



Bid Number/बोली क्रमांक (बिड संख्या):
GEM/2025/B/6124873
Dated/दिनांक : 08-04-2025

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	08-05-2025 19:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	08-05-2025 19:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	120 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Ministry Of Railways
Department Name/विभाग का नाम	Indian Railways
Organisation Name/संगठन का नाम	South Eastern Railway
Office Name/कार्यालय का नाम	Pfa Ser
क्रेता ईमेल/Buyer Email	neetisingh.13@gov.in
Item Category/मद केटेगरी	Hiring of Consultants - Per Person Per Month Based - GST Consultant; GST Consultant; CA/ICWA; No
Contract Period/अनुबंध अवधि	2 Year(s)
Minimum Average Annual Turnover of the bidder (For 3 Years)/बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का)	2 Lakh (s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	3 Year (s)
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
Do you want to show documents uploaded by bidders to all bidders participated in bid?/	No
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No

Bid Details/बिड विवरण	
Type of Bid/बिड का प्रकार	Single Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days
Estimated Bid Value/अनुमानित बिड मूल्य	410640
Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Arbitration Clause	No
Mediation Clause	No

EMD Detail/ईएमडी विवरण

Required/आवश्यकता	No
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ePBG Detail/ईपीबीजी विवरण

Advisory Bank/एडवाइजरी बैंक	State Bank of India
ePBG Percentage(%) / ईपीबीजी प्रतिशत (%)	5.00
Duration of ePBG required (Months) / ईपीबीजी की अपेक्षित अवधि (महीने).	30

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

Beneficiary/लाभार्थी :

FACAO SER
PFA SER, Indian Railways, South Eastern Railway, Ministry of Railways
(Facao Ser)

MII Compliance/एमआईआई अनुपालन

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

MSE Purchase Preference/एमएसई खरीद वरीयता	Yes
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1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the

date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.

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

3. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to the [OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if the credentials of the service provider are validated on-line in GeM profile as well as validated and approved by the Buyer after evaluation of submitted documents.

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

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Last 3 years average business revenue from consulting:As per attached SOW

Number of Consultants on payroll of firms:As per attached SOW

Number of projects completed in India having similar scope & size of proposed project under hiring:As per attached SOW

Scope Of work:[1744116410.pdf](#)

Profile of Consultants:[1744116417.pdf](#)

Hiring Of Consultants - Per Person Per Month Based - GST Consultant; GST Consultant; CA/ICWA; No (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Consulting Category/ Stream	GST Consultant
Consultant's Profile	GST Consultant
Indicative generic Qualification of consultants/ resources/ SME	CA/ICWA
Proof of Concept (POC) Required	No
Total Experience of Consultants/ Resources (in Years)	4 to 6 Year
Deployment of Consultants/Resource	Onsite
Certifications	Other Certification as indicated in BID
Addon(s)/एडऑन	
Additional Details/अतिरिक्त विवरण	

Specification	Values
Required Expertise of Consultant in the Subject Matter/Sub-Sector	GST Consultant in Railways
Required Educational Qualification of Consultants	CA
Position of the Consultant	GST Consultant

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़

Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी

S.No./क्र. सं.	Consignee Reporting/Officer/ परेषिती/रिपोर्टिंग अधिकारी	Address/पता	Number of Consultants / SMEs	Additional Requirement/अतिरिक्त आवश्यकता
1	Debi Barman	700043,O/O PFA, SER, Garden Reach	1	<ul style="list-style-type: none"> Duration of Hiring of Consultant/SME in months During the Contract Period : 24

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

1. Generic

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

2. Certificates

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

Disclaimer/अस्वीकरण

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.

2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers / Service Providers are mandated to ensure compliance with all the applicable laws / acts / rules including but not limited to all Labour Laws such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972 etc. Any non-compliance will be treated as breach of contract and Buyer may take suitable actions as per GeM Contract.

This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws./जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्यवाही का आधार होगा।

---Thank You/धन्यवाद---

GST Consultant for South Eastern Railway for a period of 24 months

1.0 South Eastern Railway is the Principal Office of Ministry of Railways for Indian Railways (Jharkhand State) for the purpose of GST. In order to comply with all the provisions of GST Act, as they pertain to Railways, it is proposed to engage a competent **Consultant firm** for providing assistance, advice, etc. related to GST matters. Accordingly, rates for the services related to GST matter ,to be provided to South Eastern Railway.

2.0 Period of Service: For a period of 24 months from the date of award of contract or as would be intimated otherwise.

3.0 Scope of Work: The services would be basically to help South Eastern Railway to ensure that all GST rules are being complied with in all transactions in terms of GST Act and as per various guidelines issued by Railway Board from time to time, in respect of GST in Railways. The detailed **Scope of Work**, however, is detailed below. This may be carefully perused before giving your bid.

4.0 Important Requirement: On-site deployment of a qualified Chartered Accountant executive with experience in GST matters, in the GST Cell of South Eastern Railway is required. He will be assisted by one Associate who is atleast doing his articleship. **The firm would be required to enclose with their offer, the CV along with certificates of the persons in their rolls who would be deployed.** South Eastern Railway reserves the right to seek replacement of person deployed, in case their service is found to be unsatisfactory. In case the persons deployed are to be replaced, they should be replaced with persons of similar qualifications and experience, with prior approval of South Eastern Railway.

5.0 Eligibility of the contractor:

The Consultant Firm should be a reputed Chartered Accountant firm having vast experience in dealing with Railway GST matters.

(A)Works experience: The bidders should have satisfactorily completed in the last three previous financial years and the current financial years up to the date of opening Tender, one similar nature of work, for a minimum of 35 percent of Advertised value of Bid.

*Completed works: includes ongoing service contract subject to payments of Bills amounting to at least 35 percent of Advertised value of Bid.

**Similar nature of service means “Providing service in the capacity of a GST consultant to any Zonal Railways or Any divisions of a Zonal Railway over Indian Railways for minimum three years”.

Work experience certificate from the competent authority including LOA must be attached. The bidder shall submit details of work executed by them along with the bid for service contracts to be considered for qualification of work experience criteria clearly including the nature of/ scope of contract, actual completion cost and actual date of completion of such contract.

(B)Financial Standing: The Bidders would be qualified only if they have minimum financial capability below-

i) **T-1 Financial turnover-** The bidder should have aggregate financial turn over not less than 1.5 times the advertised bid value during the last three previous financial years and the current financial year up-to the date opening of Tender. The audited balance sheet reflecting financial Turnover certified by the Chartered Accountant with their stamp, signature and membership number shall only be considered

ii) **T2-Liquadity** The bidders should have access to or has available liquid assets, lines of credit and other financial means to meet cash flow that is valued 5 percent of estimated Bid value Net of applicant's commitments for other contracts. The Audited balance sheet or banking reference certified by CA with her stamps, signature and membership No should be submitted along with Bid.

6.0 Tenderer credential

- (i) The tenderer shall submit a Statement showing works executed by him/them in last three financial years and works in hand.
- (ii) The bidder should submit proof of professional and technical experience in GST matters for Zonal Railways/Division of Railways. The tenderer shall submit the letter of award/ certificate of satisfactory completion of work (satisfactory performance in case of ongoing work) from the officer concerned duly signed under Official seal stating Name & final cost of work, Date of completion etc., must be attached along with the offer clearly including the nature/scope of such contract. A proforma is given below. Certificate from " Private Individual" for which such works have been executed/being executed shall not be accepted.

7.0 Availability of Office of Service provider: An office/Branch of the Service provider must be located in and around Kolkata in the State of West Bengal for better co-ordination and service.

8.0 GST Compliance: The service provider/agency, participating in the bid must be GST compliant regarding registration, filing of returns etc., and shall be fully responsible for the compliance as per GST Act at all times.

9.0 The bidder should submit an undertaking along with the bid that he/she is not under liquidation court receivership or similar proceedings and not bankrupt.

10. The bidder should submit a self declaration to the effect in bidder's official letter head that their agency have not been black listed by any agency whatsoever till date.

11. Bidder's offer is liable to be rejected if they don't upload any of the certificates/ documents sought in the bidder document, Additional Terms & Conditions and corrigendum if any.

12. Post bid opening, NO new documents will be considered for bidder evaluation

13. The bidder shall give full details of the constitution of the Firm/Company/Society etc. and shall also submit following documents (as applicable), in addition to documents mentioned above:

(a) Sole Proprietorship Firm: The bidder shall submit the notarized copy of the affidavit or GST certificate indicating Proprietorship certificate.

(b) Partnership Firm: The bidder shall submit self-attested copies of (i) registered/notarized Partnership Deed and (ii) Power of Attorney duly authorizing one or more of the partners of the firm or any other persons(s), authorized by all the partners to act on behalf of the firm and to submit & sign the Bidder, sign the agreement, witness measurements, sign Measurement Books, receive payment, make correspondences, compromise/settle/ relinquish any claim (s) preferred by the firm, sign 'No Claim certificate', refer all or any dispute to arbitration and to take similar action in respect of all Bidders/contracts OR said Bidder/contract.

(c) Company registered under Companies Act-1956: The Bidder shall submit (i) the copies of MOA (Memorandum of Association) and AOA (Articles of Association) of the Company; and (ii) Power of Attorney duly registered/ notarized by the company (backed by the resolution of Board of Directors) in favour of the individual, signing the Bidder on behalf of the Company.

(e) Society: The bidder shall submit (i) Self- attested copy of the certificate of Registration, (ii) Deed of Formation and (iii) Power of Attorney in favour of the bid signatory.

(d) A bidder who submits or participates in more than one bid will cause all of the proposals in which bidder has participated to be disqualified. No Bidder can be a sub contractor while submitting a bid individually or as a partner of JV in the same bidding process.

Valid Documentary evidence in support of each of the above must be uploaded, failing which the application will be summarily rejected. No documents will be accepted after opening of Bid.

Annexure-I

Detailed SCOPE OF WORK

1.0 Basic Service: The Consultant Firm would be required to oversee all aspects of implementation of GST in all aspects of transactions by Railways in Jharkhand State covering South Eastern Railway and other Railways. The firm would provide advice and assistance related to these matters to South Eastern Railway for flawless compliance of GST Act/Rules/Provisions as it would apply to Railway transactions in Jharkhand State for which South Eastern Railway is the Principal Office of Ministry of Railways responsible for all GST compliances. Besides, the firm should provide all necessary assistance in respect of GST transactions relating to all accounting units established in West Bengal also.

1.1 Railway Board's guidelines: The firm would be responsible to familiarise itself with all the Railway Board's guidelines and circulars issued from time to time on GST matters and help South Eastern Railway to carry out GST compliant transactions and payment for Jharkhand State. For inward services, GST payable by the Railways and ITC is available to Railways for certain eligible payments while making payment to contractors and vendors. Railway Board has given guidelines and the principles on which ITC would be claimed. The firm would be required to examine if/whether the guidelines are being observed by South Eastern Railway and other Railways (in their transactions in Jharkhand State) as it is meant.

1.1.1 CRIS, the IT arm of Indian Railway runs a number of IT applications which compute GST transactions both for outward services and inward services of Railways. Besides there are applications which capture manual entry of GST transactions. The Consultant should be familiar with those applications and interact with CRIS officials in correct understanding of the applications and its implementation.

1.2 Various directorate of Railway Board have issued guidelines and instructions from time to time for GST implementation in different works and supplies. The GST Consultant has to study the same, prepare a gist of it and examine, if South Eastern Railway is following the guidelines as is intended, or any procedural changes are required to be adopted.

1.3 GST Responsibility of South Eastern Railway for Jharkhand: As stated already, South Eastern Railway is responsible for all GST payment in respect of Railways Outward services in the State of Jharkhand. Therefore, for payment of GST in connection with all transactions of Railway establishments covering part of South Eastern Railway, part of Eastern Railway, East Coast Railway etc. would be the responsibility of South Eastern Railway. The compilation of the transactions, both earnings and expenditure, including claiming of ITC, is mostly done on Railways own centrally deployed software by CRIS (Viz. FOIS, IPAS etc.) and final figure relating to GST dues of Railways for the State of Jharkhand is worked out centrally and then paid by South Eastern Railway on receipt of communication from the central source. Subsequently, amounts paid for other Railways located in Jharkhand is taken from them and similarly, GST payment for South Eastern Railway for its areas outside Jharkhand is paid to those other Railways who have paid for it.

1.4 Transactions to be captured manually: There are also certain transactions of outward services which are not captured by these centrally deployed software's. For compilation of such transactions there is a web-enabled manual entry portal of CRIS where these manual transactions are to be entered into manually.

1.5 GST Reconciliation between Railways: The GST Consultant would be required to help and assist the GST Cell of South Eastern Railway to correctly reconcile the amounts paid on behalf of other Railways and claim the same and pay to other Railways what has been paid for by them on behalf of South Eastern Railway. The Consultant would also help and assist in ensuring that all outward services of various departments where GST dues and receipts are to be manually entered are being done and complied with. He has to assist and help GST Cell and give correct advice to the other departments in such matters.

1.6 GST component in Estimates for works or supply or services: For various contracts (Inward Services), South Eastern Railway has to correctly estimate the GST implications including neutralization effect. The GST Consultant would be often required to give required advice in matters relating to Railway Estimates taking into GST Notifications and Railway's internal guidelines. In this connection it is also mentioned all previous GST neutralisation cases of all the units should be verified and provide proper guidelines in this issues.

1.7 Deployment of experienced Chartered Accountant and an associates from the Consultant's office in GST Cell of South Eastern Railway: The Consultant would deploy an executive holding a C.A degree and Associates employed in his/her office to attend the GST Cell of S.E. Railway every working day. The C.A executive to be deployed should be well versed in GST provisions and rules. He/She should also be well conversant with Railway working and its web based applications. However, if his/her performance is not found satisfactory; the person should be replaced with another suitable person after taking consent of South Eastern Railway on his/her CV. **The executive should report AFA(GST)/GRC everyday at during office hours for five(5) working days of the each week except Saturday, Sunday and Gazetted Holidays.** In case of any unavoidable office emergency or

if work demands, the executive will have to be present on Saturday, Sunday and Gazetted Holidays without any extra cost to Railways. However, in case of any dispute the decision of Dy.FA&CAO(G)/GRC will be final and binding on the contractor.

1.7.1 The bidder should enclose the CV and C.A qualification certificates of the C.A executive and associates to be deployed in SER along with their quotation. If required, personal interview of the Chartered Accountant executive would be taken before consent is given for his/her deployment, in the event of the contract is awarded to the bidder.

1.7.2 The roles and responsibilities of the C.A executive to be deployed in the GST cell are given below, which are illustrative & not exhaustive:

- i. He/She would be the interface between the Consultant firm and the South Eastern Railway.
- ii. While he/she needs to be reasonably experienced to offer advice and provide assistance, all his/her advices have to be in the name and letterhead of the Consultant Firm and the Firm would be responsible for the correctness of the advice furnished by him/her.
- iii. He/She would be provided with a computer and printer with the internet connectivity to interact with the firm and other officials of Railways through email and other modes in the net. However, the firm should provide all necessary software support (such as downloading bulk JESON files such as relating to GSTR-1, Reconciliation of 2A and 2B, working on any software/web files that CRIS/Railway Board may advise, etc) as and when required for the purpose of data processing, retrieving etc which are to be required for submission of various GST Returns or for any purpose as may deem fit for by South Eastern Railway.
- iv. He/She may be required to visit Officers who may need to consult him/her in their chamber or assist the Officers in a meeting with other functionaries where GST issue might be a point for discussion. South Eastern Railway has its offices in Garden Reach. Therefore, he/she would be required to visit offices in Garden Reach HQ complex.
- v. However, most of the time he/she would be interacting with officers and the offices of Accounts Department who are co-ordinating with all departments for GST compliant transactions.
- vi. Since South Eastern Railway is the Nodal Railway for Jharkhand State and its registered office is at Ranchi, the consultant may be required to visit GST Office at Ranchi for interacting with GST Authorities or for the purpose of attending Audit Cases, etc at Ranchi or any other place from where the GST Authorities may require our presence. Such visits may not be more than 5(five) times in a year. Accordingly, the cost should be computed in their offer. No separate payment would be given by Railway for transport or lodging of the staff or the consultant who goes on the outstation assignment.
- vii. If Railway rejects the CVs submitted due to unsuitability, fresh CVs should be submitted. Therefore, the firm may take care to ensure that CVs of suitable and experienced persons, who can provide the assistance and guidance on the matters as listed above, are furnished.
- viii. **The C.A executive deployed in GST Cell will not directly issue clarifications to any departments or Officers. Whenever, any one approaches him/her with an issue and requires a written reply, the reply along with the queries should be given to the AFA in charge of GST Cell who may after due scrutiny, reply to the officer or department concerned.**
- ix. The C.A executive would prepare fortnightly report of GST implementation in South Eastern Railway bringing out all the facts and figures for the information of higher officials.
- x. In case of inability of the C.A executive to be present, due to leave, sickness or any other reason, prior intimation should be given and a suitable replacement of equal or similar competence should be deployed in his/her place.

xi. The deployed C.A executive or Associates may be changed only at the advice of Railway (in case of incompetence or misdemeanour). The firm will have no right to replace the C.A executive once selected and groomed by the Railway unless there is a suitable reason acceptable to Railways. However, in case of mutually agreed situation, not more than two changes would be permitted during the course of the contract . Frequent changes of the C.A executive would reflect badly on the performance of the contractor (Firm) and would entitle Railway to terminate the contract/levy token penalty depending on graveness of situation. Presence of incompetent/unqualified C.A Executive will be treated as absent and penalty will be charged as per Clause No. Xii of Para 1.7.2 of the Scope Work. In this regard, the decision of Dy.FA&CAO(G)/GRC will be final and binding of the contractor(Firm).

1.7.3. Penalty Clause

- 1) Penalty Terms will be dealt with as per GeM SLA.
 - 2) In addition to the penalty clause listed out in GEM SLA, the following penalty condition are included
 - i) Absence of C.A Executive without prior intimation and/or without substitute, Presence of incompetent Executive will render penalty of Rs.500/- (five hundred) per day being imposed on the firm. However, maximum penalty imposed will not be more than 20% (TWENTY) of the contract value.
 - ii) Delay in submission of required documents vide Clause 12 of special conditions of Contract, penalty uptoRs. 200 per day will be imposed.
- The penalties will be recovered from running bills, Pending Bills, Performance Guarantees et

1.7.4 Exit Clause: Both Railways and the contractor can terminate the contract with one-month prior notice. However, if the notice is given by the Contractor/Railways then the contractor shall have to continue with the service till new arrangement is made by Railways or one-month period, whichever is later.

1.7.5. Arbitration: In the event of any question, dispute or difference arising under these conditions or in connection with this contract (except as to any matters the exclusion of which is specially provided for in this conditions)a party may refer such claim / dispute or difference to Arbitration by a sole Arbitrator to be appointed by the General Manager, South Eastern Railway. Wherever, reference is made to the General Manager for Arbitration, the provisions under General Conditions of Contract for Service as amended from time to time shall be applicable. The term of Engineer of GCC shall mean Dy.FA&CAO(G) (Designation) and include the officer in executive charge of works and shall include all superior officers of the Accounts department of South Eastern Railway(HQ), Kolkata. "Subject to Arbitration clause, courts at Kolkata will have the legal jurisdiction."

1.8 Workshop/Meeting: The GST Consultant Firm may be required to conduct workshops any where under SER jurisdiction without any extra cost, whenever required, if any department requires to have a session relating to GST in Railways. In such case, the Consultant Firm would deploy suitable C.A qualified expert for such workshop. The meeting and other infrastructure/logistics like projector, computer, etc would be provided. The number of frequency of such workshops cannot be indicated. Besides, Consultant will have to attend/accompany Railway officials and prepare a response appropriately. It is to be noted that Railway will not bear any cost for any such situations.

Instruction to the Firms

The consultant shall not divulge any information gathered by him/her during the period of assignment related to the organization to anyone who is not authorized to know/have the same. For this purpose, the consultant shall sign an agreement of confidentiality with the SERailway containing a clause on ethics and integrity.

1. Please go through the relevant documents carefully while submitting your quote
2. Please enclose details about your firm and details of experience you have in GST matters including credentials, if any. Please enclose list of personnel in your rolls including the CAs.
3. The 'Scope of Work' is given in Annexure-II. Please go through it carefully.
4. Annexure-III is the format of CV of the persons who would be deployed in GST Cell of South Eastern Railway.
5. **EMD & Performance Guarantee:** Payment of Earnest Money Deposit (EMD) and Performance Guarantee (PG) will be governed by GCC for Services and instructions issued by Railway Board from time to time.
Performance Guarantee can be in the form of irrevocable Bank Guarantee from any of the scheduled commercial bank or in the form of cash/DD to be deposited in Cash Office, in the name of PFA/South Eastern Railway. Performance Guarantee has to be paid within 30(thirty days of award of contract. A penal interest of 15%(fifteen) per annum shall be charged for the delay beyond 30(thirty) days, i.e. from 31st day after the issue of LOA(Letter of Acceptance). Beyond 60(sixty) days of LOA, if the Performance Guarantee is not submitted, the contract is liable to be terminated.
6. The Performance Guarantee would be released after satisfactory completion of work. However, failure in contract leading to termination would render the Performance Guarantee being forfeited.
7. Payment Terms: i) Payment will be made in quarterly basis on pro-rata basis with standard deductions.
ii) Payment will be made through NEFT/RTGS for which you will be required to submit mandate form.

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any

Annexure-II

1 .CV of the persons(Chartered Accountant and one Associate) to be deployed in GST Cell of South Eastern Railway

Sl. No.	Particulars	
1	Name	
2	Qualification(certificates	

	are to be attached)	
3	Experience	
4	Address	
5	Mobile No.	
6	E-Mail ID	
7	Any other information	

(Please enclose at least CV of two (2) persons out of which one person would be chosen for deployment in GST Cell of South Eastern Railway)

Seal and signature of the Authorised Representative of the Firm

2.Work Completion Certificate/Payment Certificate Format

The work completion certificate/payment certificate from competent authority in support of technical eligibility criteria must have following information.

Sl. No.	Item	Remarks
1	Name of work	
2	Contract Agt. No. & date	
3	Cost of work as per agreement	
4	Details of firm & address	
5	Actual date of commencement	
6	Original date of completion(as per agreement)	
7	Actual date of completion	
8	Total value of work executed by the firm**	
9	Total value of work executed in only similar type of work (if the contract consist of similar type of work and other type of work) by the firm. Name of similar Type of works** must be endorsed here.	
10	Penalty imposed, if any	
11	Performance	

Signature of competent authority with office seal.

3.UNDER TAKING AS AN ELEGIBLE APPLICANT

1. I/We hereby confirm and declare that I/We a sole proprietor and my/our firm/company M/s. has not been put on defaulter list by EPF/ESI/Service Tax/Labor Deptt. etc. during last 03 and current financial year.
2. I/We hereby confirm and declare that my/our firm/company M/s. _____ is/are not involved in any illegal activity and/or has not been charged sheeted for any criminal act during last 03 and current financial year.
3. I/We hereby undertake that none of the Central/State Government department/public sector undertaking/other Government entity or local body has debarred us for business as on the date of tender submission. Also, no work has been rescinded / terminated by RAILWAY ADMINISTRATION after award of contract to us during last 03 and current financial year due to our non-performance.
4. I/We hereby undertake that we have not been levied penalty of 10% (or more) of the contract value in a contract due to delay or due to any other reason during last 03 and current financial year with any Agency/Organization.
5. I/We hereby further undertake that in case any of the facts mentioned above and any particular mentioned in our applications are found other- wise or incorrect or false at any stage, my/our firm/company shall stand debarred from the present tender besides taking action under the provision of this Agreement including termination of contract if awarded without any claims for any compensation, damages, cost etc.

SEAL AND SIGNATURE OF THE BIDDER

