



Bid Number/बोली क्रमांक (बिड संख्या): GEM/2023/B/334669:

Dated/दिनांक : 11-04-2023

Bid Document/ बिड दस्तावेज़

Bid Details/बिड विवरण	
Bid End Date/Time/बिड बंद होने की तारीख/समय	02-05-2023 17:00:00
Bid Opening Date/Time/बिड खुलने की तारीख/समय	02-05-2023 17:30:00
Bid Offer Validity (From End Date)/बिड पेशकश वैधता (बंद होने की तारीख से)	60 (Days)
Ministry/State Name/मंत्रालय/राज्य का नाम	Ministry Of Heavy Industries And Public Enterprises
Department Name/विभाग का नाम	Department Of Heavy Industry
Organisation Name/संगठन का नाम	Andrew Yule Company Limited
Office Name/कार्यालय का नाम	Registered Office
Item Category/मद केटेगरी	Financial Audit Services - Audit report; Audit Firm
Contract Period/अनुबंध अवधि	11 Month(s) 19 Day(s)
Years of Past Experience Required for same/similar service/उन्हीं/समान सेवाओं के लिए अपेक्षित विगत अनुभव के वर्ष	3 Year (s)
Past Experience of Similar Services required/इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है	Yes
MSE Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से एमएसई छूट	No
Startup Exemption for Years of Experience and Turnover/ अनुभव के वर्षों से स्टार्टअप छूट	No
Document required from seller/विक्रेता से मांगे गए दस्तावेज़	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
Bid to RA enabled/बिड से रिवर्स नीलामी सक्रिय किया	No
ITC available to buyer/क्रेता के लिए उपलब्ध आईटीसी	Yes
Type of Bid/बिड का प्रकार	Two Packet Bid
Time allowed for Technical Clarifications during technical evaluation/तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय	2 Days

Bid Details/बिड विवरण

Evaluation Method/मूल्यांकन पद्धति	Total value wise evaluation
Financial Document Indicating Price Breakup Required/मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है	Yes

EMD Detail/ईएमडी विवरण

Required/आवश्यकता	No
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ePBG Detail/ईपीबीजी विवरण

Required/आवश्यकता	No
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Splitting/विभाजन

Bid splitting not applied./बोली विभाजन लागू नहीं किया गया

MII Compliance/एमआईआई अनुपालन

MII Compliance/एमआईआई अनुपालन	Yes
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1. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid data sheet (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU / Public Listed Company. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.

2. Past Experience of Similar Services: The Bidder must have successfully executed / completed at least one single order of 80 % of the Estimated Bid Value or 2 orders each of 50 % of the Estimated Bid Value or 3 orders each of 40 % of the Estimated Bid Value for similar service(s) in last three years to any Central / State Govt Organization / PSU / Public Listed Company. Copies of contracts / work orders and documentary evidence of successful execution / completion in support of Past Experience of Similar Services along with names, address and contact details of clients shall be uploaded with the bid for verification by the Buyer.

Additional Qualification/Data Required/अतिरिक्त योग्यता /आवश्यक डेटा

Number of Years of firm/company's existence as per ICAI certificate:10 Years

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:5 Years

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:5 Nos.

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification:NA

Number of XX fulltime CA's required and YY professional audit staff:5 Nos.

Financial Audit Services - Audit Report; Audit Firm (1)

Technical Specifications/तकनीकी विशिष्टियाँ

Specification	Values
Core	
Scope of Work	Audit report
Type of Financial Audit Partner	Audit Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Compliance with law & regulations , Governance of company , Compliance with contracts , Review system & processes , Treasury operations , Bank Transactions
Type of Industries/Functions	Sales, Services and Revenue , Purchase & Procurement , Inventory & Store management , Fixed assets, depreciation and amortisation , Human Resource & Payroll , Operational & Administrative , Payables , Receivables , Cash and Bank Balance
Frequency of Progress Report	Monthly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Monthly
State	NA
District	NA
Addon(s)/एडऑन	
Post Financial Audit Support	NA

Input Tax Credit(ITC)/इनपुट कर क्रेडिट(आईटीसी) and/ तथा Reverse Charge(RCM)/रिवर्स प्रभार (आरसीएम) Details

ITC on GST/जीएसटी पर इनपुट कर क्रेडिट	ITC on GST Cess/जीएसटी उपकर कर क्रेडिट
18%	NA

Additional Specification Documents/अतिरिक्त विशिष्टि दस्तावेज़**Consignees/Reporting Officer/परेषिती/रिपोर्टिंग अधिकारी**

S.No./क्र. सं.	Consignee Reporting/Officer/प रेषिती/रिपोर्टिंग अधिकारी	Address/पता	To be set as 1	Additional Requirement/अतिरिक्त आवश्यकता
1	Souvik Guha	700001, Andrew Yule & Company Limited, Yule House, 8, Dr. Rajendra Prasad Sarani, Kolkata - 700001	1	N/A

Buyer Added Bid Specific Terms and Conditions/क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें

1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration.

2. Buyer Added Bid Specific ATC

Buyer Added text based ATC clauses

ANDREW YULE & CO. Ltd invites e-tender from bonafide CA/CMA firms for conducting Internal Audit of its 7 (Seven) Tea Estates, situating in Dibrugarh, Jorhat & Golaghat District, 05(Five) Tea estates in West Bengal situating in Jalpaighuri, Alipurduar, & Darjeeling District and Tea Division Head office in Kolkata. Interested CA/CMA firms who comply with the eligibility criteria mentioned herein after, may quote as per the specified instruction furnished below.

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Annexure-I

Brief Background of the Company:

Andrew Yule & Company Ltd (AYCL) is an Indian manufacturing and industrial conglomerate, with majority shareholding by Government of India and headquartered in Kolkata (formerly Calcutta). It became a Central Public Sector Enterprise (CPSE) in 1979 and is presently having three major Divisions, viz., Engineering (near Kolkata), Electrical (Chennai) and Tea (15 Gardens in Assam and West Bengal). The Company maintains five Guest Houses in Kolkata, Kalyani, Kalimpong, Puri & New Delhi. The Annual Turnover of the Company is around Rs. 325 Crores and more than 50% of it is generated from Tea business and the rest through other businesses of the Company i.e. electrical equipment manufacturing as Transformer, Industrial Fans etc.

Tea Division of the Company produces around 117 lakh KG CTC and Orthodox Tea annually which is mainly sold through Tea Auction. The electrical equipment manufacturing Units of the Company annually fetch a Turnover of 80 Cr. approx. However, the Company is also engaged in Export of bulk tea, open market sale of tea in domestic market and retail sale of packet tea.

**Annexure-II
Andrew Yule & Company Ltd**

**Detailed Profile of the Intended Firms
(This document should be dully filled up)**

Sl.No.	Particulars	Details
1	Name of the Firm	
2	Address Head Office	
3	Details of the Branch	
	a)	
	b)	
4	Phone. No.	
5	Email ID	
6	Name of the Authorized Signatory of the Bid	
7	Contact No. of the Authorized Signatory	
8	Firm Registration No.	
9	Date of Incorporation	
10	PAN of the Firm	
11	GST no. of the Firm	
12	No. of Partners along with the membership no. and name	
13	No. of qualified assistants with name and membership no.	
14	No. of semi qualified assistants, Article assistants and other Audit staff	

I/we hereby certify that the particulars furnished by me/us above are true to the best of my / our knowledge and belief and mis-representations of facts will render me/us liable to my/our action as may be deemed fit by Andrew Yule & Co. Ltd. (General Division) & have the sole discretion to reject or accept my/our candidature.

(Signature of the Authorized Signatory)
Office Stamp/Seal.
Place :

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Minimum Eligibility Criteria

- The prospective Firm should be registered with ICAI/ICMAI for more than 10 Years.
- The firm should have Internal Audit experience of more than 3 years in the respective Industry.

- ry i.e Tea Cultivation, Production & Marketing having a minimum turnover of Rs 100 Cr in each case.
- c) The firm should have net annual revenue receipts of more than Rs 25 Lakhs.
 - d) The firm should have more than 5 fulltime partners.
 - e) The firm should have Head/Branch office in the same city of the Unit/Division of AYCL for which it has applied.

The Annexures must be duly filled in.

1. Duly filled in and signed Annexure-II
2. Duly accepted & stamped Annexure-IV
3. Documents required as per Annexure-V
4. Duly signed & stamped Annexure-VI

Annexure-III

Scope of Work

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TEA DIVISION (FOR WEST BENGAL & ASSAM GARDENS) ANNEXURE III (A)

MAJOR AREAS OF AUDIT TO BE COVERED - 2023-24, Phase-1 (First 2 quarters)

1. Checklist for Internal Financial Control

SI. No.	Area of activity	Compliance		Reasons for Non Compliance	Remarks
		Yes	No		

1	Verification of bills of daily rated employees, medical and hospitalization bills, loans & advances to employees, workload agreements implementation etc.				
2	Verification of system of engagement of casual workers with reference to rate of wages & other benefits extended to them				
3	Verification of accuracy of PF and ESI deduction				
4	Verification of other statutory deductions as GST, TDS, Professional tax etc				
5	Verification of Capital purchases against indent by user Departments and within the Capital budget approved for concerned Financial Year by the Board.				
6	To verify whether proper authorization has been taken from appropriate authority for purchase/sale/transfer of fixed assets during the period of Audit and the same has been properly recorded in the books of Accounts.				
7	Whether Fixed Asset register has been maintained & updated on regular basis				
8	Ensure correctness of order placed with most economical party after due comparison.				
9	To check & verify expenditure on projects against their approvals.				
10	To verify as payables are as per contract and no undue benefit is passed on to the supplier /contractor.				
11	Whether GST TDS has been deducted as per the GST Law.				
12	To verify whether bank reconciliation statements are prepared at due intervals				
13	To verify compliance of employees medical rules, final settlement, pay & allowance etc.				
14	To verify in case of cancellation of PO, if any would be done by original approving authority on the assent of TC.				

15	Whether the Company has a policy to recognise bad debts in case they are not received within 3 years.				
16	Whether the realizations from auctions are received in time as per the terms & conditions agreed.				
17	Whether the performance of auctioneers/brokers are reviewed by comparing the total realization over a period of time.				
18	In case a item is purchased in bulk quantity and the same is divided between L-1 and L-2, L-3 etc at L-1 rates, the same should be clearly written in the terms of NIT.				
19	Whether the retention money is being deducted running bills to cover up the defect liability period.				
20	Whether the amount debited by bank towards charges for various services to the Unit/Division is as per correct rates and an entry has been passed in books simultaneously.				
21	To verify whether the payment of various bills is made only after approval from appropriate authority.				
22	To verify whether for transportation of materials both incoming and outgoing appointment of transport contractor has been done following the tendering process at the beginning of the Financial Year.				
23	Whether Head of Finance of the concerned Unit/Division have a surprise check of cash.				

In case some information needs to be obtained from Tea Division/Corporate Office for the purpose of checklist for Internal Financial Control the same is to be done.

Detailed scope of work

[1]	Follow-up of previous Internal Auditor observations/suggestions.
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[2]	<p>i) Land productivity:</p> <p>a) Calculation of overall yield/Hect. And comparison of the same for the last 3 years</p> <p>b) Calculation of yield of section having ages 10-15 years.</p> <p>ii) Pluckers productivity, factory productivity and overall productivity analysis</p> <p>iii) Analysis of last 3 years recovery %</p> <p>iv) Yield of plantations older than 20-30 years comparing with highest yield</p>
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PRODUCTIVITY

WAGES/DEPLOYMENT OF WORKERS

[3]	Attendance/absenteeism record for staff, sub-staff and worker. Physically verify (surprise) at least one day in the field whether allotted workers are present as per programme of Kamjari for the day.
[4]	Action taken by garden management for habitual absenteeism.
[5]	Reconciliation between wage sheet and Kamjari book.
[6]	Checking of deployment in case of spraying pesticides/insecticides in comparison with budgeted fig of the same.
[7]	Factory deployment of casual workers, records of overtime work, shift working vis-a-vis overtime payment.
[8]	Checking procedure of payment of advance to staff, sub-staff, worker and management staff and vis-à-vis recovery of advance and records maintained therein.
[9]	Checking fire wood and tea issued to worker/staff.

STORES/CASH

[10]	Physical verification of cash as surprise check.
[11]	Physical verification of stores items on test check basis from various group of materials such as fertilizer, pesticides, machinery repair, fuel etc. and checking records maintained for the purpose. Frequency of physical verification made and necessary documentation. Report on low moving and non moving of stock and reasons thereof.

SCRAP

[12]	Checking of scrap records for both generation as well as disposal.
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BOUGHT LEAF OPERATION

[13]	Detail checking of bought leaf operation with special emphasis on different aspects of purchase of green leaf, fixation of rate and checking of fine leaf count vis-à-vis instruction from HO relating to Fine leaf count of the purchase. Recovery percentage achieved out of such green leaf vis-à-vis targeted percentage.
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TAX MATTERS

[14]	Checking of deduction of Income Tax for various payments made to contractors as per provision of the Act and timely deposit of the same before the authority.
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REPAIR & MAINTENANCE

[15]	[i]	Building repair -
	[a]	System of undertaking the job of repair.
	[b]	Payment and booking of repair expenses.
	[c]	Maintenance of records in respect of repair.
	[d]	Physical verification, if possible.
	[e]	Trend of expenses over last 5 years.

P.F.

[16]	To verify payment position of contribution, recovery of loan and interest thereon. Actual date of disbursement of PF loan and subsequent recovery of such loan in this regard.
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RATION

[17]	Issue of foodstuff - whether distributed as per DBITA/ABITA norms, deduction for absentees m.
[18]	Comparison of ration book with census records.
[19]	Physical verification of stock of foodstuff.
[20]	Checking of percentage of handling loss on monthly basis with an eye on standard permitted loss.

LOCAL PURCHASE

[21]	System of awarding contracts - Selection of contractors or suppliers fixation of rate etc.
[22]	System of payments of contractors/suppliers including payment of advance.
[23]	Review of liability list including system of liability booking and also payment against liability.

FUEL CONSUMPTION

[24]	Coal, HSD Oil, TD Oil, Electricity.
[25]	Generator Log Book
[26]	Vehicle Log Book - per KM consumption for each vehicle.
[27]	Average consumption of fuel in hilly areas compared to plains

HOSPITAL

[28]	Checking of hospital records vis-a-vis leave records regarding sick and maternity leave.
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[29]	Checking of payment of sick allowance and maternity benefits from hospital records as well as works accounts records including system of payment.
[30]	Scrutiny of expenses incurred for cost of medicine including cost for outside treatment, cost of food etc.

MAJOR AREAS OF AUDIT TO BE COVERED - 2023-24, Phase-2 Remaining 2 Quarters

1. Checklist for Internal Financial Control

SI. No.	Area of activity	Compliance		Reasons for Non Compliance	Remarks
		Yes	No		
1	Verification of bills of daily rated employees, medical and hospitalization bills, loans & advances to employees, workload agreements implementation etc.				
2	Verification of system of engagement of casual workers with reference to rate of wages & other benefits extended to them				
3	Verification of accuracy of PF and ESI deduction				
4	Verification of other statutory deductions as GST, TDS, Professional tax etc				
5	Verification of Capital purchases against indent by user Department and within the Capital budget approved for concerned Financial Year by the Board.				
6	To verify whether proper authorization has been taken from appropriate authority for purchase/sale/transfer of fixed assets during the period of Audit and the same has been properly recorded in the books of Accounts.				
7	Whether Fixed Asset register has been maintained & updated on regular basis				
8	Ensure correctness of order placed with most economical party after due comparison.				

9	To check & verify expenditure on projects against their approvals.				
10	To verify as payables are as per contract and no undue benefit is passed on to the supplier/contractor.				
11	Whether GST TDS has been deducted as per the GST Law.				
12	To verify whether bank reconciliation statements are prepared at due intervals				
13	To verify compliance of employees medical rules, final settlement, pay & allowance etc.				
14	To verify in case of cancellation of PO, if any would be done by original approving authority on the assent of TC.				
15	Whether the Company has a policy to recognise bad debts in case they are not received within 3 years.				
16	Whether the realizations from auctions are received in time as per the terms & conditions agreed.				
17	Whether the performance of auctioneers/brokers are reviewed by comparing the total realization over a period of time.				
18	In case a item is purchased in bulk quantity and the same is divided between L-1 and L-2 ,L-3 etc at L-1 rates, the same should be clearly written in the terms of NIT.				
19	Whether the retention money is being deducted running bills to cover up the defect liability period.				
20	Whether the amount debited by bank towards charges for various services to the Unit/Division is as per correct rates and an entry has been passed in books simultaneously.				
21	To verify whether the payment of various bills is made only after approval from appropriate authority.				
22	To verify whether for transportation of materials both incoming and outgoing appointment of transport contractor has been done following the tendering process at the beginning of the Financial Year.				

23	Whether Head of Finance of the concerned Unit/Division have a surprise check of cash.				
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In case some information needs to be obtained from Tea Division/Corporate Office for the purpose of checklist for internal Financial Control the same is to be done.

2. Detailed scope of work

[1]	Follow up of previous Internal Auditor Suggestions
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WAGES/DEPLOYMENT OF WORKERS/BONUS CALCULATION

[2]	Verification of master roll, payroll vis-à-vis actuarial valuation list of gratuity with PF records.
[3]	Checking of computation of Bonus and statement L
[4]	Basis of deployment of Casual Workers
[5]	Deployment in comparison with budget.
[6]	Checking procedure for disbursement of wages, maintenance of records for unpaid wages/bonus and subsequent disbursement.
[7]	Checking of voucher payment of labour and examine whether such payments are made as per sanction of appropriate authority.

NURSERY

[7]	Maintenance of documents including stores records for receipt and issue of Plants.
[8]	Nursery records, Scrutiny of unadjusted balance of Nursery advance shown in the garden Accounts.
[9]	Examination of Nursery cost - Comparative analysis of Plant cost with previous years.& usage of vermicompost
[10]	Mortality % of Plants

STORES/CASH

[11]	Physical verification of cash as surprise check.
[12]	Physical verification of stores items on a test check basis from various group of material such as fertilizer, pesticide, machinery repair fuel etc. And checking records maintained for the purpose. Frequency of physical verification made and necessary documentation. Report on slow moving and non-moving of stock and reasons thereof.

REPAIR & MAINTENANCE

[13]	Transport Repair -
[a]	System of vehicle repair, System of undertaking any repair and how selection of supplier is being made whether vehicle wise repair register is maintained and expenses incurred from year to year are recorded therein.
[b]	Whether the parts replaced are entered in the scrap register.
[c]	Trend of Expenses in last 5 years.

P.F.

[14]	To verify payment position of contribution, recovery of loan and interest thereon. Actual date of disbursement of PF loan and subsequent recovery of such loan in this regard.
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GRATUITY

[15]	Verification of gratuity payments - Whether gratuity calculation is made as per payment of gratuity act.
[16]	Maintenance of statutory records for gratuity payments showing date of birth, date of joining and date of retirement as per PF statements, LIC ID etc.

CAPITAL EXPENDITURE

[17]	System procedure
[18]	Verification of asset with respect to capital expenditure for Current Year & Previous Year

- Information regarding payment of Statutory Dues and submission of Statutory Return is to be given in **Annexure-1**, the format of the same is given hereunder and the statement is to be prepared on Quarterly basis by taking month wise data from April to June, July to Sept, Oct to Jan and from Jan. to March.

Statement showing Payment of Statutory dues

**For the Month/period of _____
Annexure-1**

An

Sl.No.	Statutory Payments	Amount due	Due date of payment	Actual date of payment	Remarks
1	Provident Fund				
2	ESI				
3	TDS				
4	GST				
5	Custom Duty				
6	Electricity Bill				
7	Others (Please specify)				

Andrew Yule & Company Limited

General Terms & conditions

1. Firms are required to submit their detailed profile in the format enclosed in annexure-II

2. **Location of Site:**

i) Assam Gardens:

- a) Khowang -Dibrugarh Dist.
- b) Bhamun -Dibrugarh Dist
- c) Hingrijan -Dibrugarh Dist
- d) Desam -Dibrugarh Dist
- e) Tingkong -Dibrugarh Dist
- f) Rajgarh -Dibrugarh Dist
- g) Hoolungoorie -Jorhat Dist
- h) Murphulani -Golaghat Dist
- i) Bogijan- -Golaghat Dist

ii) West Bengal Gardens:

- a) Karballa - Jalpaiguri Dist
- b) Banarhat - Jalpaiguri Dist
- c) New Dooars - Jalpaiguri Dist
- d) Choonabhuti - Jalpaiguri Dist**

e)

MIM - Darjeeling Dist

- 3. The assignment of Internal Audit shall be carried out by a team comprising of a Chartered Accountant/ Cost Accountant & at least two semi qualified accountants.
- 4. Audit is to be conducted in the two phases covering the financial year 2023-24, first phase is to be completed in the month of September and second phase in the month of March for the financial year 2023-24.
- 5. Internal Audit report is to be given phase wise and the Auditor should ensure that all the locations are visited at least once in a year; whereas no. of visit may be increased depending upon the circumstances. With regard to Tea Division first phase will cover first 2 quarters and second phase

will cover remaining two quarters.

6. Audit should be done on concurrent basis and for the same it is not necessary for the Internal Auditor to visit the Units/Divisions only at the end of any phase they can plan their visits accordingly so that all the Units/Divisions are covered by Audit for the entire Financial Year.
7. **Duration of the Contract:** Appointment of Internal Audit Firms will be for a period of One-year subject to a provision of extension of the contract period for a further period of one year on mutual agreeable terms.
8. **Resolution of disputes:** In the event of any dispute, question of difference arising during the contractual period i.e. upto March 2024, efforts will be first made to settle the dispute by amicable settlement through discussion, failing which the decision of the Chairman, Andrew Yule & Company Limited will be considered as final.
9. **Assignment of Contract:** The bidder shall not assign the contract or any part thereof to anyone else.
10. **Obligations of the firm:**
 - a) The Firm undertakes to perform the Services with the highest standards of professional and ethical competence and integrity. The Firm shall promptly replace any employees assigned under this Contract that the Client considers unsatisfactory.
 - b) The Firm and his Personnel shall not, disclose any proprietary or confidential information relating to the Services, this Contract, or the Client's business or operations without the prior written consent of the Client during the term.
16. **Performance of the Firm:**
 - a) Performance of Internal Audit Firm will be reviewed by the company. The appointment can be terminated by AYCL in case, such performance is not satisfactory.
 - b) In case of unsatisfactory performance of Internal Audit, considered by the Management, within the tenure of the contract for any reason thereof, the same shall be liable for penal action as decided by AYCL Management.
 - c) In case of discontinuation by the Firm selected the additional cost (incidental/consequential) of engagement of fresh Audit Firm is to be borne by the defaulter Firm.
17. **Submission of report:** Once the draft Internal Audit report is finalized from corporate office the final report should be submitted within 1 week of completion of audit and the same should be addressed to Director(Finance).
18. **Payment terms:** Bill is to be raised within a week of submission of Final Internal Audit report or the last quarter to the concerned Unit/Division (Finance) and the same will be paid within 30 days.

20. **Evaluation Criteria:**

Firm fulfilling all the General Terms and Conditions and Eligibility Criteria and quoting minimum fees [with respect to Sl. 19 Clause] will be adjudicated as the best bidder.

21. **Bid rejection terms and conditions:**

1. Bidders not submitting the required documents as per the tender document
22. The bidders are required to give a declaration in Annexure-VI to the fact that the bidding Firm/Company has not been banned/de-listed/debarred by any PSU/Govt. Dept during last 3(three) years.
23. Bids submitted by the bidders should be valid till the finalization of Internal Auditor of all the Divisions for the Financial Year 2023-24.
24. All the disputes are subjected to Kolkata jurisdiction only.

ANNEXURE-V

Sl. No.	Eligibility Criteria	Documents to be submitted
1	Firm should be registered with ICAI/ICMAI for more than 10 years	Firms registration certificate
2	The Firm should have Internal Audit experience of more than 5 years in the respective industry (Tea & Electrical equipment manufacturing)	Work Order copies along with completion certificate
3	The Firm should have annual revenue receipts of more than Rs 25 Lakhs duly authenticated by an undertaking and supported by the copy of Income tax return	Documentary evidence of Net revenue receipts certified by a Chartered Accountant
4	Firm should have more than 5 Partners	Declaration by the partners who are currently associated with the Firm

For Audit of Tea Gardens, Travelling expenses will be limited to Air Fare for Partners/Qualified Managers and Train fare for the Assistants/Seniors of the Internal Audit Firm.

Local conveyance, Boarding and Lodging will be provided by the Company

Annexure-1

Declaration of Ineligibility (By the Bidder)

I/ We, M/s (Name of bidder) hereby certify that I/we have not been banned/de-listed/de-barred from business by any PSU/Govt. Department during last 03 (three) years.

3. Buyer Added Bid Specific ATC

Buyer uploaded ATC document [Click here to view the file.](#)

Disclaimer/अस्वीकरण

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. Any clause(s) incorporated by the Buyer regarding following shall be treated as null and void and would not be considered as part of bid:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process.
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

This Bid is governed by the [General Terms and Conditions/सामान्य नियम और शर्तें](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in General Terms and Conditions/सामान्य नियम और शर्तें is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which share land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws./जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इस अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।

---Thank You/धन्यवाद---