



Kamarajar Port Limited

(erstwhile Ennore Port Limited)

CIN No. : U45203TN1999GOI043322

(A Mini Ratna – Government of India Undertaking)

Reg. Off: # 17, Rajaji Salai, Chennai - 600001

**Tender for appointment of Chartered Accountants firm on
Retainership for Financial, Tax Advise & Other Services on
QCBS basis through GeM Portal**

Tender No. : KPL/FA/2024

Bid Details – Control Sheet Table	
Queries, if any, to be communicated by email	vemanna@kplmail.in , gm-fin@kplmail.in , senthil@kplmail.in
Pre-bid meeting	13.03.2024 at Registered Office of Kamarajar Port Limited at Registered office JAWAHAR BUILDING, 2nd floor, (north wing) & 3rd floor, No. 17, RAJAJI SALAI, Chennai : 600 001 (Clarification/amendments to Pre-bid queries will be uploaded in the Company's website)
Last date, time & Venue for submission of Bid Documents	12.04.2024 @ 15 hrs through GeM Portal
Date and Time of Technical Bid Opening	12.04.2024 @ 15.30 hrs through GeM Portal
Date and Time of Financial Bid Opening	Date of Financial Bid opening will be confirmed and intimated to the bidder/s qualifying in Technical Bid.
Place of opening of Bids	Kamarajar Port Limited (erstwhile Ennore Port Limited) Registered office 2nd floor, (north wing) & 3rd floor, JAWAHAR BUILDING, No. 17, RAJAJI SALAI, Chennai : 600 001
Address for communication	General Manager (Finance) Kamarajar Port Limited (erstwhile Ennore Port Limited) Registered office JAWAHAR BUILDING, 2nd floor, (north wing) & 3rd floor, No. 17, RAJAJI SALAI, Chennai : 600 001
Cost of Tender document	There is NO Fee for the Tender Document.
Estimated cost for Tax & Other Professional Services assignment	Rs. 54 lakhs/- plus GST for 2 years

KAMARAJAR PORT LIMITED
NOTICE INVITING TENDER THROUGH GeM PORTAL

**TENDER FOR “APPOINTMENT OF CHARTERED ACCOUNTANTS FIRM ON
RETAINERSHIP FOR FINANCIAL, TAX ADVICE AND OTHER SERVICES**

Online tenders through GeM Portal mode are invited by Kamarajar Port Limited (KPL) from reputed Chartered Accountants firms to carry out Tax & Other Professional Services for 2 years.

Online tenders through **GeM Portal** are invited by Kamarajar Port Limited (KPL) from reputed Chartered Accountants firms to carry out the assignment of Tax & Other Professional Services of Kamarajar Port Limited. The estimated cost of works put to tender is **Rs.54.00 lakhs/- (Rupees Fifty Four lakh only) plus GST**.

- One set of tender document consists of two volumes (Volumes-I & II). Volume-I (Technical Bid) and Volume-II (Financial Bid) comprises of Price bid documents.
- The complete tender document including annexure can be downloaded from Gem Portal link and submit as tender offer on or before the due date and time of submission.
- The offer (both Technical& Price) must be valid for a minimum of **90 days** from the last date of online submission of offer; otherwise the offer shall be rejected as non-responsive.
- The due date and time of online submission of offers will be as indicated in the Online Bid Reference, unless otherwise notified. In the event of changes in the schedules, the General Manager (Finance), Kamarajar Port Limited notifies the same only through www.ennoreport.gov.in and e-procurement portal link.
- If the offers are not received according to the instructions detailed here above, they shall be liable for rejection.

For Kamarajar Port Limited

General Manager (Finance)

**TENDER FOR APPOINTMENT OF CHARTERED ACCOUNTANTS FIRM ON RETAINERSHIP
FOR FINANCIAL TAX ADVICE AND OTHER SERVICES THROUGH GEM PORTAL**

Tender reference	KPL/FA/2024
Tender Fee	NIL
Name of the Department	Finance
Purpose	Tender for Chartered Accountants firm on Retainership for Financial, Tax Advise & Other Professional Services through GeM Portal
Date of Issue	22.02.2024
Last date and time for submission of queries by mail	04.03.2024
Pre-bid meeting	08.03.2024 @ 15.30 hrs
Date of response to Pre Bid queries	15.03.2024
Last Date and Time for submission of bids	05.04.2024 @ 15 hrs
Date of opening of technical bids	05.04.2024 @ 15.30 hrs
Validity period of Bid	90 days from date of submission of proposal
Earnest Money Deposit	NIL
Security deposit	10% of contract value
Estimated Cost	Rs. 54 lakhs plus applicable GST for 2 years
Pre-bid meeting to be held at	Kamarajar Port Limited Jawahar Building, No.17, Rajaji Salai, Chennai – 600001.

Note:

1. This Bid Document is not transferrable
2. This Bid Document is the property of :

General Manager (Finance)
Kamarajar Port Limited
Jawahar Building,
No.17,Rajaji Salai,
Chennai – 600001.

DISCLAIMER

The information contained in this Tender or information provided subsequently to bidder(s) or applicants whether verbally or in documentary form by or on behalf of Kamarajar Port Limited (KPL), is provided to the bidder(s) on the terms and conditions set out in this Tender Document and all other terms and conditions subject to which information is provided.

This Tender Document is not an agreement and is not an offer or invitation by Kamarajar Port Limited to any parties other than the applicants who are qualified to submit the bids ("Bidders"). The purpose of this Tender document is to provide the Bidder(s) with information to assist the formulation of their proposals. This Tender document does not claim to contain all the information each bidder may require. Each bidder should conduct its own independent investigation and analysis and is free to check the accuracy, reliability and completeness of the information in this Tender document and where necessary obtain independent information.

Kamarajar Port Limited makes no representations or warranty and shall incur no liability under any law, statute, rules or regulations as to the accuracy, reliability or completeness of this Tender Document. Kamarajar Port Limited may in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information in this Tender Document.

Kamarajar Port Limited reserves the right to reject any or all the bids / proposals received in response to this Tender document at any stage without assigning any reason whatsoever. The decision of Kamarajar Port Limited in this regard shall be final, conclusive and binding on all the parties.

Tender for appointment of Appointment of Chartered Accountant Firm on Retainership for Financial, Tax Advise and Other Professional Services

I. Overview of Kamarajar Port Limited:

1. INTRODUCTION

Kamarajar Port Limited (erstwhile Ennore Port Limited) was developed from a green field situation in the East Coast of India at a distance of about 20km to the north of Chennai Port. The Port was declared as a Major Port under the Indian Ports Act, 1908 in March 1999 and incorporated as a Company under the Companies Act, 1956 in October, 1999.

The Authorized and Paid up capital of the Company are Rs.500 Cr and Rs.300 Cr respectively. Currently, 100% of equity share of Kamarajar port Limited is held by Chennai Port Trust. The Total income of the Company for the Financial Year 2022-23 was around Rs.1000 Crore.

2. BACKGROUND

Kamarajar Port Limited, a CPSE under the Ministry of Ports, Shipping & Waterways, Government of India. Kamarajar Port functions on the “Landlord Port Model” basis whereby the Port provides the basic infrastructure facilities like breakwaters, Capital dredging, maintenance of port channels, dredged basin / channel, road and rail infrastructure for connectivity to hinterland, aids to navigation, firefighting facilities, utilities, water and power supply and manage the resources apart from regulatory functions and overall Port planning & development. Operating functions such as planning, safety, pilotage, mooring, navigation and overall coordination are done by the Port. Cargo related services are left with the BOT /Captive operators.

At present it has 10 operational berths with total capacity of 54.44 MTPA to handle various types of cargo like Coal, POL, LNG, Automobiles, Container, break bulk, etc.

II Terms of reference:

The objective of this assignment is -

- (A) To advise/prepare/assist/file KPL in rendering Tax & Other Professional Services on Direct & Indirect tax laws, filing of tax returns, effective administration, Opinions, follow up with tax departments, monitoring and providing support and required changes to the Technology Wing /Software developers thereof so as to make KPL as fully Tax compliant as per Govt. guideline and
- (B) Providing financial advisory services/opinions/Professional Services on transactions/Compilation of Financial statements/issues involving financial implications.

III Scope of the Assignment:

The Company is maintaining the Books of Accounts in ERP “SAP” Hana 4 software.

A. General:

- (1) Study the existing system, policies and procedures on financial and internal control mechanisms, direct & indirect tax structure of the KPL and submit report on compliance status, adequacy and shortcomings, if any, advice /action plans for meeting the shortcomings, etc.
- (2) To verify concurrently all the payment vouchers/Journal vouchers, before the payment /liability is made on applicability of TDS,TCS, IT & GST, GST TDS etc. and recovery of correct rate of tax and remittance of the same, on or before the due dates and filing of periodical returns on or before the due dates.
- (3) To give opinions/advise KPL as and when required on any matters/transactions/issues, which have financial implications, Statutory compliances, Accounting standards, Project financing, Companies Act provisions, IND AS, ICAI guidelines etc.,
- (4) To review the Books of Accounts periodically and ensure that all tax related accounting entries/Other entries are made correctly.
- (5) Offer Special opinions/filings along with the interpretation of necessary provisions of Law, of any matter not cover in tax laws like matter related in import-export, Customs, Profession Tax, Labour laws, Exim, Duty Drawback, DGFT, etc.
- (6) To scrutinize the GL and reconcile the control account in SAP
- (7) To construct the financial statements from TB on quarterly basis as per SEBI guidelines.
- (8) Data entry of financials and other reports in the XBRL software, conversion of data in XML format and validate the same before being uploaded in BSE portal
- (9) The firm has to assign one Partner to co-ordinate with KPL's Services and attend all the meetings.

B. Tax Laws

(i) Under Income Tax Act

- To collect, collate, verify and advise KPL for payment of statutory dues of Income tax.
- To prepare and file TDS and TCS payments under Income Tax Act.
- To generate and issuing necessary forms and documents like Form 16, Form 16A, Form 26, Form 27D to the vendors and port users that may be required under Income tax
- To prepare and filing of all periodical returns/forms required in the IT Act.
- To file necessary corrections/ returns/forms with respect to TDS/TCS raised in the Traces portal and take action periodically withing due date.

- To monitor Traces portal of the Company periodically and take corrective action if any within due date.
- To attend to clarifications that may be sought for by the Income tax department w.r.t the above and to prepare draft replies to the Notices/queries issued by the Authorities.
- To attend hearings on behalf of KPL at the Assessment circle.
- To provide advises and opinions to KPL on any aspects relating to the above.
- To nominate partner(s) to meet at short notice, discuss with KPL and explain on any aspect relating to the above as and when required
- To ensure compliance to all the statutory requirements under Income tax in general.
- To advise KPL necessary accounting entries to be passed in the books of accounts after completion of each assessment arising out of 'Tax Expenses' as shown in the P &L A/C including MAT Credit, DTA/DTL, etc.
- To assist in computation of Advance tax as per the provisions of Income Tax act and advise on payments.
- To prepare all the details/Annexures for Tax Audit Report on behalf of KPL including clause 44 of Expenditure Reconciliation with GST purchases/Input Credit in GST Portal.
- To assist with tax auditors and provide necessary support and documentation up to completion of tax audit.
- To reconcile Form 26AS with books of accounts on periodical basis
- To ensure compliance with the domestic transfer pricing provisions as would be applicable to the entity.
- To provide detailed workings with respect to MAT and Current Tax of the company at the time of quarterly closing of Books of Accounts and advise to pass necessary entries.
- To keep aware of the Management, up to date amendments made to the Income Tax Act and to compute advance tax/self assessment tax/MAT and Current tax workings/any other tax liability of each financial year/assessment year/previous years.
- To prepare/compute/verify Income tax of the approximately 100 employees for deducting TDS on Salary on monthly basis based on data shared by the Company for deducting the same from salary, preparing and filing of TDS returns, submission of Quarterly/annual returns, and rectification of returns if necessary and reconcile with SAP Hana 4. Generation of form 16 for salaries and non salaries for the financial year & submission of downloaded Form 16 on time bound manner as per statute.
- To compute/verify Income tax of the Vendors for TDS, preparing and filing of TDS returns, submission of Quarterly/annual returns, and rectification of returns if necessary and issue form 16 A.

- To reconcile the GL code of the Company in SAP system with Income Tax Authority with respect to TDS, TCS, Advance Tax, Demand, Refund due etc. time to time and submit a report for necessary adjustment/rectification in accounts, and take up the matter with the Income tax authority if any discrepancy found.
- To prepare submissions/replies for assessment proceedings and any other Income Tax related proceedings/notices/letters/summons etc for current/previous periods.
- To monitor Income tax login of the Company and take corrective w.r.t filing of replies/appeals/necessary forms before due date.
- To prepare grounds of appeal, Facts of the case, Paper Book etc., facilitate and file appeals before CIT (A), ITAT/High Court/Supreme Court.
- To represent and attend before AO/CIT (A)/ITAT for hearing proceedings and to meet CIT and CCIT on behalf of the Company relating to any Income Tax matter/Advance Tax/enquiry/liaison as and when called for.
- To assist the appointed advocate/representative of the Company in appeal matters before High Court/Supreme Court.
- To examine any orders/communications received from Income Tax department and advice further course of action.
- To follow up with Income tax department for any refunds due/TDS claims.
- To update about relevant changes/amendments/case laws/judgment in the Income Tax Act & Rules and Finance Act from time to time (more specifically having implications on KPL and Shipping Sector) regularly
- To arrange Income Tax clearance/exemption certificate/advance ruling as and when required.
- To submit periodical report of pending Income Tax and GST disputes to Management/Board as and when required.
- To coordinate with SAP developers in validating the patches incorporate in SAP as on when changes/amendments brought in Income Tax Act.
- Cases pending with Income Tax Authorities. The firm will be required to understand the details of the Pending cases and handle the case with Income Tax Authorities at different levels. The firm shall also assist the legal professional in handling the related court cases at respective platform. The firm will also be required to address all Direct Tax related issues arising during the course of their assignment. The firm shall prepare a detailed handing over report with respect to all pending Issues at the time of completion of the tenure and submit to GM (Fin),KPL.

(ii) Under GST

- Review, analyze GST implications, identifying potential risks and make changes in operating structure and business transactions under Indirect Tax Structure and other KYC norms and all other documents required & record maintained.

- Develop suitable Management Information Systems (MIS) for full compliance with GST/IGST/SGST/UGST laws/rules/notifications.
- Validation of Software developed by KPL/ the vendor to suit the requirement of the KPL for GST/IGST/SGST/UGST compliance.
- Prepare, review monthly GST liability, based on GST output ledgers, Reconciliation of the same with Revenue Ledgers and GST liability on Advances and RCM Liability on a monthly basis.
- Computation of GST Eligible ITC and matching of the same with GST Portal, finalizing the availment of ITC as per GST Law
- Follow-up the mismatched ITC with the supplier on a regular basis and submit the status report.
- Generating Challan in the portal, filing Monthly, Quarterly, Half Yearly and annual GST Returns, revised return, amendment, claim etc.
- Giving opinion in writing to KPL on all the Indirect tax matters as and when required by KPL, within 5 working days from the date of intimation.
- Assisting in day to day work, by means of checking the bill under process in accounts section of Head Quarter, any specific queries raised by units regarding clarification on any bill payable / Bills receivable, tax implication of any contract/ tender/ Letter of Acceptance/ Purchase Order, Clarification on HSN code and rate thereon, Calculation as per Anti-Profitteering clause, applicability of RCM, identifying the block ITC, assisting to resolve the dispute raised by supplier on Indirect Tax Issues etc.
- Preparation of data for any audit conducted by GST department or by VAT Department and also in replying to queries raised by Internal Auditors and C&AG auditors on Indirect Tax matters. Also preparation of data for replying notice, assessment, scrutiny etc. by the tax Authority
- Attending Indirect Tax Offices on routine matters or enquiries from the respective Departments and arrange for Advance Ruling, Exemption Certificate etc.,
- Updating KPL immediately in writing on regular basis regarding any notifications, circulars, orders issued by the Indirect Tax authorities regarding changes in tax rates, changes in return formats, changes on procedural aspects or any other matters and regarding amendments in the Indirect Tax Laws along with interpretation of implication of the same on the business of KPL. Also submit the plan to implement the new changes in KPL after critical study on the existing system in KPL, within 15 days of such notification.
- Study all the functional departments/section/ wing with respect to compliance under GST/IGST/SGST/UGST and provide the necessary changes required in the contracts/documents etc of them and notification to be issued to the clients / vendors / contactors / customers / B2B/B2C customers.
- Designing and working with KPL in identification of transaction and the valuation of such transaction which attract GST/IGST/SGST/UGST/RCM even without consideration.
- Conducting detailed Trial Balance/Ledger review on monthly basis to ensure that GST is being paid on taxable supplies under forward charge as well as reverse charge mechanism.
- Verifying the issuance of invoices, debit/credit notes, bill of supply and other documents and records maintained to check whether they are as per the GST Law

- To prepare the monthly output tax liability of GST and claim of input tax credit including exercise of matching of input tax credit as per form GST 2A with the accounts.
- Provide/guide/advise/review and filing of GST returns/audit requirements
- To prepare submissions/replies for any GST related proceedings/notices/letters/summons etc for current/ previous periods.
- To examine any orders/communications received from GST department and advise further course of action
- To reconcile the GL code of the Company in SAP system with GST Authority with respect to Demand, Refund due etc. time to time and submit a report for necessary adjustment/rectification in accounts, and take up the matter with the GST authority if any discrepancy found.
- To scrutinize the all GST related ledgers on monthly basis and advise to pass necessary entries in the books of accounts if necessary.
- Advising and documenting training requirements, communications and manuals to the satisfaction of KPL and prepare Policies for Board approval.
- Review/Assist/provide/monitor filing of all returns state wise till the completion of one full year ending with annual filing of return by KPL.
- Validation of monthly payment of GST/IGST/SGST/ UGST and claim of input tax credit and filing of periodical returns etc.
- To perform reconciliations on a periodical basis between GSTR2A and Purchase register as per books to avail ITC.
- To perform reconciliations on a periodical basis between GSTR1 and Sales register as per books
- To verify the sales register and ensure that there is no delay in invoicing in order to avoid penalty.
- To prepare monthly GSTR3B payment amount with detailed workings in Excel.
- To perform reconciliations on periodical basis between balances as per GST Portal and Books of accounts in SAP
- To prepare draft letter to Vendors for non compliance of GSTR1 filling and mismatching if any
- To assist in ensuring the compliances towards E Invoicing
- To assist in ensuring the compliances towards E way bill
- Generating e-invoices and reconciliation of the same with the revenue ledger.
- To assist in GST compliance towards import and export of the entity
- To carry out GST clearing in SAP as per GSTR3B abstract on monthly basis
- To reconcile unclaimed ITC on monthly basis to track the Vendors
- To advise KPL in amendment of existing software or development of new functionality or software, if required, to comply with GST and all relevant Rules and Provisions with respect to GST including but not limited to Place of Supply of Service Rules, Point of Taxation Rules, Valuation Rules, etc.;
- Guidance/advises for developing necessary tools for review, monitoring, reporting and compliance with reports required in GST regime.
- To continuously review the systems and software for ensuring compliance with GST requirements.
- To advise KPL about accounting system & ledgers to comply with GST Rules;

- Advise on the key documents and records to be maintained by KPL, with a view to make a transition from the present indirect tax regime to the GST regime.
- Reviewing the results of the User Acceptance Testing (UAT) or end user testing to enable to comment on the degree and extent of integration into the GST Network (GSTN) i.e the Registration, Payment, Returns and Refunds processes instituted by the government for the GST administration.
- Provide/Guide the necessary changes required on account of any changes/modifications that may be brought in GST Law from time to time and advise necessary changes in Accounting treatments.
- Vouching of GST TDS
- Resolve queries raised by various department or for any changes in Rules.

(iii) Preparation and filing of following GST returns (including revisions and rectifications as may be required)

- GSTR1
- GSTR2A
- Review of GSTR 2A and communicating with suppliers of inward supplies in order to get input credit as per books of accounts.
- Review of GSTR 1 and communicating with the receivers of outward supplies of books.
- GSTR 7 for TDS
- Filing of Annual returns viz., GSTR 9 & 9C on behalf of the Company.
- Any other future Returns/Documents, if any, introduced in the GST.
- To provide opinions to KPL on any matters relating to GST as and when solicited without any limit on the number of opinions required
- To discuss, deliberate and explain with teams of KPL on any issue or doubts relating to GST.
- To provide replies to any query or show cause notice under GST
- To prepare reconciliation statement required under the CGST/SGST/IGST Act and to issue of Certification as required under the Act

C. Professional Service for Financial advise on BOT/Captive, License/Concession Agreements/ Contracts and related activities

- To provide written opinions on financial /commercial aspects relating to the existing license/concession agreements and proposed license/concession agreements entered into by KPL
- With BOT operators including on the terms of M&A of Association, terms and implications of license agreement, financial closure, financial implications, actual project cost, etc.
- List out from the License /Concession Agreements, with respect to submission of periodical Reports, documents, returns, etc. with respect to Finance & Accounts, and commercial related compliances, ensuring that the same are

submitted in time from the concerned BOT/Captive operators/Contractors critically analyzing the same and advice KPL for further course of action.

- Assessing and quantifying Debt due, compensation payable by KPL, short term and long term implications of any permission sought for by Concessionaires from KPL
- Assessment of financial implications on Legal issues, disputes, clarification arising from License/Concession agreements/Contracts.
- Advise to Management for all the statutory payments viz professional tax, PF and reply the notices given by Government authorities for all statutory payments.
- The nominated partner to meet at short notice, discuss with KPL and explain on any aspect relating to the above as and when required
- The nominated partner to meet at short notice, discuss with the BOT/Captive operator and explain on any aspect relating to the above as and when required.
- Preparation of detailed Standard Operating Procedure (SOP) for all BoT and Captive Berths for checking of financial data.

D. Professional Services for Project finance, Works, etc.

- Project Finance & Accounts
- Tenders/Works Contracts/Service Contracts
- Accounting policies and standards including Ind-AS
- Internal Financial Controls
- Any other issue concerning financial /accounting impact.
- Prepare Templates for MIS reports.
- Advise Cost control methodology to improve EBITDA and to provide quarterly reports to Management.

E. Deployment of Personnel

The scope also includes deployment of one final qualified Chartered Accountant and two Graduate Tax Assistants with working knowledge in SAP-ERP environment and proficiency in MS Office. These personnel should be deployed at KPL Finance department entire duration of the assignment on all working days during the office hours of KPL. Any changes in Chartered Accountant and Graduate Tax Assistants will be allowed with the prior approval of the Company. Nominated Partner assigned for KPL should attend periodically to all meetings and discussions whenever Management called.

IV Clarification of Queries:

A prospective Applicant requiring any clarification of this Tender may notify Kamarajar Port Limited in writing by E-mail at gm-fin@kplmail.in / vemanna@kplmail.in / senthil@kplmail.in .

V. Eligibility Criteria:

The Bidders/Applicants should fulfil the following basic eligibility criteria -

Sl No	Eligibility Criteria	Documents to be submitted
1	The Bidder should be a Partnership Firm/ LLP of Chartered Accountants registered in India.	Certified copy of Registration certificate with Registrar & with ICAI.
2	The Bidder should have minimum 6 full time qualified CAs as partners/member of LLP.	Constitution certificate / Self certification with the details of CAs and their positions in the Firm/Co and CA Institution Certificate for partners details disclosed in CA Institute.
3	The Bidder should have full time office in Chennai with minimum 6 partners	Proper documentary evidence by ICAI
4	Average annual turnover of ICAI firm's during the last 3 years ended 31.03.2023, not less than Rs 15,90,000/- (Rupees Fifteen lakh Ninety thousand only)	Audited Balance Sheets for the last 3 years ended 31.03.2023 along with Self declaration in Firms' letter pad.
5	The bidder should not have been barred/black listed/ disqualified by any regulators/ statutory body in India during the last 5 year.	Self declaration in Firms' letter pad.
6	Conflict of Interest: Bidding firm should not have acted as Statutory auditor/Internal Auditor to KPL in currency.	Self declaration in Firms' letter pad.

Note:-

- 1) Documentary evidence needs to be submitted by the bidder for each of the eligibility criteria.
- 2) Self-declaration needs to be signed by authorised signatory(s)
- 3) KPL reserves the right to disqualify the bidders, who have dealt with KPL in past/currently in any capacity and their services/deliverables, are/were found to be not satisfactory.
- 4) Bidder must provide professional, objective and impartial advice at all times and hold the KPL's interest paramount, without any consideration for future work, and strictly avoid conflicts with other assignments or their own corporate interests.
- 5) Those who have not fulfilled the basic qualifications are not eligible to participate the tender.

Due Diligence:

The bidder is expected to examine and understand all instructions, forms, terms and specifications and the scope of work detailed in this Tender Document. Bids shall be deemed to have been submitted after careful study and examination of the contents of this Tender Document including the scope of the assignment with full understanding of its implications and requirements. The bids should be precise, complete in all respects and to be submitted in the prescribed format as per the requirement of this Tender Document only. Failure to furnish all information required by this Tender Document or submission of a bid not responsive to this Tender Document in every respect will be at the applicant's risk and may result in rejection of the bid for which the KPL shall not be held liable under any circumstances.

VI. Tenure of the Assignment:

- Two (2) years from the date of award.
- The term may be extended for another one year, solely at the discretion of KPL on same terms, only on satisfactory review and as may be decided by the KPL.

VII. General Terms and Conditions:

Bidder should examine the documents constituting this Tender Document in detail to prepare the Proposal. In case of deficiencies in the information required / requested, the proposal may be rejected.

i) **Non transferable Bid:**

This bid document is not transferable. Only the bidder is entitled to quote and to execute the job, if allotted. There will not be any type of outsourcing.

The bidder should also submit an undertaking to the effect that he has not made any modification in the original copy of Tender Document and his bid would be liable for rejection for any violation of the above.

ii) **Format and signing of Bid:**

Each page of the bid shall be made in a legal name of the bidder and shall be signed and duly stamped by the bidder or a person duly authorized to sign on behalf of the bidder.

iii) **Payment Term:**

- a. Pro-rata monthly payment i.e. quoted price/24 months will be made on submission of tax invoice.
- b. The monthly bills shall be payable including remuneration towards deployed of designated personnel. In case of absence the personnel deduction will be made at the rate of Rs. 500/- per day for graduate

assistant and Rs. 1500/- per day for Chartered Accountant based on attendance.

- c. A Monthly report to be submitted to GM (F) before 5th of the month which includes Services rendered during the month and also a Status of IT, GST and other Professional Services if any.

iv) **Paying Authority**

The payments as per the Payment terms mentioned above shall be paid against the Tax invoices which may be sent to “**General Manager (Finance), Kamarajar Port Limited, 2nd & 3rd Floor, Jawahar Building No-17, Rajaji Salai, Chennai – 600001**”.

IX. Evaluation Methodology:

- i. The Bidders are required to score minimum 70% total technical points in evaluation parameters to qualify for opening of financial proposal.
- ii. The evaluation of consultants will be based on Quality and Cost Control Based Selections (QCBS) as per Government of India guidelines with three step process:-
- iii. The evaluation of technical proposal, quality score is assigned out of the maximum 100 marks, to each of the responsive bids, as per the scheme laid down in the Scoring Methodology. The consultants/ service providers who are qualifying as per the technical evaluation criteria are considered as technically responsive, and the rest would be considered technically non responsive and would be dropped from the list. Financial proposals are then opened only eligible and responsive offers and other financial offers are not considered/opened. The Financial Proposals are also given cost-score based on relative ranking of prices, with 100 marks for the lowest and pro-rated lower marks for higher priced offers. The total score shall be obtained by weighing the quality and cost scores and adding them. The weight given to the technical score may not be confused with the minimum qualifying technical score though they may in some case be equal. The details are as below:
- iv. For final award of the assignment, a combined evaluation shall be done by applying a weightage of 80 and 20 for the technical and price scores respectively according to the following formula for those found qualified in the technical bidding.
- v) Example, Combined score of Bidder A = 80 (Technical score of Bidder A / Highest Technical Score of all Qualified Bidders) + 20 (Lowest financial Bid of all Qualified Bids/ price bid of Bidder A) Shortlisted consultants will be ranked on the basis of the above combined score. The Bidders securing highest combined score shall be recommended for award of the contract.
- vi) **Scoring methodology:** The technical scoring of the proposals will broadly be on the following criteria:

S N	Evaluation Parameters	Maximum Marks	Scale for scores & Documentary proof required
1	Standing of firm/LLP		
	Minimum 10 years standing since Establishment of the firm	5	Certificate of practice from ICAI
	1 Marks for each additional year of establishment subject to maximum of 5 marks	5	
2	Key Resources		
	The firm/LLP/ should have at least 6 final qualified practising CAs as full time partners with not less than 5 years in the applicant Firm/LLP.	5	Certificate from ICAI comprising details of partners
	2.5 Marks for each additional full time partner having qualified CAs with not less than 5 years association with the applicant firm/LLP, subject to a maximum of 5 marks	5	
3	Experience		
	Engaged as Tax Advisor for Direct/Indirect Tax Advisory Services with minimum 5 assignments with Central Public sector/ Public limited companies, with annual turnover not less than Rs.750 crores in the past 7 years ended 28.02.2024	25	Supported by information as a proof of evidence, the firm must produce the copy of work orders and copy of renewal of such work order(s) and turn over certificate details.
	5 Marks for each additional assignments as Direct/Indirect Tax Advisory Services / Financial Advisor subject to maximum of 1 additional assignments in Central Public sector/ Public limited companies with annual turnover not less than Rs.750 crores in the past 7 years ended 28.02.2024	5	
	Experience of the full-time partner (s) / of the firm in arguing cases before ITAT Appellate Tribunal. 5 marks for each Company subject to maximum of 15 marks for each year for Central Public sector/ Public limited companies in the past seven years ended 28.02.2024.	15	Copy of ITAT Appellate Tribunal orders with turnover copy/Work order given by the Company
	Experience of the full-time partner (s) of the firm in appearing before the assessing authorities of GST. Minimum	15	Copy of Assessment order from GST department with turnover copy

	for 5 marks for each Company per year appearance subject to Maximum of 15 marks for Central Public sector/ Public limited companies in the past seven years ended 28.02.2024.		
	Engaged as Statutory Auditors with Central Public sector or Public limited companies, with annual turnover not less than Rs.750 crores in the past 7 years ended 28.02.2024 - 2 mark for each assignment subject to maximum of 10 marks.	10	Supported by information as a proof of evidence, the firm must produce the copy of work orders and copy of renewal of such work order(s) and turn over certificate details of the respective Company.
	Engaged as Internal Auditors with Central Public sector or Public limited companies, with annual turnover not less than Rs.750 crores in the past 7 years ended 28.02.2024 - 2 mark for each assignment subject to maximum of 10 marks.	10	
	TOTAL MARKS	100	

Notes:

- (i) An assignment means rendering Statutory Audit / Tax Advisory services / Consultancy/Financial Adviser services for full financial year.
- (ii) Establishment of Firm/LLP will be considered as per the document obtained from ICAI. Experience in Banks, Financial Institutes, Educational Institutes/Universities, Autonomous Bodies, State PSUs except Limited Companies, Societies, will not be considered.
- (iii) Further, one time opinion/advises/services will not be considered. However, major assignments of financial advisory services will be considered.

X. Submission of Offer

The Bidder has to submit their offers through website of GeM portal.

- (a) **Cover-1, Technical Bid:** The bidder has to submit all the details as given under “essential & evaluation criteria” by following the instructions to Online bid submission i.e. similar type of audits undertaken in Government / Public Limited Company should be submitted with proofs & relevant documents such as work orders/Letter of Assignment and completion certificate.

The Technical Bids should contain the following:

- Bidders organization profile , experience, No of Audit Partners
- Registration / Certificate of Practice,
- Relevant experience (**as listed above**). Documents like Work Order and Completion Certificate, any reasonable proof of the experience should be form part of the document to substantiate the approach
- Profile of the Audit team personals.

- Declaration / self-affidavit by the bidding firms as to their non-association with BOT operators and Black listing of agencies.
- Technical bid should have no financial information. If any technical proposal is found to contain any information of price, the bid will be summarily rejected.

(b) Cover-2 ,The Commercial Proposal:

- Price Bids containing any conditional offers will be rejected
- Bids are to be quoted in Indian Rupees only.
- The fees would include all local traveling, conveyance, printing and stationery, other out of pocket expenses and all taxes and duties excluding applicable GST.

XI. Dispute Resolution

If a dispute, controversy or claim arises out of or relates to the audit, or breach, termination or invalidity thereof, and if such dispute, controversy or claim cannot be settled and resolved by the Parties through discussion and negotiation, then the Parties shall refer such dispute to sole Arbitrator appointed by Kamarajar Port Limited. The arbitration proceedings shall be conducted in English and a written order shall be prepared. The venue of the arbitration shall be Chennai or any other centre as decided by KPL. The arbitration shall be held in accordance with the Arbitration and Conciliation Act, 1996. The decision of the Arbitrator shall be final and binding upon the Parties, provided that each Party shall at all times be entitled to obtain equitable, injunctive or similar relief from any court having jurisdiction in order to protect its intellectual property and confidential information.

XII. Cancellation of Tender Process

KPL reserves the right to cancel the tender process partly or fully at its sole discretion at any stage without assigning any reason to any of the participating bidders.

XIII. Confidentiality

The bidder must undertake that they shall hold in trust any Information received by them, under the Audit/Agreement, and the strictest of confidence shall be maintained in respect of such Information. The bidder has also to agree:

- To maintain and use the Information only for the purposes of the Audit/Agreement and only as permitted by KPL ;
- To only make copies as specifically authorized by the prior written consent of KPL and with the same confidential or proprietary notices as may be printed or displayed on the original;
- To restrict access and disclosure of Information to such of their employees, agents, strictly on a "need to know" basis, to maintain confidentiality of the Information disclosed to them in accordance with this Clause and
- To treat all Information as Confidential Information.

- Conflict of interest: The Bidder shall disclose to KPL in writing, all actual and potential conflicts of interest that exist, arise or may arise (either for the Bidder or the Bidder's team) in the course of performing the Service(s) as soon as practical after it becomes aware of that conflict.

XIV. No Commitment To Accept Lowest Or Any Offer/Bid

KPL shall be under no obligation to accept the lowest or any other offer received in response to this offer notice and shall be entitled to reject any or all offers without assigning any reason whatsoever. KPL has the right to re-issue tender/bid. KPL reserves the right to make any changes in the terms and conditions that will be informed to all bidders. KPL will not be obliged to meet and have discussions with any bidder, and/or to listen to any representations once their offer/bid is rejected. Any decision of KPL in this regard shall be final, conclusive and binding upon the bidder.

XV. Execution Of Agreement And Confidentiality Agreement

The selected Bidder will be required to execute the Contract Agreement and Confidentiality Agreement as within one 15 days from the date of receipt of Letter of Award of assignment/ Work order

XVI. Publicity:

Any publicity by the bidder in which the name of Kamarajar Port Limited is to be used should be done only with the explicitly written permission of Kamarajar Port Limited.

XVII. Expenses

It may be noted that KPL will not pay any other amount / expenses / charges / fees / traveling expenses / boarding expenses / lodging expenses / conveyance expenses / out of pocket expenses other than the "Agreed Professional Fee".

XVIII. Performance Security

10% of the awarded value shall be paid by furnishing Bank guarantee or DD to KPL.

XIX. Termination Clause:

The professional services rendered by the selected firm are found to be not satisfactorily and any persistent, laps on the deliverance of scope of work, KPL reserves the right to terminate the contract by giving one month notice.

XX. Force Majeure:

The bidder shall not be liable for forfeiture of its performance security, liquidated damages or termination for default, if and to the extent that it's delay in performance

or other failure to perform its obligations under the contract is the result of an event of Force Majeure. For purposes of this Clause, "Force Majeure" means an event beyond the control of the bidder and not involving the bidder's fault or negligence and not foreseeable. Such events may include, but are not limited to, Acts of God or of public enemy, acts of Government of India in their sovereign capacity, acts of war.

If a Force Majeure situation arises, the bidder shall promptly notify KPL in writing of such conditions and the cause thereof within seven days. Unless otherwise directed by Kamarajar Port Limited in writing, the bidder shall continue to perform its obligations under the Contract as far as it is reasonably practical, and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event.

XXI. Authorized Signatory

The selected Bidder shall indicate the authorized signatories who can discuss and correspond with KPL, with regard to the obligations under the audit. The selected Bidder shall submit at the time of signing the audit, a Letter of authorizing an official or officials to discuss, sign agreements/audits with KPL.

XXII. Right to Reject Bids

KPL reserves the absolute and unconditional right to reject any response to this Tender if it is not in accordance with its requirements and no correspondence will be entertained by KPL in the matter. The bid is liable to be rejected if

- It is not in conformity with the instructions mentioned in this Tender document.
- It is not properly/duly signed/submitted.
- It is received after expiry of the due date and time.
- It is incomplete including non-furnishing the required documents / information as required in terms of this Tender.
- It is evasive or contains incorrect information.
- If there is any kind of canvassing.

XXIII. Assignment

Neither the assignment nor any rights granted under the agreement can be sold, leased, assigned, or otherwise transferred, in whole or in part, by the selected Bidder. Any such sale, lease, assignment or otherwise transfer shall be void and be of no effect. The selected Bidder shall not assign or permit anyone other than its personnel to performance of the work, service or other performance required under the assignment. Formation of consortium or association of Firms and engaging sub Firms is not allowed and such proposals will be disqualified at the evaluation stage itself.

XXIV. Governing Language:

The contract shall be written in English. All correspondence and other documents pertaining to Contract that are exchanged between the parties shall be written in English.

XXV. Governing Law/Jurisdiction:

The Agreement / Contract shall be governed by and construed in accordance with the laws in India and shall be subject to the exclusive jurisdiction of the Courts of Chennai.

Cover 2- Tentative Financial Cover (Price Bid Format) *

Sl.No	Description		Amount in INR	Amount in INR
			In Figures	In Word
1.	Retainership for Financial, Tax Advise & Other Professional Services at KPL as per Scope of work of Tender and other terms and conditions. (excluding GST)		*(Pl quote consolidated price for two years from the date of work order)	
	Total			

Notes:

- 1) The above price format is only for indicative purpose only. Participating Bidders shall submit their price in Gem portal only, Otherwise their bids will not be considered for evaluation. This format is only for tentative, however finance bid update in GeM format is final.**
- 2) The quoted rate is valid for entire tenure of the contract. No escalation on payment for this assignment.
- 3) The above fees would include all local traveling, conveyance, printing and stationery, other out of pocket expenses and all taxes and duties excluding applicable GST which will be paid on submission of proper tax invoice.
- 4) Payment to be made in 24 equal installments as per Tender conditions and against Tax invoice.
- 5) The financial evaluation of the price will be based on the Base price excluding GST.

Authorised Signatory

Annexure -1

MODEL CONTRACT AGREEMENT

(To be submitted by the Successful Bidder after issue of LOA)

This CONTRACT (hereinafter together withappendices attached hereto called the Contract) is made onday of2024 between **KAMARAJAR PORT LIMITED** on the one part (hereinafter called **KPL**) and M/s..... (hereinafter called the Firm) on the other part (Notwithstanding such association, the Firm will be represented hereunder at all times by which will retain full and undivided responsibility for the performance of the obligations hereunder and for satisfactory completion of the Audit services to be performed hereunder.)

WHEREAS the Kamarajar Port Limited has awarded the work to the Firm to conduct Tax & Other Professional Services for 2 years WHEREAS the Firm has agreed to provide the services in accordance with the Terms of Reference and all Conditions set forth in this contract.

NOW THIS AGREEMENT WITNESSETH as follows:

1. In this agreement words and expression shall have the same meaning as are respectively assigned to them in the conditions of Proposal Document hereinafter referred to.
2. The following documents shall be deemed to form and be read and construed as part of this Agreement viz.
 - a) The Tender Document for Appointment of Firm Tax & Other Professional Services for 2 years.
 - b) All amendments to the Tender document for Appointment of Firm for conducting Tax & Other Professional Services prior to submission of bids, queries of bidders, if any.
 - c) Award letter issued by the KPL vide No..... dated and all correspondence exchanged between the KPL and the Firm up to the date of award letter as specifically referred to in the said award letter.
3. In consideration of the payment to be made by the KPL to the Firm as herein after mentioned the Firm hereby covenants with the KPL to execute and complete the works in conformity with in all respects with the provisions of the contract.
4. The KPL hereby covenants to pay the Firm in consideration of the completion of the works the counterpart charges in the manner prescribed in the tender document and accepted by the Firm.

IN WITNESS WHEREOF the parties hereto have caused their respective common seals to be hereunto affixed (or have hereunto set their respective hands and seals) the day and year first above written.

Binding Signature of
Kamarajar Port Limited

Binding Signature of
Firm

Witness:

Witness

1.

1

2.

2.

CONFIDENTIALITY AGREEMENT

This CONFIDENTIALITY AGREEMENT (hereinafter referred to as “**Agreement**”) is entered into on this ____ day of _____ of 2024 (“Effective Date”) by and between the following parties:

Kamarajar Port Ltd., a company incorporated under the Companies Act, 1956, having its Registered office at 2nd & 3rd Floor, Jawahar Building, No-17, Rajaji Salai, Chennai – 600 001 (hereinafter referred to as “Client”) and

_____ having its office at _____ (hereinafter referred to as “Firm”);

Firm and Client are collectively referred to as the “Parties” or individually as a “Party” as the context may require.

Both Parties hereby agree as follows in relation to Confidential Information to be disclosed by the Client to Firm for purpose of Tax & Other Professional Services of the transactions of KPL for 2 years.

1. All communication, information or data, in any form, which is disclosed by the Client to Firm and which is to be protected hereunder against unrestricted disclosure or competitive use by Firm shall be deemed to be "Confidential Information".
2. All Confidential Information, if in writing or other tangible form, shall be labeled or marked as "Confidential" at the time of its delivery from the Client to Firm. Confidential Information disclosed orally, visually or in any intangible form, will be specified to be “Confidential” at the time of disclosure and summarized in writing, marked as “Confidential” and transmitted by the Client, within 5 working days of the disclosure.
3. This Agreement shall be valid during the entire assignment period, provided that obligations under this Agreement shall survive the termination of this Agreement for a period of Five (5) years, unless earlier waived in writing by the Client.
4. Firm undertakes and agrees that any Confidential Information disclosed hereunder shall be used by Firm solely for the purpose of the audit and Firm will not disclose or disseminate such Confidential Information to anyone, except to its partners, directors, consultants, employees and advisers (“Authorized Personnel”) who have a need to know such Confidential Information for the purpose for the audit.

5. Confidential Information shall not include information which :
 - a. is publicly available or has become generally available to the public other than as a result of a breach of this Agreement;
 - b. was already lawfully known (without restriction on disclosure) to Firm (including its Authorized Personnel) prior to its being so furnished by the Client;
 - c. has become available to Firm (including its Authorized Personnel) on a non-confidential basis from a source other than the Client unless to the knowledge of Firm such sources owes a duty of confidentiality to the Client;
 - d. has been independently developed, by or for Firm without reference to the Confidential Information; or
 - e. Is required to be disclosed to any government department, regulatory body, or any other party that is entitled to know such information in accordance with legal or regulatory requirements, any applicable law, rules or regulations, professional duty or where disclosure is made in connection with any claim by Firm or in connection with any claim or potential claim against Firm.
6. Special Auditor shall use all reasonable safeguards against the unauthorized disclosure of Confidential Information and shall use reasonable endeavors to ensure that all of its Authorized Personnel having access to Confidential Information adhere to the terms of this Agreement.
7. Upon expiration of this Agreement or sooner upon written request of the Client, all Confidential Information in the possession of Firm shall be returned to the Client or destroyed under conditions which preserve the confidentiality of the Confidential Information, at the option and instruction of the Client. Notwithstanding the foregoing, Firm may retain such portion of the Confidential Information that is required for compliance with its statutory, regulatory or professional conduct obligations.
8. It is understood that this Agreement is not intended to, and does not, obligate either party to enter into any further agreements or to proceed with any relationship or other transaction.
9. Any failure or delay by either party in exercising any right, power or privilege hereunder shall not constitute a waiver hereunder nor shall any single or partial exercise thereof preclude any further exercise of any right, power or privilege.
10. This Agreement supersedes any prior such agreement. The Agreement cannot be amended in any manner, modified except by a written instrument signed by authorized representatives of both Parties.

11.If any provision of this Agreement is found to be unenforceable, the remainder shall be enforced as fully as possible and the unenforceable provision shall be deemed modified to the limited extent required to permit its enforcement in a manner most closely representing the intention of the Parties as expressed herein.

12.The Agreement and all matters relating to this Agreement shall be governed by, and interpreted and construed in accordance with the Indian Law and the courts in Chennai shall have exclusive jurisdiction over all matters, disputes (including claims for set-off and counterclaims) which may arise in connection with this Agreement.

IN WITNESS WHEREOF the duly authorized representatives of the Parties have executed this Agreement on the date first above written.

Signed for and on behalf of

Name :

Designation :

Date :

Company Stamp :

Signed for and on behalf of

[KAMARAJAR PORT LTD.]

Name :

Designation :

Date :

Company Stamp :

Signed for and on behalf of Firm.
