountant firm or individual.

4. Service Delivery Requirements

- 4.1 The firm shall meet the following timelines and deliver the following outputs for every office:

Sr.	Requirement	Timeline	Deliverable to the office
1	Collection of monthly GS T-TDS details	At the end of every month	Verified GST-TDS details for the month
2	Generation and handover of GST-TDS challan	Within 3 days after the end of the month	Printed challan for the amount deducted
3	Filing of GSTR-7	Within the time limit prescribed under the CGST Act, 2017 and rules, or Government instructions	Filed return with acknowledgment (hard and soft copy)
4	Preparation of GSTR-7A and other required certificates	After GST-TDS is deducted, as per Government instructions	Certificates given to the office
5	Revised returns	Whenever required	Revised return, acknowledgment and related documents
6	Supporting records	Along with each return	Hard and soft copies of all documents downloaded from the GST website
7	Notices from authorities	On receipt of the notice	Written or personal intimation to the concerned office
8	Guidance and office visits	Whenever required or called upon	Guidance on GST-TDS and all related matters
9	GST TDS registration	As per requirement	As newly opened and closed division office – Firm is liable to open or close GST TDS registration as and when needed.

- 4.2 The firm shall report any problem it faces in carrying out the assignment to the Chief General Manager (Accounts).

5. Commercial Terms

- 5.1 **Basis of quote. The firm shall quote one fee for each return, per month, per office. The rate must not be an annual rate or a lump sum.**
- 5.2 **Inclusive rate.** The quoted fee includes all costs, including out-of-pocket expenses and transportation charges. No extra charge will be paid. Government filing fees are dealt with in Section 7.4.
- 5.3 **GST.** Bidders must quote the fee **excluding GST**. GST will be paid extra at the applicable rate.
- 5.4 **Estimated value.** The estimated fee for each monthly return **is Rs.997/-** (Rs. Nine Hundred Ninety-Seven only), exclusive of GST. The approximate total value of the assignment is **Rs.7,80,000 (Rs. Seven Lakh Eighty Thousand only)**, inclusive of GST and all other applicable taxes, for all Head Office and Division Offices. Bidders may quote a lower or higher fee than the estimate, considering the scope of work, available manpower, experience and any other factors they consider appropriate.
- 5.5 **Unreasonably low fee.** A firm that quotes an unreasonably low fee may be treated as ineligible. SSNNL management may also take an appropriate decision on the assignment, considering the circumstances of the case and the interest of the assignment and the organisation.
- 5.6 **Online submission only.** The professional fee and all other financial terms must be stated in the Financial Bid (Annexure 2) on the GeM portal only. They must not appear in any physical document or in the Technical Bid.
- 5.7 **Bid validity.** The bid must remain valid for 180 days from the last date of online bid submission.

6. Tender Fee, Earnest Money Deposit and Performance Security

6.1 Tender fee

- 6.1.1 The tender fee, if any, is as displayed on the GeM bid page. It must be paid by account payee demand draft and sent physically. It cannot be paid online.

6.2 Earnest Money Deposit (EMD)

- 6.2.1 The EMD is **Rs.23,400 (Rs. Twenty-three thousand four hundred only)**. It must be submitted as an account payee demand draft payable at Gandhinagar, or as a bank guarantee. It must be sent physically.
- 6.2.2 The demand draft or bank guarantee must be in favour of **“Sardar Sarovar Narmada Nigam Ltd., Gandhinagar”**.
- 6.2.3 The bank guarantee must be issued by, and the demand draft drawn on, a bank listed in the Government Resolution of the DMO Branch, Finance Department, Government of Gujarat.
- 6.2.4 **Exemption.** A firm holding a valid MSME (Udyam) registration certificate and having Registration with CSPO (Central Stores Purchase Organisation) or National Small Industries Corporation on the date of the tender is exempt from the EMD and bank guarantee. The firm must attach a copy of the certificate in the EMD cover.

6.3 Performance security

- 6.3.1 The firm appointed for the assignment shall submit a bank guarantee for the lower of 5% of the total assignment value and Rs.40,000 (Rs. Forty Thousand) within 15 days of Appointment order.
- 6.3.2 The bank guarantee must remain valid for the whole term of the assignment and for six months after the assignment is completed.
- 6.3.3 The bank guarantee must be issued by a bank notified in the list of banks under the Government Resolution of the Finance Department, Government of Gujarat, issued from time to time.

7. Payment Terms

- 7.1 **Fee.** The firm will be paid the quoted fee for each return filed, per month, per office, together with GST at the applicable rate.
- 7.2 **Billing and payment.** The firm shall submit its bill for the work done to the Head Office. The Head Office will pay after scrutinising the bill. Payment will be made **quarterly**.
- 7.3 **No fee in two cases.** No fee is payable for a revised return, in any case. No fee is payable for an office for any month in which that office deducted no GST-TDS.
- 7.4 **Government filing fees.** Fees or charges that the firm actually pays to file the returns will be reimbursed by the Head Office on production of proof.
- 7.5 **No other expenses.** No out-of-pocket expenses, travelling allowance or daily allowance will be paid.
- 7.6 **Taxes.** All applicable taxes will be deducted at source from the payments. GST will be paid to the firm separately. The firm shall submit proof of the GST deposited within the next quarter. No taxes other than GST will be paid unless the assignment specifies otherwise.

8. Tender Schedule and Submission of Bids

8.1 Tender schedule

Sr. No.	Event	Date and time
1	Tender Publishment date	01/10/2026

2	Last date and time for written queries (for clarification only), by e-mail to cgm-ac-ssnnl@gujarat.gov.in	03/10/2026, 18:00 hrs
3	Last date and time for SSNNL's reply, clarification or corrigendum in response to bidders' queries	06/10/2026, 18:00 hrs
4	Last date and time for online submission of the Technical Bid and Financial Bid on GeM	16/10/2026, 17:00 hrs
5	Last date and time for receipt of the physical Technical Bid, tender fee and EMD. Mode of delivery: RPAD, Speed Post or Courier only	16/10/2026, 17:00 hrs
6	Opening of Technical Bids	19/10/2026, 17:30 hrs
7	Opening of Financial Bids	To be intimated to technically qualified bidders well in advance

8.2 Contact and communication

Address for communication	Chief General Manager (Accounts) Block No. 12, 7th Floor, New Sachivalaya Building, Sector 10A, Gandhinagar 382017, Gujarat
Telephone	079-23252767, 079-23252771
Contact persons for queries	Sh. B. D. Vyas, I/c. Manager (A/cs.) Ku. V. D. Parmar, Dy. Manager (A/cs.) E-mail (both): ssnnlac@gmail.com
E-mail for written queries	cgm-ac-ssnnl@gujarat.gov.in
Bidding portal	www.gem.gov.in

8.3 Where each document is submitted

Document	Online on GeM	Physical (sealed cover)	Physical mode
Technical Bid (Annexure 1) with proofs and documents (Annexure 4)	Yes	Yes (Cover 1)	RPAD / Speed Post / Courier
Financial Bid (Annexure 2)	Yes, online only	No	Not applicable
Tender fee (if any) and EMD, or proof of exemption	No	Yes (Cover 2)	RPAD / Speed Post / Courier

8.4 **Sealed covers.** The physical Technical Bid (Cover 1) and the tender fee and EMD (Cover 2, sent separately with Cover 1) must be sent in sealed covers to the Chief General Manager (Accounts) at the address in Section 8.2. Each cover must be superscribed: **“Proposal for providing services as Consultant for GST-TDS Return Filing and Related Matters”**.

8.5 **Undertaking.** The undertaking in Annexure 5 must be attached to the Technical Bid, on the letter

head of the firm.

- 8.6 **Queries.** Queries are for clarification only, must be sent in writing by e-mail to the address in Section 8.2, and must reach SSNNL by the time in Section 8.1. SSNNL will reply, or issue a corrigendum, by the time in Section 8.1.

9. Evaluation and Selection

- 9.1 **Stage 1: Technical evaluation.** SSNNL will check each Technical Bid against the criteria in Section 2.2 and the proofs attached. Firms that meet all criteria are technically qualified. All other bids are rejected under Section 2.5.
- 9.2 **Stage 2: Financial evaluation.** SSNNL will open the Financial Bids of all technically qualified firms.
- 9.3 **Selection.** The firm quoting the lowest fee per return, per month, per office (**L1**) will be selected, subject to Section 5.5.
- 9.4 **More than one L1.** If more than one firm qualifies as L1, SSNNL may distribute the work among those firms or take any other appropriate decision.
- 9.5 **Purchase preference.** Purchase preference and price matching for eligible Gujarat MSEs and local suppliers, where applicable, will be applied as prescribed in the Gujarat State Procurement Policy 2024. There will be no relaxation in experience and turnover criteria.
- 9.6 **False information.** If any information or document submitted is found to be false or incorrect at any stage, SSNNL may reject the bid or cancel the work order.

10. General Terms and Conditions

- 10.1 **Term and extension.** The assignment runs from **01/12/2026 to 30/11/2027**. It may be extended for one more year by mutual consent on completion of the fixed period on satisfaction completion of assigned work.
- 10.2 **Termination.** SSNNL, Gandhinagar may cancel the work order at any stage by giving 30 days' notice to the firm, without stating any reason. A firm that does not wish to continue must give SSNNL 30 days' notice.
- 10.3 **Disputes.** In any dispute, the decision of the Managing Director, SSNNL, Gandhinagar is final. Both parties will be given a due opportunity to present their case before the decision is made. The courts at Gandhinagar (Gujarat) have jurisdiction in any legal proceedings.
- 10.4 **Applicable rules.** This tender is governed by the Gujarat State Procurement Policy 2024 (Industries and Mines Department, Government of Gujarat), to the extent it applies to SSNNL. The General Terms and Conditions (GTC) of the GeM portal also apply.
- 10.5 **Tender Document part of contract.** This Tender Document forms part of the bid and, if the work is awarded, of the Agreement. The successful firm shall sign and stamp each page of the Tender Document as acceptance.

11. Acceptance of Terms and Conditions

I/We have read all the terms and conditions in this Tender Document. They are acceptable to me/us and I/ we agree to them.

Date: _____

Signature: _____

Place: _____

Name and Designation: _____

Seal of Firm / Partner: _____

3. 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 कार्यवाई 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---

SARDAR SAROVAR NARMADA NIGAM LIMITED

(A Government of Gujarat Undertaking)

Office of the Chief General Manager (Accounts)

Block No. 12, 7th Floor, New Sachivalaya, Sector 10A, Gandhinagar 382017, Gujarat

TENDER DOCUMENT

Appointment of Chartered Accountant Firm as Consultant for GST-TDS Return Filing and Related Matters

For the Head Office and all Division Offices of SSNNL

Assignment period	01/12/2026 to 30/11/2027 (One Year)
Bidding portal	Government e-Marketplace (GeM): www.gem.gov.in
Bid system	Two-cover system: Technical Bid (online and physical) and Financial Bid (online only)
Basis of selection	Lowest fee (L1) among technically qualified bidders
Annexures	Annexure 1 to Annexure 5

Contents

1. Notice Inviting Tender and Key Information
 2. Eligibility Criteria
 3. Scope of Work and Technical Requirements
 4. Service Delivery Requirements
 5. Commercial Terms
 6. Tender Fee, Earnest Money Deposit and Performance Security
 7. Payment Terms
 8. Tender Schedule and Submission of Bids
 9. Evaluation and Selection
 10. General Terms and Conditions
 11. Acceptance of Terms and Conditions
- Annexure 1 Format for Technical Bid
- Annexure 2 Format for Financial Bid
- Annexure 3 Format of Certificate from Organisation
- Annexure 4 List of Documents to be Attached
- Annexure 5 Undertaking

1. Notice Inviting Tender and Key Information

- 1.1 Sardar Sarovar Narmada Nigam Limited (SSNNL) invites bids from firms of Chartered Accountants for appointment as Consultant for GST-TDS return filing and related matters for the Head Office and all (55Nos.) Division Offices of SSNNL, for one year from **01/12/2026 to 30/11/2027**.
- 1.2 The bid is on a two-cover system. The Technical Bid (Annexure 1) must be submitted online on the GeM portal and also in physical form in a sealed cover. The Financial Bid (Annexure 2) must be submitted online on the GeM portal only. The professional fee and all other financial terms must appear only in the Financial Bid (online only).
- 1.3 Only firms that meet **all** the minimum eligibility criteria in Section 2 should submit a bid. Each bidder must attach the proofs listed in Section 2 and Annexure 4, and the undertaking in Annexure 5.
- 1.4 The dates, times and mode of submission are in Section 8.

Date: 30/09/2026

Place: Gandhinagar

(R. A. Megha)

Chief General Manager (Accounts)
Sardar Sarovar Narmada Nigam Limited

1.5 Background

SSNNL was incorporated under the Companies Act to execute and operate the Sardar Sarovar Project, which comprises a dam, canals, powerhouses and a canal distribution network. It is a wholly owned undertaking of the Government of Gujarat.

The Sardar Sarovar Project is an interstate multipurpose river project. Through its canal system it will provide annual irrigation to about 1.8 million hectares of agricultural land, and through the River Bed Power House and the Canal Head Power House it will generate up to 1,450 MW of hydropower. It is one of the largest water resources development projects in India.

1.6 Key information

Issuing authority	Chief General Manager (Accounts), Sardar Sarovar Narmada Nigam Limited, Gandhinagar
Tender title	Appointment of Chartered Accountant Firm as Consultant for GST-TDS Return Filing and Related Matters
Offices covered	Head Office (Gandhinagar) and 55 Division Offices (as at the date of this tender), plus any merged, closed or newly opened offices
Assignment period	01/12/2026 to 30/11/2027 (one year)
Basis of fee	One fee per return, per month, per office – should be mentioned in the financial bid.
Estimated value	Approximately Rs.7,80,000 (Rs. Seven Lakh Eighty Thousand) for the assignment period, inclusive of GST and all other applicable taxes
Earnest Money Deposit (EMD)	Rs.23,400 (Rs. Twenty-Three Thousand Four Hundred), subject to the exemption in Section 6
Bank Guarantee	5% of the total assignment value or Rs.40,000 (Rs. Forty Thousand), whichever is less
Bid validity	180 days from the last date of online bid submission
Selection method	Lowest fee (L1) among technically qualified bidders

2. Eligibility Criteria

- 2.1 The bidder must be a proprietorship or partnership firm of Chartered Accountants. A bidder that does not meet every criterion in Section 2.2, or does not attach the proof listed against it, not send Technical Bid in physical form & sent Financial bid in physical form will be rejected.

2.2 Minimum technical eligibility criteria

Sr. No.	Minimum technical eligibility criterion	Proof to be enclosed
1	The firm must be a proprietorship or partnership firm of Chartered Accountants with its registered head office in Ahmedabad or Gandhinagar .	Certificate of constitution of the firm issued by the Institute of Chartered Accountants of India (ICAI), as at 30/06/2026 or the latest date before the date of this notice.
2	The firm must have at least 15 years of continuous practice.	Same ICAI certificate as for criterion 1.
3	The firm must have at least 5 full-time Chartered Accountants as on 31/03/2026, counting the proprietor, partners and full-time CA employees.	Same ICAI certificate as for criterion 1.
4	The firm must have average professional fee receipts of at least Rs.50,00,000 (Rs. Fifty Lakh) over the three years ended 31/03/2025.	Copies of the audited income and expenditure account and balance sheet, the Tax Audit Report and the Income Tax Return of the firm for FY 2022-23, 2023-24 and 2024-25.
5	The firm must have handled at least 3 assignments in the last 5 years (as on 31/03/2026), or have at least 3 assignments on hand as on 31/03/2026, as consultant for GST-TDS and other tax matters for a Government (GoG or Gol) undertaking whose turnover in the year of assignment was Rs. 30 crore or more . Each appointment order counts as one assignment.	Appointment letters showing the name of the organisation, type of organisation, nature of work, type of assignment, location, period of appointment and gross turnover for the year of assignment. Photocopies of the relevant part of the organisation's audited annual accounts for each year of assignment. For assignments ongoing in FY 2026-27: a certificate from the organisation stating its turnover up to 31/03/2026.
6	The firm must attach a certificate from each organisation confirming that the assignment was handled successfully.	Certificate in the format of Annexure 3, completed by the bidder, with the relevant documents attached.

2.3 Conditions for qualifying assignments (criterion 5)

- (a) A Government undertaking means a Government (GoG or Gol) public sector enterprise, board, nigram, company, corporation, organisation or authority. Banking and insurance companies are excluded.
- (b) Each appointment order is treated as a separate assignment.
- (c) Turnover is counted only for the year of assignment and must be shown by photocopies of the organisation's audited annual accounts for each such year. For assignments ongoing in FY 2026-27, turnover up to 31/08/2026 is counted, supported by a certificate from the organisation.

2.4 Ineligible firms

- 2.4.1 **A Chartered Accountant firm already engaged (during the Tender period) by SSNNL for Internal Audit, Statutory Audit or Pre-Audit work is not eligible for this assignment.**
- 2.4.2 A Bidder, who do not submit the technical bid in physical form and submit the financial bid in physical form is to be treated as ineligible for the bid. No representation should be entertained.

2.5 Qualification and rejection

- 2.5.1 A firm that meets all the criteria in Section 2.2, as shown by the proofs, is technically qualified.
- 2.5.2 A bid that does not meet any criterion, or that has incomplete details or evidence, will be rejected without further evaluation.
- 2.5.3 SSNNL may ask any bidder for further information or details where it considers this necessary in the interest of the assignment and the organisation.

3. Scope of Work and Technical Requirements

3.1 Offices covered

- 3.1.1 The Head Office of SSNNL is at Gandhinagar. At the date of this tender there are **55** Division Offices at different locations. The Chartered Accountant firm will act as Consultant for GST-TDS return filing and related matters under GSTR-7 for the Head Office and all Division Offices.
- 3.1.2 Any merged or closed division or field office, and any newly opened office, will be part of this assignment.

3.2 Services to be provided

For the Head Office and each Division Office, the firm shall:

- (a) **Collect monthly details.** Obtain, at the end of every month, the GST-TDS details maintained by the accounts section of each office, by visiting the office or staying in regular contact with it, so that the work is completed within the time limit.
- (b) **Guide and assist.** Provide all guidance and assistance the office requires on GST-TDS, and visit the office whenever required or called upon.
- (c) **Generate challans.** Generate the challan for the GST-TDS amount deducted, online; print it; and give it to the concerned office within 3 days after the end of the month (Prescribed Time period). Coordinate with the office so that the challan amount is deposited with the Government immediately.
- (d) **File returns.** File the GST-TDS return (GSTR-7) within the time limit prescribed under the CGST Act, 2017 and the rules made under it, and as per the Government's instructions issued from time to time.
- (e) **Issue certificates.** After GST-TDS is deducted, prepare the TDS certificate (GSTR-7A) and any other certificate required under Government instructions, and give it to the concerned office.
- (f) **Revise returns.** File a revised return whenever needed and complete all procedures related to it.
- (g) **Supply records.** Give the concerned office hard and soft copies of the acknowledgment and all relevant documents downloaded from the GST website.
- (h) **Report notices.** If any authority issues a notice about a GST-TDS return filed by the firm, inform the concerned office of it in writing or in person.
- (i) All work which will be assigned by SSNNL Authority related to GST-TDS matters.

3.3 Responsibility of the firm

- 3.3.1 If any penalty becomes payable because of the firm's mistake or negligence, the firm is liable for it.
- 3.3.2 The firm shall not assign, outsource, sublet or subcontract the work, or any part of it, to any other Chartered Accountant firm or individual.

4. Service Delivery Requirements

4.1 The firm shall meet the following timelines and deliver the following outputs for every office:

Sr.	Requirement	Timeline	Deliverable to the office
1	Collection of monthly GST-TDS details	At the end of every month	Verified GST-TDS details for the month
2	Generation and handover of GST-TDS challan	Within 3 days after the end of the month	Printed challan for the amount deducted
3	Filing of GSTR-7	Within the time limit prescribed under the CGST Act, 2017 and rules, or Government instructions	Filed return with acknowledgment (hard and soft copy)
4	Preparation of GSTR-7A and other required certificates	After GST-TDS is deducted, as per Government instructions	Certificates given to the office
5	Revised returns	Whenever required	Revised return, acknowledgment and related documents
6	Supporting records	Along with each return	Hard and soft copies of all documents downloaded from the GST website
7	Notices from authorities	On receipt of the notice	Written or personal intimation to the concerned office
8	Guidance and office visits	Whenever required or called upon	Guidance on GST-TDS and all related matters
9	GST TDS registration	As per requirement	As newly opened and closed division office – Firm is liable to open or close GST TDS registration as and when needed.

4.2 The firm shall report any problem it faces in carrying out the assignment to the Chief General Manager (Accounts).

5. Commercial Terms

- 5.1 **Basis of quote. The firm shall quote one fee for each return, per month, per office. The rate must not be an annual rate or a lump sum.**
- 5.2 **Inclusive rate.** The quoted fee includes all costs, including out-of-pocket expenses and transportation charges. No extra charge will be paid. Government filing fees are dealt with in Section 7.4.
- 5.3 **GST.** Bidders must quote the fee **excluding GST**. GST will be paid extra at the applicable rate.
- 5.4 **Estimated value.** The estimated fee for each monthly return is **Rs.997/-** (Rs. Nine Hundred Ninety-Seven only), exclusive of GST. The approximate total value of the assignment is **Rs.7,80,000 (Rs. Seven Lakh Eighty Thousand only)**, inclusive of GST and all other applicable taxes, for all Head Office and Division Offices. Bidders may quote a lower or higher fee than the estimate, considering the scope of work, available manpower, experience and any other factors they consider appropriate.
- 5.5 **Unreasonably low fee.** A firm that quotes an unreasonably low fee may be treated as ineligible. SSNNL management may also take an appropriate decision on the assignment, considering the circumstances of the case and the interest of the assignment and the organisation.

- 5.6 **Online submission only.** The professional fee and all other financial terms must be stated in the Financial Bid (Annexure 2) on the GeM portal only. They must not appear in any physical document or in the Technical Bid.
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- 6.2.1 The EMD is **Rs.23,400 (Rs. Twenty-three thousand four hundred only)**. It must be submitted as an account payee demand draft payable at Gandhinagar, or as a bank guarantee. It must be sent physically.
- 6.2.2 The demand draft or bank guarantee must be in favour of “**Sardar Sarovar Narmada Nigam Ltd., Gandhinagar**”.
- 6.2.3 The bank guarantee must be issued by, and the demand draft drawn on, a bank listed in the Government Resolution of the DMO Branch, Finance Department, Government of Gujarat.
- 6.2.4 **Exemption.** A firm holding a valid MSME (Udyam) registration certificate and having Registration with CSPO (Central Stores Purchase Organisation) or National Small Industries Corporation on the date of the tender is exempt from the EMD and bank guarantee. The firm must attach a copy of the certificate in the EMD cover.

6.3 Performance security

- 6.3.1 The firm appointed for the assignment shall submit a bank guarantee for the lower of 5% of the total assignment value and Rs.40,000 (Rs. Forty Thousand) within 15 days of Appointment order.
- 6.3.2 The bank guarantee must remain valid for the whole term of the assignment and for six months after the assignment is completed.
- 6.3.3 The bank guarantee must be issued by a bank notified in the list of banks under the Government Resolution of the Finance Department, Government of Gujarat, issued from time to time.

7. Payment Terms

- 7.1 **Fee.** The firm will be paid the quoted fee for each return filed, per month, per office, together with GST at the applicable rate.
- 7.2 **Billing and payment.** The firm shall submit its bill for the work done to the Head Office. The Head Office will pay after scrutinising the bill. Payment will be made **quarterly**.
- 7.3 **No fee in two cases.** No fee is payable for a revised return, in any case. No fee is payable for an office for any month in which that office deducted no GST-TDS.
- 7.4 **Government filing fees.** Fees or charges that the firm actually pays to file the returns will be reimbursed by the Head Office on production of proof.
- 7.5 **No other expenses.** No out-of-pocket expenses, travelling allowance or daily allowance will be paid.
- 7.6 **Taxes.** All applicable taxes will be deducted at source from the payments. GST will be paid to the firm separately. The firm shall submit proof of the GST deposited within the next quarter. No taxes other than GST will be paid unless the assignment specifies otherwise.

8. Tender Schedule and Submission of Bids

8.1 Tender schedule

Sr. No.	Event	Date and time
1	Tender Publishment date	01/10/2026
2	Last date and time for written queries (for clarification only), by e-mail to cgmacc-ssnnl@gujarat.gov.in	03/10/2026, 18:00 hrs
3	Last date and time for SSNNL's reply, clarification or corrigendum in response to bidders' queries	06/10/2026, 18:00 hrs
4	Last date and time for online submission of the Technical Bid and Financial Bid on GeM	16/10/2026, 17:00 hrs
5	Last date and time for receipt of the physical Technical Bid, tender fee and EMD. Mode of delivery: RPAD, Speed Post or Courier only	16/10/2026, 17:00 hrs
6	Opening of Technical Bids	19/10/2026, 17:30 hrs
7	Opening of Financial Bids	To be intimated to technically qualified bidders well in advance

8.2 Contact and communication

Address for communication	Chief General Manager (Accounts) Block No. 12, 7th Floor, New Sachivalaya Building, Sector 10A, Gandhinagar 382017, Gujarat
Telephone	079-23252767, 079-23252771
Contact persons for queries	Sh. B. D. Vyas, I/c. Manager (A/cs.) Ku. V. D. Parmar, Dy. Manager (A/cs.) E-mail (both): ssnnlac@gmail.com
E-mail for written queries	cgmacc-ssnnl@gujarat.gov.in
Bidding portal	www.gem.gov.in

8.3 Where each document is submitted

Document	Online on GeM	Physical (sealed cover)	Physical mode
Technical Bid (Annexure 1) with proofs and documents (Annexure 4)	Yes	Yes (Cover 1)	RPAD / Speed Post / Courier
Financial Bid (Annexure 2)	Yes, online only	No	Not applicable
Tender fee (if any) and EMD, or proof of exemption	No	Yes (Cover 2)	RPAD / Speed Post / Courier

8.4 **Sealed covers.** The physical Technical Bid (Cover 1) and the tender fee and EMD (Cover 2, sent separately with Cover 1) must be sent in sealed covers to the Chief General Manager (Accounts) at the address in Section 8.2. Each cover must be superscribed: **“Proposal for providing services as Consultant for GST-TDS Return Filing and Related Matters”**.

8.5 **Undertaking.** The undertaking in Annexure 5 must be attached to the Technical Bid, on the letterhead of the firm.

- 8.6 **Queries.** Queries are for clarification only, must be sent in writing by e-mail to the address in Section 8.2, and must reach SSNNL by the time in Section 8.1. SSNNL will reply, or issue a corrigendum, by the time in Section 8.1.

9. Evaluation and Selection

- 9.1 **Stage 1: Technical evaluation.** SSNNL will check each Technical Bid against the criteria in Section 2.2 and the proofs attached. Firms that meet all criteria are technically qualified. All other bids are rejected under Section 2.5.
- 9.2 **Stage 2: Financial evaluation.** SSNNL will open the Financial Bids of all technically qualified firms.
- 9.3 **Selection.** The firm quoting the lowest fee per return, per month, per office (**L1**) will be selected, subject to Section 5.5.
- 9.4 **More than one L1.** If more than one firm qualifies as L1, SSNNL may distribute the work among those firms or take any other appropriate decision.
- 9.5 **Purchase preference.** Purchase preference and price matching for eligible Gujarat MSEs and local suppliers, where applicable, will be applied as prescribed in the Gujarat State Procurement Policy 2024. There will be no relaxation in experience and turnover criteria.
- 9.6 **False information.** If any information or document submitted is found to be false or incorrect at any stage, SSNNL may reject the bid or cancel the work order.

10. General Terms and Conditions

- 10.1 **Term and extension.** The assignment runs from **01/12/2026 to 30/11/2027**. It may be extended for one more year by mutual consent on completion of the fixed period on satisfaction completion of assigned work.
- 10.2 **Termination.** SSNNL, Gandhinagar may cancel the work order at any stage by giving 30 days' notice to the firm, without stating any reason. A firm that does not wish to continue must give SSNNL 30 days' notice.
- 10.3 **Disputes.** In any dispute, the decision of the Managing Director, SSNNL, Gandhinagar is final. Both parties will be given a due opportunity to present their case before the decision is made. The courts at Gandhinagar (Gujarat) have jurisdiction in any legal proceedings.
- 10.4 **Applicable rules.** This tender is governed by the Gujarat State Procurement Policy 2024 (Industries and Mines Department, Government of Gujarat), to the extent it applies to SSNNL. The General Terms and Conditions (GTC) of the GeM portal also apply.
- 10.5 **Tender Document part of contract.** This Tender Document forms part of the bid and, if the work is awarded, of the Agreement. The successful firm shall sign and stamp each page of the Tender Document as acceptance.

11. Acceptance of Terms and Conditions

I/We have read all the terms and conditions in this Tender Document. They are acceptable to me/us and I/we agree to them.

Date: _____

Place: _____

Signature: _____

Name and Designation: _____

Seal of Firm / Partner: _____

Annexure 1: Format for Technical Bid

To be completed by the bidder. Attach the proofs listed in Annexure 4.

1. Name of firm	
2. Status of firm (Partnership or proprietorship)	
3. Registered address of Head Office	
Landline number	
Mobile number(s)	
E-mail ID	
Name and mobile number of contact person	
4. ICAI firm registration number and date of establishment (as per ICAI certificate as on 30/06/2026)	
PAN (attach copy)	
GST registration number (attach copy)	

5A. Chartered Accountants who are partners or proprietor

As shown in the ICAI certificate as on 30/06/2026, or as on the latest date before the date of this notice.

Sr. No.	Name	Membership No.	Qualification	Age	Date of joining	Date of ACA	Date of FCA

Sr. No.	Name	Membership No.	Qualification	Age	Date of joining	Date of ACA	Date of FCA

5B. Chartered Accountants who are full-time paid employees

As shown in the ICAI certificate as on 30/06/2026, or as on the latest date before the date of this notice.

Sr. No.	Name	Membership No.	Qualification	Designation	Age	Date of joining the firm	Date of ACA	Date of FCA

6. Total fee receipts

As per audited annual accounts and Tax Audit Report, along with the Income Tax Return filed.

Financial year	Total fee receipts (Rs.)
2022-23	
2023-24	
2024-25	
Average of the three years	

7. Experience of assignments

At least 3 assignments as GST-TDS tax consultant, handled in the last 5 years (as on 31/03/2026) or on hand as on 31/03/2026, for a Government (GoG or Gol) undertaking with turnover of Rs.30 crore or more in the year of assignment. See Section 2.3 of the Tender Document.

Sr. No.	Name of organisation	Type of organisation	Nature of work	Location	Period of assignment	Gross turnover of organisation (Rs.)

Attach the appointment letter for each assignment and the relevant pages of the audited accounts that support the turnover figure.

Certificate

I/We, the undersigned, certify that all the information given above is true and correct.

Date: _____

Place: _____

Signature: _____

Name and Designation: _____

Seal of Firm: _____

Annexure 2: Format for Financial Bid

This Financial Bid must be submitted online on the GeM portal only. Do not submit it in physical form or with the Technical Bid.

Sr. No.	Particulars	Fees for filling Single GST-TDS return per office	Total Division	Approx. Return in a year. (Div-55 X Month-12)	Total Fees for filling GST TDS of All Division under SSNNL
a	b	c	d	e = (d x 12)	f = (c x e)
1	Fee for GST-TDS return filing and related work, for each return, per month, per office (for all Head Office and Division Offices of SSNNL)		55	660	
2	GST @ 18%			18%	
3	Total (1+2) rate should be mentioned on the GEM Portal				

Notes

1. The fee is inclusive of all costs, including out-of-pocket expenses and transportation charges. No extra charges will be paid.
2. GST will be paid extra at the applicable rate.
3. Quote the rate for **one return, per month, per office**.
4. This Financial Bid must be submitted online only, and not in physical form.
5. No fees will be paid for Nil or revised GST-TDS return.

Date: _____

Place: _____

Signature: _____

Name and Designation: _____

Seal / Stamp of Firm: _____

Annexure 3: Format of Certificate from Organisation

(Criterion 6 of Section 2.2. To be issued on the letterhead of the organisation.)

Name of organisation	Type of organisation	Nature of work	Location	Period of assignment	Gross turnover of organisation (Rs.)	Certificate of successful handling attached? (Yes / No)

If the answer in the last column is "No", the appointment or work order must be attached.

The details above have been verified and certified by our organisation. If any discrepancy is found, the work order may be cancelled at any stage of the assignment.

Date: _____

Signature of Authorised Person: _____

Place: _____

Seal / Stamp of Organisation: _____

Annexure 4: List of Documents to be Attached

Part A: Technical Bid (online on GeM and physical Cover 1)

Sr. No.	Document	Enclosed (Yes / No)	Page No.
1	Technical Bid in the format of Annexure 1, completed and signed.		
2	Letter or certificate from ICAI showing the firm registration number and details of the proprietor or partners and paid CA employees, as on 30/06/2026 or the latest date before the date of this notice.		
3	Copies of the audited income and expenditure account, balance sheet and Tax Audit Report for the last three years (FY 2022-23, 2023-24 and 2024-25).		
4	Copies of the Income Tax Returns for the last three years (FY 2022-23, 2023-24 and 2024-25).		
5	Copies of the PAN and GST registration certificate.		
6	List of Government (GoG or GoI) undertakings for which the firm has handled GST-TDS and other tax consultancy in the last 5 years (as on 31/03/2026), or has such assignments on hand for FY 2025-26. For each, state the name of the organisation, nature of work, type of assignment, location, period of appointment and gross turnover for the relevant period. List only assignments where the organisation's gross turnover in the year of assignment is Rs.30 crore or more.		
7	For each assignment listed: the appointment order and a photocopy of the relevant part of the organisation's audited annual accounts. For assignments ongoing in FY 2025-26: a certificate from the organisation stating its turnover up to 31/03/2026.		
8	Certificate from each organisation confirming successful handling of the assignment (Annexure 3).		
9	Undertaking in the format of Annexure 5, on the letterhead of the firm.		
10	Acceptance of terms and conditions (Section 11), signed.		

Part B: Tender fee and EMD (physical Cover 2 only)

Sr. No.	Document	Enclosed (Yes / No)	Page No.
1	Account payee demand draft for the tender fee, if any is shown on the GeM bid page.		
2	EMD of Rs.23,400 as an account payee demand draft or bank guarantee, or a copy of a valid MSME (Udyam) registration certificate claiming exemption.		

Annexure 5: Undertaking

(To be stamped and signed by the authorised signatory or partner of the firm, on the letterhead of the bidder.)

We hereby confirm and undertake that:

1. All documents submitted with this tender are authentic and genuine copies of their originals, and have been issued by the authority named on them. No part of any document or information is false, fraudulent, forged or fabricated.
2. Our bid complies with all the technical and commercial requirements and terms and conditions of the Tender Document and of any addendum or corrigendum issued by SSNNL, without any deviation, exception, comment or assumption.
3. We have quoted our fee without any condition or deviation.
4. Any reservation or counter-condition stated in our bid, whether Technical or Financial, will not be recognised and will be treated as null and void.
5. We are not under liquidation, court receivership, bankruptcy or any similar proceeding.
6. Neither the firm nor any of its partners has been convicted. No disciplinary proceeding, criminal case or other legal case has been initiated in the past, or is in progress, against the firm or any of its partners before any regulatory authority, court, Government department, Government organisation or entity.
7. We have not been placed on any negative list and have not been blacklisted by any public sector undertaking, Government organisation, SSNNL, Government department, head of department or Government entity.
8. We have not modified or altered the contents of this Tender Document. If any modification is found in future, our bid may be rejected or the contract terminated.
9. We have read and understood the Tender Document, and our bid has been prepared in compliance with its requirements and provisions.
10. The Tender Document forms part of our bid and, if the work is awarded to us, will form part of the Agreement. In that event we will sign and stamp each page of the Tender Document as acceptance and as part of the contract.
11. We have quoted our fee electronically on the GeM portal. The rate we have quoted includes the price for all services described in the Tender Document.
12. We comply with the restrictions on public procurement from bidders of certain countries, as prescribed in the Gujarat State Procurement Policy 2024 and the related Government orders.

Name of bidder: _____

Stamp and signature of bidder: _____

Date: _____

Name and designation of signatory: _____