

DREDGING CORPORATION OF INDIA LIMITED
Visakhapatnam

CORRIGENDUM No. 1

Ref. No.: DCI/GST Outsourcing/Tender/2027 to 2030

Date: 22/10/2026

Sub: Corrigendum to the Tender for Outsourcing of DCIL GST Works/Matters for FY 2027-28 onwards for an initial period of three years, extendable by a further period of two years based on performance.

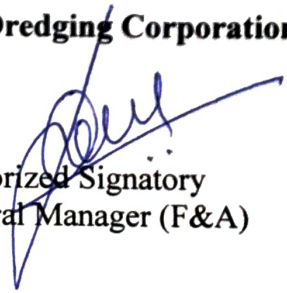
With reference to the above-mentioned tender published on the DCIL website the following amendment is hereby made to **Part-II – Pre-Qualification Eligibility Criteria, Clause (e) and (h)** of the tender document.

PQC Clause	Existing Clause	Amended Clause
e)	The bidder should have minimum 2(Two) full time qualified CAs/CMAs as partners having minimum 10 Years of Post Qualification Experience in - Assessments, Appeals & CESTAT of VAT, Service Tax, Customs & Central Excise and GST.	The bidder should have a minimum of two (2) full-time qualified CAs/CMAs as partners, with at least (1) one partner having a minimum of 10 years of post-qualification experience in assessments, appeals and CESTAT matters relating to VAT, Service Tax, Customs, Central Excise and GST. In the case of a sole proprietorship, the bidder should have a minimum of two (2) full-time employees who are qualified CAs/CMAs, including the sole proprietor, out of whom the sole proprietor should have a minimum of 10 years of post-qualification experience in assessments, appeals and CESTAT matters relating to VAT, Service Tax, Customs, Central Excise and GST.
h)	The bidder should have Experience in dealing with 3 no of High Court Appeals	The bidder should have experience in dealing with three (3) High Court appeals, either directly or through its counsel/advocates.

All other terms and conditions of the original tender shall remain unchanged.

This corrigendum shall be read as an integral part of the original tender document and shall be published on the DCIL website.

For Dredging Corporation of India Limited


Authorized Signatory
General Manager (F&A)



DREDGING CORPORATION OF INDIA LIMITED
Dredge House, HB Colony
Seethammadhara, Visakhapatnam 530022

Invitation of offer is open from 16/10/2026 to **06/11/2026 (1500 hrs.)**

Ref No. DCI/ GST Outsourcing/tender/2027 to 2030

Date: 15/10/2026

Dear Sirs,

Sub: Invitation of Offer for outsourcing of DCIL GST works /matters from Cost Accountants Firm /Chartered Accountants Firm/Co. from the Financial Year 2027-2028 for 3 years and extendable further two more years on performance basis

1. Brief information about the Corporation

- 1.1 Dredging Corporation of India Ltd. (hereinafter referred to as “the Corporation”) is Government of India undertaking engaged in the business of dredging with a turnover of Rs.1164 crores for 2025-26. The Corporation is involved in maintenance dredging, capital dredging, beach nourishment, land reclamation, shallow water dredging, Project Management consultancy and Marine construction. The Corporation has under its management 12 Dredgers and 5 Ancillary Crafts.
- 1.2 The Corporation has introduced ERP system i.e. Microsoft Dynamics365 in all its Offices including Project offices. The ERP system is presently operational with modules; Accounts Payable, Accounts Receivable, Bank, Project, Inventory Management, Fixed Asset Module, Shore Payroll, Floating Payroll, Human Resources etc.
- 1.3 The complete history/profile of the Corporation is available for viewing on the website at <http://www.dredge-india.com>.

Tender Document

2. **Invitation of offer**

The Dredging Corporation of India Ltd. invites offers from reputed firms/Cos. of Cost Accountants /Chartered Accountants on contract basis. The details are given below.

3. **Period of Contract:**

The appointment will be from FY 2027-28 for 3 Years and further extendable two more year based on performance with the existing terms and conditions.

4. **Extension of contract period**

The Corporation will have sole discretion to extend the period of contract for further financial years based on the performance of the service of the firm.

5. **Offer documents**

The offer documents can be downloaded from Corporation's website at <http://www.dredge-india.com>

6. **Due Date for submission of Offer**

- 6.1 Offer, in the given format, duly completed and signed on each page, should be sent by registered post/courier service/hand delivery in **SEALED ENVELOPE**; super scribed as **"Offer for appointment of Cost Accountant Firm /Chartered Accountants Firm/ Co. as Indirect Tax Consultant for DCI on contract basis"** and should be addressed to

General manager (F&A)
Dredging Corporation of India
Ltd.
Dredge House,HB Colony,
Seethammadhara
Visakhapatnam – 530022
Andhra Pradesh.

- 6.2 Offers shall reach the Corporation on or before 1500 Hrs. on 06/11/2026. Offers received after the stipulated date and time shall not be accepted. The decision of the Corporation in this regard shall be final and binding.

Tender Document
GENERAL INSTRUCTIONS TO THE BIDDER:

1. The technical bid and the financial bid must be sealed in separate envelopes super-scribing "Technical Bid" and "Financial Bid" and both these two envelopes must be placed in a third envelope **Super- Scribing "TENDER - Engagement of GST (TAX) CONSULTANCY "**. This third envelope should be sealed and addressed to "C.F.O., Dredging Corporation of India Limited, Dredge House 3rd Floor, HB Colony, Seethamdhara, Visakhapatnam-530022 " and should reach the Accounts & Finance Department either by hand delivery or post or courier on or before the stipulated time. Bid document without sealed condition shall not be opened. The bid received through Fax or E-mail or in any other mode will be rejected.
2. Cost of Tender document: Rs.1770/- (Rupees One Thousand Seven Hundred and Seventy Only) including GST(Non-refundable), to be remitted through NEFT/ RTGS and copy of electronic receipt/ UTR to be uploaded along with the tender, failing which his/her bid will be liable for summary rejection, considering it as a non-responsive bid. However, Cost of Tender document fee will be exempted for MSME Vendors.
3. The firm should pay an Earnest Money Deposit (EMD) for Rs.2,39,700/- (Rs. Two Lakh Thirty-Nine thousand and Seven Hundred only) by RTGS/NEFT/Transfer to the following Bank Account. However, EMD will be exempted for MSME Vendors.

Particulars	Details
Name of the Beneficiary	Dredging Corporation of India Limited
Bank Account No	35833070000014
Name of the Bank	Canara Bank
Name of the Branch	DCI Branch
IFSC	CNRB0013583
Bank Address	Dredge House, HB Colony, Seethamdhara, Visakhapatnam-530022

No interest shall be paid on the EMD paid by the bidder.

The Bidder shall upload the copy of the transaction details with the details of UTR Number along with technical bid, failing which the bid will be summarily rejected & the details of the EMD transfer i.e UTR No. & Date of Transfer shall be specified in the Letter of Submission

DCIL shall not be liable / responsible for any connectivity / internet problem either with user side / NIC / Bank. It is in the own interest of the bidders, bidders may get it verified from Bank that the requisite money has been received by DCI for the NIT in which they are participating.

Alternatively, the EMD may also be submitted in the form of a Bank Guarantee, which shall be submitted along with the Bid.

4. The bidder shall sign and seal all the documents in the Technical Bid, owning the responsibility for their correctness / authenticity otherwise, it will be rejected.
5. Bid received after the said date and time will be rejected. Hence, such bid shall be returned unopened to the bidder.
6. In the event that the specified date for the submission of bid offers is declared a holiday, then the bid will be received up to the prescribed time on the next working day.
7. Any change that will be made in the tender document by competent authority after

Tender Document

issue of tender will be intimated in the form of corrigendum for incorporating the same in the tender document in the DCIL website.

8. No alteration and addition anywhere in the tender document are permitted. If any of these are found, the tender document will be summarily rejected.
9. The tender will be valid for a period of 90 days from the date of opening of tender. The firm quote shall remain valid for 90 days from the last date of submission of the tender. Validity of price bid shall be 90 days from the date of opening of the Tender.
10. The bidder or authorized person of the bidder is allowed to take part in the opening of bid and for the same they should submit the identification card or authorization letter. Absence of bidder or representative shall not impair legality of the opening procedure.
11. After opening of technical bid, the same shall be evaluated subsequently, so as to ensure that, the bidders meet the minimum eligibility criteria as specified in the tender document.
12. The technical bids shall be evaluated based on the available documents submitted by the bidder. To assist the examination, evaluation, comparison and qualification of the bidders, the DCIL may, seek clarification from the bidder. If the reply is not received within the stipulated time, the Technical Bid will not be considered.
13. Only the bidders who qualify the technical bid shall be invited in advance for financial bid opening.
14. The bidder quoting the lowest evaluated total amount based on the overall Bill of Quantities (BOQ) shall be considered as L1 (Lowest Bidder), subject to the bidder's compliance with all the terms and conditions, technical specifications, eligibility criteria, and other requirements stipulated in the tender document.
15. The bidder shall quote rates for all the items specified in the Bill of Quantities (BOQ). Bids in which the bidder has not quoted for any one or more items in the BOQ shall be liable to be rejected as non-responsive.
16. Tender notice and the general conditions shall form the part of the contract.
17. DCIL reserves the right to suitably increase/reduce the scope of the work put to this Bid.
18. DCIL reserves the right to cancel the tender at any time.
19. Pre-bid Meeting: Bidder may get clarification on the tender/scope on or before 28/10/2026 Any queries may be sent before 23/10/2026 to the email id: reswar@dcil.co.in No individual replies will be given to the bidders. All the replies will be uploaded in the DCIL website as pre-bid queries which will form part of tender conditions.

--Sd--
GM (F).

GENERAL TERMS & CONDITIONS

1. Period of Contract: The Period of engagement of consultant shall be for 3 (Three) years from the date of letter of acceptance by the consultant. If DCI feels satisfied with services provided during the period of contract, the contract may be extended for another 2 (Two) years with the approval of Competent Authority and mutual consent, with same terms and conditions and rate of the contract.
2. Payment Terms: No Advance shall be paid by DCIL. All payment shall be subject to recoveries towards statutory deductions. The payment will be made by electronic transfer within 30 from the receipt of the Tax Invoice.
3. Commencement of Work: The successful bidder shall commence the work on or before 7 days from the day of receipt of the "Work Order", else the EMD amount of the successful bidder shall be forfeited and the order will be placed to the next successful bidder.
4. Security Deposit: The Successful bidder shall be required to pay the 5% of the contract value towards security deposit. SD so required can be deposited by way of RTGS by the bidder or can be deducted by DCIL from the payment to be made against monthly bills. The SD amount so recovered or deposited will be released after 6 months from the successful completion of the contract. No interest shall be paid on SD deposited by the party/recovered by DCIL.
5. Performance Bank Guarantee (PBG): The successful tenderer will be required to submit account payee performance bank guarantee of 5% of the value of the entire contract on or before 15 days from the date of receipt of the "Work Order". The same will be receivable in the form of Bank Guarantee from a Nationalized/Scheduled Bank. Performance Bank Guarantee should remain valid for a period of 6 months beyond the date of completion of all contractual obligations. No interest shall be paid on PBG deposited by the party under any circumstances.
6. Indemnity Clause: DCIL shall recover damages/losses in the event of deficiency in services, certifications, opinions and non-compliances of GST Law which results in pecuniary loss to DCIL. Also in the event of non-completion of the contract or inadequate performance loss, the loss will be recovered from the performance guarantee / charges payable to the consultant. In the event of non-compliance of GST rules like non filing of returns within due date, the penalty as provided in the GST Act/Rules shall be recovered from the consultants.
7. Liquidated Damages:
 - 7.1. Deployment Compliance:
LD shall apply only in cases where the Consultant fails to deploy the approved resources /fail to replace as per contract for more than 3 working days with/ without prior written approval of the Client. LD Rate: 0.5 % per week on annual contract value of BOQ (A+B), subject to a maximum of 10% of annual contract value.
 - 7.2. Quality & Responsiveness:
In case of repeated performance issues for more than thrice in each kind in respect of delay / quality/ shortfall of jobs assigned, LD may be deducted @ 0.5% of Annual contract value of BOQ items (A+B) , for each instance and maximum off 10% of the Annual contract value BOQ (A+B).
 - 7.3. Replacement of Resources:
If the Consultant intends to replace a deployed resource, or if the Client requests replacement of a resource, the Consultant shall ensure the replacement of resource within 15 days of written intimation. LD may be imposed @0.5% per week of annual contract value per day of delay beyond

this period.

7.4. The maximum liquidated damages (LD) applicable under this contract shall be limited to 10% of the total Annual Contract Value of BOQ items (A+B). Upon reaching this limit, DCI reserves the right to rescind the contract at its sole discretion.

8. Termination of the contract: The contract shall be liable for termination by DCIL in the event of any deficiency, failure, or unsatisfactory performance in the services rendered by the Consultant, by giving three (3) months' notice. In the event of such termination, the Consultant shall be entitled to receive professional fees only for the services actually rendered and satisfactorily completed up to the effective date of termination. No compensation, damages, loss of profit, or any other payment shall be payable by DCIL on account of such termination or foreclosure of the contract. In case of termination, the fact of such termination may be brought to the notice of The Institute of Chartered Accountants of India (ICAI) and/or The Institute of Cost and Management Accountants of India (ICMAI), as applicable. The decision of DCIL regarding the deficiency in services and termination of the contract shall be final and binding on the Consultant, subject to the terms and conditions of the contract.
10. Undertaking: The successful bidder has to execute an undertaking on Rs. 100/- stamp paper for undertaking the assignment as per the scope of work specified under special terms and conditions of the tender and to comply with the general terms and conditions of the tender.
11. Declarations: A self-declaration should be provided by the bidder on the letterhead of their organization/firm as per PART - II on the following points
 - a. The bidder should not have been blacklisted for supply of any services to DCI or any other Government department/agency in India.
 - b. The bidder should neither be owned or controlled by any employee (or any of his/her relative) of DCIL nor any of its employees should be directly related to any employee of DCIL.
 - c. Strictly maintain Confidentiality of all the data/Information of related to DCIL.Note: All the documents shall be certified by the authorized signatory of the firm who is competent to make any declarations.
12. Jurisdiction: The court at VISAKHAPATNAM will alone have jurisdiction to decide any dispute arising out of or in respect of contract.
13. All the conditions appearing in Tenderer's letter head or elsewhere stands cancelled and the conditions as mentioned in this tender, pre bid queries, corrigendum's & addendums will alone be valid and supersede any or all the conditions appearing in any of the papers submitted by the tenderer.

--Sd--
GM (F).

SPECIAL TERMS & CONDITIONS

(Part 1 to Part 2)

Part I

BROAD SCOPE OF WORK - (GOODS & SERVICE TAX) (GST)

To provide all necessary and the relevant services in connection with GSTt taxation compliances as per extant Acts and rules made there under and subsequent amendments and carry out audit as amended under Act and rules thereto. Responsible for the correctness of the information compiled, high level of accuracy and promptness is expected to avoid penalties, interest Etc. from tax authorities.

- A. Preparation & filing of returns
- B. Consultancy services
- C. Notices/Scrutiny/Assessments
- D. Reporting
- E. GST Audit (9&9C)
- F. Drafting Appeals/Filing /attending PH before GSTAT & High Courts etc.,

A. Preparation & filing of returns:

To prepare/check. scrutinize and file all requisites periodically returns (like monthly, annual) of DCIL within the prescribed time in the requisite format prescribed under the GST regime from time to time including the preparation of necessary schedules and attachments required for filing the return but not limited to the following.

1. Review of accounting in the Microsoft Dynamics (D-365) environment as per GST Law and incorporating the changes in D-365 as per GST Act amended from time to time.
2. Ensure proper records as prescribed under GST Acts and rules made there under are being maintained by DCIL.
3. Verification of receipts, payments, bills, records to be maintained under the GST regime on daily basis.
4. Compliance with latest notifications and the circulars issued by CBIC in the determination of GST output tax liability and GST ITC.
5. Preparing the primary data for e-filing by duly ensuring the authenticity of data being received at the centralized platform.
6. Review of output liability as per GL & report extracted from D-365 and identifying for any error related to place of supply, nature of tax etc., before filing the monthly return.
7. Review of output GL's in D-365 and verification of invoices to comply with the GST law.
8. Verification of POS/ service/ any other bills soft /hard copy to identify the accounting entries mismatch and HSN codes Service codes and the rates to be levied on the services.
9. Identifying the activities not reflecting in POS/ ERP to consolidate the data to file the GST returns.
10. Computation of output tax by duly identifying wrong tax tags/ wrong accounting/ wrong GST numbers/ wrong state code entries/Non-GST transactions and the determination of GST liability for filing of GSTR-1.

11. Reconciliation of DCIL monthly revenue before arriving the GST output tax liability.
12. Reconciliation of GL's & report extracted from D-365 & analyzing the differences if any under revenue heads before filing the monthly returns.
13. Revenue reconciliation of invoices reflected in the GST portal under GSTR-1 with DCIL books of accounts.
14. Verification of 100% physical invoices of purchase bills (including imprest bills)
15. Review of GL in D-365 to ensure enable in input tax credit is claimed in the returns so filed.
16. Determination of eligibility of ITC as per GST Law.
17. Reconciliation of ITC availed in GSTR-3B vis-a-vis GSR-2A/2B.
18. Reconciliation / mismatch of input tax credit availed in the books of accounts with GTR-2A & 2B on regular intervals.
19. Generating challans for payment of GST on behalf of DCIL.
20. Monthly reconciliation of GST Electronic Cash Ledger and Electronic Credit Ledger as per GST portal with the cash and the credit ledger as per books of accounts.
21. Computation of GST TDS liability for filing of GSTR-7 by duly verifying that data for TDS and GST payment , generation of challan , filing of monthly TDS and GST return, issuance of certificate etc.,
22. Generating E-Invoicing from the portal, E-way bill and reconciling E-way bill portal with the GST ledgers
23. Any changes related to GST return (Inward and Outward) filing in GST portal need to be avail label available after necessary changes in D-365/POS building system is to be done along with the necessary SOP.
24. Preparation and filing of GST Monthly annual returns. i.e. GSTR 1, GSTR 6, GSTR 7 and GSTR 3B, GSTR 9&9C etc.,
25. Revenue reconciliation of DCIL financials, income tax return with the GST return.
26. Compilation of information for GSTR-9 annual return and filing the same.
27. Compilation of information required for GSTR-9 reconciliation statement.
28. Preservation of all related records incl. invoices in digital form.
29. Development/ up gradation of standardized format for compilation data from D-365 for GST returns required to be filed under GST law.
30. Designing the reports that are to be generated in D-365 based on which GST returns are to be filed.
31. Provide replies, reconciliations, certifications and data required by departments relating to GST cases.
32. GST/GST TDS ledgers from FY 2017 in ERP to be reviewed and reconciled.

B. Consultancy service:

To offer opinion within three working days on the issues/ matters as referred to by DCIL from time to time in relation to indirect taxation issues.

To advise DCIL on the issues raising out of or connected to subsumed tax laws and GST Acts and rules made there under including ongoing litigations , assessments etc. and on any matter relating to GST consolidated important and significant according to the consultant or as per the requirement of DCIL and to guide/advice for developing necessary tools for review, monitoring, reporting and the compliance with the reports required in GST regime not limited to the following

1. Advise in respect of billing, records to be maintained under the GST regime.
2. Advise on the tax planning benefits /rebates/deductions/ exemptions available under GST act.
3. Suggest suitable changes required under GST regime for minimizing the tax burden, effective

- utilization of available Input tax credits (ITC).
4. Suggest the review mechanism for availing all eligible input tax credits and utilization under GST.
 5. Guidance regarding valuation, classification and the tax rate after transfer/ permanent disposal of assets, job work , goods used both for exempt and taxable services etc. to ensure availing of maximum eligible tax benefits under GST regime.
 6. Opinion on availing of GST Input Tax Credit of various input services utilized /goods purchased by DCIL.
 7. Opinion on matters relating to accounting of GST/Service tax (including but not limited to output and input services.)
 8. Opinions/ comments/clarifications on various GST/Service tax issues raised by DCIL officials.
 9. Review of various circulars to be issued internally/ externally in respect of GST/Service tax and related matters.
 10. Update dot DCIL officials regularly through e-mail and in monthly reports about various amendments (more specifically having implications on DCIL) taking place in indirect tax laws , rules , regulations , circulars , directions etc. from time to time and the SEC in making policy for the same.
 11. To examine order /communication received from GST authorities and to advise the further course of action.
 12. Preparing replies /submissions for various notices received from GST/ Service Tax Authorities including show cause notices.
 13. Opinion on issues raised in audit conducted by various authorities and to assist in preparing the replies to the quarries raised by statutory auditor and internal auditor in connection with the GST & Service tax.
 14. Provide general counsel consultancy services any other work related to GST / Service tax as and when required.
 15. Highlight areas of potential non-compliance for immediate regulation.
 16. Guide & assist in facing the periodical audited by statutory authorities

C. Notices/ Scrutiny/Assessment/Audits:

To represent DCIL before the GST authorities, including the Central Board of Indirect Taxes and Customs (CBIC), GST Officers/Authorities and other competent departmental authorities, in connection with GST matters, including scrutiny, audit, assessment, re-assessment, adjudication, investigation and departmental proceedings. The scope shall include, but shall not be limited to, the following:

☐ GST Departmental Notices and Proceedings:

To examine and handle notices, communications, questionnaires, queries and proceedings issued by the GST Department/GST Intelligence authorities, including ASMT, ADT, DRC-01A, DRC-01, DRC-07 and other notices/orders/communications, including examination of records, identification of issues, preparation of reconciliations, drafting and submission of replies, statements, explanations, supporting documents and other submissions.

☐ Scrutiny, Audit and Assessment:

To assist and represent DCIL in GST scrutiny, departmental audit, assessment, re-assessment, adjudication and other departmental proceedings, including review of books of account, GST returns, invoices, ITC records, reconciliations and other relevant records, and to provide necessary explanations, clarifications and documentary evidence to the GST authorities.

☐ Representation and Personal Hearings:

To represent DCIL and appear before the appropriate GST authorities in connection with

scrutiny, audit, assessment, adjudication, investigation and other departmental proceedings, including attending personal hearings, effective hearings and non-effective hearings/adournments, and to make necessary oral and written submissions on behalf of DCIL.

☐ Drafting and Filing of Replies/Submissions:

To prepare, draft and submit replies to notices, questionnaires, audit observations, show-cause notices, demand notices and other departmental communications, including preparation of detailed factual and legal submissions, reconciliations and supporting documentation, and to undertake follow-up with the department until completion of the respective proceedings.

☐ Rectification and Amendment Proceedings:

To examine orders issued by the GST authorities and, wherever required, prepare and file applications/representations for rectification, correction of errors, amendment of orders and consequential relief, and to follow up with the concerned authorities.

☐ Appeals and Related Departmental Proceedings:

To prepare and file appeals against GST/service tax orders before the appropriate departmental appellate authorities, other than GSTAT/Tribunal and judicial authorities, and to represent DCIL in connection with such appeals, including drafting grounds of appeal, statements of facts, written submissions and attending personal hearings.

☐ Pending GST/Service Tax Cases:

To handle and provide representation/support in all pending GST proceedings entrusted by DCIL, including scrutiny, audit, assessment, adjudication, notices, appeals and consequential proceedings, subject to the scope and exclusions specified in the contract.

☐ Refunds and Appeal Effect:

To monitor GST/Service Tax refunds and consequential refund claims, including follow-up with the concerned authorities, preparation of letters and representations, tracking of refund status, examination of refund-related communications and obtaining/monitoring appeal-effect orders and consequential refunds payable to DCIL.

☐ GST Certificates and Related Representations:

To provide necessary GST-related certificates, declarations, confirmations and representations, wherever required in connection with the above scope of work and as specifically requested by DCIL.

D. Reporting:

Submission of Monthly report on review conducted on GST accounting any D-365 by duly providing the guidance to resolve the areas of concern along with the opinions provided during the month, important update in the GST law, notices received during the period its replies, pending litigation under tax law and any other observation made during the period. Handout a reconciliation procedure for monitoring input /output/ final monthly returns and the guidance to track un-reconciled transactions etc.

E. GST audit:

Collecting the information from the sections/departments of DCIL and finalize the GST audit by duly filing the GSTR-9 & 9C.

F. Drafting Appeals/Filing /attending PH before GSTAT & High Courts etc.,

- Drafting and vetting of appeals, writ petitions, replies, rejoinders, written submissions, affidavits, and other pleadings under the GST laws.
- Filing of appeals, applications, petitions, and other statutory documents before the GST Appellate Tribunal (GSTAT) and High Courts,
- Representation and attendance at personal hearings, case management hearings, and final hearings before the GSTAT& High Courts

- Preparation and submission of paper books, compilations of documents, case law, written arguments, and additional evidence, wherever required.
- Advising on litigation strategy, interpretation of GST laws, judicial precedents, and procedural compliance.
- Liaison with Tribunal/Court Registries for scrutiny, defect rectification, listing of matters, and procedural compliances.
- Monitoring the progress of litigation, communicating case status, and providing post-order advice, including implementation of orders and further appellate remedies before higher judicial forums.

Note

Manpower requirement:

- The successful bidder has to ensure that all the key team members and personnel deployed in DCI should match the job profile with the scope of work.
- The partner or employee of the firm who is having an experience in SAP/ERP based environment will be required to visit at least 4 days in a week to carry out the above referred scope of work and as and when required at DCI.
- Partner to visit and attend meetings as and when required for discussion with Senior Officers of DCI.
- The bidder has to depute suitable man-power to manage the Indirect Tax issues in DCI on daily basis not limited to the below.
- Minimum of 3 article student who have completed their CMA/CA Intermediate with a working level knowledge in GST Taxation, ERP & MS Office has to be deployed on daily basis at DCIL Office Visakhapatnam.

Office arrangements:

- The successful bidder shall make their own arrangements for office stationery and other office equipment facilities such as laptops etc.,
- DCI shall provide one or two computers with a printer and suitable sharing office room for free of cost.

Other arrangements:

- The bid awardee has to make necessary arrangement to take over the entire data (including disputed cases) hard & soft copies from the existing tax consultants.

Note: The above-mentioned "Scope of Work" is illustrative / indicative and not in exhaustive nature i.e. Scope of Work shall include providing professional assistance for all activities/matters required for the work (including past works) relating to Customs Act, GST and subsequent notifications as and when issued by GOI/CBDT/GST Act. Etc.

G. Reimbursement of Out of Pocket Expense:

The **professional fee quoted by the Consultant shall be exclusive of out-of-pocket expenses**. Such expenses shall be reimbursed by Dredging Corporation of India Limited (DCI) only in respect of official outstation visits undertaken outside Visakhapatnam, subject to prior approval of DCI and submission of original bills, vouchers and other supporting documentary evidence, wherever applicable. All reimbursements shall be subject to the applicable rules and guidelines of DCI and the following limits:

(a) Lodging Charges

Particulars	Metro Cities	Other than Metro Cities
Lodging Charges	₹6,000 per day	₹4,000 per day

(b) Travel Expenses

(i) **Air Travel:** Economy Class air fare shall be reimbursed for approved official journeys, subject to the applicable DCI rules and submission of the relevant ticket/boarding pass or other supporting documents.

(ii) **Train Travel:** For overnight journeys by train, the applicable 2nd AC class fare shall be reimbursed, subject to DCI rules and submission of supporting documents.

(iii) Any travel by air or train shall require prior approval of DCI and shall be limited to the actual fare incurred, subject to the applicable entitlement and rules of DCI.

(c) Local Conveyance, Food and Incidental Expenses

Reasonable claims of local conveyance, food expenses and other admissible incidental expenses incurred by the Consultant during approved official outstation visits shall be reimbursed by DCIL, subject to the applicable rules and limits of DCIL and submission of original bills/supporting documents, wherever applicable. Such reimbursement shall be limited to expenses actually incurred in connection with the official visit and shall not include any personal or non-official expenses.

No reimbursement shall be admissible for local travel, food or any other expenses incurred within Visakhapatnam, unless specifically authorised in writing by DCI.

All reimbursements shall be restricted to actual and reasonable expenditure incurred in connection with approved official assignments and shall not form part of the professional fee payable to the Consultant.

--Sd--
GM (F).

Part- II**PRE-QUALIFICATION ELIGIBILITY CRITERIA**

The bidder shall fulfil all the following mandatory Pre-Qualification Criteria (PQC) specified under Clauses (a) to (i) below. **Failure to satisfy any one of the mandatory criteria shall result in rejection of the bid.** Only bidders satisfying all the mandatory PQC shall be considered for technical evaluation. The bidder must satisfy the following Pre-Qualification Criteria. Non-fulfilment of any criterion will lead to **rejection of the bid.**

- a) The bidder should have undertaken Indirect Tax Consultancy Assignments (Service Tax/GST/VAT) and relevant Tax Audit Services with Ports, Central Government/State Government Department, Central/State Autonomous Body, Central/State PSU, Private Company, or Listed Company having an annual turnover of ₹300 Crores or more during each of the financial years 2022-23, 2023-24 and 2024-25.
- b) The bidder shall have an average turnover not less than ₹90.00 lakhs during the last three (3) financial years, i.e., FY 2022-23, FY 2023-24 and FY 2024-25. Further, the bidder's annual turnover in each of the three financial years shall be more than ₹30.00 lakhs.
- c) The bidder should have Turnover from "Similar service" of Rs20lakhs, in any of the last 3 financial years.
- d) The bidder should have Successful completed or substantially completed similar works during last (07) seven years ending last day of month previous to the one in which applications are invited should be either of the following
 1. Three similar completed works costing not less than the amount equal to Rs.15.98 lacs of the estimated cost.
Or
 2. Two similar completed works costing not less than the amount equal to Rs.19.97 lacs of the estimated cost.
Or
 3. One similar completed works costing not less than the amount equal to Rs.31.96 lacs of the estimated cost.
- e) The bidder should have minimum 2 (Two) full time qualified CMA's/CAs as partners having minimum 10 Years of Post Qualification Experience in - Assessments, Appeals & CESTAT of VAT, Service Tax, Customs & Central Excise and GST.
- f) The bidder should have at least 3years exposure in ERP based accounting.
- g) The bidder should have Experience in dealing with 5 no of CESTAT/GSTAT Appeals.
- h) The bidder should have Experience in dealing with 3 no of High Court Appeals
- i) The bidder shall be a firm located in India and having a Branch Office and headed by full time partners in Visakhapatnam,

"Similar Services" means professional services comparable in scope and complexity to the services specified in this tender, including GST return preparation and filing; GST reconciliation; and representation in GST proceedings, including drafting and filing appeals before the First Appellate Authority, the Goods and Services Tax Appellate Tribunal (GSTAT), and the High Court, as applicable,

together with attending hearings and undertaking related follow-up work.

Note: To establish compliance with the above Pre-Qualification Criteria, the bidder shall submit the following supporting documents:

1. **For Clauses (a) and (d):** Copies of work orders, contracts and completion certificates/job completion certificates issued by the concerned PSUs, Government authorities or other eligible clients, establishing the nature, value and period of the assignments.
2. **For Clause (b):** Audited financial statements and/or a certificate issued by a Chartered Accountant certifying the annual turnover for FY 2022-23, FY 2023-24 and FY 2024-25. Form 26AS may be furnished as additional supporting evidence, wherever relevant.
3. **For Clause (c):** A certificate issued by a Chartered Accountant certifying the turnover derived from similar services during the relevant financial years, supported by appropriate financial records.
4. **For Clauses (g) and (h):** Copies of client authorisation letters, engagement letters, appeal acknowledgements, case details or other documentary evidence establishing the bidder's experience in handling the specified number of CESTAT/GSTAT and High Court appeals.
5. **For Clause (f):** A certificate issued by the respective client confirming the bidder's experience in assignments involving SAP or another ERP-based accounting system, specifying the relevant period.
6. **For Clause (e):** Self-certification by the authorised signatory of the firm, supported by valid membership certificates issued by the Institute of Cost Accountants of India (ICMAI) and/or the Institute of Chartered Accountants of India (ICAI), together with details and documentary evidence of the partners' post-qualification experience.
7. **For Clause (i):** Self-certification by the authorised signatory confirming the existence of the Visakhapatnam branch office and that it is headed by a full-time partner, supported by appropriate documentary evidence, such as branch registration or other relevant records.

The bidder shall submit all documents in support of its claims in the prescribed manner. The tendering authority reserves the right to verify the documents and seek clarification in accordance with the tender conditions. Any false declaration, misrepresentation or failure to establish compliance with the prescribed eligibility requirements shall be dealt with in accordance with the tender conditions.

Note: -

1. The requisite documentary evidence needs to be submitted by the bidder for each of the eligibility criteria. Any more information want to provide by the bidder can be made available.
2. The bidder shall submit necessary documentary proof showing that they meet the eligibility criteria along with their bid. All documents submitted should be self-attested by the Authorized Signatory of the firm/bidder for each of the Evaluation criteria.
3. Self-declaration needs to be signed by authorized signatory(s) of the firm.
4. During evaluation of the bids, DCI may at its discretion ask the bidders for clarification of their bids, if required.
5. Price bids shall be opened only for technically qualified bidder. The technically qualified bidder will be informed and invited in advance for witnessing the opening of Price Bid (Cover - II)
6. The tender may also be evaluated in accordance with the provisions of the MSME Act and

applicable Government guidelines. However, no relaxation or exemption shall be allowed in respect of the Pre-Qualification Criteria (PQC) under the MSME provisions

Technical Evaluation Criteria under Quality and Cost Based Selection:

Technical Scoring Criteria			
S.No	PQC -Parameters (a to i)	Proposed scoring criteria	Maximum Marks
a	Experience with eligible organizations	10 marks for experience satisfying PQC (a); 2 additional marks for each additional distinct eligible organization (during the 3 years mentioned above) subject to a maximum of 20 marks.	20
b	Firm's average annual turnover	10 marks for an average annual turnover of ₹90 lakh; 1 additional mark for every additional ₹10 lakh of average annual turnover, subject to a maximum of 15 marks	15
c	Turnover from similar services	10 marks for turnover of ₹20 lakh in any one of the three financial years; 1 additional mark for every additional ₹10 lakh of turnover, subject to a maximum of 15 marks.	15
d	Experience in execution of similar works-in last 7 years	5 marks for meeting any one of the minimum work-experience alternatives under PQC (d); 7.5 marks for two qualifying works and 10 marks for three or more qualifying works, subject to the applicable work-value thresholds.	10
e	Qualified partners and professional experience	5 marks for satisfying the minimum requirement of two qualified full-time partners with at least 10 years of post-qualification experience each; 1 additional mark for every additional 2 years of average post-qualification experience beyond 10 years, subject to a maximum of 10 marks.	10
f	Visakhapatnam branch and designated partner	5 marks for a functioning Visakhapatnam branch headed by a full-time partner, with a named partner designated as the principal point of contact for DCIL.	5
g	ERP-based accounting experience	5 marks for the minimum three years of qualifying ERP-based accounting experience.	5
h	CESTAT/GSTAT appeal experience	5 marks for five qualifying appeals; 1 additional mark for each additional qualifying appeal, subject to a maximum of 10 marks.	10
i	High Court appeal experience	5 marks for three qualifying High Court appeals; 1 additional mark for each additional qualifying appeal, subject to a maximum of 10 marks.	10
Total Technical marks			100

1. Technical Score calculation

The minimum qualifying technical score shall be 70 marks out of 100. Bidders must satisfy all the mandatory Pre-Qualification Criteria (PQC) specified under clauses (a) to (i) and secure the minimum qualifying technical score to qualify for the technical bid. Failure to meet any mandatory PQC or to obtain the minimum qualifying technical score shall result in

disqualification from further evaluation.

$$TS = (\text{Technical Marks Obtained} / \text{Maximum Technical Marks}) \times 100$$

2. Financial Scoring Calculation

For financial scoring in respect of BOQ, the lowest quoted offer gets a full 100 points. All other offers are converted to a percentile (normalized) score relative to the lowest.

Financial Scoring (FS): Let CL1 be the lowest quoted price (INR) among qualified bidders, and C be bidders Quoted price (INR).

$$FS = CL1 / C \times 100$$

- If $C = CL1 \rightarrow FS = 100$.
- Higher prices score proportionally less.
- Evaluate prices excluding GST and as per BOQ rules.

3. Combined Scoring Calculation

Overall ranking uses 70% Technical + 30% Financial:

$$CS = 0.70 \times TS + 0.30 \times FS$$

Note: Technical Score (TS), Financial Score (FS), and Combined Score (CS) will be rounded to two decimals. If more than one bidders have equal Combined Score, the bidder with higher Technical Score will be ranked higher

Technical Bid

The Technical bid prepared by the bidder shall comprise of the following

1. covering letter as specified at PART I
2. Unconditional acceptance letter as specified in PART II
3. Other requisite documentary evidences to support the evaluation criteria.

All the requisite documentary evidence needs to be submitted by the bidder for each of the eligibility criteria and may provide any additional documents for evaluation purpose in addition to Annexures specified in the tender.

Note: Financial/Price Bid included in the Technical Bid will be strictly rejected.

Price Bid

- Price Bids shall be opened only for technically qualified bidders.
- The price shall be firm exclusive of GST as applicable (No other taxes / statutory levies will be entertained separately). **While quoting the price, the bidder shall consider all expenses excluding travelling, boarding, conveyance, stationary, other miscellaneous and out of pocket expenditure.** No claim for expenditure other than the price quoted will be entertained by DCI on account of Scope of Work provided in tender.
- Rate quoted shall be firm & shall not be quoted with price variation clause.
- The bidder shall quote the price in Indian rupees for the entire scope of work as per Price Bid BOQ format (PART – III). If there is a discrepancy between words and figures, the figures written in words shall prevail.
- The bidder has to submit the bill on monthly basis only.

--Sd--
GM (F).

PART-II

TECHNICAL INFORMATION OF THE FIRM / CO

Sl No	Particulars	Details
1	Name of Firm / Co	
2	Address of Main office	
3	Addresses of other branch offices	
4	Year of Establishment	
5	Registration No. & Year of Registration with ICMAI/ICAI	
6	No of Partners with names & experiences	
7	No of Qualified CMAs/CAs in employment with Names and Membership nos	
8	No. of Semi Qualified Assistants (including Articles) in employment	
9	Experience in <u>Indirect Taxation (GST/Service Tax/VAT Etc.,)</u> matters in India in Assessment, SCN reply, CESTAT appeal filing	Names of clients Indirect Tax (GST) Assignment (Years-wise)

10	Experience in handling Indirect Taxation matters, including GST and Service Tax, for a company having an annual turnover of ₹300 crore or above.	Names of the Company. in in Indirect Tax (GST/Service Tax) Assignment (Years-wise)
11	Details of other assignments held in DCI on the date of submission of offer pertaining to the period of contract (01-04-2026 to 31-03-2027)	
12	Experience in handling GSTAT/CESTAT	Proof of documents evidencing the authorization letters duly issued by the client, authorizing to appear and attend hearings before the CESTAT/GSTAT Tribunal, High Courts, and other higher judicial authorities, as applicable.”

Signature & Name of Partner
with seal of the Firm

Date: _____

Place: _____

Note: Please enclose the following in support of the above declaration

1. Photocopies of latest constitution / registration certificates of the Firm/Co. issued by the ICMAI/ICAI.
2. Details of all the Partners with their names, qualifications, experience and copies of reg.certificates.
3. Details of no. of qualified CMAs/CAs in employment with names, and copies of reg. certificates.
4. Details of number of semi-qualified assistants (including articles) in employment with their names and, qualification.
5. Photocopies of appointment/contract letters for other assignments held in DCI on the date of submission of offer.
6. Proof of Documents Evidencing Appearance/Attendance before the GSTAT/CESTAT Tribunal and High Court etc.,

PART- III (BOQ)

**DREDGING CORPORATION OF INDIA LTD.
FINANCE & ACCOUNTS DEPARTMENT**

Appointment of Cost Accountant Firm or Chartered Accountants /Co. as GST Consultant for Dredging Corporation of India Ltd. for Financial Year 2027-28, 2028-29& 2029-30 (Period of 3years)

– PROFESSIONAL FEE OFFER (Excluding GST)

Name of the Firm:

A. GST Compliance, Return Filing & Monthly Reconciliation (12 States of GSTIN):

Sl. No.	Description of Service	Unit	Estimated Qty. per Month	Rate (₹)	Estimated Cost – 1 Year (₹)	Estimated Cost – 3 Years (₹)
A1	Compilation, verification and filing of GSTR-1, including reconciliation with books and sales records vs. IMS etc.	Per Month	12			
A2	Compilation, verification and filing of GSTR-6 (ISD), including reconciliation with books and sales records etc.	Per Month	12			
A3	Compilation, verification and filing of GSTR-7 (GST TDS), party-wise reconciliation of books vs. electronic cash ledger	Per Month	12			
A4	Preparation, reconciliation and filing of GSTR-3B, including tax liability, ITC, RCM, adjustments and other relevant particulars	Per Month	12			
A7	Reconciliation of Electronic Credit Ledger, Electronic Cash Ledger and Electronic Liability Ledger with books/returns	Per Month	12			

A – Total GST Compliance & Monthly Reconciliation		₹
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B. Annual GST Reconciliation, GSTR-9/9C & Audit Support (12 States of GSTIN):

Sl. No.	Description of Service	Unit	Estimated Qty. per Year	Rate (₹)	Estimated Cost – 1 Year (₹)	Estimated Cost – 3 Years (₹)
B1	Annual GST reconciliation of turnover, tax liability and ITC with books of account and GST returns, including preparation/review and filing support for GSTR-9 and GSTR-9C, wherever applicable.	Per Year	12			
B – Total Annual Reconciliation & GST Audit					₹	

C. GST Advisory, Opinions & Departmental Proceedings (ADT/SCN/ASMT etc.) (12 States of GSTIN):

Sl. No.	Description of Service	Unit	Estimated Qty. per Year	Rate (₹)	Estimated Cost – 1 Year (₹)	Estimated Cost – 3 Years (₹)
C1	Providing written GST opinions/advisory on applicability, classification, valuation, ITC, RCM, exemption, place of supply and other GST matters, including issuance of necessary GST certificates.	Per Opinion/Per Certificate	10			
C2	Handling GST departmental notices, scrutiny, audit and assessment/adjudication proceedings, including examination of records, preparation of reconciliations, drafting and submission of replies/submissions to ADT, ASMT, DRC-01A, DRC-01, DRC-07 and other notices/orders/communications, including supporting documents and representations, as applicable.	Per Case	10			
C3	Representation/attendance before GST authorities in connection with audit, scrutiny, assessment, adjudication and other departmental proceedings.	Per Effective Hearing	10			
C4	Attendance before GST authorities for non-effective hearing/adjournment in connection with audit, scrutiny, assessment, adjudication and other departmental proceedings.	Per Hearing	10			
C – Total GST Advisory & Departmental Proceedings					₹	

D. First Appeal before Appellate Authority (12 States of GSTIN):

Sl. No.	Description of Service	Unit	Estimated Qty. per Year	Rate (₹)	Estimated Cost – 1 Year (₹)	Estimated Cost – 3 Years (₹)
D1	Examination of adjudication/demand order, compilation of records, drafting, finalization and filing of first appeal, including grounds of appeal, written submissions and supporting/additional documents before the First Appellate Authority	Per Case	5			
D2	Effective hearing/representation before First Appellate Authority	Per Effective Hearing	5			
D3	Non-effective hearing/adjournment before First Appellate Authority	Per Hearing	5			
D – Total First Appeal Services					₹	

E. GST Appellate Tribunal (GSTAT) (12 States of GSTIN):

Sl. No.	Description of Service	Unit	Estimated Qty. per Year	Rate (₹)	Estimated Cost – 1 Year (₹)	Estimated Cost – 3 Years (₹)
E2	Drafting & filing of GSTAT Appeal, including grounds of appeal and statement of facts, paper book/index/compilation of documents	Per Case	5			
E5	Effective hearing/representation before GSTAT	Per Effective Hearing	5			
E6	Non-effective hearing/adjournment before GSTAT	Per Hearing	5			
E – Total GSTAT Services					₹	

F. High Court / Higher Judicial Proceedings (12 States of GSTIN):

Sl. No.	Description of Service	Unit	Estimated Qty. per Year	Rate (₹)	Estimated Cost – 1 Year (₹)	Estimated Cost – 3 Years (₹)
F1	Drafting, filing and documentation of appeals/writ petitions/other proceedings before the High Court, Higher Judicial including preparation of paper book, compilation of records, written submissions, synopsis, rejoinder and other pleadings, as applicable	Per Case	5			
F2	Effective hearing/representation before High Court through authorised counsel	Per Effective Hearing	5			
F3	Non-effective hearing/adjournment before High Court	Per Hearing	5			
F – Total High Court / Higher Judicial Proceedings					₹	

Note: The estimated quantities above are indicative and provided solely for the purpose of price comparison/evaluation. Actual work shall be assigned and billed on actual basis and case to case basis.

- The bidder shall quote rates for all items in the BOQ.
- The quoted rates shall be firm, fixed and exclusive of GST.
- Only GST, as applicable, shall be paid extra. No other taxes, statutory levies or charges shall be payable separately, unless specifically provided in the tender.
- Applicable court fees/filing fees etc., will be born by the DCIL.
- The “**quoted professional fee shall be exclusive of all out-of-pocket expenses** “such as travelling, boarding, lodging, local conveyance, stationery, and other incidental expenses. Such expenses shall be reimbursed by DCI separately in accordance with Clause G “Reimbursement of out of pocket expense “of this Tender Document”, provided they are incurred with the prior approval of DCI and are supported by valid documentary evidence. Reimbursement shall be subject to the terms and conditions of the contract. No additional claim on account of work performed within Visakhapatnam shall be entertained.

Tender Document

- Billing and payments shall be made on a monthly basis based on the work completed. The Consultant shall submit invoices in accordance with the rates quoted in the BOQ, along with the necessary supporting documents and a list of the works completed. Payment shall be released upon certification of satisfactory performance by the Officer-in-Charge/Competent Authority of DCI.
- Statutory deductions such as TDS shall be made as per applicable law.
- L1 will be evaluated on overall BOQ Basis.
- All items specified in the Bill of Quantities (BOQ) in the Price Bid format must be quoted. Failure to quote any BOQ item shall render the bid liable for rejection. All BOQ items in Price Bid format to be quoted otherwise bid will be rejected

Yours faithfully,

Signature of the Tenderer with official seal

Date:.....

Place:.....

Annexure – I

To

General Manager (F&A),
M/s. Dredging Corporation of India Limited, Dredge House, MMTC
Colony, HB Colony Main Road, Seethammadhara, Visakhapatnam –
530022.

Dear Sir,

Sub: Invitation of Offer for outsourcing of DCIL GST works /matters from Cost Accountants Firm
/Chartered Accountants Firm/Co. from the Financial Year 2027-2028 for 3 years and extendable
further two more years on performance basis

A. With reference to your above referred Tender, we here by undertake that, we have not made any payment or illegal gratification to any person / authority connected with the tender process so as to influence the tender process and we have not committed any offence under the Prevention of Corruption Act in connection with the bid.

And

B. We here by certify that we have nothing to disclose regarding any payments made or proposed to be made to any intermediaries (agent etc) in connection with the bid.

Thanking you,

Yours faithfully,

Signature of the Tenderer with official seal

Tender Document

Annexure – II

To

General Manager (F&A),
M/s. Dredging Corporation of India
Limited, Dredge House, MMTC Colony,
HB Colony Main Road,
Seethammadhara, Visakhapatnam –
530022.

Dear Sir,

Sub: **Invitation of Offer for outsourcing of DCIL GST works /matters from Cost Accountants Firm /Chartered Accountants Firm/Co. from the Financial Year 2027-2028 for 3 years and extendable further two more years on performance basis**

A.With reference to your above referred Tender, we hereby certify that, we do not have any current litigation with any party/ firms.

‘or’

B.We hereby certify that presently we are having litigation with the following party/ firms:

1.....

2.....

Strike-off A or B whichever is not applicable

Thanking you,

Yours faithfully,

Signature of the Tenderer with official seal

Annexure – III

To

General Manager (F&A),
M/s. Dredging Corporation of India
Limited, Dredge House, MMTC
Colony, HB Colony Main Road,
Seethammadhara, Visakhapatnam
– 530022.

Dear Sir,

Sub: **Invitation of Offer for outsourcing of DCIL GST works /matters from
Cost Accountants Firm /Chartered Accountants Firm/Co. from the
Financial Year 2026-2027 for 3 years and extendable further two
more years on performance basis**

A. With reference to your above referred Tender, we hereby certify that, we are not related to any Officer of Dredging Corporation of India Ltd., or any Officer of the rank of the Asst. Secretary or above in the Ministry of Ports, Shipping and Waterways, Government of India and also certify that we do not have any relatives employed in the Dredging Corporation of India Ltd.

‘or’

B. We hereby certified that my relative(s) working as Officer in Dredging Corporation of India Ltd., or any Officer of the rank of the Asst. Secretary or above in the Ministry of Ports, Shipping and Waterways, Government of India is given below:

1.....

2.....

3.....

4.....

Strike-off A or B whichever is not applicable

Thanking you,

Yours faithfully,

Signature of the Tenderer with official seal

ANNEXURE – IV

INTEGRITY PACT

(Before award of Work: To be submitted on company letter head with duly signed & stamped)

(After award of Work: To be executed on Rs.100/- non-judicial stamp paper in two sets)

_Dredging Corporation of India Limited (DCIL) hereinafter referred to as “The Principal”.

And

_____ *(Indicate firm name)* hereinafter referred to as ‘The Bidder/ Contractor’

Preamble:

The Principal intends to award, under laid down organizational procedures, contract/s for **(Invitation of Offer for outsourcing of DCIL GST works /matters from Cost Accountants Firm /Chartered Accountants Firm/Co. from the Financial Year 2027-2028 for 3 years and extendable further two more years on performance basis)**. The Principal values full compliance with all relevant laws of the land, rules, regulations, economic use of resources and of fairness/ transparency in its relations with its Bidder(s) and /or Contractor(s).

In order to achieve these goals, the Principal will appoint an Independent External Monitor (IEM), who will monitor the tender process and the execution of the contract for compliance with the principles mentioned above.

Section 1 - Commitments of the Principal

1. The Principal commits itself to take all measures necessary to prevent corruption and to observe the following principles:

a. No employee of the Principal, personally or through family members, will in connection with the tender for, or the execution of a contract, demand, take a promise for or accept, for self or third person, any material or immaterial benefit which the person is not legally entitled to.

b. The Principal will during the tender process treat all Bidder(s) with equity and reason. The Principal will in particular, before and during the tender process, provide to all Bidder(s) the same information and will not provide to any Bidder(s) confidential/ additional information through which the Bidder(s) could obtain an advantage in relation to the process or the contract execution.

c. The Principal will exclude from the process all known prejudiced persons.

2. If the Principal obtains information on the conduct of any of its employees which is a criminal offence under the IPC/PC Act, or if there be a substantive suspicion in this regard, the Principal will inform the Chief Vigilance Officer and in addition can initiate disciplinary actions.

Section 2 - Commitments of the Bidder(s)/ Contractor(s)

1. The Bidder(s)/Contractor(s) commit himself to take all measures necessary to prevent corruption. He commits himself to observe the following principles during his participation in the tender process and during the contract execution.

a. The Bidder(s)/ contractor(s) will not, directly or through any other persons or firm, offer promise or give to any of the Principals employees involved in the tender process or the execution of the contract or to any third person any material or other benefit which he/ she is not legally entitled to, in order to obtain in exchange any advantage or during the execution of the contract.

b. The Bidder(s)/ Contractor(s) will not enter with other Bidders into any undisclosed agreement or understanding, whether formal or informal.

This applies in particular to prices, specifications, certifications, subsidiary contracts, submission or non-submission of bids or any other actions to restrict competitiveness or to introduce cartelization in the bidding process.

c. The Bidder(s) / Contractor(s) will not commit any offence under the relevant IPC/ PC Act; further the Bidder(s)/ Contractors will not use improperly, for purposes of competition or personal gain, or passion to others, any information or document provided by the Principal as part of the business relationship, regarding plans, technical proposals and business details, including information contained or transmitted electronically.

d. The Bidder(s)/ Contractor(s) of foreign origin shall disclose the name and address of the Agents/ representatives in India, if any. Similarly, the bidder(s)/ contractor(s) of Indian Nationality shall furnish the name and address of the foreign principals, if any. Further details as mentioned in the "Guidelines on Indian Agents of Foreign Suppliers" shall be disclosed by the Bidder(s)/ Contractor(s). Further, as mentioned in the Guidelines all the payments made to the Indian agent/ representative have to be in Indian Rupees only. *Copy of the "Guidelines on Indian Agents of Foreign Suppliers" as annexed and marked as Annexure-A.*

e. The Bidder(s)/Contractor(s) will, when presenting his bid, disclose any and all payments he has made, is committed to or intends to make to agents, brokers or any other intermediaries in connection with the award of the contract.

2. The Bidder(s)/Contractor(s) will not instigate third persons to commit offences outlined above or be an accessory to such offences.

Section 3: Disqualification from tender process and exclusion from future contracts

If the Bidder(s)/ Contractor(s), before award or during execution has committed a transgression through a violation of Section 2, above or in any other form such as to put his reliability or credibility in question, the Principal is entitled to disqualify the Bidder(s)/ Contractor(s) from the tender process.

Section 4: Compensation for Damages

Tender Document

1. If the Principal has disqualified the Bidder(s) from the tender process prior to the award according to Section 3, the Principal is entitled to demand and recover the damages equivalent to Earnest Money Deposit/ Bid Security.
2. If the Principal has terminated the contract according to Section 3, or if the Principal is entitled to terminate the contract according to Section 3, the Principal shall be entitled to demand and recover from the Contractor liquidated damages of the Contract value or the amount equivalent to Performance Bank Guarantee.

Section 5: Previous Transgression

1. The Bidder declares that no previous transgressions occurred in the last three years with any other company in any country conforming to the anti-corruption approach or with any other public sector enterprise in India that could justify his exclusion from the tender process.
2. If the bidder makes incorrect statement on this subject, he can be disqualified from the tender process for action can be taken.

Section 6: Equal treatment to all Bidders/Contractors/Subcontractors.

1. The Bidder(s)/ Contractor(s) undertake(s) to demand from all subcontractors a commitment in conformity with this Integrity Pact, and to submit it to the Principal before contract signing.
2. The Principal will enter into agreements with identical conditions as this one with all bidders, contractors and subcontractors.
3. The Principal will disqualify from the tender process all bidders who do not sign this Pact or violate its provisions.

Section 7: Criminal charges against violation Bidder(s)/ Contractor(s)/ Subcontractor(s).

If the Principal obtains knowledge of conduct of a Bidder, Contractor or Sub contractor, or of an employee or a representative or an associate of a Bidder, Contractor or Subcontractor which constitutes corruption, or if the Principal has substantive suspicion in this regard, the Principal will inform the same to the Chief Vigilance Officer (CVO).

Section 8: Independent External Monitor/ Monitors

1. The Principal appoints competent and credible Independent External Monitors (IEMs) for this Pact. The task of the Monitor is to review independently and objectively, whether and to what extent the parties comply with the obligations under this agreement.
2. The Monitor is not subject to instructions by the representatives of the parties and performs his functions neutrally and independently. He reports to the Chairman, DCIL.
3. The Bidder(s)/ Contractor(s) accepts that the Monitor has the right to access without restriction to all project documentation of the Principal including that provided by the Contractor. The Contractor will also grant the Monitor, upon his request and demonstration of

Tender Document

a valid interest, unrestricted and unconditional access to his project documentation. The same is applicable to Subcontractors. The Monitor is under contractual obligation to treat the information and documents of the Bidder(s)/ Contractor(s)/ Subcontractor(s) with confidentiality.

4. The Principal will provide to the Monitor sufficient information about all meetings among the parties related to the Project provided such meetings could have an impact on the contractual relations between the Principal and the Contractor. The parties Offer to the Monitor the option to participate in such meetings.

5. As soon as the Monitor notices, or believes to notice, a violation of this agreement, he will so inform the Management of the Principal and request the Management to discontinue or take corrective action, or to take other relevant action. The monitor can in this regard submit non-binding recommendations. Beyond this, the Monitor has no right to demand from the parties that they act in a specific manner, refrain from action or tolerate action.

6. The Monitor will submit a written report to the Chairman, DCIL within 8 to 10 weeks from the date of reference or intimation to him by the Principal and, should the occasion arise, submit Proposals for correcting problematic situations.

7. Monitor shall be entitled to compensation on the same terms as being extended to/ provided to Independent Directors on the DCIL Board.

8. If the Monitor has reported to the Chairman DCIL, a substantiated suspicion of an offence under relevant IPC/ PC Act, and the Chairman DCIL has not, within the reasonable time taken visible action to proceed against such offence or reported it to the Chief Vigilance Officer, the Monitor may also transmit this information directly to the Central Vigilance Commissioner.

9. The word 'Monitor' would include both singular and plural.

10. Integrity Pact would be implemented through the Independent External Monitor (IEM) for this IFB. The addresses of the same are:

1) Shri. Aditya Kumar Mittal,
Flat No.C-2/10 (3102), Vanashree CHS,
Plot No.1 & 2, Sector 58A, Palm beach road,
Near Seawoods Estates, Nerul (West)
Navi Mumbai, Maharashtra - 400706
Mobile: +91-9560527000
Email- adityakumarmittal@gmail.com

2) Shri. Prahlad Kumar Sinha
A 303, SanskritiVihar, 10th Avenue,
Gaur City 2, Greater Noida West,
Gautam Budh Nagar, U.P. - 201318
Mobile: +91-9432677066
Email- pekay66@gmail.com

Section 9 - Pact Duration

This pact begins when both parties have legally signed it. It expires for the Contractor 08 months after the last payment under the contract, and for all other Bidders 08 months from the date of signing Agreement.

If any claim is made /lodged during this time, the same shall be binding and continue to be valid despite the lapse of this pact as specified above, unless it is discharged/ determined by Chairman of DCIL.

Section 10 - Other provisions

1. This agreement is subject to Indian Law, Place of performance and jurisdiction is the Registered Office of the Principal, i.e. New Delhi.
2. Changes and supplements as well as termination notices need to be made in writing. Side agreements have not been made.
3. If the Contractor is a partnership or a consortium, this agreement must be signed by all partners or consortium members.
4. Should one or several provisions of this agreement turnout to be invalid, the remainder of this agreement remains valid. In this case, the parties will strive to come to an agreement to their original intentions.
5. Issues like warranty/ Guarantee etc. shall be outside the purview of Monitors.
6. In the event of any contradiction between the Integrity Pact and its Annexure, the clause in the Integrity Pact will prevail.

(For & on behalf of the Principal) (For & On behalf of Bidder/Contractor)

(Office Seal)

(Office Seal)

Place_____

Date_____

Witness 1:
(Name & Address)

Witness 1:
(Name & Address)

Witness2:
(Name & Address)

Witness2:
(Name & Address)