



BID DOCUMENT FOR APPOINTMENT OF TAX CONSULTANT

Tender No. FIN/14/03/2025-CDN (A&A)

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
FINANCE DIVISION**

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
Headquarters
Krishi Bhawan,
New Delhi-110001**

2541503/2025/CDN A&A



INDIAN COUNCIL OF AGRICULTURAL RESEARCH
KRISHI BHAWAN, NEW DELHI- 110001

भारतीय कृषि अनुसंधान परिषद,
कृषि भवन, नई दिल्ली-110001

F. No. FIN/14/03/2025-CDN (A&A)

Dated: April, 2025

NOTICE INVITING TENDER THROUGH GeM

Online Bids under Two Stage Bidding System (QCBS mode) are invited from registered and interested firms for “**Appointment of Tax Consultant at ICAR Hqrs, New Delhi**” initially for a period of **one (01) year from the date of award of the contract** which may be extended further for a period of **two (02) more years** on a year to year basis subject to the satisfactory performance of the firm at the same terms & conditions.

The tender document contains the following: -

1. Annexure I - Instructions for Online Bids Submission & Technical Bid and Other Terms & Conditions
2. Annexure II - Firm Details
3. Annexure III - Financial Bid

Tender No.	No. FIN/14/03/2025-CDN (A&A)
Name of Organization	Indian Council of Agricultural Research, Krishi Bhawan, New Delhi-110001
Date and Time for issue/Publishing	24/04/2025
Document Download Start Date/Time	24/04/2025
Start Date /Time of bid Submission	24/04/2025
Last Date /Time for bid submission	15/05/2025
Pre-bid meeting/queries	08/05/2025
Bid opening date/Time (Technical)	15/05/2025
Presentation by technically qualified firms	22/05/2025
Venue of e-Tender opening	NA
Contact office for correspondence and clarifications	CDN(A&A)

In case, any holiday is declared by the Council on the day of opening, the tenders will be opened on the next working day at the same time. The Council reserves the right to accept/reject any or all the tenders without assigning any reason thereof.

sd/-
(S. K. Pathak)
JS (Finance)

INSTRUCTIONS FOR ONLINE BID SUBMISSION

1. The tender form/bidder documents may be downloaded from the GeM portal. Online submission of Bids through GeM portal is mandatory. Manual/Offline bids shall not be accepted under any circumstances. Tender document may also be downloaded from ICAR website {<https://icar.org.in/>}.
2. Tenderers/bidders are requested to visit the GeM portal regularly. Any changes/modifications in tender enquiry will be intimated by corrigendum through this website only.
3. In case, any holiday is declared by the Government on the day of opening, the tenders will be opened on the next working day at the same time. The Council reserves the right to accept or reject any or all the tenders.
4. Bidder should submit a hard copy of the Bid document along with all technical documents to the undersigned on or before the last date of bids submission.
5. Bidder should quote rates in BOQ format only.
6. Earnest Money Deposit (EMD) of Rs. 50,000.00 (Rupees Fifty Thousand Only) must be deposited in the form of Demand Draft/Pay Order/FDR payable to in favour of the Secretary, ICAR to F&AO, CDN (A&A), ICAR, Krishi Bhawan, Dr R. P. Road, New Delhi on or before the last date/time of submission of Tender. The particulars of the earnest money deposited must also be superscripted on the top of the envelope including the Demand Draft/Pay Order/FDR number and date, failing which the bids will not be accepted and same shall also be uploaded on the portal. If a firm intends to claim EMD exemption, appropriate documents (NSIC Registration Certificate) must be uploaded on the portal.
7. An amount @ 5% of the successful bid amount is to be deposited by the selected firm/company as Performance Security Deposit/Performance Bank Guarantee in form of Demand Draft/Pay Order/FDR/Bank Guarantee only after receiving a communication from the ICAR. In the event of non-deposition of the same, the earnest money will be forfeited. No interest on Earnest Money (EMD) and Performance Security Deposit (Performance Bank Guarantee) shall be paid by the ICAR to the Vendor.
8. Rates are to be quoted on lump sum yearly basis. However, bill/invoice will be raised on quarterly basis by the firm.

MINIMUM ELIGIBILITY CRITERIA FOR TECHNICAL BID

The technical Bid should contain the following information supported by required documents. Bidders must ensure to upload the documentary proofs to substantiate the minimum eligibility criteria mentioned below in their technical bid, otherwise the bid shall not be considered for evaluation:

S. No.	Minimum Eligibility Criteria
1. ✓	Minimum 10 years of experience in conducting Tax Consultancy work including filing of tax returns are necessary out of which working experience in at least three government organization/department (Central PSU/State PSU/Govt. Authority/Autonomous body) is mandatory.
2.	The CA firm should have minimum turnover of Rs. <u>2 Crores</u> per annum during last financial year i.e. 2023-24.
3.	The CA Firms should have its registered/branch office in Delhi/NCR, so that the firm can attend the important works of Council at short notice.
4.	The CA Firm should be empaneled by the Comptroller & Auditor General of India (C&AG).
5.	Manpower strength of the CA firm should be at least 20 (with minimum 5 Chartered Accountants).

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6.	The CA Firm should have experience in handling at least ten (10) IT appeals at Commissioner Appeals level and at least ten (10) appeals at the level of the Income Tax Appellate Tribunal (ITAT).
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(Bid Evaluation Criteria)

Technical bids of the Bidder shall be evaluated by a duly constituted Technical Evaluation Committee. Firm must upload the supporting documents in support of each evaluation criteria. Bids shall be evaluated based on following evaluation criteria:

S. No.	Particulars	Evaluation Criteria (Total Points – 100)	Requisite documents to be uploaded
1.	Experience	Weightage (10 pts.) with break-up as given below: a. Greater than 20 years - 10 pts. b. 15 to 20 years - 07 pts. c. 10 to 15 years - 04 pts.	Certificate of Incorporation/ Partnership Registration or LLP deed
2.	Turnover Requirement (During FY 2023-24)	Weightage (15 pts.) with break-up as given below: a. Greater than Rs. 6 Crore - 15 pts. b. Rs. 4 to 6 Crore - 10 pts. c. Rs. 2 to 4 Crore - 05 pts.	Duly certified copy of the P&L Account by a Chartered Accountant
3.	Experience in Govt. Organization/ Departments (Central PSU/ State PSU/Govt. Authority/ Autonomous body)	Weightage (15 pts.) with break-up as given below: a. One point each for experience in every Govt. Organization/Department /Central PSU /State PSU/Govt. Authority/ Autonomous Body (up to maximum of 15 points). (Multiple work orders and work order extension shall not be counted separately for marking.)	Work Orders/Work Completion Certificate
4.	Full time CAs engaged by the firm	Weightage (15 pts.) with break-up as given below: a. One point each for a full time CA engaged by the firm (up to maximum of 15 points)	List of such CAs shall be provided on the letter head of the firm duly certified by working partner/authorized person.
5.	Experience in handling IT Appeals and appearance	Weightage (20 pts.) with break-up as given below: a. Handling of appeals (Commissioner Appeals level) i) 01 to 10 appeals - Nil ii) 11 to 20 appeals - 2.50 pts. iii) 21 to 30 appeals - 5.00 pts. iv) 31 to 40 appeals - 7.50 pts. v) More than 40 appeals - 10 pts. b. Handling of appeals (ITAT & above) i) 01 to 10 appeals - Nil ii) 11 to 20 appeals - 2.50 pts. iii) 21 to 30 appeals - 5.00 pts. iv) 31 to 40 appeals - 7.50 pts. v) More than 40 appeals - 10 pts.	Duly certified list of such appeals shall be arranged in tabular and chronological order. Details must include appeal number, year, parties and tax liabilities involved. List must be duly certified by working partner/ authorized person.

		v) More than 40 appeals - 10 pts.	
6.	Registered/Branch Office in other cities	Weightage of 05 with break-up as given below: a. One point for each branch (up to maximum of 5 points)	List of registered/branch offices in other cities shall be provided on the letter head of the firm duly certified by working partner/authorized person.
7.	Presentation	Shortlisted firm will be required to give a presentation before a duly constituted committee. Weightage of such presentation will be 20 points.	

A two-stage procedure shall be adopted for evaluating the proposals. The selection will be done using Quality cum Cost Based Selection (QCBS) process. 70% weightage will be given to the Technical bid and 30% weightage will be given to the financial bid. Further, financial bids of only such bidder shall be opened who scores at least 60% points in the technical bid.

Additional documents to be mandatorily uploaded:

- Scanned copy of Firm's registration and GSTIN No., PAN No.
- Scanned copy of RTGS/Bank details of the firm.
- The bidding firm has to submit a self-certificate to the effect that it has not been blacklisted/terminated/debarred by any Govt. Ministry/Department/PSUs/Autonomous Bodies/Statutory Bodies etc. Such dissatisfaction/displeasure of a Govt. Ministry/Department/PSUs/Autonomous bodies/Statutory Bodies etc. shall make the bidder undesirable. A self-declaration to this effect shall be submitted by the bidder in the Tender Acceptance.
- Address proof for the office situated in Delhi NCR.

Financial Bid Evaluation

The Financial bid of only those bidders, who qualify in the technical bid evaluation, will be opened. The financial scores would be normalized on a scale of 100, with lowest score being normalized to 100 and the rest being awarded on a pro-rata basis. Such normalized scores would be considered for the purpose of QCBS based evaluation, explained in section below:

Quality and Cost based selection (QCBS)

The individual bidder's financial bid scores will be normalized as per the formula below:

$F_n = F_{min}/F_b \times 100$ (rounded off to 2 decimal places) Where,

F_n = Normalized commercial score for the bidder under consideration (i.e. the scaled score with reference to the L-1 quote for a particular bidder).

F_b = Absolute financial quote for the bidder under consideration (to be more specific, the rate quoted by the particular bidder, in hand).

F_{min} = Minimum absolute financial quote (in other words, the rates quoted by the L-1 bidder)

For e.g. Assuming that out of technically qualified bids, any firm "A" which has quoted Rs. 100.00 as consultancy fee is lowest one, it will be given a financial score of 100. Other technically qualified firms B, C & D who have quoted say Rs. 150.00; Rs. 200.00; and Rs. 250.00 respectively will be given the financial score as worked out in the following examples.

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Firms	Bid Rate	Financial Score
Firm "A"	Rs. 100	$100/100 \times 100 = 100$
Firm "B"	Rs. 150	$100/150 \times 100 = 66.67$
Firm "C"	Rs. 200	$100/200 \times 100 = 50.00$
Firm "D"	Rs. 250	$100/250 \times 100 = 40.00$

Evaluation and Comparison of Bids:

There will be 70% weightage for Technical Bid and 30 % for the Financial Bid.

Composite Score (S) = $Ts * 0.7 + Fn * 0.3$

Where, Ts is Technical score and Fn is normalized commercial score.

The Bidder with the highest Composite Score(S) would be awarded the contract.

Other Terms & Conditions

1. ICAR, New Delhi requires the services of reputed well established CA Firm (herein after referred to as "service Providers") to carry out the tax compliance activities of ICAR.
2. The firm should have valid GSTIN.
3. The firm should carry out specialized Tax Consultancy work.
4. At the first instance, the technical bids shall be evaluated by the Tender Evaluation Committee. At the second stage, the financial bids of only those bidders will be opened who scores at least 60% points in the technical bid.
5. It shall be obligatory on the part of the contractor to carry out this work under his/her direct control and supervision and under no circumstances the work shall be assigned to sub-contractor.
6. The Council reserves the right to accept or reject any/all bids without assigning any reasons thereof.
7. This service contract shall be governed by the Indian Law and shall be subject to the jurisdiction of Courts in Delhi only.
8. In case dispute arising between the ICAR and the Firm, which cannot be settled amicably, the said dispute shall be referred to arbitration. Such disputes shall be referred to the Secretary, DARE/DG, ICAR, who shall appoint an arbitrator for deciding the dispute(s). The Indian Arbitration and Conciliation Act, 1996 and any statutory modification or reenactment thereof, shall apply to these arbitration proceedings. Arbitration proceedings will be held at Delhi. The decision of the arbitrator shall be final and binding upon both the parties. All arbitration awards shall be in writing and shall state the reason for the award. The expenses of the arbitration as determined by the arbitrator shall be borne by the Consultant. However, the expenses incurred by each party in connection with the preparation, presentation shall be borne by the party itself.
9. It will not be possible to place an order if total value of order is less than 10,000 or less than 50% of estimated value of Bid.

Payment Terms & Conditions

1. No advance payment will be made.
2. Payment will be made on quarterly basis on receipt of bill/invoice.
3. All the payments shall be released on receipt of satisfactory work certificate and after due verification.

sd/-

Particulars of the Firm/Organization

1.	Name of the firm	
2.	Incorporation Date of the firm	
3.	Registered/Postal Address	
4.	Email Address	
5.	PAN No.	
6.	GSTIN	
7.	Contact No.	
8.	Bank Details Bank Name Branch Address Account No. Type of Account (Current/Saving) IFSC Code No.	
9.	Contact details of the representative	

Name of the Authorized Signatory
Stamp & Signature

SCOPE OF WORK

Income Tax related matters

- i. To review and file necessary TDS filing (Form 24Q, 26Q, 27Q, 27EQ etc. – original/revised) for various areas such as interest payment, salary payment, payment to vendors, etc. for residents as well as non-residents. Downloading of Form 16/16A (TDS Certificates) from TRACES website in respect of the Council.
- ii. Computation of Income, preparation & e-filing of Income Tax returns.
- iii. To revise/amend the Return whenever necessary within due date. To prepare various statements to be filed with Return of Income.
- iv. To revise/amend the Return of Income already filed in the previous years and represent the Council before the Assessing Authority whenever necessary regarding assessment of the earlier year(s) and to prepare statements as and when required by the Assessing Authority within stipulated time.
- v. To advise/provide opinion on various routine matters relating to Direct Taxes as referred from time to time including demand notices/penalty matters/refund matters/ any other issues related to Income Tax.
- vi. To prepare and file the statements/reply as and when required by the Assessing Authority till the completion of all the pending assessment and to represent the Council before the Assessing Authority in the assessment proceedings within stipulated time.
- vii. To assist and advise the Council in compliance of Notice/Assessment Order issued by the Income Tax Department and to argue before the Assessing Authority on all questions of facts as well as law in connection with normal assessment.
- viii. To examine the Assessment Order/order of the Appellate Authority raising demands against Council and to advise further course of action. To draft appeal/reply and submission to the concerned authority, if necessary, within stipulated time.
- ix. To represent the Council in Appellate Proceedings (including Prosecution Proceedings under the Income Tax Act, 1961) before the Commissioner of Income Tax Appellate Tribunal/other appropriate authorities). To prepare & submit the statements/appeals to concerned department, whenever necessary, within stipulated time.
- x. To apply and follow up with Income Tax authorities for rectification of demand, payment of Income Tax demand/appeal effect order etc. and also pursue, prepare and submit the requisite reply/statement required for pending Income Tax refund matter with various Tax Authorities.
- xi. To assist, prepare & file the reply on behalf of the Council in compliance of notice issued by Income Tax Authority within stipulated time.
- xii. Drafting of letters/representations to CBDT & MoF and its follow up in Income Tax matters.
- xiii. To advise on tax related issues pertaining to the ICAR and its constituent units (Institutes).
- xiv. To advise on other taxation (direct/indirect tax) related issues.
- xv. To advise and work towards the issuance of Form 15 CA/ Form 15 CB pertaining to the ICAR and its constituent units (Institutes).

- xvii. To work in close coordination with the Internal Finance Division of the Council on tax related issues.
- xviii. Selected CA firm shall place a qualified Chartered Accountant (having minimum 2 years of post-qualification experience) and an intern at the Council to assist in prompt disposal of taxation related issues at the Council and its Institutes. They may assist in carrying out internal audit function at Council.
- xix. Employees of the CA firm may be required to visit any of the ICAR Institute/s across the country for which TA/DA shall be borne by the Council. Entitlement for travel – By AC 2 tier / By Air (Economy class). Local transport and boarding shall be arranged by the Council. Rs. 1,000.00 (Rupees One Thousand Only) shall be paid per day towards food and other out of pocket expenses. Travel tickets are to be booked as per the Council's guidelines only.
- xx. The scope of work can be expanded and shall not be limited as above.

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Annexure-III

Financial Bid

Last Date of Bid submission - _____

Firm needs to quote rate (excluding all taxes and statutory liabilities) for rendering services as per the tender document.

(Financial Bid should be quoted in BOQ format only)

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referred to the Secretary, DARE/DG, ICAR, who shall appoint an arbitrator for deciding the dispute(s). The Indian Arbitration and Conciliation Act, 1996 and any statutory modification or reenactment thereof, shall apply to these arbitration proceedings. Arbitration proceedings will be held at Delhi. The decision of the arbitrator shall be final and binding upon both the parties. All arbitration awards shall be in writing and shall state the reason for the award. The expenses of the arbitration as determined by the arbitrator shall be borne by the Consultant. However, the expenses incurred by each party in connection with the preparation, presentation shall be borne by the party itself.

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