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National Capital Region Planning Board

Section 1

INVITATION FOR BIDS (IFB)

Bid Reference No. B-20018(3)Tax Audit/2019-20/F&A/NCRPB date: 07.08.2019

The National Capital Region Planning Board is a statutory body under Ministry of Housing and Urban Affairs, constituted by an Act of Parliament viz. NCR Planning Board Act 1985. The Board is a planning body which prepares Plans for National Capital Region. Beside preparation of Plans, it also arranges & oversees the financing of selected development projects in the National Capital Region and Counter Magnet Areas, invites **bids under single stage two packet system with Quality and Cost Based Selection (QCBS) system at 70:30**, from Partnership Firms or Limited Liability Partnerships (LLPs), having at least two partner / director as Chartered Accountants having requisite experience for execution of the work detailed hereinafter

1.1 Name of Work: Tax Audit Services under Section 10 (23C) for the Assessment Year 2019-20.

1.2 BID SCHEDULE/ DETAILS

a.	Estimated Cost of Work	Not disclosed
c.	Completion period of work	15 th September 2019
f.	Last date of Seeking Clarifications	19.08.2019 (Up to 12:00 Hrs) (Queries from bidders after due date and time shall not be acknowledged) Clarification will be uploaded on website.
i.	Date and time of submission of Bid	20.08.2019 (Up to 14:00 Hrs)
j.	Date & Time of opening of Bid (Technical Bid only)	20.08.2019 at 14:30 Hrs.
k.	Date & Time of opening of Bid (Financial Bid only)	21.08.2019 at 11:00 Hrs.
l.	Authority and place for submission of Bid	Director (Admin & Finance) National Capital Region Planning Board, 1 st floor, Core-IV B, India Habitat Centre, Lodhi Road, New Delhi Email :- ncrpb-dr@nic.in

2. Bidders are advised to note the eligibility and minimum qualifying criteria specified below
 - i) **A Bidder may be a Partnership Firms or Limited Liability Partnerships (LLPs), having at least two full time partner / director as Chartered Accountants. The bidder must ensure the following:**
 - ii) Registration Certificate of LLP, if bidder is a LLP.
 - iii) Latest certificate issued by the Institute of Chartered Accountants of India, certifying Partners in the firm, in case of partnership firms.
 - iv) Should be empaneled with C&AG of India for the year 2018-19 and also continued till date of submission of bids.
 - v) Successfully undertaken Tax/Statutory audit of PSU {Central / State Public Sector Undertakings / Statutory Corporations/ Government Companies (incorporated under Companies Act, 1956 or Companies Act, 2013)} / Public Sector Banks.
3. The bidder may submit any queries by **19.08.2019** (Up to 12:00 Hrs) (Queries from bidders after due date and time shall not be acknowledged).
4. **Last Date of receipt of Bids: 20.08.2019** (Up to 14:00 Hrs)
5. **Opening of Bids:** Technical Bid - **20.08.2019** at 14:30 Hrs.
Financial Bid - **21.08.2019** at 11:00 Hrs.
6. **General Instructions:-**
 - i. Bid shall be valid for a period of **30 days** (both days inclusive i.e. the last date of submission of bids and the last date of period of validity of the bid) from the date of submission of Bids (from the revised date of submission of Bids in case revised in corrigendum/addendum).
 - ii. Board shall not be responsible for any postal delay.
 - iii. NCRPB reserves the right to accept or reject any or all bids any time without assigning any reasons. No bidder shall have any cause of action or claim against the NCRPB for rejection of bids.
 - iv. Successful bidder/their authorized representative can be present at the time of financial bids.
 - v. The Letter of Acceptance (LOA) to the successful bidder shall be informed through email/ letter and uploaded on NCRPB website.

Director (Admin & Finance)
National Capital Region Planning Board

SUBMISSION OF BIDS

- 1) The bidder has to sign the required bid documents one by one as indicated in the bid document.
- 2) Bidders are requested to note that they should necessarily submit their financial bids in Separate cover.
- 3) The Minimum fee prescribed by ICAI for the purpose of Tax Audit is Rs. 25000/- & above, the same may be noted strictly. Although no format has been prescribed for submission of financial bid as mentioned against Part III of Section 7 of the bid document, however it is advised that the financial bid should be sealed in **separate envelop** marked as “financial bid” which should be submitted along with technical bid.

ASSISTANCE TO BIDDERS

For any queries related to bid Contact at: Tel: 011-24642284 and 011-24642287.

Section 2

Bid Data Sheet (BDS)

This section consists of provisions that are specific to each procurement and supplement the information or requirements included in Section I – Instructions to Bidders.

A. Introduction

The number of the Invitation for Bids is: B-20018(3)Tax Audit/2019-20/F&A/NCRPB
The Employer is: National Capital Region Planning Board.
The name of the work is: Tax Audit Services under section 10(23C) for the assessment Year 2019-20

B. Preparation of Bids

<p>The bidders are required to quote fee for the Tax Audit work for Assessment Year 2019-20.</p> <p>The initial period of appointment shall be for one year which can be extended for further period of maximum two year (year on year basis) with the prior approval of Competent Authority on the same terms and conditions, if performance found satisfactory.</p> <p>The Minimum fee prescribed by ICAI for the purpose of Tax Audit is Rs. 25000/- & above, the same may be noted strictly.</p>
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C. Submission and Opening of Bids

<p>In case, the successful Bidder considers that they will not be able to sign, date and return the contract agreement to the employer, the successful Bidder shall inform possible date to return to the Employer not later than 7 (seven) days prior to the time limit. The modified time limit shall be subject to agreement by both the contracting parties.</p>
<p>The Courts at New Delhi shall have exclusive jurisdiction over all the disputes/issues arising under, pursuant to and/ or in connection with the bidding process.</p>

SECTION -3

EVALUATION AND QUALIFICATION CRITERIA

1 Evaluation Sequence

Bids will be evaluated as follows:

- i) Evaluation of Administrative Requirements, Compliance and Responsiveness
- ii) Evaluation of Eligibility and Qualification Requirements
- iii) Evaluation of Technical Proposal/Data
- iv) Financial Evaluation

a. Evaluation of Administrative Requirements, Compliance and Responsiveness

1.1 Generally

- a) The Evaluation will consist of checking the Bids to confirm whether they are substantially responsive to the administrative requirements, Compliance and Responsiveness of the Bid Documents.
- b) The following Administrative Requirements, Compliance and Responsiveness Items will be checked for substantially responsiveness:
 - i. All Bid Forms have been signed and stamped.
 - ii. All pages of Bid are initialed.
 - iii. The bid forms are not altered.
 - iv. One Bid per Bidder
 - v. Submission of separate envelope for Financial Bid.
- c) A “substantially responsive” Bid is one which conforms to all the terms, conditions and specifications of the Bid Documents, without material deviation or reservation. A material deviation or reservation is one:
 - i. which affects in any substantial way the scope, quality or performance of the Services;
 - ii. which limits in any substantial way, inconsistent with the Bid Documents, the Employer's rights or the Bidder's obligations under the Contract; or
 - iii. whose rectification would affect unfairly the competitive position of other Bidders presenting fully responsive Bids.
- d) If a Bid is not substantially responsive, it will be rejected by the Employer, and will not subsequently be made responsive by correction or withdrawal of the nonconforming deviation or reservation.

1.2 Result of Evaluation

- a) Subject to the requirements of Clause 1.1 of these Bid Evaluation Procedures, any other deficiency found in the evaluation of the above items shall be clarified by the Employer and corrected by the Bidder. No material alteration shall be made to the Bid in rectifying the deficiency.
- b) This Stage of the evaluation shall be on a “Pass” or “Fail” basis. Each of the items listed above will be checked and if any item is evaluated to “Fail” then the entire Bid will be failed under this Stage of the evaluation.
- c) In case the Bidder does not respond in an acceptable manner to the request for Clarification, the Bid will be considered as not substantially responsive, will be rejected at this Stage and will not be subjected to any further evaluation.

2. Minimum Eligibility /Qualification Requirements

A bidder for his qualification in technical bid must qualify in all the requirements of Minimum Eligibility Criteria stipulated in this clause. A bidder not meeting any of the requirements of eligibility criteria shall not be considered for further evaluation. Bidders not meeting any of the minimum eligibility criteria shall not be considered for further evaluation of their technical bid.

2.1 Work Experience

Criteria	Compliance Requirements	Documents
Requirement	Single Entity	Submission Requirements
General i. Firm / LLP of Chartered Accountants should have at least two (2) Chartered Accountants as Partner or Directors. ii. The firm should have its Registered/ Head office in Delhi NCR, under control of FCA / FCMA Partner / Director. iii. Bidder should not have been in loss in last audited financial year not earlier than 2017-18 and the turn over should be at least 50 lakhs in the last audited Financial Year.	Must meet requirement by the Partnership Firm / LLP Must meet requirement by the Partnership Firm / LLP	Latest Certificate issued by Institute of Chartered Accountants of India. Certified copy of Profit & Loss account.

3. Evaluation of Technical Bid

3.1 Further evaluation of the technical package of a bidder, meeting the minimum eligibility criteria stipulated in clause 2 above, shall be done as per the marking/ scoring system enumerated below.

a. (i) The evaluation committee appointed by the Employer shall carry out its technical evaluation applying the evaluation criteria and point system specified herein. Each responsive bid shall be attributed a technical score. The technical bid should score at least 50% of maximum marks to be technically qualified. The Employer shall shortlist 7 (Seven) top bidders on the basis of their technical score to be eligible for financial bid opening and financial bid of balance bidders shall be returned unopened.

(ii) The Employer shall notify the finally selected bidders, **maximum upto 7 indicating** the date and time set for opening of the financial bid.

(iii) In case of tie, the firm whose year of establishment is earlier will be shortlisted.

b. Marking /Scoring System

Item Code	Parameter	Max. Marks	Criteria
1	Year of Establishment (At least 5 year old partnership firm / LLP)	10	1 mark for each completed year
2	Tax/Statutory Audit of PSU {Central / State Public Sector Undertakings / Statutory Corporations/ Government Companies (incorporated under Companies Act, 1956 or Companies Act, 2013)} / Public Sector Banks	60	5 Marks for each completed Tax/Statutory Audit per company / year during last 5 years. Note -1: - Each financial year shall be considered as one assignment. (e.g.:1. in case any firm has completed Tax/Statutory Audit of one company for the year 2016-17 and 2017-18, the marks will be 10. 2. in case any firm has completed Tax/Statutory Audit of two companies each for the year 2016-17 and 2017-18, the marks will be 20.) Note-2:- Documentary proof in support of each work experience should be provided. No marks shall be given for non-submission of documentary proof.
3	The firm / LLP should have at least two partners / directors with relevant qualification i.e. Chartered Accountant. The professionals should have experience in Tax/Statutory Audit services as mentioned in clause 3.1b2 above.	30	The marks shall be awarded for the number of partners with relevant qualification i.e. Three/Four/Five partners. • 5 marks for each FCA Partner / Director.
	Grand Total	100	

c. Score of Technical Bidder (ST)

The evaluation of the technical bids shall be done on the basis of various documents submitted by the bidder, as per the method of evaluation stipulated above in 3.1.b to arrive at technical score (St).

3.2 Score of Financial Bidder (SF)

Financial bid of only those who are top 7 and above 50% of maximum score in Technical bid will only be opened for bid evaluation.

Financial Bid evaluation

Financial Score of the bidder (Sf)

The financial score of a bidder shall be worked out as per the following formula

$$Sf = 100 \times Fm / F$$

Where;

Sf is the financial score of a bidder

Fm is the lowest total price received in the bidding

F the total quoted price of the bidder

3.3 Composite Score

The composite score of a bidder which shall be the deciding factor in award of the work shall be worked out as under:

$$\text{Composite Score of a bidder} = St \times 0.70 + Sf \times 0.30$$

Where,

St & Sf are the technical and financial scores of a bidder respectively.

Bidder with the highest composite score shall be considered for the award of the work.

Section 4
Bidding Forms
Letter of Technical Bid

Date:

Invitation for Bid No.: -----

To:

Director (Admin. & Finance)
National Capital Region Planning Board
Core 4 B, Ist Floor,
India Habitat Centre, Lodhi Road
New Delhi-110003

We, the undersigned, declare that:

- (a) We have examined and have no reservations to the Bidding Documents, including Addenda issued in accordance;
- (b) We offer to execute the Works in conformity with the Bidding Documents;
- (c) Our bid shall be valid for a period as defined in IFB from the date fixed for the bid submission deadline in accordance with the Bidding Documents, and it shall remain binding upon us and may be accepted at any time before the expiration of that period;
- (d) If our bid is accepted, we commit to deploy key personnel as proposed by us in our bid consistent with the requirements stipulated in Part II, Employer's Requirements;
- (e) We understand that Employer requires that bidders, Consultants, Sub-consultants must observe the highest standard of ethics during the procurement and execution of such contracts. We confirm and undertake that we including our constituents, any sub-consultants for any part of the contract directly or otherwise have not been / shall not be engaged in corrupt, fraudulent, collusive, or coercive practices in competing for the Contract.
- (f) We also understand that the Employer has the right to reject our bid at any stage, if it determines that we have directly or otherwise, engaged in corrupt, fraudulent, collusive, or coercive practices in competing for the contract and will sanction a party or its successor, including declaring ineligible, either indefinitely or for a stated period of time, to participate in Employer's activities, if it at any time determines that the firm has, directly or otherwise, engaged in corrupt, fraudulent, collusive, or coercive practices in competing for, or in executing a contract of the Employer.

- (g) We understand that this bid, together with your written acceptance thereof included in your notification of award, shall constitute a binding contract between us, until a formal contract is prepared and executed; and
- (h) We declare and confirm that in the submission of this bid, no agent, middleman or any intermediary has been, or will be engaged to provide any services or any other item of work related to the award and performance of this contract. We further confirm and declare that no agency commission or any payment which may be construed as an agency commission has been, or will be, paid and that the bid price does not include any such amount. We acknowledge the right of the Employer, if he finds to the contrary, to declare our bid noncompliant and if the contract has been awarded to declare the contract null and void.

Name

In the capacity of

Signed and Sealed

Duly authorized to sign the Bid for and on behalf of

Date.....

Section 5 Contract Agreement

THIS AGREEMENT made theday of, between [*Name of the Employer.* (hereinafter “the Employer”), of the one part, and [*name of the Consultant*].¹. . . .(hereinafter “the Consultant”), of the other part:

WHEREAS the *Employer* desires that the Works known as [*name of the Contract*]. should be executed by the Consultant, and has accepted a Bid by the Consultant for the execution and completion of these Works and the remedying of any defects therein,

The Employer and the Consultant agree as follows:

1. In this Agreement words and expressions shall have the same meanings as are respectively assigned to them in the Contract documents referred to.
2. The following documents shall be deemed to form and be read and construed as part of this Agreement. This Agreement shall prevail over all other Contract documents.
 - the Letter of Acceptance
 - the Letter of Technical Bid
 - Invitation for Bid
 - Instructions to Bidders with Bid Data Sheet, Evaluation & Qualification Criteria and Bidding Forms
 - Contract Forms
 - theEmployer’s Requirements
 - Any other documents
3. In consideration of the payments to be made by the Employer to the Consultant as indicated in this Agreement, the Consultant hereby covenants with the Employer to execute the Works and to remedy defects therein in conformity in all respects with the provisions of the Contract.

The Contract Price shall be INR _____

The above amount includes all taxes, except Goods and Services Tax (GST) which shall be paid as per the rules and guidelines of Govt. of India.

The Consultant shall complete the Works within _____ months from the date as stipulated in in the Letter of Acceptance or Notice to Proceed, issued by the Employer.

IN WITNESS whereof the parties hereto have caused this Agreement to be executed in accordance with the laws ofon the day, month and year indicated above.

Signed by
.....

Signed by.....

¹In case Consultant is a Joint Venture the ‘name of the Consultant’ shall be inserted as under :
“the Joint Venture under the name and title of, comprising of[Lead Partner] ;.....; and”

for and on behalf of the Employer
in the presence of

for and on behalf the Consultant
in the presence of

Witness, Name, Signature, Address, Date

Witness, Name, Signature,
Address, Date

Part-II **Section 6**

(Employers requirements)

SCOPE OF WORK

The National Capital Region Planning Board is a statutory body under Ministry of Housing and Urban Affairs, constituted by an Act of Parliament viz. NCR Planning Board Act 1985. The Board is a planning body which prepares Plans for National Capital Region. Beside preparation of Plans, it also arranges & oversees the financing of selected development projects in the National Capital Region. The income of NCRPB is exempt u/s 10 (23C) (iv). As the NCRPB have got exemption from the Income Tax Department U/S 10(23C) (iv), Board is required to file Income Tax Return every year after obtaining a Tax Audit Report in the prescribed format i.e. **10 BB and** certificate from the practicing Chartered Accountant.

The Annual Accounts and Annual Reports of the Board up to 2017-18 are available at Board's website www.ncrpb.nic.in.

(I) PRIME RESPONSIBILITIES OF THE TAX AUDITOR

1. Tax Auditor will analyse financial data to determine the correct amount of taxable income applicable deduction and non-taxable expenses etc. and conduct tax audit and submit Audit Report in the prescribed format of Income Tax Department and advice/assist in filing of Income Tax Return for the Financial Year 2018-19 (A.Y.2019-20).
2. Since the last date for filing of Income Tax Return is **30th September, 2019**, hence, the Tax Audit Report along with certificate must be submitted by **15th day September, 2019** to the National Capital Region Planning Board.
3. In case any observation raised by Income Tax Department, Chartered Accountant or Chartered Accountant firm/LLP shall be liable in respect of Tax Audit Report/ Certificate and complied accordingly.

(II) AUDIT REPORT

The Tax Audit Report along with Certificate should be as per the Section 10 (23C) of Income Tax Act 1961 which shall be used for filing of NCRPB Income Tax Return for the Assessment Year 2019-20.

The Tax Auditor is required to submit its report by **15th day of September, 2019.**

(III) PERIOD OF ENGAGEMENT

The initial period of appointment shall be for one year which can be extended for further period of maximum two year (year on year basis) with the prior approval of Competent Authority on the same terms and conditions, if performance found satisfactory.

PART III
Section 7.

(Financial Bid)

Financial bid should be in a **sealed and separate envelop** also marked as “financial bid”
Financial bid should be submitted along with technical bid.