

**M.P. POORV KSHETRA VIDYUT VITARAN CO.  
LTD. JABALPUR**



TENDER SPECIFICATION NO. DISCOM/EZ/PUR/1576/  
e-tender No. 2025\_PKVVC\_425954\_1

DUE FOR OPENING ON: - 25.06.2025

**FOR**

***Appointment of Chartered Accountant Firm  
as Income Tax Auditor for  
MPPKVCL, Jabalpur for FY 2024-25***

**THE CHIEF GENERAL MANAGER (S&P)**

M. P. Poorv Kshetra Vidyut Vitaran Co. Ltd,  
Block No.8<sup>th</sup>, 3<sup>RD</sup> Floor Shakti Bhawan,  
Jabalpur (MP) 482008

Phone No.: 0761-2666040, 2702473, 2702442, 2702411.

**Email: - [cepurez@yahoo.in](mailto:cepurez@yahoo.in)**

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**(E-Tender No- 2025\_PKVVC\_425954\_1)**

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**INDEX**

S. No.	Particulars
1	Tender Notice
2	Key Dates & Basic Tender Information
3	Guidelines to Bidders for E- Tendering system
<b>PART-I</b>	
1	Annexure-I – General Instructions to the bidder
2	Annexure-II- Qualification Criteria & Evaluation Methodology
<b>PART-II</b>	
1	Schedule-I – Price Schedule
2	Schedule-II- Undertaking
3	Schedule-III- CA Certificate
4	Schedule-IV- General Information of Bidder
5	Schedule-V-Checklist



**M.P. Poorv Kshetra Vidyut Vitaran Co. Ltd.**  
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No. CGM(S&amp;P)/EZ/GM/574

Jabalpur, dtd: 02.06.2025

## Notice Inviting Tender

Online tenders are invited for **Appointment of Chartered Accountant firm as Income Tax Auditor for MPPKVCL, Jabalpur** as per scope of work detailed in the tender specifications. The Bids will be received online on the portal <http://www.mptenders.gov.in> upto date & time as per key dates. The tender will be opened in the office of the undersigned as mentioned in tender time schedule (key dates) in presence of bidders duly authorized representative who may like to be present at the time of opening of tender: -

Sl. No	TS No. (For e-Tendering) Discom-EZ/Pur	Name of item	Approx. Value (Rs. in Lakhs)	Tender Fee (in Rs)	Due date & time of opening of tender (*)
1	TS-1576 (e-Tender No. 2025_PKVVC_425954_1)	Appointment of Chartered Accountant Firm as Income Tax Auditor for MPPKVCL, Jabalpur	0.71	590	25.06.2025

\* For updated / extended due dates for opening of tender (EMD in Cover-1 & Techno-commercial bid in Cover-2) please refer to the online key dates.

NOTE: -

- (1) Other details can be seen in the complete tender documents available on new implemented e-portal <https://mptenders.gov.in>.
- (2) Tender Documents can be downloaded from main portal <https://mptenders.gov.in> free of cost. However, for participation in the tender, the bidder shall have to pay non-refundable tender fee. In case, the tender is dropped without opening, the tender fees shall be refunded after deduction of necessary portal charges.
- (3) The Micro & Small Enterprises (MSEs) of Madhya Pradesh registered with District Industries Centre (DIC)/Khadi & Village Industries Commission (KVIC)/ Khadi & Village Industries Board (KVIB)/Coir Board/NSIC/Directorate of Handicraft and Handlooms / Udyog Aadhar Memorandum(UAM)/UDYAM or any other body specified by Ministry of Micro, Small & Medium Enterprises of Madhya Pradesh on the date of opening of tender for the tendered item(s) shall be exempted from payment of tender fee. In support of above the bidders shall be required to upload the requisite documents on the portal of MP Tender, failing which their techno commercial bid shall not be considered for opening.
- (4) The bid data should be filled in and the bid seals of all the envelopes and the documents which are to be uploaded by the bidders should be submitted online only as per time schedule (Key Dates).
- (5) The relevant portion of tender which tenderers have to fill online would be available on above website on date mentioned against each tender. The company reserves the right to reject any or all the tenders or accept any tender in full or part as considered advantageous to the company, whether it is lowest or not, without assigning any reason whatsoever it may be.

- (6) Since the bidders are required to sign their bids online using class III – Digital Certificates only, hence they are advised to obtain the same at the earliest. For further information, bidders are requested to contact Madhya Pradesh State Electronic Development Corporation Ltd, State IT Centre, 2nd Floor, 47-A, Arera Hills, Bhopal-462011, Telephone No. 0120-4001002/ 4200462/ 4001005, E-mail: [support-proc@nic.in](mailto:support-proc@nic.in).
- (7) Bidders intending to participate in the Tender are required to get themselves trained on the e-Procurement System.
- (8) The required amount of EMD shall be accepted through online payment only.
- (9) The Bidders are required to invariably upload the valid documentary evidence of submission of online EMD (or EMD Exemption Certificate if applicable) in Cover-1 without which online offer i.e., Cover-2 & 3 shall not be opened.
- (10) No offer will be accepted without valid Earnest Money Deposit, unless exempted by the Company. If on opening of tender, it is revealed that EMD amount is inadequate / any other discrepancy is noticed, the tender shall be rejected.
- (11) The corrigendum or addendum to the Bidding Documents, if any, as well as any change in due date(s) of opening of tender will be published on the website <https://mptenders.gov.in> & also Company's website [www.mpez.co.in](http://www.mpez.co.in) but will not be published in newspaper. Hence participant bidders are advised to regularly visit the websites until the bid opening. The Company shall not be responsible in any way for any ignorance of the bidders about the corrigendum or addendum or change in the due date(s).
- (12) Last date for submission of Online Bid documents {Cover-1 (EMD) & Cover-2 (Techno Commercial Bid)} shall be as per online key dates. The same shall be opened as per key dates. The date of opening of EMD & Techno commercial bid shall be the date of opening of tender for all the purpose.
- (13) The tender document will be available on portal <https://mptenders.gov.in>. The interested bidders are advised to regularly visit the portal for the purpose.
- (14) Only online bids will be considered as valid.

Sd/-  
**Chief General Manager (S & P)**  
**Corporate Office**  
**MPPKVCL, Jabalpur**

**SAVE ELECTRICITY**

KEY DATES & BASIC TENDER INFORMATION

Particulars	Details
Name of Work	Appointment of Chartered Accountant Firm as Income Tax Auditor for Financial Year 2024-25
Tender Specification Number	DISCOM/EZ/PUR/1576 (e-Tender No. 2025_PKVVC_425954_1)

Key Dates:-

Sr. No.	Tender Stage	Particulars	Date & Time
1.	Publishing of tender date	Tender Purchase-online	04.06.2025, 17:00 Hrs
2.	Document download start date		04.06.2025, 17:15 Hrs
3.	Bid Submission Start Date		04.06.2025, 18:30 Hrs
4.	Bid Submission End Date		23.06.2025, 17:00 Hrs
5.	Bid Opening Date		25.06.2025, 14:00 Hrs
6.	Financial Bid(Cover-3) Open Date	Cover-3 (Price Bid)	Will be informed later

BASIC TENDER INFORMAITON :-

(1) Bidders shall submit tender online in following three parts :-

- i. **Part-I (Envelope- A)** – The bidders shall require to deposit EMD online as specified in clause -5 Annex-I of the tender specification and to upload a scan copy of the same in Envelope( A). In case of exemption from payment of EMD as allowed in Clause-5 (b) Annex-I of the tender, bidders shall upload a scan copy of the duly notarized documents as required in above clause.
- ii. **Part-2 (Envelope –B)** - the bidders shall require to upload following documents digitally & physically signed in Envelope-(B) which shall form Commercial and Technical bid.
  - a. **Schedule-II**- Duly notarized undertaking.
  - b. **Schedule-III**–CA Certificate against Financial requirement of the tender to be submitted by the Firm from any other CA/CA Firm who is not Partner & associated with bidder Firm.
  - c. **Schedule –IV** – General information of the bidder.
  - d. Documents related to qualifying requirement.

**In case of erroneous / non-submission/ missing of any of the above documents, the purchaser will have full right to reject the bid or evaluate the bid with the documents submitted by the bidder, as the case may be. The purchaser may however ask the bidder for a clarification of its bid.**

- iii. **Part-3 (Envelope-C)** -The bidders shall quote their fees online only in schedule-I and shall be kept in Envelope- (C).
- (2) The date of opening of financial/ price bid shall be informed separately. The bidders may please keep them updated of price bid opening from the e-portal.

*Chief General Manager (S&P)*  
*M.P.P.K.V.V.Co.Ltd., Jabalpur*

## **GUIDELINES TO BIDDERS FOR IMPLEMENTATION OF E-PROCUREMENT SYSTEM**

The bidders are required to submit soft copies of their bids electronically on the MP TENDERS Portal, using valid Digital Signature Certificates. The instructions given below are meant to assist the bidders in registering on the MP TENDERS Portal, prepare their bids in accordance with the requirements and submitting their bids online on the MP TENDERS Portal. More information useful for submitting online bids on the MP TENDERS Portal may be obtained at: <https://mptenders.gov.in/nicgep/app>

### **REGISTRATION**

- 1) Bidders are required to enroll on the e-Procurement module of the Central Public Procurement Portal (URL: <https://mptenders.gov.in/nicgep/app>) by clicking on the link “**Online bidder Enrollment**” on the MP TENDERS Portal **which is free of charge**.
- 2) As part of the enrolment process, the bidders will be required to choose a unique username and assign a password for their accounts.
- 3) Bidders are advised to register their valid email address and mobile numbers as part of the registration process. These would be used for any communication from the MP TENDERS Portal.
- 4) Upon enrolment, the bidders will be required to register **their valid Digital Signature Certificate (Class II or Class III Certificates with signing key usage)** issued by any Certifying Authority recognized by CCA India (e.g. Sify / nCode / eMudhra etc.), with their profile.
- 5) Only one valid DSC should be registered by a bidder. Please note that the bidders are responsible to ensure that they do not lend their DSC’s to others which may lead to misuse.
- 6) Bidder then logs in to the site through the secured log-in by entering their user ID / password and the password of the DSC / e-Token.

### **SEARCHING FOR TENDER DOCUMENTS**

- 1) There are various search options built in the MP TENDERS Portal, to facilitate bidders to search active tenders by several parameters. These parameters could include Tender ID, Organization Name, Location, Date, Value, etc. There is also an option of advanced search for tenders, wherein the bidders may combine a number of search parameters such as Organization Name, Form of Contract, Location, Date, Other keywords etc. to search for a tender published on the MP TENDERS Portal.
- 2) Once the bidders have selected the tenders they are interested in, they may download the required documents / tender schedules. These tenders can be moved to the respective ‘My Tenders’ folder. This would enable the MP TENDERS Portal to intimate the bidders through SMS / e-mail in case there is any corrigendum issued to the tender document.
- 3) The bidder should make a note of the unique Tender ID assigned to each tender, in case they want to obtain any clarification / help from the Helpdesk.

### **PREPARATION OF BIDS**

- 1) Bidder should take into account any corrigendum published on the tender document before submitting their bids.
- 2) Please go through the tender advertisement and the tender document carefully to understand the documents required to be submitted as part of the bid. Please note the number of covers in which the bid documents have to be submitted, the number of documents - including the names and content of each of the document that need to be submitted. Any deviations from these may lead to rejection of the bid.
- 3) Bidder, in advance, should get ready the bid documents to be submitted as indicated in the tender document / schedule and generally, they can be in PDF / XLS / RAR / DWF/JPG formats. Bid documents may be scanned with 100 dpi with black and white option which helps in reducing size of the scanned document.

- 4) To avoid the time and effort required in uploading the same set of standard documents which are required to be submitted as a part of every bid, a provision of uploading such standard documents (e.g. PAN card copy, annual reports, auditor certificates etc.) has been provided to the bidders. Bidders can use “My Space” or “Other Important Documents” area available to them to upload such documents. These documents may be directly submitted from the “My Space” area while submitting a bid, and need not be uploaded again and again. This will lead to a reduction in the time required for bid submission process.

#### **SUBMISSION OF BIDS**

- 1) Bidder should log into the site well in advance for bid submission so that they can upload the bid in time i.e. on or before the bid submission time. Bidder will be responsible for any delay due to other issues.
- 2) The bidder has to digitally sign and upload the required bid documents one by one as indicated in the tender document.
- 3) Bidder should prepare the EMD as per the instructions specified in the tender document. The bidder has to submit EMD by making Online payment on mptenders portal until unless not exempted from EMD.
- 4) Bidders are requested to note that they should necessarily submit their financial bids in the format provided and no other format is acceptable. If the price bid has been given as a standard BoQ format with the tender document, then the same is to be downloaded and to be filled by all the bidders. Bidders are required to download the BoQ file, open it and complete the white coloured (unprotected) cells with their respective financial quotes and other details (such as name of the bidder). No other cells should be changed. Once the details have been completed, the bidder should save it and submit it online, without changing the filename. If the BoQ file is found to be modified by the bidder, the bid will be rejected.
- 5) The server time (which is displayed on the bidders’ dashboard) will be considered as the standard time for referencing the deadlines for submission of the bids by the bidders, opening of bids etc. The bidders should follow this time during bid submission.
- 6) All the Documents submitted by the bidders would be encrypted using PKI encryption techniques to ensure the secrecy of the data. The data entered cannot be viewed by unauthorized persons until the time of bid opening. The confidentiality of the bids is maintained using the secured Socket Layer 128 bit encryption technology. Data storage encryption of sensitive fields is done. Any Bid Document that is uploaded to the server is subjected to symmetric encryption using a system generated symmetric key. Further this key is subjected to asymmetric encryption using buyers/bid openers public keys. Overall, the uploaded tender documents become readable only after the tender opening by the authorized bid openers.
- 7) The uploaded Tender Documents become readable only after the tender opening by the authorized bid openers.
- 8) Upon the successful and timely submission of bids (i.e. after Clicking “Freeze Bid Submission” in the portal), the portal will give a successful bid submission message & a bid summary will be displayed with the bid no. and the date & time of submission of the bid with all other relevant details.
- 9) The bid summary has to be printed and kept as an acknowledgement of the submission of the bid. This acknowledgement may be used as an entry pass for any bid opening meetings.

**ASSISTANCE TO BIDDERS**

- 1) Any queries relating to the Tender Document and the terms and conditions contained therein should be addressed to the Tender Inviting Authority for a tender or the relevant contact person indicated in the tender.
- 2) Any queries relating to the process of online bid submission or queries relating to MP TENDERS Portal in general may be directed to the 24x7 MP TENDERS Portal Helpdesk.

Contractors / Vendors / Bidders / Suppliers are requested to visit e-procurement portal of Govt. of Madhya Pradesh (<https://www.mptenders.gov.in>). The details and relevant links are available in the Bidders Manual Kit on the right pane of website which is furnished here-

<b>S.No</b>	<b>Particulars</b>	<b>Downloads</b>
1	Notice to Bidders	<a href="#">Notice to bidders v906.pdf</a>
2	Registration of Bidders	<a href="#">Bidder Registration Manual Updated v906.pdf</a>
3	Uploading of My Documents	<a href="#">MyDocument Updated v906.pdf</a>
4	Online e-Bid Submission	<a href="#">Three_Cover_Bid_Submission_New_v906.pdf</a> <a href="#">Two cover bid submission new v906.pdf</a> <a href="#">Four cover bid submission new v906.pdf</a> <a href="#">Single Cover bid submission New v906.pdf</a>
5	Online Bid Withdrawal	<a href="#">bid withdrawal updated v906.pdf</a>
6	Online Bid Re-submission	<a href="#">Bid Resubmission Updated v906.pdf</a>
7	Clarifications (Tender Status, My Archive...)	<a href="#">Enquiry Updated v906.pdf</a>
8	Trouble Shooting	<a href="#">troubleshoot document v906.pdf</a>
9	BoQ Preparation Guidelines	<a href="#">ItemWise BOQ New v906.pdf</a> <a href="#">Percentage BOQ Updated v906.pdf</a> <a href="#">ItemRate BOQ Updated v906.pdf</a>

*Chief General Manager (S&P)*  
*M.P.P.K.V.V.Co.Ltd., Jabalpur*



# PART-I

**ANNEXURE-I**

**GENERAL INSTRUCTIONS TO THE BIDDERS**

- 1. The Chief General Manager (Purchase) on behalf of the Madhya Pradesh Poorv Kshetra Vidyut Vitran Co. Ltd. Jabalpur hereinafter referred to as “MPPKVCL” invites tender for appointment of CA Firm as Income Tax Auditor for the FY 2024-25.
- 2. The bidders are requested to go through the General instructions to the bidders Annexure-I, Qualification Criteria & Evaluation Methodology in Annexure-II except as modified/laid-down hereunder. It may be noted that no conditions or stipulations to the contrary or which are inconsistent will be accepted.

Bidders are requested to ensure that all such schedules along with questionnaire (duly filled-in), are submitted online. *The bidders should note that in absence of any of the schedules, as required in the tender, their offer shall be liable for rejection.*

- 3. Here are some of very important instructions which every bidder should read carefully for compliance before submitting the bid.

**4. VALIDITY OF BIDS**

Offers should be kept open for acceptance for at least 180 days from the date of opening. Those who do not agree for a validity of 180 days will do so at their own risk and no request for extending the validity is likely to be made from this office. However, if due to any circumstances, beyond control, bidders are advised to extend the validity, they shall not be permitted to revise their fees, offer any rebate or concession while extending the validity which may materially result in any reduction or increase in the computed prices of their original offer.

**5. EARNEST MONEY**

The bidder shall deposit the Earnest Money vis-à-vis the value of the tender offered as per the table given below:-

Value of Item	Earnest Money
Upto INR 50,000.	Nil
Above INR 50,000.	@1%, subject to minimum INR 1,000 and maximum INR 1 lac.

- i. **No offer will be accepted without Earnest Money Deposit, unless exempted by the Purchaser.** If on opening of tender any discrepancy in EMD amount is noticed, the offer shall be rejected.
- ii. The required amount of EMD shall be accepted through online payment. The Bidders are required to invariably upload the valid documentary evidence of submission of online EMD (or EMD Exemption Certificate if applicable) in Cover-1 without which online offer i.e., Covers-2 & 3 shall not be opened.

iii. **The following are exempted from payment of EMD:**

The Micro & Small Enterprises (MSEs) of Madhya Pradesh registered with District Industries Centre (DIC)/Khadi & Village Industries Commission (KVIC)/ Khadi & Village Industries Board (KVIB)/Cair Board/NSIC/Directorate of Handicraft and Handlooms / Udyog Aadhar Memorandum(UAM)/UDYAM or any other body specified by Ministry of Micro, Small & Medium Enterprises of Madhya Pradesh on the date of opening of tender for the tendered item(s). The SSI units of MP registered with DIC shall be exempted from payment of EMD on production of valid competency certificate. In support of above the bidders shall be required to upload the requisite documents on the portal of MP Tender, failing which their techno commercial bid shall not be considered for opening.

iv. **Forfeiture of Earnest Money Deposit:**

The EMD may be forfeited:-

- a) If a bidder withdraws or revokes its bid during the period of bid validity specified by the bidder;
- b) If a bidder modifies its bid in any manner after its opening but before the validity of the bid expires;
- c) If a bidder does not accept the arithmetical corrections of its bid price;
- d) In the case of successful bidder, if the bidder fails to furnish the performance security within the prescribed time.
- e) In case, the bidder withdraws his offer during the validity period, after placement of order, the EMD shall be forfeited.

v. **Return of earnest money to bidders.**

- a) EMD shall be returned to the unsuccessful bidders, as soon as possible, after the tender is decided.
- b) EMD of bidders on whom the orders have been placed, shall be returned on acceptance of security deposit.

**6. SUBMISSION OF BID:-**

A. Bidders shall submit tender only online in following three parts. No physical submission of document/bid is required :-

- i. Part-I (Cover-1) – The bidders shall require to deposit EMD online as specified in clause -5 Annex-I of the tender specification and to upload a scan copy of the same in Cover-1. In case of exemption from payment of EMD as allowed in Clause-5 (b) Annex-I of the tender, bidders shall upload a scan copy of the duly notarized documents as required in above clause.
- ii. Part-2 (Cover-2) the bidders shall require to upload following documents digitally and physically signed in Envelope-(B) which shall form Commercial and Technical bid.
  - a. Schedule-II- Duly notarized undertaking.
  - b. Schedule-III – CA Certificate against Financial requirement of the tender to be submitted by the Firm from any other CA/CA Firm who is not Partner & associated with bidder Firm.
  - c. Schedule –IV – General information of the bidder.
  - d. Documents related to qualifying requirement.

**In case of erroneous / non-submission/ missing of any of the above documents, the purchaser will have full right to reject the bid or evaluate the bid with the documents submitted by the bidder, as the case may be. The purchaser may however ask the bidder for a clarification of its bid.**

- iii. Part-3 (Cover-3) The bidders shall quote their fees online only in schedule-I and shall be kept in Envelope- (C) .
- B. The bidders are expected to be fully conversant with all the clauses of the bid document before submitting the bid. However, prospective bidder(s) regarding any clarification on bidding document may notify the purchaser in writing. Post award of contract any interpretation to any clause of the bid document shall not be entertained.

## **7. CONFLICT OF INTEREST**

Bidder shall not have a conflict of interest with one or more parties. Participation by bidder(s) with a Conflict of Interest situation will result in the disqualification of all the bids in which it is involved. Purchaser considers a Conflict of Interest to be a situation in which a party has interest that would improperly influence that party's performance of official duties or responsibilities, contractual obligations or compliance with applicable laws & regulations, and that such conflict of Interest may contribute to or constitute a prohibited corrupt practice. A bidder may be considered to be in a Conflict of Interest with one or more parties if including but not limited to;

- (i) Have controlling share holders as his / her family members viz. Spouse, Son, Daughter, Father, Mother or Brother in common or
- (ii) Have a relationship with each other, directly or through common third parties that puts them in a position to have access to information about or influence on the bid of another bidder.
- (iii) Has a close business or family relationship (spouse, Son, Daughter, Father, Mother or Brother) with a professional staff of the Employer (or of the project implementing agency or of a recipient of a part of the loan) who: (i) are directly or indirectly involved in the preparation of the tender documents or specifications of the contract, and / or the tender evaluation process or (ii) would be involved in the implementation or supervision of such contract.

## **8. DATE AND TIME OF OPENING OF BIDS - CHANGES**

Tender shall be opened on the due date and time as notified in the presence of the bidders or their authorized representatives who may be present. If the due date of opening/ submission of tender documents are declared a holiday by the Central/ State Government or Local Administration, it will automatically get shifted to the next working day, for which no prior intimation shall be given. The tender opening shall be continued on subsequent days, in case the opening of all the tenders is not completed on the day of opening.

It may please be noted that the due date/ time of opening can be altered, extended, if felt necessary by the MPPKVCL, without assigning any reason thereof. However, due intimation shall be communicated in such a case.

## **9. OPENING OF E.M.D. & COMMERCIAL AND TECHNICAL BID**

The first envelope of Earnest Money Deposit shall be opened on the due date and time, as notified in the Notice Inviting Tenders. The requirement for EMD shall be verified and thereafter, the second part, i.e. the Commercial & Technical Bid, shall be opened on the same date in respect of eligible bidders.

## **10. REQUIREMENT FOR OPENING OF PRICE BIDS:**

The price bids of such offers shall be opened who have:-

- (i) Accepted all Commercial terms & Conditions and Technical Specifications.
- (ii) Qualified the basic qualification of the bidder, conflicting interest clause, financial capacity, unsatisfactory performance clause & minimum quantity to be quoted criteria.

**11. POOL FEES:-**

The bidders are advised to quote their own individual fees. It may please be noted that if more than one bidder quotes the same rate, suggestive of a cartel, then such offers may not be considered by the MPPKVVCL.

**12. MISTAKES IN BIDS:-**

In case of arithmetical error in the financial bid the same shall be corrected while computing the prices and shall be arrived accordingly and the same shall be binding on the bidder.

**13. ALTERATIONS/CORRECTIONS IN BIDS:-**

Any alteration/correction in the tender document should be counter-signed. Further, no post tender alteration/correction shall be entertained.

**14. INCOMPLETE BIDS:-**

Tender which is incomplete or obscure is liable for rejection.

**15. AMBIGUITIES IN CONDITIONS OF BIDS:-**

In case of ambiguous or self-contradictory terms/conditions mentioned in the bid, interpretation as may be advantageous to the MPPKVVCL shall be taken without any reference to the tender.

**16. DISQUALIFICATION OF BIDS:-**

Bidders will not be permitted to change the substance of his tender on post interpretation/improper understanding grounds. This includes post tender price changes/modifications etc. after opening of Price Bid. In such events, otherwise, that is, when a bidder does not comply, tender will be rejected.

**17. LANGUAGE OF BIDS:-**

All tenders should be made either in English or in Hindi only.

**18. CANVASSING OF BIDS:-**

Tenders shall be deemed to be under consideration, after opening of tender/ bid, till placement of order. During this period, the bidders or their authorized representatives or other interested parties are advised strongly, in their own interest, to refrain from contacting by any means any of the MPPKVVCL's personnel or Representative, on matters relating to tender under process.

**19. ACCEPTANCE OF PART/WHOLE BIDS-RIGHTS THEREOF:-**

MPPKVVCL reserves the right to accept/ reject wholly or partly any tender without assigning any reason whatsoever. The MPPKVVCL in this regard shall not entertain any correspondence.

**20. ACCEPTANCE OF TENDER:-**

- i. The MPPKVVCL may reject any or all tenders or to accept any tender considering advantageous to MPPKVVCL whether it is the lowest offer or not.

*Chief General Manager (S&P)*  
*M.P.P.K.V.V.Co.Ltd., Jabalpur*

## **ANNEXURE-II**

### **QUALIFICATION CRITERIA & EVALUATION METHODOLOGY**

Madhya Pradesh Poorv Kshetra Vidyut Vitaran Co., Ltd Jabalpur is wholly owned undertaking of Government Of Madhya Pradesh Company is engaged in the distribution of electricity in the eastern area of State of Madhya Pradesh with its head office located at Jabalpur. Company is one of subsidiary of three subsidiary of MP Power Management Company Ltd. (MPPMCL), Jabalpur. Company intends to appoint a Firm of Chartered Accountants for filing of Tax Audit Report and filing Income Tax Return as Income Tax Auditor u/s 44AB of Income Tax Act, 1961.

#### **Minimum Fees of Income Tax Audit:-**

In the FY 2023-24 Company has appointed CA firm for Income Tax Audit and filling of Income Tax return at a fee of **Rs. 60,000/- (Plus GST as applicable)**. If any firm is quoted fee less to minimum fee, then same firm shall be debarred from tendering process.

#### **1. Criteria for appointment of Chartered Accountancy firm for Tax & GST Auditor**

- (i)** For the purpose of better co-ordination and smooth functioning, firms **having head /branch office in Jabalpur** shall only be considered for appointment as Income Tax Auditor. As per ICAI's records (such as constitution of the firm issued by ICAI) establishing the existence of Head/Branch office at Jabalpur.
- (ii)** The Chartered Accounting firm shall meet the following criteria mentioned as under :-
  - a) The bidder firm should have completed minimum **TEN** years from the date of establishment of the firm. The date of establishment shall be considered as per Firm constitution certificate. (Certificate from ICAI as on 31/03/2025).
  - b) The offer is open only for Registered Chartered Accountant firms who have at- least **Three partners**, of which at- least **one partner must be FCA** (Fellow member) of the Institute of Chartered Accountant of India. (Certificate from ICAI as on 31/03/2025).
  - c) The Bidder firm must have **Average Minimum Turnover of Rs. 20.00 Lakhs** in the three financial Year 2023-24, 2022-23 and 2021-22 and shall submit Certificate of Practicing Chartered Accountant in this regard.
  - d) At least 2 assignments of as Income Tax Audit in previous 3 financial year i.e. from FY 2021-22 to FY 2023-24 in having turnover more than 200 Cr.
  - e) Further, if any firms have already been appointed in any other assignment of the Company or its holding or its subsidiary and same is to be appointed as Tax Auditor, in such case that firm shall be required to submitted an undertaking regarding leave the previous assignment.
  - f) All the bidders are advised to quote their individual price. It may please be noted that if the same price is quoted by more than one bidder then selection of the CA Firm shall be made as per following criteria:-
    - i. The firm having more highest Average turnover will be selected.
    - ii. If more than one bidder have same highest Average turnover then oldest firm will be selected.

**2. Other Conditions**

- (i) The appointment for said assignment shall be made for each year separately and for a maximum of three years. It is expressly stated here that empanelment of the Firms is not to be construed as assured appointment and the Company reserves the right not to appoint/reappoint at its sole discretion without assigning any reason thereof.
- (ii) The Company reserves the right to accept / reject any or all the offers without assigning any reason whatsoever therefore.
- (iii) Overwriting/correction/erase and/or use of white ink should be avoided in the offer. However, if any overwriting/correction/erase is inevitable, the same should be authenticated with the signature & seal of authorised person of applicant Firms.
- (iv) Information related to Firms of Chartered Accountants and selection criteria shall be submitted in the Schedule-IV.
- (v) Company shall deduct TDS/any other tax/levy as per prevailing rules/fees.
- (vi) All the pages of this bid document and documents submitted shall have to be authenticated by the authorised signatory of the applicant Firms along with the Firms seal.

**3. Compliances / Declarations /Certificates by Firms on appointment**

- (i) The Chartered Accountant shall not sub-contract the assigned audit work.
- (ii) The expenses of tour (outside Jabalpur district area) will be paid extra on the basis of actual bill submitted. The reimbursement is subject to the condition as under:-
  - Firm shall be paid TA/DA for outside journey made by CA or staff. The CA is entitled for the facility under as category B and staff is entitled as category C for reimbursement of transport and accommodation as per the prevailing Company Circular.
- (iii) The Chartered Accountant Firm shall work in strict confidence and shall ensure that the related data or information in respect of the operation of Company is dealt with in strict confidentiality and secrecy.
- (iv) The assignment shall be completed as per the Scope of Work and Time Limit as specified in TS.
- (v) No partner of the Chartered Accountant Firms should be related to either MD or any Whole Time Directors or Part Time Directors of the Company within the meaning of the Companies Act, 2013.
- (vi) Neither the Chartered Accountant Firm nor its partner(s) or associates should have any interest in the business of the Company.
- (vii) The Chartered Accountant Firm shall be free from any disqualification under The Companies Act, 2013.

- (viii) The partners holding Certificate of Practice issued by Institute of Chartered Accountants of India shall be in whole time practice.
- (ix) The Chartered Accountant Firm shall ensure that data given to them by the company and any information generated from the data provided shall not be used by the Auditor for any other purpose.

4. **PERIOD:-**

**The Assignment of Income Tax Audit is intended to be awarded initially for FY 2024-25 and renewable for another two years subject to satisfactory performance.**

Apart from Head office in Jabalpur, Company have following offices directly responsible for accounting and tax compliance: -

Sl. No.	Name of offices	Nature of work
1	RAO Jabalpur	Accounting Unit
2	RAO Chhindwara	Accounting Unit
3	RAO Sagar	Accounting Unit
4	RAO Chhatarpur	Accounting Unit
5	RAO Rewa	Accounting Unit
6	RAO Sidhi	Accounting Unit
7	RAO Shahdol	Accounting Unit
8	Centralized Billing Cell (CBC), Jabalpur	Centralized Billing of High Tension (HT) Electricity Consumer
9	Centralized Claim & Establishment Cell (CECC), Jabalpur	Centralized Payroll Cell

Further there are 125 TANs allotted to various field offices of company for TDS compliance. However, after centralization of payroll through CECC, only 76 TANs are in active status.

5. **TAX AUDIT u/s 44AB of Income Tax Act, 1961**

(i) **Statutory Requirement:**

As per the provisions of section 44AB of the Income Tax Act, 1961, every person (which includes a company) carrying on business shall, if its total Sales, Turnover or Gross Receipts, as the case may be, in business exceed Rupees One Crore in any previous year, get its books of account of such previous year audited by an Accountant before the specified date, and obtain before filing the Return of Income, the report of such audit in the prescribed form duly signed and verified by such Accountant. Explanation to section 288 of the Act clarifies an accountant means a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949. In other words, a Tax Audit Report is required to be obtained by such a person from a Chartered Accountant (commonly referred to as Tax Auditor)

(ii) **Scope of Tax Audit & Timeline:-**

- a) The Firm will be required to issue Audit report/Certificates as per the requirements of the Income Tax legislation at least 10 days before the due date.



- b) The Firms shall be required to take all necessary actions and shall visit all RAOs, Centralized Billing Cell, Jabalpur, Centralized Establishment & Claim Cell, Jabalpur. In case of other offices/units not visited personally, appropriate questionnaire may be sent to respective work centres and required information obtained, to satisfy the reporting requirement of tax audit. Further if any new TAN has been allotted to any offices of company during audit period then visit of those offices are required.
- c) Firming of audit plan for offices to be visited – within 2 days from the date of issue of order.
- d) Circulation of questionnaire covering the entire scope of tax audit to various not being visited by the tax auditor.
- e) Holding review meeting with officers of the Company to discuss audit observations at least 7 days prior to due date of audit.
- f) The assignment shall be time bound and time shall be the essence of the assignment.
- g) Filing of Income Tax Return and Revised Return (if required) along with Audit Report and other information.

**(iii) Audit Team**

Audit Team shall consist of adequate number of qualified/semi-qualified assistants led by a partner of the Firm. The minimum no. of Members in audit team shall be two and out of these two members, at least one should be a Chartered Accountant.

**(iv) Deliverables:**

The Auditors will be required to issue Audit Report/Certificates as per the requirements of the section 44AB of Income Tax Act, 1961 as amended further. Further, above audit report shall also be filed electronically as per the provisions of Income Tax Act, 1961 as amended from time to time. Requisite reconciliations and certification of specific, incidental and ancillary records as required by Income Tax Auditor shall also be done by Tax Auditor. Audit Report to be issued in soft copy (preferable scanned in pdf format) and hard copy – 3 sets on or before due date. Tax Audit report is also to be uploaded on Income Tax Department e-filing site on or before due date.

**6. Submission of Bid :**

- a. The bidder has to quote their fees online only in schedule-I and to be kept in envelope “C” and upload online as per key dates. Please note that, the Schedules of price bid (Schedule-I), i.e. Financial bid (Envelope-C) will not be accepted physically. In case Envelope-C is submitted physically the same shall not be entertained. The bid of the eligible bidder for the respective item shall be opened online as per key dates.
- b. Last date for submission of documents (Envelope- A & B) will be as per online key dates up to 17:00 Hrs. The same shall be opened (online) as per key dates.
- c. The bidders have to submit EMD in Envelope– (A) & upload scan copy of the same online as per key dates.
- d. The bidders have to submit following documents in Envelope – B on line only as per key dates:
  - (i) Document related to Basic Qualifying requirement
  - (ii) Duly filled in all schedules (except price schedules) with supporting
  - (iii) documents

The bidder has to upload the check list as per Schedule-V online as well in envelope-B.

- e. The date of opening of financial / price bid may vary depending upon time taken in techno-commercial evaluation & related issues. The bidders may please keep them updated of price bid opening from the E-portal.

**7. Disqualification of Bid :-**

The MPPKVVCL in its own sole discretion and at any time during the evaluation process may disqualify any bidder if the bidder has;

- i. Submitted the bid/proposal after the deadline.
- ii. Made misleading or false representations in the forms, statement and attachments submitted in proof of the eligibility requirement
- iii. Exhibited a record of poor performance such as abandoning works, not properly completing the contract, inordinately delaying completion, being involved in litigation or financial failure etc.
- iv. Submitted the offer which is not accompanied by EMD or required documentation
- v. Failed to provide clarification related thereto, when sought.
- vi. Submitted more than one proposal. This will cause disqualification of all the proposals submitted by such applicant.

**8. PAYMENT:-**

100% of quoted fees and TA/DA (on actual basis along with documentary proof) shall be paid on completion of Income Tax Audit & filing of return. The payment of invoice shall generally be made within 45 days from the date of receipt of invoice. For the purpose, bidder shall require to submit invoices in triplicate along with audit report and return filing acknowledgement to the Dy. Dir. (Audit), MPPKVVCL, Jabalpur for release of payment.

The MPPKVVCL shall make above payment directly in the account of successful bidder. The MPPKVVCL is having its account in SBI, Nayagaon Branch, Jabalpur. To make payment directly through Bank, the bidders are requested to furnish following information in respect of their Bank Account in Schedule II-

- (a) Name of Bank and Branch address.
- (b) Their Bank Account Number.
- (c) IFS code of the Branch for RTGS transfer.

Charges required by Bank in this regard will be debited to CA firm Account. Net payment after deduction of charges required by the Bank shall be released in favour of CA firm.

**The MPPKVVCL shall not be liable for payment of any interest on delayed payment.**

**9. SETTLEMENT OF DISPUTES:-**

All suits or proceedings relating to any dispute or claim arising out of or in the course of performance of the contract, shall be filed only in the competent court at **Jabalpur only.**

**10. UNSATISFACTORY PERFORMANCE :-**

Even on fulfillment of all criteria it may please be noted that –

- i. Offers of those bidders who have been declared / black listed for future business with MPPKVVCL, Jabalpur /MPSEB and its successor companies may be summarily rejected.
- ii. In case of those bidders whose past performance has not been found satisfactory against the previous tender of MPSEB/ Companies formed on restructuring of MPSEB, they may not be considered for order. Some of the attributes to the poor performance of a bidder are as follows :-
  - Non execution of previous order(s) or inordinate delay to complete scope of works.
  - Failure comply the terms & conditions of contract.

**11. ARBITRATION :**

If any dispute of any kind whatsoever shall arise between the MPPKVVCL and the Supplier in connection with or arising out of the Purchase order, the parties shall seek to resolve any such dispute or difference in opinion, to the extent possible, amicably by mutual consultation. If the parties have failed to resolve their dispute or difference by such mutual consultation, then the dispute shall be referred in writing by either party to initiate the Arbitration process.

The arbitration shall be conducted as per provision of The Madhya Pradesh Madhyastha Adhikaran Adhiniyam 1983, as amended from time to time, and of the rules made there under. The Arbitrators or the Umpire as the case may be, are bound to give a detailed speaking award assigning reasons for the findings.

Audit under the appointment order shall be continued by the Auditor during the arbitration proceedings, unless otherwise, directed in writing by the MPPKVVCL or unless the matter is such that the work cannot possibly be continued until the decision of the Arbitrator or of the Umpire, as the case may be, is issued.

The arbitration proceeding if any shall be strictly held at the head quarter of MPPKVVCL at Jabalpur.

12. The MPPKVVCL, Jabalpur reserves the right to accept/reject wholly and partly any tender without assigning any reason, whatsoever. No correspondence in this regard shall be entertained by the MPPKVVCL, Jabalpur.
13. If MPPKVVCL suffers, or is likely to suffer, any loss or damage or if liability of any kind is imposed or likely to be imposed on MPPKVVCL because of ignorance or negligence or any other reason attributable to the vendor, an amount equal to such loss or damage or liability shall be recoverable from the vendor.

***Chief General Manager (S&P)***  
***MPPKVVCL, Jabalpur***

# PART-II

**SCHEDULE-I**

**PRICE**

S. No.	Particulars	Fees Charge inclusive of all other expenses (in Rs.)	Applicable GST (in Rs.)	Total Fees charges including Tax (in Rs.)
1	2	3	4	5 (3+4)
1	Fees for Income Tax Audit and filing of Income Tax Return of the Company for the FY 2024-25.			

**NOTES :**

- 1. The prices should be FIRM and in INR.
- 2. Statutory variation during the contract period shall be payable extra subject to furnishing documentary evidences and necessary verification

PLACE

SIGNATURE OF PARTNER  
WITH SEAL OF FIRM

DATE

NAME (IN FULL)

DESIGNATION

## SCHEDULE-II

### (Undertaking)

**The following declaration/Undertaking must be submitted by all the bidders on non-judicial stamp paper worth Rs.500/- duly notarized**

I ..... proprietor / partner / Director / Authorized Signatory of M/s..... having its Registered Office/Head Office at ..... Give an undertaking ;

1. That, M/s ..... have participated against TS No. .... due for opening on ..... For appointment of .....
2. That, I have gone through the tender document and aware with all the requirement of the tender specification.
3. That, the profile of M/s ..... is as under:-
  - (a) Address of CA Firm- .....
  - (b) GST Registration No. of the firm - .....
  - (c) PAN No. of the firm - .....
  - (d) Date of Registration of Firm
  - (e) Registration Certificate No.
  - (f) No. of years of experience
  - (g) Total No. of Partners of Firm
  - (h) Number of CA Partners .....
  - (i) E-mail address of the firm - .....
  - (j) Mobile No. - .....
  - (k) Name & Branch address of bidder banker - .....
  - (l) Bank Account of the firm - .....
  - (m) IFSC Code of the branch for RTGS - .....
4. That we confirm that there is no deviation with the commercial terms & conditions and technical requirement of the Tender Specification.
5. That, the information given by us as above is true and correct.
6. That the MPPKVCL will have full right to cancel the order of appointment, if awarded and forfeit the EMD as applicable in event if finds that the information given at Sl. No. 7 is misleading or false, even at a later date i.e. after opening of Price Bid/Award of Order.
7. I ..... Partner ..... of M/s,..... undertake that I am not interested as a Partner and/or ..... in any other party/firm, participated in tender No. ----- of MPPKVCL due for opening on \_\_\_\_/\_\_\_\_/20\_\_ for procurement of -----
8. We hereby undertake and submit the declaration that our firm is not debarred/ black listed for future business with East Zone Company/MPSEB/other successor Companies formed after restructuring of MPSEB.
9. I,....., the Partner/ authorized signatory of M/S....., participating in the bidding process against tender No..... undertake that I am not interested as

- a proprietor and/or partner in any other firm participated in the tender for procurement of....., and specifically undertake that our firm/Company
- (i) Not follow & shall not follow unethical/unfair/fraudulent practice in any manner.
  - (ii) Has no conflict of interest with any bidder/firm participating in the tender.
  - (iii) Not concealing any material information.
  - (iv) Not given any misleading fact or statement in the offer/bid submitted against the tender.
  - (v) Has not been debarred/blacklisted for future business with MPPKVVCL/other Discom of MP.

Further, the MPPKVCCL will have full right to cancel the order, if awarded and forfeit the EMD as applicable in the event of the above condition/situation is observed, even at a later date i.e. after opening of Price Bid / award of order.

Note: The undertaking should be given by the Partner of the firm.

PLACE	SIGNATURE OF PARTNER WITH SEAL OF FIRM
DATE	NAME (IN FULL)  DESIGNATION

### **SCHEDULE-III**

This is to certify that “M/s \_\_\_\_\_” PAN : \_\_\_\_\_ GSTIN : \_\_\_\_\_ having its registered / Head office address \_\_\_\_\_ and branch office in Jabalpur address \_\_\_\_\_ (hereinafter referred to as Firm) have participated in the Tender No. \_\_\_\_\_ of MPPKVVCL, Jabalpur. In Terms of Clause -1 of Annexure-II of the Tender Conditions the detail of the bidder firm participating in the above said tender are as follows”

- a) Since the NIT of the Tender has issued on ..... and hence for the Financial Criteria the latest Financial Year is 2023-24.
- b) The bidder firm experience is \_\_\_\_days\_\_\_\_month\_\_\_\_years (as on 31.03.2025).
- c) Total no. of practicing Chartered Accountant in a firm\_\_\_\_\_ (as on 31.03.2025).
- d) Annual turnover of the bidder firm for the last financial year 2021-22, 2022-23 and 2023-24 is Rs. \_\_\_\_\_ (Figures are in Rs.)
- e) **It is certified that the bidder firm has fulfills the all the criteria as required under Clause-1 of Annexure-II of the tender document no..... dated .....**
- f) Above information has been extracted from the Books of Accounts/Audit Report maintained by the bidder firm, certificate/document issued by Institute of Chartered Accountant of India.
- g) It is also certified that I am not a partner or associate of the bidder firm and I am not directly or indirectly participating in the instant tender bidding process.

I am aware that the Company (MPPKVVCL, Jabalpur) is relaying this certificate as a valid proof of Technical and Financial Capability of the bidder firm.

For, \_\_\_\_\_  
Chartered Accountant Firm,  
FRN No. \_\_\_\_\_

CA. \_\_\_\_\_  
(Designation \_\_\_\_\_)

Membership. No. \_\_\_\_\_  
UDIN No. \_\_\_\_\_

Date : \_\_\_\_\_

Place: \_\_\_\_\_

Signature \_\_\_\_\_

Mobile Number \_\_\_\_\_

Address:- \_\_\_\_\_

Signature and Seal of Chartered Accountant



**Schedule-IV**

S.No.	Particulars	Details to be furnished
1	<b>Details of the Chartered Accountant Firm</b>	
	Name	
	Address of Jabalpur office	
	Telephone	
	Email	
	Date of Registration of Firm	
	Registration Certificate No.	
	No. of years of experience (as on 31/03/2025)	
	Total No. of Partners of Firm (as on 31/03/2025)	
	Number of FCA Partners	
	Number of ACA Partners	
2	<b>Details of the Authorized Partner</b>	
	Name	
	Membership no.	
	Address	
	Telephone	
	Email	
3	<b>Details of the other Partners</b>	
	<b>Name</b>	
	Membership no.	
	Address	
	Telephone/ Email	

SIGNATURE OF Authorized Partner

NAME IN FULL

DESIGNATION/ STATUS IN THE FIRM

SEAL

**SCHEDULE –V**

**CHECK LIST**

**(TO BE KEPT IN THE ENVELOPE PART-B, “COMMERCIAL/TECHNICAL BID” & UPLOAD ONLINE ALSO)**

Sr.No.	Check List Item	Options	Answer
1.	Whether “Earnest Money Deposit” of specified amount is kept in a sealed envelope-A & the same is uploaded online.	Yes/No	
2	Whether duly signed “Tender Form” is attached with the bid	Yes/No	
3	Whether all schedules/undertaking except schedule-I (Price bid) duly filled & signed	Yes/No	
4	Schedule I: Price bid is duly filled in and digitally signed by the signatory authority & uploaded online in envelope-C	Yes/No	