

OFFICE OF THE EXECUTIVE DIRECTOR (FIN.)
CHHATTISGARH STATE POWER DISTRIBUTION CO.LTD, RAIPUR
(Gov. of Chhattisgarh undertaking) (A Successor Company of C.S.E.B.)
VIDYUT SEWA BHAWAN, GROUND FLOOR, DANGANIYA, RAIPUR
PHONE NO. 0771-2574340, 4364, FAX NO. 0771-2574378
CIN: U40108CT2003SGC0152822

No. 05-06/Taxation/..944

Raipur, Dtd 24 JUL 2024

TENDER SPECIFICATION 05-06/TAXATION/.....944.....DTD 24 Jul 2024
DUE FOR OPENING ON23 Aug 2024 at 3:30 pm.

Requirement of services of Direct Tax Consultant (CA/CA Firms) for CSPDCL for applicability & changes in Direct Tax Rules & regulations, representing the company in its assessment proceedings and compliance of various taxation law on outsourcing basis for tenure of two years.

Price Rs.2000/-



OFFICE OF THE EXECUTIVE DIRECTOR (FIN)

CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LTD.

(A Government of Chhattisgarh undertaking) (A successor company of C.S.E.B.)

CIN: U40108CT2003SGC015822

VIDYUT SEWA BHAWAN, GROUND FLOOR, DANGANIYA, RAIPUR

PHONE NO.:-0771-2574349, Website-www. Cspdcl.co.in.

E-mail- fin.cspdcl@cspc.co.in

No.05-06/Taxation/ 944

Raipur, Dated: 24 JUL 2024

NOTICE INVITING TENDER

Sealed tenders are invited for empanelment/appointment of Direct Tax Consultant (CA):-

Tender Specification No. _____

Name of Work: -Appointment of Direct Tax Consultant(CA) for CSPDCL for two years on contract.

Cost of Tender Document – Rs. 2,000/- (inclusive of GST @ 18%)

Mode of payment- The payment of Cost of tender document should be made through crossed Demand Draft in favour of "ASSISTANT MANAGER, CAU,CSPDCL", payable at Raipur.

Due dates relating to Tender:-

Particulars	Due Date	Time	Place
(i)Due date of obtaining "Tender Form for Empanelment/ Appointment of Direct Tax Consultant (CA)"	22/08/2024	17.00 Hrs.	O/o The Executive Director (Fin.) CSPDCL, Vidyut Seva Bhawan, Danganiya, Raipur C.G 492013. Note:- In case of change due date, it shall be intimated on the website
(ii)Due Date of submission of offer	Up to 23/08 /2024	15.00 Hrs.	
(iii) Due date of opening of Part-I&II Bids	23/08/2024 at 15.30 Hrs		
(iv) Due date of opening of Part III Bid	To be notified separately		

Note:-In case due date for opening of bid happens to be a holiday, the due date shall automatically be shifted to the next working day, for which no separate intimation will be given.

The tender documents may be purchased from the O/o ED(Finance), CSPDCL, Ground Floor, Vidyut Seva Bhawan, Danganiya Raipur (CG) 492013, on payment of non-refundable tender cost between 11.00 Hrs. to 17.00Hrs on all working days from tender publication date to 22/08/2024. Tender document can also be downloaded from our website link <http://cspc.co.in>. In case of downloaded tender document from the website, the bidder has to submit cost of tender document in form of crossed Demand Draft in Part I at the time of submission of bid.

Executive Director (Finance)
C.S.P.D.C.L, Raipur

To, _____

Sub: - Tender for appointment of Direct Tax Consultant (CA) of CSPDCL for two years on contract.

As various matter related to Direct Tax are referred to finance department by various departments of CSPDCL for opinion, not only requirement of expert knowledge on the subject matter but also having knowledge of the functioning of the organization is desired. The analysis and interpretation of the frequent updates in Income Tax also require expert knowledge. The applicability and changes in yearly Direct Tax Rules and regulations leviable as per the finance act as proposed by the Government is also to be provided by the direct tax consultant to avoid any non-compliance of law. Representing the assessment proceeding and appropriate income tax authorities as and when desired.

Accordingly, it is requested to submit your offer as per enclosed tender in 3 parts: -

Part – I Bid: Cost of tender document (if tender is downloaded) (in form of crossed Demand Draft).

Part –II Bid: documents for Commercial terms & conditions.

Part- III Bid: Professional Fee in the format prescribed.

The three parts of bid should be submitted in three separate envelopes & envelopes should be super-scribed as Part-I Bid (cost of tender document), Part-II Bid (Commercial terms & conditions and PQR documents) and Part III Bid (Professional Fee) respectively. All the three envelopes should be kept in one large envelope super-scribed as **"Offer for appointment of Direct Tax Consultant (CA)" on contract of CSPDCL for two years** and should be dropped in the tender box kept in **O/o ED(Finance), CSPDCL, Ground Floor, Vidyut Seva Bhavan, Danganiya, Raipur(CG) – 492013** by 23/08/2024 up to 15:00 Hrs.

General and Commercial Terms and Conditions of the Tender

1. Due date relating to the bidding:

Particulars	Due Date	Time	Place
(i) Due date of obtaining "Tender Form for Appointment of Direct Tax Consultant (CA)" on contract	22/08/2024	17.00 Hrs.	O/o ED (Fin.) CSPDCL, Vidyut Seva Bhavan, Danganiya, Raipur C.G 492013. Note:- In case of change in due date, it shall be intimated in the website of CSPDCL
(ii) Due Date of Submission of Offer	Up to 23/08/2024	15.00 Hrs.	
(iii) Due date of opening of Part-I&II Bids	23/08/2024 at 15.30 Hrs		
(iv) Due date of opening of Part III Bid	To be notified separately		

Note:- In case due date for opening of bid happens to be a holiday, the due date shall automatically be shifted to the next working day, for which no separate intimation will be given.

CSPDCL reserves the right to accept/reject any or all the offers without assigning any reason thereof.

2. Introduction and background of CSPDCL

Chhattisgarh State Power Distribution Company Limited, with its Head Office at Vidyut Sewa Bhawan, Danganiya, Raipur, State- Chhattisgarh is a State Power Distribution Company incorporated under the provisions of the Companies Act, 2013 and is Government of Chhattisgarh Undertaking. CSPDCL is engaged in distribution and retail supply of electricity to its consumers & maintenance of distribution network.

3. Work of the Company includes:

- Distribution of electricity to LT/HT consumers.
- Compliance of requirements provided under provisions, regulations, notifications, clarification, etc issued by Chhattisgarh State Electricity Regulatory Commission (CSERC).
- Operation and Maintenance of distribution system.
- Billing to LT/HT consumers and collection of revenue from LT/HT consumers.
- Capital investment for improvement and capacity enhancement of distribution system.
- Implementation of various schemes of Central and State Government such as RDSS.

The Accounting structure of CSPDCL:

CSPDCL has 9 accounting units situated throughout the state of Chhattisgarh and accounting works are being done at these Regional Accounting Offices (RAOs) as under:

- RAO Ambikapur
- RAO Bilaspur
- RAO Raigarh
- RAO Durg
- RAO Jagdalpur
- RAO Raipur-I
- RAO Raipur-II
- RAO Rajnandgaon
- CAU Danganiya keeps the accounts of HO/administrative office of the company including itself.

- x) Separate accounts of loans, interest thereon, equity, government grant, etc are kept at ED (Finance) office (Head Office). Consolidation of accounts of Regional Accounting Units of CSPDCL is done at Head Office, Raipur.

4. Scope of work under this tender

a) Compliance for returns:

- i) Prepare and file return/forms pertaining to Income Tax and provide guidance/advice on matters relating to Income Tax and other related subject periodically.
- ii) Estimate the amount of advance income tax and arrive at the quantum of each instalment on a quarterly basis.
- iii) Frame replies to the letter/ order/ notices/ any other document, if any, raised by Income Tax Department or any other Authority in respect of Income Tax and any return or information to be filed/submitted by the Company, whenever necessary.
- iv) To conduct scrutiny of Assessment Orders and advice on the same, compute Total Income and revised Total Income and file application for rectification u/s 154 of the IT Act, wherever required.
- v) Review and suggest steps for overall improvement in regulatory compliance, if considered necessary.

b) Advisory services:

- i) Advise / provide written opinion relating to Income Tax matters. **(including monthly visit on first Friday of the month)**
- ii) Advising the cases where refund becomes due and taking necessary steps to complete the refund process.
- iii) Provide opinion/comments/clarification on various income tax issues raised.
- iv) Apprise the company of new developments including amendments to tax laws, and its provisions applicable to the company from time to time and give professional opinion on tax matters referred to.

c) Audit/Appeals/Assessment proceedings:

- i) Appear before the officers of the Income Tax Department / ITAT alongwith counsel for hearing in connection with the assessment proceedings on Income Tax and TDS Return.
- ii) Prepare and file appeals before the Commissioner of Income Tax (Appeal) / ITAT/High Court/Supreme Court/Appellate Tribunal alongwith counsel, whenever necessary, and appearing on behalf of the company for the hearing of such appeals.
- iii) Representing the company / attend hearing proceedings before Income Tax authorities and taking further action that may be necessary for the expeditious disposal of pending matters of the earlier assessment years.
- iv) Assist the appointed counsel in Supreme Court / High Court in respect of appeal matters pertaining to income tax.

d) Miscellaneous:

- i) Preparing schedules / statements for helping the Tax Auditors / Statutory Auditors.
- ii) Assist by providing inputs regarding accounting entries related to tax matters in the books of accounts.

The above list is inclusive and not exhaustive i.e. Terms of reference shall include providing professional assistance for all activities required for due diligence with applicable Income Tax Rules and Provisions

5. Pre-Bid Submission clarification:

- (a) Pre-bid submission clarification, if needed on any point of this enquiry or others related to this enquiry may be got clarified during office hour at phone number 0771-2576601.
- (b) CSPDCL, at its sole discretion, reserves the right to respond to clarification raised by Applicants. No response to a clarification request shall be construed for amending enquiry Document.

6. Submission of offer:

The bid should be submitted in three separate envelopes & envelope should be super-scribed as "**Part-I Bid (EMD), Part-II Bid (Commercial terms & conditions and PQR documents) and Part III Bid (Professional Fee)**".

All the three envelopes should be kept in one large envelope super-scribed as "**Offer for appointment of Direct Tax Consultant (CA) on contract of CSPDCL for two years**" and should be dropped up to ~~23/08/2024~~ 23/08/2024 (15.00 Hrs.) in the tender box kept at **O/o ED (Finance), CSPDCL, Ground Floor, Danganiya Raipur (CG)-492013**.

Detailed contents of each envelop is as under:-

- (a) **Part-I** Cost of tender in the form of crossed Demand Draft drawn in favour of "**Assistant Manager, CAU, CSPDCL**" payable at Raipur needs to be submitted through Part-I Bid. In absence of Tender fee, Part-II & III bid shall not be opened, In case bidder has downloaded bidding document from the website, a DD of Rs 2,000/- (inclusive of GST @18%) towards cost of tender document should also be submitted in Part-I.
- (b) **Part-II** bid should consist of –Appendix I,II and IV and tender document (General and commercial terms & conditions of the tender and other terms & conditions specified) signed with seal on each and every page.
- (c) **Part-III** bid shall contain only Appendix III (professional fee) duly filled in and signed by the authorised signatory of the CA firm. The firm shall quote fixed professional fee including all expenses but excluding GST in column "C" of table in Appendix-III. GST shall be paid extra.

On due date of opening, the envelope containing Part III bid of only those CA firm shall be opened who are found eligible as per the eligibility criteria.

7. Telex/Fax/Telegraphic bid:

Bid submitted through Telex/Fax/Telegraphic mode will not be considered under any circumstances.

8. Deviations from terms and conditions and conditional bid:

Offer with deviation in commercial terms & conditions like payment term, validity etc. shall not be accepted.

9. Incomplete Bids/errors/ambiguities in bid:

- (a) Incomplete or obscure tender is liable for rejection.
- (b) Fee should be quoted in both figures and words. In case of ambiguity between fee in figures and words, fee quoted in words shall be considered for evaluation.
- (c) In case of ambiguities or self-contradictory terms/conditions mentioned in the bid, interpretations as may be in the interest of CSPDCL may be taken without any reference to the CA firm.

10. Delayed/Late Bids:

CSPDCL shall not assume any responsibility for any postal delays either for the late receipt of the documents by the CA professional firm or late receipt of the offer by CSPDCL. Extension in time for submission of the bid shall not be granted in any case.

11. Amendment in Bidding Document:

At any time prior to the deadline for submission of Bids, CSPDCL may, for any reason, whether at its own initiative or in response to a clarification required by a prospective bidder, modify the bidding documents by amendment(s). The amendment will be notified in writing or by Fax/E-mail to all prospective Bidders, who have purchased the bidding documents at the address contained in the letter of request for issue of bidding document at the address contained in the letter of request for issue of bidding document form the bidders. The amendment shall also be uploaded on the website of the company. CSPDCL shall bear no responsibility or liability arising out of non-receipt of the same in time or otherwise. In order to afford prospective bidder reasonable time to take the amendment into account in preparing their bids, CSPDCL may, at its discretion, extend the deadline for the submission of bids. Such amendments, clarification etc. shall be binding on bidders and will be given due consideration by the bidder while they submit their bids and invariably enclose such documents as part of the bid.

12. Pre-Qualification Criteria Requirements (PQR)

The bidder shall fulfil the following criteria in order to be eligible for award of contract under the instant tender. The bidder shall submit documents for the verification of qualification as mentioned in **Appendix I** against each criterion:-

- (i) The CA firm should have its registered head office in Raipur, Chhattisgarh. (Details may be furnished for office such as complete address, phone numbers and officer in charge and staff in each office).
- (ii) The CA firm should have minimum experience of Ten (10) years as on 31.03.2024. To count the experience of firm the certificate of practice (CoP) of senior partner, in case of partnership firm, and CoP of proprietor, in case of proprietorship firm shall be considered. (Copy of the (CoP) is required to be submitted). Experience should be in handling Income Tax matters like:- representing & resolving assessment before income tax department, filing appeals before CIT/ITAT, representation and preparation of written submission before ITAT. The firm should have atleast experience of 10 years as

consultant as on 31.03.2024 in Direct Tax matters pertaining to banking, PSU's, Government undertaking, listed firm, having turnover of Rs. 500 Cr.

- (iii) The CA firm should have atleast three fellow CAs and five associate CAs at Raipur, Chhattisgarh having post qualification experience in Direct Tax matter for atleast 10 years and 4 years respectively as on 31.03.2024 for carrying out the outsourced work.
- (iv) The CA firm should have minimum average annual professional receipts during last three financial years (2021-22, 2022-23, 2023-24) of Rs. 40,00,000/- (Rs. Forty lakhs only). The firm should furnish details alongwith copies of audited/certified balance sheet and profit and loss account, in format at appendix-II.
- (v) There should be no legal suit/criminal case pending or contemplated against CA firm on the ground of moral turpitude or for violation of any law in force (An undertaking from the firm is required)
- (vi) The firm should have experience in handling cases at ITAT alongwith counsel in last 5 years as on March 31,2024.

NOTE: - Relevant documentary proofs (as mentioned in Appendix-I) in respect of all the above requirements need to be submitted along with the Part-II offer –“**Qualifying Bid**” in **Appendix-I**. Without sufficient documentary proof about above qualifying criteria, Part-III offer- “**Professional Fee Bid**” shall not be opened.

13. Professional Fee:

The firm shall quote Professional fee for FY 2024-25. The fee shall be including all expenses but excluding GST in column “D” of table in Appendix-III. GST shall be paid extra. TA/DA and boarding/ lodging expense shall be paid extra in special circumstances to represent case outside Raipur. On the basis of Chhattisgarh State Power Companies' TA/DA rules 2019 where FCAs will be entitled with the benefits of category B, officers and ACAs will be entitled with the benefits of category “C” employees. L1 bidder shall be decided based on the lowest total fee arrived by considering the individual quoted fee (column “D” of table in Appendix-III) with weightage assigned (column “C” of table in Appendix-III)

14. Award criteria: -

CSPDCL shall be at liberty to accept any bid, lowest or otherwise or reject any or all bids without assigning any reason thereof. Successful bidder will be informed by post or through Fax.

15. Validity of offer:

The offer shall be valid for acceptance for a period of 90 days from the last date of submission of bids.

16. Disqualification:

CSPDCL may, at its sole discretion, and at any time during the evaluation process, disqualify any Applicant, if the Applicant has:

- i. Submitted the Proposal after the response deadline;
- ii. Made misleading or false representation in the forms, statements and attachments submitted as proof of the eligibility requirements;

- iii. Exhibited a record of poor performance such as abandoning works, not properly completing the, inordinately delaying completion, being involved in litigation, or financial failures, etc.;
- iv. Submitted a proposal which is not accompanied by required documentation or is non-responsive;
- v. Failed to provide clarifications related thereto, when sought;
- vi. Submitted more than one Proposal. This will cause disqualification of all the Proposals submitted by such Applicant.
- vii. Penalized for any disciplinary proceedings and any disciplinary proceedings should be pending against them as on the date of application.
- viii. Blacklisted/debarred anytime during last 3 years ending 31st March 2024 from participations in a tender floated by any central/state PSU / Government undertaking.

17. Signing of contract agreement and completion of formalities:

- (a) Successful applicant shall be required to sign contract with CSPDCL, on non-judicial stamp paper of Rs 250/- within fifteen days of receipt of order. Cost of stamp paper and revenue stamp to be affixed on contract agreement shall be borne by the applicant. Company shall not reimburse these costs.
- (b) Failure of the successful applicant to sign the contract within the stipulated time period shall constitute sufficient grounds for the annulment of the award, in which event CSPDCL may blacklist the bidder and make the award to another applicant or call for fresh bids.

18. Subletting of work

The awarded CA firm shall not sublet the work. In case, the firm sublets whole or any part of the work ordered, the contract may be terminated and action deemed fit may be taken against the firm.

19. Payment terms of professional fees

No advance professional fee shall be paid. 100% of total professional fee shall be paid generally within 30 days of submission of Bill in triplicate after completion of work to the ED (Finance), CSPDCL. The copy of registration certificate for GST shall be submitted along with bill. The tax shall be deducted at source as per prevailing rules.

20. Extension of Order:

CSPDCL reserves the right to place on order for extension of contract on the same rated, terms and conditions for a further period of one year i.e. FY 2026-27, subject to satisfactory performance of the professional firm during previous periods.

21. Cancellation of Order:

CSPDCL may upon written notice of default, terminate contract in the circumstances detailed hereunder:-

- (a) If in the opinion of CSPDCL, the CA firm fails to perform the work within the time specified or during the period for which the CSPDCL has granted extension, if any.
- (b) If in the opinion of CSPDCL, the CA firm fails to comply with any of the provisions of this contract. In such case, a written notice shall be served by CSPDCL to the professional firm to stop further activities and take urgent steps towards corrective measures, failing which the order will be cancelled.

- (d) The performance of the firm shall be reviewed periodically and for any unsatisfactory performance the company reserves the rights to terminate the services giving a notice of 15 days to the firm.
- (e) Notwithstanding the provisions of the Clauses (a), (b), (c) and (d) as mentioned above, CSPDCL reserves all rights, not to give any reason in writing or otherwise, towards cancellation of the contract at any time.
- (f) The decision of the CSPDCL shall be final regarding the acceptability of the repost submitted by the CA firm and the concerned company shall not be required to give any reason in writing or otherwise at any time towards rejection of same.

22. Confidentiality:

The awarded firm shall keep all information/documents/facts of CSPDCL confidential and not use them for the purpose other than that required under this tender/assignment.

23. Force Majeure:

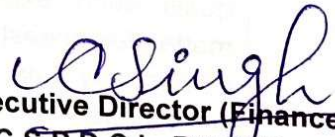
Any cause that is beyond the reasonable control of the CA firm or CSPDCL shall be force majeure condition. The cause of the force majeure condition will be taken into consideration only if tendered within 15 days from the occurrence of such delay. CSPDCL shall verify the facts and grant such extension as the facts justify. For extension due to force majeure conditions the CA firm shall submit its representation along with documentary evidence for scrutiny by the CSPDCL and decision of the CSPDCL in this regard shall be final and binding.

24. Officer in charge

The AGM (F&A) - IV O/o ED (Finance), CSPDCL shall be the officer-in-charge. Any guidelines required during execution of work may be taken with Officer-In-Charge whose contact no. is 0771-2576601.

25. Jurisdiction:

Any dispute or difference, arising under, out of, or about this work order shall be subject to exclusive jurisdiction of the competent court at Raipur (CG) only.


Executive Director (Finance)
C.S.P.D.C.L, RAIPUR

Information/Documents required to be submitted by the bidder to verify Qualifying Criteria

SL. No.	Qualification Criteria	Documents required
1.	The CA firm should have its registered head office in Raipur Chhattisgarh. (Details may be furnished for office such as complete address, phone numbers and officer in charge and staff in each office).	Details of Head/Branch office in Chhattisgarh such as postal address. Tel. no., officer-in-charge and staff in each office may be furnished.
2.	The CA firm should have minimum experience of Ten (10) years. To count the experience of firms the certificate of practice (CoP) of senior partner, in case of partnership firm, and CoP of proprietor, in case proprietorship firm shall be considered. Further, the firm should have experience of 10 years atleast as consultant in Direct Tax matters pertaining to banking, PSU's, Government ^{minimum} undertaking, listed firm, having turnover of Rs. 500 Cr.	Firm registration certificate, CoP of senior partner in case of partnership firm and CoP of proprietor in case of proprietorship firm required. Experience Certificate from client on their letter head / copy of work order. Note:- For experience: provide experience certificate from any banking, PSU's, Government undertaking, listed firm, having ^{minimum} turnover of Rs. 500 Cr. Experience certificate must contain that CA firm is handling Income Tax matters like:- representing & resolving assessment before income tax department, filing appeals before CIT/ITAT, representation and preparation of written submission before ITAT.
3.	The CA firm should have atleast three fellow CAs and five associate CAs at Raipur, Chhattisgarh having post qualification experience in Direct Tax matter for atleast 10 years and 4 years respectively as on 31.03.2024 for carrying out the outsourced work.	Constitution certificate from ICAI along with details of partners, their qualification date from which associated with the firm along with their curriculum vitae.
4	The CA firm should have minimum average annual professional receipts during last three financial years (2021-22, 2022-23, 2023-24) of Rs. 40,00,000/- (Rs.Forty lakh only). The firm should furnish details along with copies of audited/certified balance sheet and profit and loss account, in format at Appendix-II.	The firm should furnish details in Appendix-II along with copies of audited (if required to be audited as per any Act) / self-certified (if not required to be audited as per any Act) balance sheet and profit and loss account.
5	There should be no legal suit/criminal case pending or contemplated against CA firm on the ground of moral turpitude or for violation of any law in force (An undertaking from the firm is required).	The firm should give undertaking in Appendix-IV

counsel in last 5 years as on March 31,2024.	
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NOTE: - Relevant documentary proofs in respect of all the above requirements need to be submitted. Without sufficient documentary proof about above qualifying criteria, Part-III offer- "Professional Fee Bid" shall not be opened.

Financial Details (As per enclosed Audited/self certified Annual Account)

Please enclose copies of Audited / self certified Annual Account of last three years.

Financial Year	Professional Receipt (Amt-Rs in Lac)	Document to be submitted verification
2021-22		Audited/self certified Annual Account
2022-23		Audited/self certified Annual Account
2023-24		Audited/self certified Annual Account

Note: As per PQR clause- 13(IV)- The Firm should have minimum average annual Professional receipts of Rs 40,00,000 (Rupees Forty lakhs only) during previous three financial years i.e. FY 2021-22, 2022-23, 2023-24; (Copy of audited / self certified annual account to be submitted along with this Appendix).

Authorised Signatory

Name & Title of Signatory

Name of Applicant:

Address:

PROFESSIONAL FEE FOR THE WORK AS DIRECT TAX CONSULTANT ON CONTRACT OF CSPDCL

(FORMAT FOR SUBMISSION WITH PART-III PRICE BID)

SL. NO.	Particulars	Weight-age %	The Professional fee (excluding GST) For FY-2024-25 (In Rs.)
(A)	(B)	(C)	(D)
1	Preparation and filing of income tax returns.	10%	Fee per return.
2.	Representing the case before the Assessing Officer during the Assessment Proceedings under the IT Act and TDS proceedings before ITO-TDS.	20%	Fee per hearing.
3.	Preparation and filing of appeal before the CIT-A.	15%	Fee per appeal per case.
4.	Representation and preparation of written submission before CIT-A/CIT (review proceeding under sec.263)	10%	Fee per appeal/review per case.
5.	Other matters such as replying notices, written opinion, penalty proceedings, etc.	15%	Fee per matter.
6.	Preparation and filing of appeal before the Income Tax Appellate Tribunal, Bilaspur.	10%	Fee per appeal per case (excluding out of pocket expenses).
7.	Representation and preparation of written submission before ITAT, Bilaspur (Without Sr. Counsel).	10%	Fee per appearance (excluding out of pocket expenses).
8.	Representation and preparation of written submission before ITAT, Bilaspur (along with Sr.Counsel).	5%	Fee for appearance before the bench along with Sr.Counsel (excluding out of pocket expenses).
9.	Conference with Counsel/ Sr. Counsel in matters before ITAT and High Court.	5%	Fee per conference (excluding out of pocket expenses).
10.	Total	100%	

Note:- The Professional fee (excluding GST) quoted for FY 2024-25 will be considered same fee for FY 2025-26.

**Signature of authorized representative
Seal**

Appendix-IV

UNDERTAKING

We undertake that there is no legal suit/criminal case is pending or contemplated against our firm on the ground of moral turpitude or for violation of any law in force.

**Signature of authorized representative
Seal**

Signature of authorized representative
Seal