

**Haryana Rail Infrastructure Development Corporation (HRIDC) Limited**  
**(A Joint Venture of Govt. of Haryana & Ministry of Railways)**  
**CIN: U45400CH2017SGC041697**  
**Registered Office- SCO 17-18-19, 3<sup>rd</sup> Floor, Near Jagat Cinema, Sector-17A, Chandigarh.**  
**-160017**  
**Corporate Office:- Plot No 16, Tower 2, IRCON Towers, Sector-32,**  
**Gurugram-HR- 122018**

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**Tele: +91-172-2715644, Website: <http://www.hridc.co.in/>**  
**Tender Notification No: HRIDC/CCS/2024,**  
**HRIDC/F&A/Company Compliances Consultant/06/2024**  
**Dated: 13/08/2024**

**Sealed Tenders are invited in two packets from Professional Firms to provide services in the field of Income Tax, GST, Audit, Corporate Law & Secretarial services & Legal Services as Comprehensive Consultancy for Financial Year 2024-25, 2025-26 to HRIDCL**

Please visit <http://www.hridc.co.in> for details of the Tender and for downloading of Tender documents.

**Director / BD&F**  
**Haryana Rail Infrastructure Development Corporation**  
**(HRIDC) Limited**

## Tender for Comprehensive Consultancy services work

HRIDC invites participation from reputed and experienced firms/company for comprehensive consultancy services (Income Tax, GST, Audit, Corporate Law & Secretarial services & Legal Assistance) work for a period of 2 years commencing from October 2024 further extendable upto 3 years on annual basis, subject to satisfactory performance.

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The Schedule of Tender Events is tabulated hereunder, which is final if no specific correction is uploaded on HRIDC's official website.

<b>Sr. No.</b>	<b>Event</b>	<b>Date &amp; Time</b>
1	Tender Notice	13.08.2024
1	Availability of Tender	14.08.2024
2	Last date for submission of query etc., by the bidder/(s) Query will be sent on <a href="mailto:hridc2017@gmail.com">hridc2017@gmail.com</a>	21.08.2024
3	Reply/clarification/corrigendum as case may be by HRIDC in response to the query of bidder	30.08.2024
4	Submission of bid complete in all respect as per tender	13.09.2024
5	Opening of Technical Bid	13.09.2024
6	Opening of Financial Bid	To be informed to the technically compliant bidder/(s) well in advance

HARYANA RAIL INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED (HRIDC)  
Tender Document

Brief Details of Tender:

Description	Particulars of tender
Mode of Tender	Online E-tender
Tender Notice No	HRIDC/CCS/2024 dt 13.08.2024
Full name of work	As on cover page
Total cost	Rs. 27.02 Lakhs excluding GST for two years.
Earnest money amount	Rs. 63,767/-
Tender document cost	Rs. 3000 including GST
E- service fees	Rs. 1180 including GST
Completion period	24 months from LOA issue Date
Retention Money/ Security Deposit	5% on Contract Value (Successfully bidder EMD will be adjusted with the Security deposit)
Availability of tender document on e-procurement portal of Haryana Govt.	Tender documents will be available on the e-procurement portal Haryana Government i.e., <a href="https://etenders.hry.nic.in">https://etenders.hry.nic.in</a> From 14.08.2024 from 15:00 Hrs to 08.09.2024 upto 15:00 hrs.
Last date & Time to upload the tender Documents	13.09.2024 up to 15:00 hrs
Date & Time of Opening of Tender	13.09.2024 at 15:30 hrs
E-tender portal for Uploading of tender Documents, Corrigendum/ Addendum, Award of Work etc.	<a href="https://etenders.hry.nic.in">https://etenders.hry.nic.in</a>

Note: Only one single percentage rate above/below/at par on the total estimated value for the tender shall be quoted by the tenderer and any tenderer quoting rates other than single percentage shall be summarily rejected.

## Chapter 1

### 1. NOTICE FOR INVITATION OF TENDER(NIT)

Tender No. HRIDC/CCS/2024

Date-13.08.2024

1.1 Haryana Rail Infrastructure Development Corporation Limited (HRIDC), a joint venture Company of Ministry of Railways and Government of Haryana, having its office at SCO 17-18-19, 3<sup>rd</sup> Floor, Sector-17A, Chandigarh, India, invites Online Open e-Tender for the following works on prescribed electronic forms. Submission of manual tender is not permitted.

1.2 Name of Work: **Appointment of Firm to provide Comprehensive Consultancy Services** (Income Tax, GST, Corporate Law, Secretarial services, Submission of Reports, Audit).

**1.3 Details of NIT:** Refer to Page 3

1.4 Tenderer/s are advised to note the eligibility and minimum qualifying criteria specified in the "Instruction to tenderer/s" stipulated in the Tender document.

1.5 Availability of Tender documents: The tender documents and Addendum/Corrigendum (if any) will be available free of cost for downloading on e-procurement portal of Haryana Govt. as mentioned in clause 1.2 of NIT (Details of NIT). However, it will be the responsibility of the tenderer/s to download complete tender documents and to check and see issuance of addendum / corrigendum (if any). The addendum / corrigendum, if any, shall be made available only on the e- procurement portal of Haryana Govt.

1.6 Last Date of Receipt and opening of Tenders: Tender submissions shall be done online on e- procurement portal of Haryana Govt. as mentioned in clause 1.2 of NIT. Tenderer/s to note uploading the mandatory scanned documents as stated in the tender document. Submission of tender shall be closed automatically after the last date and time on e-procurement portal of Haryana Govt. after which no tender document can be uploaded.

#### 1.7 General Instructions on e-tendering

1.7.1 Tender shall be valid for a period of 90 days from date of opening of tender including Addenda/ Corrigendum issued if any. <sup>[OBJ]</sup>

1.7.2 HRIDC reserves the right to accept or reject any or all tenders any time without assigning any reasons. No tenderer/s shall have any cause of action or claim against the HRIDC for rejection of tender/s.

1.7.3 Tenderer/s are advised to keep in touch with e-procurement portal of Haryana Govt. for any updates.

1.7.4 The payment Tender Document Fees and e-Service Fee shall be made by eligible tenderer/s online directly through net banking or payment Gateway, please refer to 'Online Payment Guideline' available at the Single e-Procurement portal of GoH (Govt. of Haryana) and mentioned under the Tender Document.

1.7.5 Intending tenderer/s will be mandatorily required to online sign-up (create user account) on the website <https://etenders.hry.nic.in> to be eligible to participate in the e-Tender. He/ She will be required to make online payment of above-mentioned tender document cost and e-service fees. The intended tender, who fails to pay fees under the stipulated time frame, shall not be allowed to submit his / her tenders for the respective event/ Tenders. The tenderer/s should refer to Annexure to NIT for instructions regarding electronic e-Tendering System

1.7.6 The interested tenderer/s must remit the funds to the beneficiary account number specified

- under the online generated challan. The intended tenderer/s Agency thereafter will be able to successfully verify their payment online and submit their tender on or before the expiry date & time of the respective events/Tenders at <https://etenders.hry.nic.in>
- 1.7.7 The interested tenderer/s shall have to pay mandatorily e-Service fee, tender document cost (under document fee– Non-refundable) as given in clause 1.2 of NIT online by using the service of secure electronic gateway.
- 1.7.8 The interested tenderer/s are requested to go through ‘Annexure: Instructions Regarding Electronic e-Tendering System’.

## **Chapter 2**

### **2.1 Brief Introduction**

Haryana Rail Infrastructure Development Corporation Limited (HRIDC) has been set up by the Ministry of Railway in accordance to the Union Cabinet decision dated 03 February 2016. HRIDC is a Joint Venture of Government of Haryana (GOH) and Ministry of Railway (MOR) having share of 51% and 49% respectively. HRIDC was incorporated on 22 August 2017 to develop rail infrastructure in the state of Haryana on the principle of cooperative federalism. The JV has a mandate to take up planning and implementation of various rail infrastructure projects like new railway lines, last-mile connectivity, capacity enhancement works, etc. in the state of Haryana. Accordingly, to enhance rail connectivity for freight and passenger transportation, boost economic and social growth and enable polycentric growth in the state of Haryana, HRIDC has identified various rail projects which are under various stages of implementation and project are available on the official website of the company i.e. <http://www.hridc.co.in>

Details of the sanctioned projects is as follows:

- a.) Haryana Orbital Rail Corridor Project (HORC)- HORC project is being executed by SPV, Haryana Orbital Rail Corporation Ltd (HORCL).
- b.) Elevated Railway Track in Kurukshetra City- Kurukshetra Narwana existing line is passing through the heart of Kurukshetra city due to which there is traffic congestion and jams at level crossing. This elevated track eliminates all 5 manned level crossing throughout the heart of Kurukshetra.

**2.2 HRIDC intends to appoint a Professional Firm to provide services in the field of Income Tax, GST, Internal Audit, Secretarial Audit, Submission of Reports, Corporate Law, Secretarial services & Legal Services as Comprehensive Consultant to HRIDC.**

Since the project envisages construction, erection, installation kind of activities, comprehensive consultancy services complexity, at the considerable extent, could not be ignored. The appointment will be for 24 months w.e.f. 1st October 2024 and will also be extendable for upto 3 years on satisfactory performance on agreed terms and conditions by both parties.

The TOR-Terms of Reference for the comprehensive consultancy services work are provided in the tender document. This document, basically, is to give an overall idea to potential bidders to obtain a response. The exact scope and terms & conditions

shall be clearly mentioned in a Work Order or Contract by HRIDC after the selection of bidder.

Any alterations in Eligibility Criteria cum Qualification Requirement, and terms of the Tender Document, or any amendment to the Tender Document, etc. will be uploaded on HRIDC's official website, without any obligation or press notification or other proclamation. Therefore, all interested are advised to see the Website regularly.

### **Chapter 3**

#### **General Terms & Conditions: -**

3.1 Proposals in the prescribed format will only be considered. Proposal should provide sufficient details as required in the format; the applicant should submit supporting proof also.

3.2 If the proposal is not in the prescribed format or lacks a supporting document, then the proposal will be rejected without assigning any reasons.

3.3 The last date of submission of the proposal shall be 13.09.2024 at or before 15.00 hours.

3.4 Proposals received after the time limit will not be considered for further scrutiny and will outrightly be rejected.

3.5 HRIDC has adopted a two-packet bid process (collectively the "Selection Process") for evaluating the Proposals comprising Technical and Financial. In the first stage, a Technical Proposal evaluation will be carried out as specified in Section D. In the second stage, only on meeting the requirements of Section D, will the Financial Proposal be opened and evaluated. Applicant may be invited for negotiation as specified in Clause 21 of Instructions to Applicant (the "Selected Applicant").

3.6 The tender Fee for this tender is Rs. 3000/- (Inclusive of GST) by way of Demand Draft/online payment in the name of "Haryana Rail Infrastructure Development Corporation (HRIDC) Limited" payable at Chandigarh. A separate envelope containing the Demand Draft must be submitted along with the GST Certificate. A proposal not containing the tender fees shall be summarily rejected.

3.7 The Proposals sent by post, courier or in person will only be considered.

3.8 The proposal shall remain valid for 90 days after the date of opening of bids.

3.9 Proposals received after the scheduled time will not be accepted under any circumstances. We will not be responsible for any delay due to postal service or any other means.

3.10 The company reserves the right to accept or reject, in full or in part, any or all the proposal offered by applicants without assigning any reason whatsoever.

3.11 Proposal should be addressed to,

<p><b>Director / BD&amp;F</b> <b>Haryana Rail Infrastructure Development</b> <b>Corporation (HRIDC) Limited,</b> <b>Corporate Office:- Plot No 16, Tower 2, IRCON Towers, Sector-32, Gurugram-</b> <b>Haryana- 122018</b></p>
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3.12 All the technical bids received will be opened by the tender evaluation committee and will be evaluated as per pre-defined criteria.

- 3.13 Based on evaluation, firms whose technical score is 60% or more are eligible for a Financial Bid opening.
- 3.14 The Financial bids for technically eligible Firms to be opened and selection from among these firms shall be determined based on lowest bid.
- 3.15 In case of any dispute, the decision of MD, HRIDC shall be final and binding.
- 3.16 The assignment shall be carried out with due diligence maintaining quality of work done and in least possible time.
- 3.17 HRIDC reserves the right to cancel selected firm, if it is considered necessary.
- 3.18 In case of non-fulfillment of any instruction issued by HRIDC, HRIDC will be entitled to cancel the assignment without assigning any reasons.
- 3.19 Any firm PAN India can bid for the tender but after allocation of work, the bidder has to have/ or set up an office in NCR and/ or Chandigarh.
- 3.20 Expected Time for compliance/reply of the deliverables & payments is as mentioned below:

<b>Sr. No.</b>	<b>Deliverables</b>	<b>Expected time of compliance</b>	<b>Milestone &amp; Payment</b>
1	TDS/TCS Return Filing-Scrutiny with Data	5 working days before due date	Quarterly Within 15 days of receipt of complete bill with all supporting documents including Tax compliance certificate
2	Form 15CA/Form 15CB	Within 2 Hours from the time of sharing of data	Quarterly Within 15 days of receipt of complete bill with all supporting documents including Tax compliance certificate
3	Advance Tax Payment working	5 working days before due date	Quarterly Within 15 days of receipt of complete bill with all supporting documents including Tax compliance certificate
4	Income Tax Return filing	15 Days before due date	Quarterly Within 15 days of receipt of complete bill with all supporting documents including Tax compliance certificate
5	Reply of the Notice/Appeal/Third party inquiry related to Notice/Appeal under Direct Taxes or Indirect Taxes	2 working day from date of submission of data by HRIDC	Assignment Basis Within 15 days of receipt of complete bill with all supporting documents including Tax compliance certificate

6	Resolution of defaults on TDS-CPC Portal	Quarterly basis to be resolved within 7 days from the date of reporting/reflection	Quarterly Within 15 days of receipt of complete bill with all supporting documents including Tax compliance certificate
7	GST Return Filing	2 working days before due date	Quarterly Within 15 days of receipt of complete bill with all supporting documents including Tax compliance certificate
8	GST – TDS Return Filing	2 working days before due date	Quarterly Within 15 days of receipt of complete bill with all supporting documents including Tax compliance certificate
9	Annual GST Return filing/Audit	15 working days before due date	Quarterly Within 15 days of receipt of complete bill with all supporting documents including Tax compliance certificate
10	Opinion related to any matter pertaining to Direct Tax/ Indirect Tax desired in written (Hard Copy) or through an E-Mail	7 working days from date of communication for Hard Copy For E mail- On the same day	Within 15 days of receipt of complete bill with all supporting documents including Tax compliance certificate
11	Submission of monthly reports	Within 07 days of the end of the month.	Quarterly Within 15 days of receipt of complete bill with all supporting documents including Tax compliance certificate
12	Internal Audit Timeline (Quarterly basis)	Within 30 days of the end of the quarter.	Quarterly Within 15 days of receipt of complete bill with all supporting documents including Tax compliance certificate
13	Any Other Matters Assistance to Arbitrators in case of land award case Legal Drafting of Contract Agreements	Within 3 working days from the date of communication	Within 15 days of receipt of complete bill with all supporting documents including Tax compliance certificate



Legal Vetting of Contract Agreements		
Legal Drafting of BGs		
Legal Vetting of BGs		

- a. Maximum Penalty of 3 % with an overall capping of 10% of the respective months' / Quarter bill shall be deducted on non-compliance of above timeline stated.
- b. The HRIDC reserves the right to reject any or all offers received without assigning any reasons.

## **Chapter 4:**

### **(Indicative Scope of Work for Consultancy Service)**

#### **4.1- Direct Taxes: -**

- (i) Prepare and file returns/forms pertaining to Income Tax and TDS and provide guidance/ advice on matters relating to Income Tax and another related subject periodically.
- (ii) Vetting the advance income tax amount and arriving at the quantum of each instalment quarterly.
- (iii) Form 16 / 16A will be provided by the firm wherever and whenever required by the HRIDC. It shall be the responsibility of the firm to match part A & B of form 16 and accordingly the return shall be filed.
- (iv) Calculation and deduction of TDS will be done by HRIDC, but for any professional opinion regarding the tax matters (i.e., what percentage will apply and whether the TDS is applicable or not) will be provided by the Firm either on site or off site as per the HRIDC's requirement.
- (v) Preparing schedules/ statements for Tax/ Internal / Statutory / CAG Auditors including opinion and disclosures required if any.
- (vi) Income Tax Return whether original or revised, whether pertaining to current Assessment Year or previous Assessment Year of the HRIDC will be submitted by the Firm, there will be no limit on number of returns to be filed during the period of engagement.
- (vii) Draft replies to the queries, 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 Corporation, whenever necessary.
- (viii) To conduct scrutiny of Assessment Orders and advice on the same, compute Total Income and revised Total Income and file applications for rectification under the IT Act.
- (ix) Advising the cases where refund becomes due and taking necessary steps to complete the refund process.
- (x) Appear before the officers of the Income Tax Department / ITAT for hearing in connection with the assessment proceedings on Income Tax and TDS Return.
- (xi) Prepare and file appeals before the Commissioner of Income Tax (Appeals) / ITAT/High Court/Supreme Court/Appellate Tribunal, whenever necessary, and appearing on behalf of the Corporation for the hearing of such appeals.
- (xii) Represent the Corporation/ attend hearing proceedings before Income Tax and taking further action that may be necessary for the expeditious disposal of pending matters of the earlier assessment years.
- (xiii) Professional Opinion wherever, whenever required regarding the future contracts to be entered by HRIDC, shall also to be provided promptly by the Firm in writing wherever and in whichever form as desired by HRIDC.
- (xiv) Consultancy and certification services required for making foreign remittances according to the applicable provisions of section 195 of the Income Tax Act will be also in scope of firm i.e., issuance of certificate in form No.15CA & 15CB and other required forms.
- (xv) It will be also in scope of tax consultant to provide inputs in drafting various tender clauses/contract clauses as well as providing opinion whether in writing or orally as desired by HRIDC.
- (xvi) The scope includes a Tax Audit for the relevant year if applicable to the company.

## **4.2 Indirect Tax**

### **Goods and Service Tax (GST)**

- i. Advice/opinion on the applicability and levy of Goods and Service Tax.
  - ii. Prepare, review and file periodical GST returns (including GST TDS returns), in accordance with the law in force subject to the modifications / changes / revisions that may be carried out in the existing laws necessitating additional / modified returns etc.
- iii. Estimate and validate the monthly Goods and Services Tax (GST) liability of the Corp. and claim input tax as applicable.
- iv. Guide and help prepare Annual Return (GST Annual Return) and reconcile the same with books of accounts.
- v. Prepare the Input Credit Statement (GSTR 2A) and reconciliation of Input Credit (GSTR 2A) and GSTR 1 and GSTR 3B with monthly books of accounts.
- vi. Draft replies to the letters / orders / notices / any other documents received from Corporate Income Tax Authorities & GST authorities.
- vii. Review and suggest overall improvement in regulatory compliance, if considered necessary.
- viii. Advise reversal of ITC as per ITC rules including in the event of non-payment as maybe applicable.
- ix. Advise on availability or other wise of input credit on various services / Inputs/Capital goods.
- x. Advise the Corporation and ensure compliance in various matters including Reverse Charge, Input service distribution, self-invoicing, inter-office transactions, matching input tax credits.
- xi. Provide written opinion to the Corporation on various aspects of GST, as and when sought by HRIDC (viz., valuation and taxability of various income streams (premium, penal interest on late payment of premium, fees etc.), services rendered by the Corporation as well as services rendered to the Corporation, Input credit etc.)
- xii. Provide inputs/opinion in respect of accounting of GST matters (including output and input services).
- xiii. Provide opinions/comments/clarifications on various GST issues raised by the Corporation.
- xiv. Apprise the Corporation of new developments including amendments to tax laws and its provisions applicable to the Corporation and give professional opinion on tax matters referred to.
- xv. Review and suggest amendments / developments in the software being used by the Corporation in respect of input credit GST compliance.
- xvi. Advise on Vendor management to ensure Corporation gets input tax credits due to it.
- xvii. Represent the Corporation before GST Dept. or any authority in respect of GST in connection with the assessment proceedings, personal hearings, penalty proceedings and other indirect tax related matters including existing / ongoing appeals / writs etc. and related matters and taking further action that may be necessary for the expeditious disposal of pending matters of the earlier assessment years, if any.
- xviii. Draft and file appeals to appellate authorities including GST Commissioner, CESTAT etc. Drafting replies to the letter/queries/Demand notices / Show Cause Notices/any other document if any, raised by GST Dept. or any authority in respect of GST matters.
- xix. Represent the Corporation in Supreme Court / High Court in respect of matters pertaining to tax. (Assist the appointed advocate / representative in appeal matters - Briefing / facilitating counsel for appearing before High Court / Supreme Court as and when required).
- xx. The Firm will carry out the Annual GST Audit as per the applicable provisions of the GST Act.

### **4.3 Company Law matter and Secretarial Services: -**

- i. Assistance in convening the meeting and preparations of documents i.e. Notice, Agenda and Minutes etc.

- ii. Assistance in ensuring the Compliances & Preparation and filing of forms/return under various provisions of Companies Act, 2013, Labour Law, Securities Contracts (Regulation) Act, 1956 ('SCRA'), Depositories Act, 1996, Foreign Exchange Management Act, 1999 and other allied laws as per applicability.
- iii. Framing of Policies as required under the provisions of Companies Act, 2013.
- iv. Formulation of Committees, if required, as per the provisions of Companies Act, 2013.
- v. Dematerialization of Shares through Registrar & Transfer Agent, raising of funds through market either through floating Expression of Interest, Raising of Bonds, Debentures etc.
- vi. Appearances before judicial / quasi-judicial and administrative authorities, if required and preparation of reply of notices received from any authority.
- vii. To provide written opinion as and when sought by HRIDC via E-mail, followed by the signed and stamped hard copy of the written opinion.
- viii. Assistance in Preparation of Annual Report, Annual return and filing of Balance Sheet in XBRL Mode.

#### **4.4 Financial reporting and audit coordination**

- a) Prepare compliance calendar: This will include standard and regular compliance requirements related to the Companies Act 2013, TDS, etc.
- b) Support in designing company's monthly reporting structure (e.g. Trial Balance, Balance Sheet Reconciliation, Cash Flow statement, Bank Reconciliation statements)
- c) Assist in Coordination with Auditors
- d) Support in preparation of annual and monthly budgets

#### **4.5 Legal Assistance in Arbitration Cases, Drafting/ Vetting/concurrence: -**

- i. Consultant is involved in drafting and reviewing agreements/contract, producing technically accurate quality standard work, drafting technically correct opinions, and reviewing the reports.
- ii. Draft/ Amendment the BG/ BPG language, vetting & review the stamp duty applicability rule thereof.
- iii. Drafting & defending the petition for presentation to the arbitrator, if in case the contractor invoked arbitration.
- iv. Legal opinion on the order passed by Hon'ble Court/ Tribunal.
- v. Appeal if any under law aiding for preferring appeal in taxation matters before the appropriate authority.
- vi. Legal assistance to the arbitrator in the case of land payment cases.

#### **4.6 Internal Audit Plan & Scope of work: -**

Summary of Internal Audit Scope of work is as follows: -

- i. Tendering Process: - All Contracts awarded above 1 Crore.
- ii. Accounting- It will include Post check of Contractor's Bill, proper accounting and recovery of advances and retention money, payment of statutory dues, etc.
- iii. Accounts & Taxation- scrutiny of all expenses incurred by the Company as per SOP, review of ledgers, and other allied activities, checking of TDS Returns, Compliance of IndAS & amendments thereof.
- iv. Salary & Establishment Accounts Matter- Post Checking of monthly Pay bill Deduction, of PF and other statutory dues and payment of contributions/ Deduction of Tax at source and the deposit of the same with Government.

- v. Recording of Income- Income from operating activities & non-operating activities are recorded in compliance with provisions of Law.
- vi. Fixed Assets- Accounting for Purchases and addition during the year/ Correctness of entry in Fixed Asset Register/ Verification of Calculation of Depreciation.
- vii. Fund Management: - Physical verification of cash in hand, cheque in hand, BG's, FD's and interest accrued thereon, BRS, Foreign currency transactions, etc.
- viii. Compliance with all statutory laws.

#### **4.7 Secretarial Audit- Scope of Work**

##### Scope of Secretarial Audit

- i. The scope of secretarial audit includes the reporting on the compliance of five laws as mentioned in Form MR-3.
- ii. Companies Act, 2013 and the rules made thereunder.
- iii. Securities Contracts (Regulation) Act, 1956 ('SCRA'), and the rules made thereunder; if applicable.
- iv. Depositories Act, 1996, and the rules made thereunder; if applicable.
- v. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment, and External Commercial Borrowings; if applicable.
- vi. Reporting on the compliance of secretarial standards issued by the Institute of Company Secretaries of India.
- vii. Reporting on Compliances with the Listing Agreement; if applicable.
- viii. Reporting on compliance of 'Other laws as may be applicable specifically to the company'.
- ix. Examines and reports on the specific observations or qualifications, reservation or adverse remarks in respect of the Board Structures/system and processes relating to the Audit period.
- x. Secretarial Auditor may rely on reports given by statutory auditors or other designated professionals to check compliance with other laws like Income Tax, GST.
- xi. Apart from the above compliances, the scope of audit shall also include issue of certificate, reports and certification of forms on regular basis.
- xii. Apart from the above, if any other laws/regulations become applicable to the Corporation during the course of the audit period, necessary compliances and additional certifications and reports required thereunder would also be covered under the scope of the audit. Please note that all the certificates, reports etc. pertaining to secretarial matters of the Corporation which are required to be taken from.
- xiii. Practicing Company Secretary/Chartered Accountant shall be obtained from the Secretarial Auditor and therefore would be within the scope of the secretarial audit.

**4.8.1** The selected firm will map a personnel with minimum qualification of graduation (B. Com. Preferably) with minimum relevant experience of 3 years for record maintenance & assistance in Audit . A qualified CA/CS/LLB with minimum three years relevant work experience shall be mapped to the assignment for managing issues related to the domains of professionals as mentioned above in the areas of taxation & accounting, company laws & secretarial and legal issues respectively.

**4.8.2** Relevant Documents/Details/Information related to any statutory proceeding & assessment pending with respective statutory authority till the assignment completion date has to be handed over to the successor comprehensive consultancy services along with detailed note on the status of the proceedings & assessments

## Chapter 5

### Minimum Eligibility Criterion

#### 5.1 Technical Eligibility

Sl. No	Pre-Qualified Criteria	Scoring Pattern for technical score	Score	Maximum Mark	Documents to be provided
1	The firm should have or open head office or branch office in NCR / Chandigarh				Copy of Self Attested Membership No. issued by ICAI/ CMA/ CS/ Bar Council.
2	Existence of Firm for at least 5 Years	Up to 5 years	10	20	
		from 6 to 7 Y	15		
		More than 07 Y	20		
3	<p>The Firm should have rendered at least 3 assignments during last 5 FYs ended on 31.03.24</p> <p>The Assignment should have been for any 2 of the below mentioned services:</p> <p>a.) Direct Tax &amp; Indirect taxes</p> <p>b.) Preparation of Financial Statements</p> <p>c.) Secretarial Service, Secretarial Audit &amp; Other Company Law Matter</p> <p>d.) Legal Drafting/ Vetting/ Concurrence &amp; Internal Audit</p> <p>to Government infrastructure companies</p> <p>Or</p> <p>A public limited infrastructure company registered under the Companies Act.</p> <p>Or</p> <p>A private limited infrastructure company registered under the Companies Act having a turnover of more than Rs. 50 Cr</p>	For 3 Assignments	10	20	<p>Applicant should have completed Assignment for each case.</p> <p>A certificate of Competent Authority of service recipient organization to the effect that the assignment/ consultancy services has been successfully completed/ rendered on the Letter Head of the Organization.</p> <p>If assignment Completion Certificate is not submitted, then proposal shall not be considered.</p>
		From 4to5 Assignments	15	20	
		More than 5 Assignments	20	20	
		(In this regard consultancy work for entire FY will be considered as one assignment)			

4	The firm should have earned average minimum fees of Rs.1 Crore during the last 3 years. To calculate the average fees earned, revenue of last 3 years will be considered (FY 2020-21, 2021-22 & 2022-23)	1 Cr-1.25 Cr	8	20	Self-attested audited financial statements of last 3 FYs, i.e., FY 2020-21, 2021-22 & 2022-23
		Above Rs.1.25 Cr to Rs. 1.5 Cr	14		
		More than Rs.1.5 Cr	20		

## 5.2 Definition:

5.2.1 **Infrastructure Project:** Road, Bridge, Port, Railways, Canal, Power Sector, Airport & Metro.

5.2.2 Regarding SI No.3 above, as minimum criteria to qualify for evaluation, a firm must have executed at least 3 assignments in the last five years.

5.2.3 The Firm or Partners should not have been debarred or cautioned by ICAI/CMA/CS / Bar Council or any Government PSUs or any State/Central Govt. Dept./Institute or any autonomous funded and/or controlled by any State/Central Govt. (A self-certificate to the effect from the Firm shall be attached).

5.2.4 The bidder should not have been penalized for any disciplinary proceedings and no disciplinary proceedings should be pending against them. (imposed by any authority including ICAI/ CMA/CS / Bar Council)

5.2.5 The bidder should have a valid PAN, TAN & GST number. The bidder shall have a valid ICAI /CMA/CS & Bar Council membership/firm registration number.

5.2.6 HRIDC will shortlist eligible firms based on technical score obtained as per the scoring pattern outlined above.

## Chapter 6

### 6.1 Evaluation of Technical Proposal

6.1.1 The firm shall be allotted Marks for technical evaluation as per table attached in para 5.1 (Technical Eligibility).

6.1.2 The firm to be eligible should score at least 60 points in technical evaluation.

### 6.2 Final Selection

6.2.1 The Financial bids for technically eligible Firms will be opened and selection from among these firms shall be determined based on lowest bid quoted.

6.2.2. Mere meeting the qualification and/or submission of application will not confer any right for selection. Acceptance/rejection of any application will be at the sole discretion of the management of HRIDC Ltd.

## Chapter 7:

Schedule of Payment & Deliverables: -

- 7.1 The fee should include all kinds of charges. No other cost except the quoted fee will be paid to the firm.
- 7.2 Taxes & Duties will be quoted separately in the format.
- 7.3 Details of taxes will be mentioned separately with effective rate.
- 7.4 TDS will be deducted while making payment as per the applicable rules.
- 7.5 There shall be a 5 % deduction as retention money which will be deducted from each monthly bill. The retention money will be released 6 months after the completion of the work. The company reserves the right not to release the retention money in case of unsatisfactory performance.
- 7.6 The payment schedule will be as in respect of deliverables mentioned in 3.20

## Chapter 8

### Tender for Comprehensive Consultant

Sr. No	Particulars	Response	
1.	(a) Name of the firm (in CAPITAL letters)		
	(b) Address of Head Office & Branch Offices (Please state Head Office & Branch separately)		
	I PAN No. of the firm		
	(d) GST No. of the firm		
2.	ICAI/ CMA/CS/ Bar Council Registration No. Region Name Region Code No.		
3.	E-mail Address		
4.	Contact No.		
5.	Date of constitution of the firm		
6.	Full-time Partners (in case of Partnership firm) as on 1 <sup>st</sup> January 2021. <i>(Please provide details in the table below)</i>	(The Details of partner Chartered Accountants/CMA/CS/Bar Council member with the firm in <b>Annexure–“A”</b> attached herewith)	
	<b>Sl. No.</b>	<b>Continuous association with the Firm</b>	<b>Number of Cas</b>
	(a)	CA/CMA/CS/ Lawyer Partner having Post Qualification Experience (PQE) of 1 year or more with the firm <b>(but less than 5 years)</b>	
	(b)	CA/CMA/CS/ Lawyer Partner having Post Qualification Experience (PQE) of 5 year or more with the firm <b>(but less than 10 years)</b>	

	I	CA/CMA/CS/ Lawyer Partner having Post Qualification Experience (PQE) of 10 year or more with the firm	
7.		Number of Chartered Accountants/CMA/CS/ Lawyer employed full time with the firm	(The Details of other Chartered Accountants /CMA/CS/ Lawyer employed full time with the firm in Annexure-“B” attached herewith)
	<b>Sl. No.</b>	<b>Continuous association with the Firm</b>	<b>Number of Cas / CMA/CS/Lawyer Technical Qualified Staff</b>



Sr. No	Particulars		Response
	(a)	Full time Staff having Post Qualification Experience (PQE) of 1 year or more with the firm ( <b>but less than 5 years</b> )	
	(b)	Full time Staff having Post Qualification Experience (PQE) of 5 year or more with the firm ( <b>but less than 10 years</b> )	
	I	Full time Staff having Post Qualification Experience (PQE) of 10 year or more with the firm	
8.	<p>Similar experience of comprehensive consulting services for (Income Tax, GST, Corporate Law, Secretarial services &amp; Project Finance) &amp; duties to Government Company infrastructural in nature of State Government as well as Central Government or a private sector infrastructure company registered under the Companies Act.</p> <p>In this regard each year consultancy work for entire financial year will be considered as one (1) assignment.</p>		
9.	Assignment with Government infrastructural company/ Private Sector infrastructural Company		(The details of experience should be given as per <b>Annexure–“C”</b> attached)
10.	Fees earned by the firm for the last 3 years		(The details of fees earned during last 3 years should be given as per <b>Annexure “D”</b> attached)
11.	Profile of the firm		To be attached herewith separately.

We/I declare

1. That the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later on found not correct or false or there had been suppression of material information, the firm would not only stand disqualified from the tender process but would be liable for disciplinary action under the Chartered Accountants /CMA/CS / Bar Council Act, and the regulations framed there under.
2. That the Firm or Partners has not been debarred or cautioned by ICAI/CMA/CS /Bar Council or any Government PSUs. (A self-certificate to the effect from the Firm shall be attached).
3. That individually we are not engaged in practice otherwise or in any other activity which would be deemed to be a practice under Section 2(2) of the Chartered Accountants Act, 1949 & CMA/CS/ Law firm law thereof.
4. That the constitution of the firm as on 1<sup>st</sup> January 2019 shown in the bid submission is the same as that in the Constitution Certificate issued by the ICAI/CMA/CS & Law Firm.
5. That the firm is not the incumbent Internal Auditor of the project or the Project Implementation Authority (PIA).
6. That no partner of the audit firm or any qualified employee of the firm is related to any member of the Governing Body / Executive Committee / Board of Directors or the Project Director/ Managing Director / any Director or any of the senior management (as applicable) of the HRIDC. Relative would mean husband, wife, brother, or sister or any lineal ascendant or descendant.
7. That neither the firm nor its Partners or Associates have any interest in the business of the HRIDC.
8. That from the time of appointment and for one year after (to be counted from the date of issue of final audit report) the Firm ceases to be Statutory auditor, no other assignment of any kind to the PIA/project (including consultancy) will be accepted, either by the firm or by its partners or relatives of partners of the firm or by its associates.
9. The comprehensive Consultant services is not one against which disciplinary orders have been issued by the Public Companies Accounting Oversight Board and these orders are in force. Also, any partner/senior manager of the Consultant firm is not associated with the Consultant assignment in any manner if he/she has been found guilty of professional/other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949; or is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board.

(Sign with stamp & membership no on each page)

**Chapter 9****Annexure- “A”****DETAILS OF FULL-TIME PARTNERS OF THE FIRM**

Sr. No.	Name of Partners	Year of establishment of firm	Total completed years	Membership No.	Qualification	Year of passing (CA/CMA/CS & Law Firm)	Number of completed years Post Qualification Experience with the firm	
							No. of years	
1	2			3	4	5	6	

- Please attach duly certified copy of the ICAI/CMA/CS & Law Firm Card in support of the aforesaid information
- Please attach a duly certified copy of the registration certificate of ICAI/CMA/CS & Law Firm.

**Annexure – “B”****DETAILS OF OTHER STAFF EMPLOYED FULL TIME WITH THE FIRM**

Sr. No.	Name of the Chartered Accountant/ CMA/CS/ Law Firm	Membership No.	ACA / FCA/CMA/CS & Lawyer	Date of joining the firm

Please furnish a certificate to that effect in support of the aforesaid information.

**Annexure – “C”****DETAILS OF EXPERIENCE**

Sr. No.	Name of the Company	Type of Company	Year of Assignment	Latest Turnover of Entity Amount Rs in Crores	Nature of Service	Assignment Completion Certificate
1	2	3		4	5	6

- Please attach a certified copy of Work Order/Service Order/Contract in support of the aforesaid information.
- Please attach a certificate of competent authority of service recipient organization to the effect that the assignment has been successfully completed on the letter head in support of the aforesaid information.

➤ Please also attach a **Brief Details of Work Done.**

**Annexure – “D”**

**DETAILS OF FEES EARNED BY THE FIRM DURING LAST THREE YEARS**

<b>Sr. No</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>
Fees earned during year			
Total Fees			
Average annual fees earned			

Please provide a self-attested copy of financial statements.

**Chapter 10**  
**Format for Financial Bid**

Sl. No	Item Description	Quantity	Units	Rate	Total Amount
1	Quarterly Direct Taxes (IT) TDS Return	8	Per Qtr	8,000	64,000
2	Direct Taxes (all items except TDS)	2	Per Annum	20,000	40,000
3	Indirect Tax (GST) Returns	24	Per Month	12,000	288,000
4	Indirect Tax (all items except GST)	2	Per Annum	10,000	20,000
5	Company Law Matters and Secretarial Services	24	Per Month	5,000	120,000
6	Preparing bank reconciliation, inter-company reconciliation statements & other reports to be submitted to the management	24	Per Month	20,000	480,000
7	Internal Audit	8	Per Qtr	40,000	320,000
8	Secretarial Audit	8	Per Qtr	15,000	120,000
9	Legal Drafting of Contract Agreements: - On Assignment Basis	10	Per Assignment	5,000	50,000

10	Legal Vetting of Contract Agreements On Assignment Basis	10	Per Assignment	5,000	50,000
11	Legal Drafting of BGs- On Assignment Basis	10	Per Assignment	3,000	30,000
12	Legal Vetting of BGs- On Assignment Basis	10	Per Assignment	5,000	50,000
13	Drafting the petition for presenting to the arbitrator, if in case the contractor/ Land invoked arbitration.	20	Per Assignment	7,000	140,000
14	Follow up replies of the petition drafted in S No. 15 for the petition	20	Per Assignment	3,000	60,000
15	Legal opinion on the order passed by Hon'ble Court/ Tribunal	15	Per Assignment	10,000	150,000
16	Opinion on Income Tax Matter	8	Per Assignment	<b>40,000</b>	320,000
17	Opinion on GST Matter	8	Per Assignment	<b>50,000</b>	400,000
<b>TOTAL</b>				<b>258,000</b>	2,702,000
	<u><a href="#">GST@18%</a></u>			46,440	486,360
	<b>Total</b>			<b>304,440</b>	<b>3,188,360</b>

## Chapter 11

### Bid forwarding Letter-Specimen

Date:

To,  
**Director / BD&F**

HRIDC Limited,  
**Plot No 16, Tower 2, IRCON Towers,**  
**Sector-32,**  
**Gurugram-**  
**Haryana- 122018**

Dear Sir,

Sub: Submission of Techno commercial bid.

Ref: TENDER NO: **Comprehensive consultancy services /2024 Dated: .....**

With reference to the above we \_\_\_\_\_(name of bidder) hereby submit our bid as below.

- A. We have prepared and submitted the bid strictly as per the format and instruction given in the tender document.
  - B. Techno Commercial bid and financial bid have been submitted in separate sealed envelopes duly super scribing techno commercial and financial bid and both the sealed envelope have been put in third envelope super scribing Proposal for appointment of tax Consultant.
  - C. The price bid is submitted un-conditionally i.e., without any condition and strictly as per the price bid format.
  - D. Techno-commercial bid does not have any mention of the price.
  - E. We meet the eligibility criteria as under:
    - I. We are a reputable firm of Chartered accountants based at Gurgaon/ Chandigarh.
    - II. We are in continuous practice of tax consultancy work of companies/firms and institutions for a period of \_\_\_\_\_years ending 31<sup>st</sup> March 2023.
    - III. We have \_\_\_\_\_no. of full-time partners in practice or \_no. of associated chartered accountants/ CMA/CS/ Lawyer in full time employment.
    - IV. We have not been blacklisted /debarred anytime during last 3 years
-

ending 31<sup>st</sup> March 2022 from participating in a tender floated by any central/state PSU or any state/central government department/institutes or any autonomous funded and/or controlled by any state/central government.

- V. The average annual turnover of our firm is Rs \_\_\_\_\_ during the last three financial year ending 31<sup>st</sup> March 2021.
- VI. We have not been penalized for any disciplinary proceedings and no disciplinary proceedings are pending against me/us.
- VII. We are not the statutory auditors of the company.
- VIII. We are not falling under the preview of section 144 of the Companies Act 2013.
- IX. We are having valid PAN, TAN and GST Number (documentary proof enclosed)
- X. We possess valid ICAI/ CMA/CS/ Lawyer membership no./firm registration no.
- XI. Assignment Completion Certificate has been attached.

For \_\_\_\_\_

(Name of the  
signatory) Partner

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