

**REQUEST FOR PROPOSAL (RFP) – 3<sup>rd</sup> CALL**  
**FOR**  
**SELECTION OF TAX AUDITOR UNDER DIRECT AND**  
**INDIRECT TAX FOR FY 2021-2022**



**OMNIBUS INDUSTRIAL DEVELOPMENT CORPORATION OF DAMAN & DIU AND  
DADRA & NAGAR HAVELI LTD**

**(A Government Undertaking)**

**Plot No. 35, OI DC Corporate Office, Somnath, Daman - 396210**

**Tel/Fax: 0260-2244731 Website: [www.daman.nic.in](http://www.daman.nic.in)**

**CIN : U65923DD1992SGC001221**

Omnibus Industrial Development Corporation of  
Daman & Diu and Dadra & Nagar Haveli Limited  
(A Govt. Undertaking)  
Corporate Office: Plot No.35, Somnath, Nani Daman - 396 210.  
Tel: (0260) 2244731, 2241120.  
Email ID: oidcdaman@gmail.com

## **DISCLAIMER**

The information contained in this Request For Proposal (the "RFP") document or subsequently provided to the Bidders, whether in documentary or any other form by or on behalf of the Omnibus Industrial Development Corporation of Daman & Diu and Dadra & Nagar Haveli Ltd., (henceforth referred to as "OIDC" in this document), Daman or any of their employees or advisors, is provided to Bidders, on the terms and conditions set out in this RFP and such other terms and conditions subject to which such information is provided.

This RFP is not an agreement and is neither an offer nor invitation by the OIDC to the prospective Bidders or any other person. The purpose of this RFP is to provide interested parties with information that may be useful to them in the formulation of their bid pursuant to this RFP (the "Bid"). This RFP includes statements, which reflect various assumptions and assessments arrived at by the OIDC in relation to the assignment. Such assumptions, assessments and statements do not purport to contain all the information that each Bidder may require. This RFP may not be appropriate for all persons, and it is not possible for the OIDC, its employees or advisers to consider the objectives, technical expertise and particular needs of each party who reads or uses this RFP. The assumptions, assessments, statements and information contained in this RFP, may not be complete, accurate, adequate or correct. Each Bidder should, therefore, conduct its own investigations and analysis and should check the accuracy, adequacy, correctness, reliability and completeness of the assumptions, assessments and information contained in this RFP and obtain independent advice from appropriate sources.

Information provided in this RFP to the Bidder(s) is on a wide range of matters, some of which depends upon interpretation of law. The information given is not an exhaustive account of statutory requirements and should not be regarded as a complete or authoritative statement of law. The OIDC accepts no responsibility for the accuracy or otherwise for any interpretation or opinion on the law expressed herein.

The OIDC, its employees and advisers make no representation or warranty and shall have no liability to any person including any Bidder under any law, statute, rules or regulations or tort, principles of restitution or unjust enrichment or otherwise for any

loss, damages, cost or expense which may arise from or be incurred or suffered on account of anything contained in this RFP or otherwise, including the accuracy, adequacy, correctness, reliability or completeness of the RFP and any assessment, assumption, statement or information contained therein or deemed to form part of this RFP or arising in any way in this Bidding Process.

The OI DC also accepts no liability of any nature whether resulting from negligence or otherwise, howsoever caused, arising from reliance of any Bidder upon the statements contained in this RFP. The OI DC may in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information, assessment or assumption contained in this RFP.

The issue of this RFP does not imply that OI DC is bound to select a Bidder or to appoint the Selected Bidder, as the case may be, for the assignment and OI DC reserves the right to reject all or any of the Bids without assigning any reasons whatsoever.

The Bidder shall bear all its costs associated with or relating to the preparation and submission of its Bid including but not limited to preparation, copying, postage, delivery fees, expenses associated with any demonstrations or presentations which may be required by OI DC or any other costs incurred in connection with or relating to its Bid. All such costs and expenses will remain with the Bidder and OI DC shall not be liable in any manner whatsoever for the same or for any other costs or other expenses incurred by a Bidder in preparation or submission of the Bid, regardless of the conduct or outcome of the Bidding Process.

## **(A) BRIEF INTRODUCTION**

The Dadra & Nagar Haveli and Daman & Diu are tourists' centered places known for its Forts, Beaches, Gardens and Churches etc. The traditional culture of the Portuguese still exists. Dadra & Nagar Haveli and Daman & Diu are also industrial places as they are connected to Mumbai and Gujarat.

OIDC is a Government Company (unlisted) engaged in diversified activities like Housing Construction, Liquor, having Industrial Estates. As per the Income Tax Act, 1961 and as per Section 49 of VAT Act applicable for Dadra Nagar Haveli and Daman & Diu respectively. our Company is required to have Chartered Accountant Firm for conducting Audit of the Corporation. OIDC invites bids on single stage two bid system for **Selection of Tax Auditor (Income Tax), VAT Auditor and GST Auditor for OIDC.**

The authorized and paid-up share capital of the Company is Rs. 50 Crore and Rs. 26.07 Crore respectively. Presently the entire share capital is held by the President of India.

The registered office of OIDC is located at Secretariat, Fort Area, Moti Daman – 396 220 and its Corporate office is situated at Plot No. 35, Somnath, Nani Daman – 396 210 and Division offices are located at Silvassa and Diu.

## Notice Inviting Tender (NIT)

 <b>OIDC</b>	Omnibus Industrial Development Corporation of Daman & Diu and Dadra & Nagar Haveli Ltd. (OIDC Ltd.) Notice Inviting RFP for “Selection of Tax Auditor (Income Tax), VAT Auditor and GST Auditor under Direct and Indirect Tax for the F.Y. 2021-2022”.
<p>Bid for “Selection of Tax Auditor (Income Tax), VAT Auditor and GST Auditor under Direct and Indirect Tax for the F.Y. 2021-2022” is invited from the bidder meeting the basic eligibility criteria as stated in the bid document.</p>	
RFP documents available	<a href="http://www.daman.nic.in">www.daman.nic.in</a>
Bid Security/EMD	EMD of ₹ 5,000/- (Rupees Five Thousand Only) shall be either in form of Demand Draft or Bank Guarantee of any Nationalized / Scheduled Bank and Demand Draft for EMD of ₹ 5,000/- is to be prepared in the name of OIDC Ltd. and payable at Daman.
Date of issue of RFP	15.10.2021 ( <a href="http://www.daman.nic.in">www.daman.nic.in</a> )
Last date for submission of Technical and financial bid	22.10.2021 at 18.00 hrs
Technical Bid opening date	25.10.2021 at 16.30 hrs
Financial Bid opening date	29.10.2021 at 11.00 hrs (If possible)
Address :	Office of the General Manager, OIDC, Corporate Office, Plot No. 35, Somnath, Nani Daman – 396210. Email: <a href="mailto:oidcdaman@gmail.com">oidcdaman@gmail.com</a>
<p>The right to accept/reject any or all bid(s) received is reserved without assigning any reason thereof.</p> <p style="text-align: right;">General Manager OIDC Ltd. Daman.</p>	

## **(B) SCOPE OF WORK**

- i) Tax Audit under Section 44AB of the Income Tax, 1961 for F Y 2021-2022 (A.Y. 2022-2023).
- ii) VAT Audit under Section 49 of the VAT Act for Daman and Diu for F Y 2021-2022.
- iii) VAT Audit under Section 49 of the VAT Act for Dadra & Nagar Haveli for F Y 2021-2022.
- iv) GST Audit for Daman and Diu and GST Audit for Dadra & Nagar Haveli F Y 2021-2022, if applicable.
- v) Any other Direct and Indirect Tax matter as required by OI DC.

## **(C) SCHEDULE FOR COMPLETION OF AUDIT**

The firm will have to start and complete the Audit within the due date under the respective Acts.

## **(D) TIME PERIOD FOR ENGAGEMENT-**

- CA Firm will be appointed for the financial year 2021-2022.
- The quotation for the assignment to be quoted on per annum basis, and will be valid for a period of 2 years with an option to the Corporation for further extension of one year.
- The extension will be on same terms and conditions. The appointment letter will be awarded for Audit on Year on Year basis.
- The selection is based on the combined score of the Technical and Financial Bid as detailed in the tender document.
- However, the Corporation reserves its right to reject any offer without assigning any reason. The decision of the Corporation in this regard shall be final and binding.

## 1. PRE-QUALIFICATION CRITERIA OF THE CA FIRM

The bids of only those CA firms will be considered, which satisfy the following eligibility criteria:

- i) The Chartered Accountant Firm is mandatorily required to have Income Tax Permanent Account Number (PAN) and GST Registration Number.
- ii) The average financial turnover of the bidder should exceed Rs. 20 lakhs for the three previous years. (CA-certification).
- iii) The Chartered Accountant/Bidders hailing from outside the territory of Daman should compulsorily have branch office nearby Daman i.e. Valsad District, Daman or Dadra & Nagar Haveli (proof must be attached).
- iv) Bidder should indicate GSTIN No. (Copy of GST registration to be enclosed) and PAN No. (Copy of PAN to be enclosed).
- v) Tender will be considered / accepted, only if the vendor is a GST Tax Payer of the last three financial years (enclose copy of GST paid challan).
- vi) The firm or any partner of the firm should not be blacklisted by any Government Departments, C&AG, PSUs or any other organization in respect of any assignment or behavior. The firm has to submit the No blacklisting certificate as per **Sub-Annexure-A-1**.
- vii) The CA firm should submit their turnover for the last 3 (three) financial years in the format attached at **Sub-Annexure-A-2**.
- viii) The CA Firm should have been in operation for minimum 5 years. The firm should have undertaken and completed at least 2 assignments related to Audit of Annual Accounts of Central Autonomous bodies (CAB) / other organization preferably in Public Sector Undertakings (PSUs) and 3 any other assignments. Firms should submit details of experience required in format attached at **Sub Annexure-A-3**.

## 2. PAYMENT TERMS

- i) The professional fee quoted by the firm shall be valid for the entire contract period. Payment shall be made on completion and submission of signed Audit Report.
- ii) Invoice should be raised in duplicate in favor of "OIDC Ltd".
- iii) Statutory Taxes will be paid at prescribed rate during the contract period.
- iv) TDS will be deducted as per prevailing rates prescribed in the Income Tax Act from all payments made by OIDC.

### 3.OTHER GENERAL TERMS

- i) Technical Bid & Price Bid with supporting documents should be submitted at the **Office of the General Manager, O IDC, Corporate Office, Plot No. 35, Somnath, Nani Daman – 396210** on or before the time and date fixed for submission of bid (“Bid Due Date”). Bid submitted after Bid Due Date and time will be rejected.
- ii) Format of Application must be completely filled in. Incomplete applications will be rejected outright.
- iii) Please ensure that date of establishment of registered office, Branch office, details of all partners into the firm should be invariably indicated in the application.
- iv) All submitted documents should be signed by an Authorized Partner with his name and under the seal of the firm.
- v) Any application received after the stipulated date & time, due to any reason whatsoever, will be rejected outright.
- vi) Not more than one bid shall be submitted by one tenderer /bidder having business relationship.
- vii) The successful bidder will not sublet the job assigned.
- viii)The Bid shall be deemed to have been submitted after careful study and examination of this RFP document.
- ix) The Bid should be precise, complete and in the prescribed format as per the requirement of this RFP document.
- x) Failure to furnish all information or submission of a bid not responsive to this RFP will be at the Bidders’ risk and may result in rejection of the bid.
- xi) O IDC invites bids from Daman and nearby area of Daman i.e. Maharashtra or Gujarat.
- xii) Due to negligent act of the Bidder, if O IDC suffers losses, and incurs damages, the total amount of liquidated damages shall be recovered from the bidder.
- xiii)The appointment of the selected persons/firms may be terminated at the discretion of the Corporation if the Performance of the selected person/ firm is not found satisfactory.
- xiv) The Bidder shall indemnify O IDC and keep indemnified for any loss or damage, cost or consequences that O IDC may sustain, suffer or incur on account of violation / non compliance of any statutory requirements in conducting of Audit. The Bidder shall always remain liable to O IDC for any losses suffered by O IDC due to any negligence or fault on the part of the bidder, and the bidder also shall indemnify O IDC for the same. Bidder is responsible and accountable for managing the activities of its personnel. Bidder shall be vicariously liable for any acts, deeds or things done by their employees which is outside the scope of work or authority vested or instructions issued by O IDC.

- xiv) The Bidders acknowledge that in the course of performing the obligations
- xv) under this tender, each party shall be exposed to or acquire information of the other party, which such party shall treat as confidential. Neither party shall disclose the Confidential Information to a third party.
- xvi) Any interest/Penalty imposed due to late compliance of Tax Audit shall be deducted from the professional charges.
- xvii) The Bidder should quote the applicable GST, clearly indicating the rate and the amount of GST included in the bid and the description of the respective service (as per GST rules) under which the GST is payable.

#### **4. LIST OF DOCUMENTS TO BE SUBMITTED MANDATORILY ALONGWITH APPLICATION**

- i) Registration certificate of the firm issued by the Institute of Chartered Accountants of India (ICAI).
- ii) Copy of Membership Card of the Partners issued by ICAI.
- iii) Copy of PAN card of the CA Firm.
- iv) Copy of GST Registration of the Firm.
- v) Copies of Balance sheet and Profit & Loss Account of last three years (2017, 2018-19 and 2019-20).
- vi) Certificate of No Blacklisting as per *Sub-Annexure-A-1*.

**5.** General Manager, Omnibus Industrial Development Corporation of Daman & Diu and Dadra & Nagar Haveli Ltd., (OIDC) reserves the right to accept or reject any or all the offers received or cancel bidding process at any time, without assigning any reason whatsoever.

- 6.** Selection of firm will be done only after detailed scrutiny of the credentials of the firm.
- TWO BID SYSTEM shall be followed for this tender.
    - Offers are invited in two bid system. Offers are to be submitted in triple sealed covers. The first inner sealed cover will contain Techno-Commercial bids having all details but with price column blanked out. This cover will clearly be

super-scribed with "**Technical bid**" along with tender number and item description.

- The second sealed inner cover will contain only the price schedule duly filled in and signed and will be clearly super scribed with "Price Bid" along with tender number. These two covers shall be put into outer cover and sealed. The outer cover must be super-scribed with the words 'Bid for Appointment of Tax Auditor for FY 2021-22' and should also bear the tender number. The name and address of the firm must be indicated on the body of the envelope. Price bids for shortlisted bidders in techno-commercial bid, only will be opened under intimation to the shortlisted bidders.
- Offers with techno commercial bid containing prices shall be rejected outright.
- The average turnover of the CA Firm must be above Rs. 20 lakh (average of F.Y. 2017-18, 2018-19 & 2019-20)
- Evaluation criteria:
  - All the technical bids so received will be opened by the tender evaluation committee and will be evaluated as per pre-defined criteria.
  - On the basis of evaluation, firms whose technical score is 70% or more are eligible for Financial Bid opening.
  - The Financial bids in respect of technically eligible Firms to be opened and selection from among these firms shall be determined on the basis of weighted evaluation where technical and financial scores shall be assigned weights of 70:30 respective.
- In case of any dispute, the decision of MD, OI DC shall be final and binding.

**Minimum Eligibility Criteria:**

**(A) Technical Evaluation :**

Sr. No.	Pre-Qualification Criteria	Scoring pattern for technical score	Score	Maximum marks	Documents to be provided as a proof
1	The firm should have head office or branch office in Valsad District/DNH/Daman				Proof of Address.
2	Existence of firm for at least 5 years	5 years	5	20	Copy of self-attested ID card issued by ICAI.
		Upto 7	10		
		Upto 10	15		
		More than 10	20		
3	The firm should have undertaken and completed at least 2 assignments related to Audit of Annual Accounts of Central Autonomous bodies (CAB) / other organization preferably in Public Sector Undertakings (PSUs) and 3 any other assignments. Firms should submit details of experience required in format attached at <b>Sub Annexure-A-3.</b>	5 assignments	30	60	Copy of work order for each assignment. A certificate of competent authority or service recipient organization to the effect that the services has been successfully completed / rendered on the letter head of the firm.
		6 – 10 assignments	45		
		Above 10 assignments	60		
4	The firm should have earned average minimum of 1crore fees during last three years. (F.Y. 2017-18, 2018-19, 2019-2020)	Up to 1 Cr.	10	20	Self-attested audited financial statements of last 3 years.
		More than 1 Crore	20		

**(B) Evaluation of Technical Proposal:**

- The firm shall be allotted marks for technical evaluation as prescribed in the tender document.

- The firm to be eligible for opening of Financial Bid should score minimum 70 points in technical evaluation.

**(C) Financial Evaluation:**

The OI DC Ltd will determine whether the Financial Proposals are complete, unqualified and unconditional. The cost indicated in the Financial Proposal shall be deemed as final and reflecting the total cost of the assignment. Omissions, if any, in costing any item shall not entitle the firm to be compensated and the liability to fulfil its obligations as per the scope of work within the total quoted price shall be that of the Applicant. The lowest Financial Proposal (FM) for the assignment will be given a financial score (FS) of 100 points. The financial scores of other proposals for each individual assignment will be computed as follows:  $FS = 100 \times FM/F$  (F = amount of Financial Proposal)

**Combined and Final evaluation:**

Proposals will finally be ranked according to their combined technical (TS) and financial (FS) scores for the project as follows:  $S = TS \times Tw + FS \times Fw$  Where S is the combined score and Tw and Fw are weights assigned to Technical Proposal and Financial Proposal that shall be 0.70 and 0.30 respectively. The combined scores of all assignments of an Applicant will be added to arrive at the final combined score. The Selected Applicant will be the first ranked Applicant having the highest final combined score for all the assignments. The second ranked Applicant shall be kept in reserve and may be invited for negotiations in case the first ranked Applicant withdraws, or fails to comply with the requirements specified in the RFP, as the case may be.

**7.SUBMISSION AND EVALUATION OF THE RFP**

Interested firms meeting all the pre-qualification criteria specified in the tender document may submit their offer in the prescribed Annexure /sub-Annexure of the RFP.

- i) **Annexure-II** duly filled pre-qualification-cum-technical Bid along with all supporting documents duly signed with Seal of the authorized partner should be submitted in physical format.
- ii) **Annexure-III** duly filled Financial Bid should be submitted in physical format.

**Annexure-II**

PRE- QUALIFICATION-CUM-TECHNICAL BID  
(To BE FILLED IN BY BIDDER AND ENCLOSE SUPPORTING AS INDICATED)

Sl.No.	Particulars	
1	Chartered Accountant Firm	Name & address of the firm
		Name & Address of authorized partners
		Telephone Number with STD code
		Mobile No.(s) of Partners
		e-mail ID
		(Submit copy of supporting document regarding address of the firm)
2.	Pre-qualification Criteria	PAN number of the CA Firm
a)	The CA Firm is required to have Income Tax Permanent Account Number (PAN) and GST Registration.	(Submit Copy) GST Registration No. (Submit Copy)
b)	The average gross professional fee received/earned by the firm in last three financial years (2017-18, 2018-19 and 2019-20) as Centre-wise mentioned in the RFP document.	Details to be provided as per <i>SUB-ANNEXURE A-2</i>
c)	The CA Firm should have been in operation for minimum 5 years. The firm should have undertaken and completed at least 2 assignments related to Audit of Annual Accounts of Central Autonomous bodies (CAB) / other organization preferably in Public Sector Undertakings (PSUs) and 3 any other assignments.	Details to be provided as per <i>SUB-ANNEXURE A-3</i> . <i>(Submit copy of establishment of the Firm)</i> <i>(Attach copy of work orders as evidence)</i>
d)	Numbers of Article Clerk/ Staff and other staff on payroll of firm	No. of Articles and other performing audit /accounting work (in figures and words)
e)	The firm or any partner of the firm should not be black listed.	Submit self declaration Certificate as per Sub-Annexure-A-1

Certified that the above particulars are correct. In the event of any information found to be incorrect, be it at any time. OI DC is at liberty to reject the proposal/work awarded to this CA Firm.

Signature:

Date:

Name:

OFFICE SEAL

Designation:

**ANNEXURE-III**

FINANCIAL BID  
(To be filled by bidder)

Name & address of the firm:-

(Figures in Rupees)

**FINANCIAL PROPOSAL FORMAT**

**“ON THE LETTER OF CA FIRM ”**

Date:

We \_\_\_\_\_ (name of the firm) having address at \_\_\_\_\_ do hereby apply in pursuance of RFP dated \_\_\_\_\_ to your Company for providing following professional service in your Company. Please find our financial quote as follows:

<b>Sr. No.</b>	<b>Type of Professional Services</b>	<b>Unit</b>	<b>Total amount in ₹ (Inclusive of all taxes / charges)</b>
1	Minimum fees of ₹ 58,000/- plus GST as applicable for all the works stated in Scope of work mentioned in RFP for F Y 2021-2022.	Yearly	

The above fees is inclusive of travelling expenses like lodging and boarding expenses, out of pocket expenses, etc. We assure your good office that the charges quoted above are full and final and no other additional charges will be applicable for providing any or all of the professional services mentioned above.

Thanking You

Yours Faithfully

For Name of Firm

Name of Chartered Accountant making application

Mem No.

FRN No.

Place :

Date :

***SUB-ANNEXURE: A-1***

Self – Declaration – No Blacklisting

(On the letter head of the Firm)

To,  
The General Manager  
OIDC, Corporate Office, Plot no. 35,  
Somnath, Nani Daman – 396 210.

In response to the Request For Proposal (RFP) for selecting Tax Auditor under Direct and Indirect Tax for OIDC for the financial year 2021-2022, I/ We hereby declare that presently our Chartered Accountant (CA).....is having unblemished record and is not declared ineligible for corrupt & fraudulent practices either indefinitely or for a particular period of time by any State / Central Government / PSU / Autonomous Body.

We further declare that presently our CA firm..... is not blacklisted and not declared ineligible for reasons other than corrupt & fraudulent practices by any State / Central Government / PSU / Autonomous Body on the date of Bid Submission.

If this declaration is found to be incorrect then without prejudice to any other action that may be taken, my / our security may be forfeited in full and the tender if any to the extent accepted may be cancelled.

Thanking you,

Yours faithfully,

Signatures \_\_\_\_\_

Name \_\_\_\_\_

Seal of the CA Firm \_\_\_\_\_

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

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

**SUB-ANNEXURE: A-2**

Details of CA Firm's professional income  
(Gross professional Fees received/earned)

*(Rupees in lakhs)*

Particulars	Financial Year 2017-2018	Financial Year 2018-2019	Financial Year 2019-2020
Gross Professional fees received/ Earned			

Furnish the copy of the Profit & Loss Account and Balance Sheet as documentary evidence in support of the information provided above.

Signature:

Date:

Name:

OFFICE SEAL

Designation:

**SUB-ANNEXURE: A-3**

Details of CA Firm's Experience of Similar Services as per details in RFP Document  
(five years)

Sr. No.	Name of the assignment	Name of Assignment (start date/ End date)	Name of the organization	Nature of Assignments (Please specify the work involved as detailed in scope of work)	Details of Supporting Documents provided
1					
2					
3					
4					
5					

Furnish the copy of the documentary evidence in support of the information provided above.

Please attach additional sheets, if required.

Signature:

Date:

Name:

OFFICE SEAL

Designation: