



**CHENNAI PORT AUTHORITY**  
**No.1, RAJAJI SALAI**  
**CHENNAI 600 001**  
**Tel.No.044 - 2531 2596**  
**Fax No.044 - 2536 8717**

**e-TENDER FOR APPOINTMENT OF CHARTERED ACCOUNTANT FIRM FOR  
RENDERING PROFESSIONAL SERVICES FOR COMPLIANCE OF  
TAX LAWS ( Direct & Indirect) AT CHENNAI PORT AUTHORITY**

**[e-procure.gov.in](http://e-procure.gov.in)**

**[www.chennaiport.gov.in](http://www.chennaiport.gov.in)**

**e-Tender No. ChPA/TAX /2022-24/F**

**Volume-I Technical Bid**

**Due date for online submission: up to 1100 hrs on 29.06.2022**

**Due date & Time of Bid Opening: After 1100 hrs on 30.06.2022**

<b>Bid Details – Control Sheet Table</b>	
Date of NIT publication	<b>08.06 .2022</b>
Tender document can be downloaded on	<b>08.06.2022</b>
Queries, if any, to be communicated by email	<a href="mailto:srdycaoe@chennaiport.gov.in">srdycaoe@chennaiport.gov.in</a> , <a href="mailto:sr.ao@chennaiport.gov.in">sr.ao@chennaiport.gov.in</a> ,
Pre-bid meeting	<b>17<sup>th</sup> June,2022 at 11.00 Hrs at Registered Office of Chennai Port Authority at Admin Building, 3rdfloor, Office of FA &amp; CAO , No.1,Rajaji Salai, Chennai : 600 001 (Clarification/amendments to Pre-bidqueries will be uploaded in the Company's website)</b>
Date and Time of Technical Bid Opening	<b>Technical Bid – 30.06.2022 at 11.00 Hrs</b>
Date and Time of Price Bid Opening	<b>11.07.2022 11.00 Hrs</b>
Place of opening of Bids	<b>Chennai Port Authority</b> Admin Building, 3rdfloor, Office of FA & CAO , No.1,Rajaji Salai, Chennai : 600 001
Address for communication	<b>FA &amp;CAO (HoD Finance)</b> <b>Chennai Port Authority</b> Admin Building, 3rdfloor, Office of FA & CAO , No.1,Rajaji Salai, Chennai : 600 001
Cost of Tender document	There is <b>NO</b> Fee for the Tender Document.
Estimated cost for Tax & Other Professional Services assignment	<b>Rs. 48 lakhs/- plus GST for 2 years</b>

## **CHENNAI PORT AUTHORITY NOTICE**

### **INVITING ONLINE TENDER**

#### **TENDER FOR “APPOINTMENT OF CHARTERED ACCOUNTANTS FIRM FOR TAX & OTHER PROFESSIONAL SERVICES”**

Online tenders through e-procurement mode are invited by Chennai Port Authority (ChPA) from reputed Chartered Accountants firms to carry out the assignment of Tax & Other Professional Services of Chennai Port Authority for 2 years. The estimated cost of works put to tender is **Rs.48 lakhs/- (Rupees Forty Eight Lakhs only) plus GST.**

- The tender document through e-procurement mode can be downloaded from CHPA official website and through e-procurement portal link from the date indicated in Online Bid reference.
- One set of tender document consists of two volumes (Volumes-I & II). Volume-I (Technical Bid) and Volume-II (Price Bid) comprises of Price bid documents.
- The complete tender document including annexure can be downloaded from CHPA website: [www.eprocure.gov.in](http://www.eprocure.gov.in), [www.chennaiport.gov.in](http://www.chennaiport.gov.in) and e-procurement portal link and submit as tender offer on or before the due date and time of submission.
- The offer (both Technical & Price) must be valid for a minimum of **90 days** from the last date of online submission of offer; otherwise the offer shall be rejected as non-responsive.
- The due date and time of online submission of offers will be as indicated in the Online Bid Reference, unless otherwise notified. In the event of changes in the schedules, the F.A. & CAO, Chennai Port Authority notifies the same only through [www.chennaiport.gov.in](http://www.chennaiport.gov.in) and e-procurement portal link.
- If the offers are not received according to the instructions detailed here above, they shall be liable for rejection.

**For Chennai Port Authority**

**FA &CAO**

## **INSTRUCTIONS FOR ONLINE BID SUBMISSION**

**Bidders to follow the procedure to submit the bids online through the e-Procurement portal <http://eprocure.gov.in> as under.**

The bidder shall **obtain e-token from a licensed Certifying Authority of National Information Centre (NIC) such as MTNL/SIFY/TCS / nCode/ eMudhra to get access for Online Bid Submission through the e - Procurement site <https://eprocure.gov.in>**

- (i) Bidder should do the registration in the tender site using the “Click here to Enroll” option available.
- (ii) Bidder can use “My Space” area to update standard documents in advance as required for various tenders and use them during bid submission. This will facilitate the bid submission process by reducing time.
- (iii) Bidder should read the tenders published in the site and download the required documents / tender schedules for the tenders.
- (iv) Bidder then logs into the site by giving the user id/password chosen during registration and password of the DSC/e token.
- (v) Only one DSC should be used for one bidder. If a bidder uses more than one DSC token, the bid would summarily be rejected.
- (vi) Bidder should read the Tender schedules carefully and submit the documents as per the Tender.
- (vii) If there are any clarifications, the same may be clarified as per the tender conditions.
- (viii) Bidder should take into account the corrigenda, if any published before submitting the bids online.
- (ix) Bidder must in advance prepare the bid documents to be submitted as indicated in the tender schedule and they should be in the required format. If there are more than one document, they can be clubbed together.
- (x) Bidder selects the tender which he is interested using search option & then moves it to my favorite folder.

- (xi) From the folder, appropriate tender can be selected and all the details can be viewed.
- (xii) The bidder should read the terms & conditions and accept the same to proceed further to submit the bids.
- (xiii) The Bidder has to select the payment option as offline to pay the EMD and tender document cost as applicable.
- (xiv) The details of the DD instrument / any other accepted instrument, physically sent, should tally with the details available in the scanned copy and the data entered during bid submission time. Otherwise the bid submitted will not be acceptable.
- (xv) The bidder has to enter the password of the DSC / e-token and the required bid documents have to be uploaded one by one as indicated.
- (xvi) The bidder has to submit the relevant files required as indicated in the cover content. In case of any irrelevant files, the bid will be rejected / will not be accepted by the system.
- (xvii) The tendering system will give a successful bid updating message and then a bid summary will be shown with the bid number, the date and time of submission of the bid and all other relevant details. The bidder has to submit the relevant documents required as indicated in the cover content. In case of any irrelevant files, the bid will be rejected.
- (xviii) The bid summary has to be printed and kept as an acknowledgement as a token of the submission of the bid.
- (xix) The bid summary will act as a proof of bid submission for the subject tender and will also act as an entry point to participate in the bid opening date.
- (xx) For any clarifications regarding the Tender, the bid number can be used as a reference.
- (xxi) Bidder should log into the site well in advance for bid submission so as to submit the bid in time (i.e.) on or before the bid submission time. If there is any delay, due to other issues, bidder only is responsible.

- (xxii) The time settings fixed in the server & displayed at the top of the tender site, will be valid for all actions of requesting, bid submission, bid opening etc., in the e-tender system. The bidders should follow this time during bid submission.
- (xxiii) All the data being entered by the bidders would be encrypted using PKI encryption techniques to ensure the secrecy of the data. The data entered will not be viewable by unauthorized persons during bid submission & cannot be viewed by any one until the prescribed date & time of bid opening.
- (xxiv) The confidentiality of the bids would be maintained. Secured Socket Layer 128 bit encryption technology is used. Data storage encryption of sensitive fields is done.
- (xxv) Any document that is uploaded to the server is subject to symmetric encryption using a generated symmetric key. Further this key is subject to asymmetric encryption using buyer's public keys. Overall, the submitted tender documents become readable only after the tender opening by the authorized individual.
- (xxvi) For any queries, the bidders are asked [to contact by mail cphp-nic@nic.in](mailto:cphp-nic@nic.in) well in advance.
- (xxvii) Tenderer is required to submit their tender through online in the form of Two Cover System on or before schedule bid due date of closing and time as notified in NIT. The tender received after the due date and time will not be entertained.
- (xxviii) Tender Document can be submitted online only in the designated e-procurement portal [eprocure.gov.in](http://eprocure.gov.in) on or before the due date and time. The time of opening of technical bid will be as notified in the NIT.
- (xxix) Tenderer should submit the tender as per specification of work and in accordance with the instructions to bidders, General Conditions of Contract and Special Conditions of Contract.

**Tender for appointment of Chartered Accountants firm for Tax & Other Professional Services in Chennai Port Authority**

Tender reference	CHPA/TAX/2022/F
Tender Fee	NIL
Name of the Department	Finance
Purpose	Tender for appointment of Chartered Accountants firm on Tax & Other Professional Services
Date of Issue	08.06.2022 @ 1500Hrs
Pre-bid meeting	17.06.2022 @ 1500 H r s
Last Date and Time for submission of bids	29.06.2022 @ 1100 H r s
Date of opening of technical bids	30.06.2022 @ 1200Hrs
Validity period of Bid	90 days from date of submission of proposal
Earnest Money Deposit	NIL
Estimated Cost	Rs. 48 lakhs plus GST for 2 years
Pre-bid meeting to be held at	Chennai Port Authority New Admin Building, 3 <sup>rd</sup> floorNo.1, Rajaji Salai, Chennai – 600001.

Note:

1. This Bid Document is not transferrable
2. This Bid Document is the property of:

F.A. & CAO  
Chennai Port Authority  
New Admin Building,  
3<sup>rd</sup> floorNo.1, Rajaji Salai,  
Chennai – 600001.

## **DISCLAIMER**

The information contained in this Tender or information provided subsequently to bidder(s) or applicants whether verbally or in documentary form by or on behalf of Chennai Port Authority (CHPA), is provided to the bidder(s) on the terms and conditions set out in this Tender Document and all other terms and conditions subject to which information is provided.

This Tender Document is not an agreement and is not an offer or invitation by Chennai Port Authority to any parties other than the applicants who are qualified to submit the bids ("Bidders"). The purpose of this Tender document is to provide the Bidder(s) with information to assist the formulation of their proposals. This Tender document does not claim to contain all the information each bidder may require. Each bidder should conduct its own independent investigation and analysis and is free to check the accuracy, reliability and completeness of the information in this Tender document and where necessary obtain independent information.

Chennai Port Authority makes no representations or warranty and shall incur no liability under any law, statute, rules or regulations as to the accuracy, reliability or completeness of this Tender Document. Chennai Port Authority may in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information in this Tender Document.

Chennai Port Authority reserves the right to reject any or all the bids / proposals received in response to this Tender document at any stage without assigning any reason whatsoever. The decision of Chennai Port Authority in this regard shall be final, conclusive and binding on all the parties.



## **Tender for appointment of Chartered Accountants firm for Tax & Other Professional Services in Chennai Port Authority**

### **I. Overview of Chennai Port Authority:**

#### **1. INTRODUCTION**

Formerly known as Madras Port, Chennai Port Authority (ChPA) officially commenced port operations in 1881, although maritime trade started much earlier in 1639 on the undeveloped shore. An artificial and all-weather port with wet docks, Chennai Port is the third-oldest port among the 12 major ports of India and is a major hub port for containers, cars and project cargo in the eastern coast of India. While the port had traditionally been a bulk port catering to the needs of power generators, oil refineries and the steel / aluminium plants in the primary hinterland of Southern India handling coal, iron ore, liquid and dry bulk constituted majority of the overall cargo mix. However, in the last decade, following shift of coal and iron ore cargo to Kamarajar port and commissioning of the container terminals, the port has become predominantly a container handling port followed by liquid and other break bulk cargo.

The total income of the Company for the Financial Year 2020-21 was around Rs.1084.12 Crores. The Operating income during the year 2020-2021 was Rs.794.33 Crores and the Operating surplus was Rs.5.80 Crores. Profit after tax amounted to Rs.5.82 Crores. Considering the volume of transactions and the Income generated by the Port, it has been decided that Port shall engage a Chartered Accountant firm to ensure compliance of Direct & Indirect Tax Laws and address issues arising thereon. In view of that Chennai Port Authority wishes to appoint a professional Chartered Accountant firm to ensure compliance of Tax Laws.

#### **2. BACKGROUND**

Chennai Port Authority, an Autonomous Body under the Ministry of Ports, Shipping & Waterways, Government of India. Chennai Port functions on the "Landlord Port Model" basis whereby the Port provides the basic infrastructure facilities like breakwaters, Capital dredging, maintenance of port channels, dredged basin / channel, road and rail infrastructure for connectivity to hinterland, aids to navigation, firefighting facilities, utilities, water and power supply and manage the resources apart from regulatory functions and overall Port planning & development. Operating functions such as planning, safety, pilotage, mooring, navigation and overall coordination are done by the Port. Cargo related services are left with the BOT /Captive operators.

At present, the port has two container terminals operating under the landlord concept, run separately by DP World Pvt. Ltd and Singapore's PSA International Pte Ltd, with a combined capacity to handle 2.5 million TEUs a year. The trust also functions as a terminal operator for some of its berths handling general cargoes including liquid, dry bulk and breakbulk cargoes.

## **II Terms of reference:**

The objective of this assignment is -

- (A) To advise/assist CHPA in rendering Tax & Other Professional Services on Direct & Indirect tax laws, filing of tax returns, effective administration, Opinions, follow up with tax departments, monitoring and providing support and required changes to the Technology Wing /Software developers thereof so as to make CHPA as fully Tax compliant as per Govt. guideline and
- (B) Providing financial advisory services/opinions on transactions/issues involving financial implications.

## **III Scope of the Assignment:**

The Company is maintaining the Books of Accounts in ERP “SAP” software and revenue billing is done through PoMS and In-house developed applications.

### **A. General:**

- (1) Study the existing system, policies and procedures on financial and internal control mechanisms, direct & indirect tax structure of the CHPA and submit report on compliance status, adequacy and short comings, if any, advice /action plans for meeting the shortcomings, etc.
- (2) To verify concurrently all the payment vouchers/Journal vouchers, before the payment /liability is made on applicability of TDS, TCS, IT & GST, GST TDS etc. and recovery of correct rate of tax and remittance of the same, on or before the due dates and filing of periodical returns on or before the due dates.
- (3) To give opinions/advise CHPA as and when required on any matters/transactions/issues, which have financial implications, Statutory compliances, Accounting standards, Project financing, Companies Act provisions, IND AS, ICAI guidelines etc.,
- (4) To review the Books of Accounts periodically and ensure that all tax related accounting entries are made correctly.
- (5) Offer Special opinions/filings along with the interpretation of necessary provisions of Law, of any matter not covered in tax laws like matter related in import-export, Customs, Professional Tax, Labour laws, Exim, Duty Drawback, DGFT, etc.

### **B. Tax Laws**

#### **(i) Under Income Tax Act**

- To collect, collate, verify and advise CHPA for payment of statutory dues of Income tax.
- To prepare and file TDS and TCS payments under Income Tax Act.
- To generate and issuing necessary forms and documents like Form 16, Form

16A, Form 26, Form 27D to the vendors and port users that may be required under Income tax.

- To prepare and filing of all periodical returns/forms required in the IT Act.
- 80 IA Certification and filing for all new and existing infrastructure projects. To collect, collate, verify and take the eligible tax credits & Tax exemptions under section 80IA. Further, Issue of 80IA certificate is required on yearly basis.
- To attend to clarifications that may be sought for by the Income tax department w.r.t the above and to prepare draft replies to the Notices/queries issued by the Authorities.
- To attend hearings on behalf of CHPA at the Assessment circle.
- To provide advises and opinions to CHPA on any aspects relating to the above.
- To nominate partner(s) to meet at short notice, discuss with CHPA and explain on any aspect relating to the above as and when required.
- To ensure compliance to all the statutory requirements under Income tax in general.
- To advise CHPA necessary accounting entries to be passed in the books of accounts after completion of each assessment arising out of 'Tax Expenses' as shown in the P &L A/C including MAT Credit, DTA/DTL, etc.
- To assist in computation of Advance tax as per the provisions of Income Tax act and advise on payments.
- To assist with tax auditors and provide necessary support and documentation up to completion of tax audit.
- To reconcile Form 26AS with books of accounts on periodical basis.
- To ensure compliance with the domestic transfer pricing provisions as would be applicable to the entity.
- To provide detailed workings with respect to MAT and Current Tax of the company at the time of closing of Books of Accounts.
- To keep aware of the Management, up to date amendments made to the Income Tax Act and to compute advance tax/self assessment tax/MAT and Current tax workings/any other tax liability of each financial year/assessment year/previous years.
- To compute/verify Income tax of the 100 employees approximately for TDS, preparing and filing of TDS returns, submission of Quarterly/Annual Returns, and rectification of returns if necessary. Generation of form 16 for salaries and non salaries for the Financial year & submission of downloaded form 16 on time bound manner as per statute.
- To compute/verify Income tax of the Vendors for TDS, preparing and filing of TDS returns, submission of Quarterly/Annual Returns, and rectification of returns if necessary and issue form 16 A.
- To reconcile the GL code of the Company in SAP system with Income Tax Authority with respect to TDS, TCS, Advance Tax, Demand, Refund due etc. time to time and submit a report for necessary adjustment/rectification in

accounts, and take up the matter with the Income tax authority if any discrepancy found.

- To prepare submissions/replies for assessment proceedings and any other Income Tax related proceedings/notices/letters/summons etc for current/previous periods.
- To prepare grounds of appeal, Facts of the case, Paper Book etc., facilitate to file appeals before CIT (A), ITAT/High Court/Supreme Court.
- To represent and attend before AO/CIT (A)/ITAT for hearing proceedings and to meet CIT / CCIT on behalf of the Company relating to any Income Tax matter/Advance Tax/enquiry/liason as and when required along with preparation of grounds of appeal, fact of the case, paper book etc.
- To assist the appointed advocate/representative of the Company in appeal matters in ITAT/High Court/Supreme Court.
- To examine any orders/communications received from Income Tax department and advise further course of action.
- To follow up with Income tax department for any refunds due/TDS claims.
- To update about relevant changes/amendments/case laws/judgment in the Income Tax Act & Rules and Finance Act from time to time (more specifically having implications on CHPA and Shipping Sector) regularly.
- To arrange Income Tax clearance/exemption certificate/advance ruling as and when required.
- To submit half year report of pending Income Tax disputes at the end of each half year period with necessary comments regarding status, merit etc.
- To coordinate with SAP developers in validating the patches incorporate in SAP as and when changes/amendments brought in Income Tax Act.
- Cases pending with Income Tax Authorities. The firm will be required to understand the details of the Pending cases and handle the case with Income Tax Authorities at different levels. The firm shall also assist the legal professional in handling the related court cases at respective platform. The firm will also be required to address all Direct Tax related issues arising during the course of their assignment. The firm shall prepare a detailed handing over report with respect to all pending Issues at the time of completion of the tenure and submit to FA &CAO, CHPA.

### **(ii) Under GST**

- Review, analyze GST implications, identifying potential risks and make changes in operating structure and business transactions under Indirect Tax Structure and other KYC norms and all other documents required & record maintained.
- Develop suitable Management Information Systems (MIS) for full compliance with CGST/IGST/SGST/UGST laws/rules/notifications.
- Validation of Software developed by CHPA/ the vendor to suit the requirement of the CHPA for CGST/IGST/SGST/UGST compliance.
- Prepare, review monthly GST liability, based on GST output ledgers, Reconciliation of the same with Revenue Ledgers and GST liability on Advances

and RCM Liability on a monthly basis.

- Computation of GST Eligible ITC and matching of the same with GST Portal, finalizing the availment of ITC as per GST Law
- Follow-up the mismatched ITC with the supplier on a regular basis and submit the status report.
- Generating Challan in the portal, filing Monthly, Quarterly, Half Yearly and annual GST Returns, revised return, amendment, claim etc.
- Giving opinion in writing to KRCL on all the Indirect tax matters as and when required by CHPA, within 5 working days from the date of intimation.
- Assisting in day to day work, by means of checking the bill under process in accounts section of Head Quarter, any specific queries raised by units regarding clarification on any bill payable / Bills receivable, tax implication of any contract/ tender/ Letter of Acceptance/ Purchase Order, Clarification on HSN code and rate thereon, Calculation as per Anti-Profiteering clause, applicability of RCM, identifying the block ITC, assisting to resolve the dispute raised by supplier on Indirect Tax Issues etc.
- Preparation of data for any audit conducted by GST department or by Earnest while VAT Department and also in replying to queries raised by Internal Auditors and C&AG auditors on Indirect Tax matters. Also preparation of data for replying notice, assessment, scrutiny etc. by the tax Authority.
- Attending Indirect Tax Offices on routine matters or enquiries from the respective Departments and arrange for Advance Ruling, Exemption Certificate etc.,
- Updating CHPA immediately in writing on regular basis regarding any notifications, circulars, orders issued by the Indirect Tax authorities regarding changes in tax rates, changes in return formats, changes on procedural aspects or any other matters and regarding amendments in the Indirect Tax Laws along with interpretation of implication of the same on the business of CHPA. Also submit the plan to implement the new changes in CHPA after critical study on the existing system in CHPA, within 15 days of such notification.
- Study all the functional departments/section/ wing with respect to compliance under CGST/IGST/SGST/UGST and provide the necessary changes required in the contracts/documents etc., of them and notification to be issued to the clients / vendors / contactors / customers / B2B/B2C customers.
- Designing and working with CHPA in identification of transaction and the valuation of such transaction which attract CGST/IGST/SGST/UGST/RCM even without consideration.
- Conducting detailed Trial Balance/Ledger review on monthly basis to ensure that GST is being paid on taxable supplies under forward charge as well as reverse charge mechanism.
- Verifying the issuance of invoices, debit/credit notes, bill of supply and other documents and records maintained to check whether they are as per the GST Law.
- To prepare the monthly output tax liability of GST and claim of input tax credit including exercise of matching of input tax credit as per form GST 2A with the accounts.
- Provide/guide/advise/review and filing of GST returns/audit requirements.
- To prepare submissions/replies for any GST related proceedings/notices/letters/summons etc., for current/ previous periods.

- To examine any orders/communications received from GST department and advise further course of action.
- To reconcile the GL code of the Company in SAP system with GST Authority with respect to Demand, Refund due etc. time to time and submit a report for necessary adjustment/rectification in accounts, and take up the matter with the GST authority if any discrepancy found.
- To scrutinize all GST related ledgers on monthly basis and advise to pass necessary entries in the books of accounts if necessary.
- Advising and documenting training requirements, communications and manuals to the satisfaction of CHPA and prepare Policies for Board approval.
- Review/Assist/provide/monitor filing of all returns state wise till the completion of one full year ending with annual filing of return by CHPA.
- Validation of monthly payment of CGST/IGST/SGST/ UGST and claim of input tax credit and filing of periodical returns etc.
- To perform reconciliations on a periodical basis between GSTR2A and Purchase register as per books to avail ITC.
- To perform reconciliations on a periodical basis between GSTR1 and Sales register as per books.
- To verify the sales register and ensure that there is no delay in invoicing in order to avoid penalty.
- To prepare monthly GSTR3B payment amount with detailed workings in Excel.
- To perform reconciliations on periodical basis between balances as per GST Portal and Books of accounts in SAP.
- To prepare draft letter to Vendors for non compliance of GSTR1 filling and mismatching if any.
- To assist in ensuring the compliances towards E Invoicing.
- To assist in ensuring the compliances towards E way bill.
- Generating e-invoices and reconciliation of the same with the revenue ledger.
- To assist in GST compliance towards import and export of the entity.
- To carry out GST clearing in SAP as per GSTR3B abstract on monthly basis.
- To reconcile unclaimed ITC on monthly basis to track the Vendors.
- To advise CHPA in amendment of existing software or development of new functionality or software, if required, to comply with GST and all relevant Rules and Provisions with respect to GST including but not Trust to Place of Supply of Service Rules, Point of Taxation Rules, Valuation Rules, etc.;
- Guidance/advises for developing necessary tools for review, monitoring, reporting and compliance with reports required in GST regime.
- To continuously review the systems and software for ensuring compliance with GST requirements.
- To advise CHPA about accounting system & ledgers to comply with GST Rules;
- Advise on the key documents and records to be maintained by CHPA, with a view to make a transition from the present indirect tax regime to the GST regime.
- Reviewing the results of the User Acceptance Testing (UAT) or end user testing to enable to comment on the degree and extent of integration into the GST Network (GSTN) i.e the Registration, Payment, Returns and Refunds processes instituted by the government for the GST administration.

- Provide/Guide the necessary changes required on account of any changes/modifications that may be brought in GST Law from time to time and advise necessary changes in Accounting treatments.
- Vouching of GST TDS.
- Resolve queries raised by various department or for any changes in Rules.

**(iii) Preparation and filing of following GST returns (including revisions and rectifications as may be required)**

- GSTR1.
- GSTR2A.
- Review of GSTR 2A and communicating with suppliers of inward supplies in order to get input credit as per books of accounts.
- Review of GSTR 1 and communicating with the receivers of outward supplies of books.
- GSTR 7 for TDS.
- GSTR 9 & 9C for annual filing under CGST, SGST and IGST if required.
- Any other future Returns/Documents, if any, introduced in the GST.
- To provide opinions to CHPA on any matters relating to GST as and when solicited without any limit on the number of opinions required.
- To discuss, deliberate and explain with teams of CHPA on any issue or doubts relating to GST.
- To provide replies to any query or show cause notice under GST.
- To prepare reconciliation statement required under the CGST/SGST/IGST Act and to issue of Certification as required under the Act.

**C. Financial advise on BOT/Captive, License/Concession Agreements/ Contracts and related activities**

- To provide written opinions on financial /commercial aspects relating to the existing license/concession agreements and proposed license/concession agreements entered into by CHPA.
- With BOT operators including on the terms of M&A of Association, terms and implications of license agreement, financial closure, financial implications, actual project cost, etc.
- List out from the License /Concession Agreements, with respect to submission of periodical Reports, documents, returns, etc. with respect to Finance & Accounts, and commercial related compliances, ensuring that the same are submitted in time from the concerned BOT/Captive operators/Contractors critically analyzing the same and advice CHPA for further course of action.
- Assessing and quantifying Debt due, compensation payable by CHPA, short term and long term implications of any permission sought for by Concessionaires from CHPA.
- Assessment of financial implications on Legal issues, disputes, clarification

arising from License/Concession agreements/Contracts.

- The nominated partner to meet at short notice, discuss with CHPA and explain on any aspect relating to the above as and when required.
- The nominated partner to meet at short notice, discuss with the BOT/Captive operator and explain on any aspect relating to the above as and when required.

**D. Financial advisory services on Project finance, Works, etc.**

- Project Finance & Accounts.
- Tenders/Works Contracts/Service Contracts.
- Accounting policies and standards.
- Internal Financial Controls.
- Any other issue concerning financial /accounting impact.
- Prepare Templates for MIS reports.

**E. Deployment of Personnel**

**The scope also includes deployment of one final qualified Chartered Accountant and Two Graduate Tax Assistants with working knowledge in SAP- ERP environment and proficiency in MS Office. These personnel should be deployed at CHPA Finance Department for entire duration of the assignment on all working days during the office hours of CHPA .**

**IV Clarification of Queries:**

A prospective Applicant requiring any clarification of this Tender may notify Chennai Port Authority in writing by E-mail at [srdycaoe@chennaiport.gov.in](mailto:srdycaoe@chennaiport.gov.in) / [sr.ao@chennaiport.gov.in](mailto:sr.ao@chennaiport.gov.in) Chennai Port Authority shall respond by E-Mail to any request for clarification of the queries, from the prospective bidders.

**V. Eligibility Criteria:**

The Bidders/Applicants should fulfill the following eligibility criteria -

<b>Sl No</b>	<b>Eligibility Criteria</b>	<b>Documents to be submitted</b>
1	The Bidder should be a Partnership Firm/ LLP of Chartered Accountants registered in India.	Certified copy of Registration certificate with Registrar & with ICAI.
2	The Bidder should have minimum 3 full time qualified CAs as partners/member ofLLP.	Constitution certificate/ Self certification with the details of CAs and their positions in the Firm/Co.



3	The Bidder should have office in Chennai	Proper documentary evidence by ICAI.
4	Average annual turnover of ICAI firm's during the last 3 years ended 31.03.2021, not less than Rs 14,50,000/- (Rupees Fourteen Lakhs Fifty Thousand only)	Audited Balance Sheet and P&L for the last 3 years ended 31.03.2021 along with Self declaration in Firms' letterpad.
5	The bidder should not have been barred/black listed/ disqualified by any regulators/ statutory body in India during the last 5 year.	Self-declaration in Firms' letter pad.
6	Conflict of Interest: Bidding firm should not be acting as Internal Auditor to Chennai Port Authority Currently.	Self-declaration in Firms' letter pad.

**Note:-**

- 1) Documentary evidence needs to be submitted by the bidder for each of the eligibility criteria.
- 2) Self-declaration needs to be signed by authorised signatory(s)
- 3) CHPA reserves the right to disqualify the bidders, who have dealt with CHPA in past/currently in any capacity and their services/deliverables, are/were found to be not satisfactory.
- 4) Bidder must provide professional, objective and impartial advice at all times and hold the CHPA's interest paramount, without any consideration for future work, and strictly avoid conflicts with other assignments or their own corporate interests.

**Due Diligence:**

The bidder is expected to examine and understand all instructions, forms, terms and specifications and the scope of work detailed in this Tender Document. Bids shall be deemed to have been submitted after careful study and examination of the contents of this Tender Document including the scope of the assignment with full understanding of its implications and requirements. The bids should be precise, complete in all aspects and to be submitted in the prescribed format as per the requirement of this Tender Document only. Failure to furnish all information required by this Tender Document or submission of a bid not responsive to this Tender Document in every respect will be at the applicant's risk and may result in rejection of the bid for which the CHPA shall not be held liable under any circumstances.

**VI. Tenure of the Assignment:**

- Two (2) years from the date of award.
- The term may be extended for another one year, solely at the discretion of CHPA

on same terms, only on satisfactory review and as may be decided by the CHPA.

## **VII. General Terms and Conditions:**

Bidder should examine the documents constituting this Tender Document in detail to prepare the Proposal. In case of deficiencies in the information required /requested, the proposal may be rejected.

### **i) Non transferable Bid:**

This bid document is not transferable. Only the bidder is entitled to quote and to execute the job, if allotted. There will not be any type of outsourcing.

The bidder should also submit an undertaking to the effect that he has not made any modification in the original copy of Tender Document and his bid would be liable for rejection for any violation of the above.

### **ii) Format and signing of Bid:**

Each page of the bid shall be made in a legal name of the bidder and shall be signed and duly stamped by the bidder or a person duly authorized to sign on behalf of the bidder.

### **iii) Payment Term:**

- a. Prorata monthly payment i.e. quoted price/24 months will be made on submission of tax invoice.
- b. The monthly bills shall be payable including remuneration towards deployed of designated personnel. In case of absence of the personnel deduction will be made at the rate of Rs. 500/- per day for graduate assistant and Rs. 1500/- per day for Chartered Accountant.

### **iv) Paying Authority**

The payments as per the Payment terms mentioned above shall be paid against the Tax invoices which may be sent to **“FA &CAO, Chennai Port Authority, 3<sup>rd</sup> Floor, New Admin Building, No.1, Rajaji Salai, Chennai - 600001”**.

## **VIII. Application process :**

The application process is as follows:

- a) A complete set of Tender Document can be downloaded from the company's official website, <http://eprocure.gov.in> & [www.chennaiport.gov.in](http://www.chennaiport.gov.in). The softcopy of the Tender Documents and its amendments / corrigendum (if any) will also be made available in the above websites.
- b) Selected bidder will have to sign a confidentiality agreement as annexed.
- c) CHPA reserves the right not to accept any bid, or to accept or reject a particular

bid at its sole discretion without assigning any reason whatsoever.

d) The cost of bidding and submission of bid documents is entirely the responsibility of bidders, regardless of the conduct or outcome of the tendering process.

**IX. Evaluation Criteria:**

i. The evaluation of consultants will be based on a three step process:-

a) Bidders scoring a minimum of 85% marks in the technical bid shall alone qualify for Price bid opening and final evaluation.

b) The lowest price bid received from the technically eligible firms would be declared as successful bidder and shall be recommended for award of the assignment.

**Scoring methodology:** The technical scoring of the proposals will be evaluated on the following criteria:

<b>S N</b>	<b>Evaluation Parameters</b>	<b>Maximum Marks</b>	<b>Scale for scores &amp; Documentary proof required</b>
<b>1</b>	<b>Standing of firm/LLP</b>		
	Minimum 7 years standing since Establishment of the firm	5	Certificate of practice from ICAI
	1 Mark for each additional year of establishment subject to maximum of 5	5	
<b>2</b>	<b>Key Resources</b>		
	The firm/LLP/ should have at least 3 final qualified practicing CAs as full time Partners with not less than 3 years in the applicant Firm/LLP.	15	Certificate from ICAI comprising details of partners
	2.5 Marks for each additional full time partner having qualified CAs with not less than 3 years association with the applicant firm/LLP, subject to a maximum of 10 marks	10	
<b>3</b>	<b>Experience</b>		
	Engaged as Statutory Auditors for 5 assignments with Central Public sector or Public Trust companies, with annual turnover not less than Rs.500 Crores in the past 7 years ended 31.03.2022	25	Supported by information as a proof of evidence, the firm must produce the copy of work orders and copy of renewal of such work order(s) and turn over certificate details.
	Engaged as Tax Advisor with minimum 5 assignments with Central Public sector enterprises/Major Port Trusts/Public Limited companies, with annual turnover not less than Rs.500 Crores in the past 7 years ended 31.03.2022	20	

4 Marks for each additional assignments as Direct/Indirect Tax Advisory Services / Financial Advisor in Central Public sector Enterprises /Major Port Trusts/Public Limited companies with annual turnover not less than Rs.500 crores in the past 7years ended 31.03.2022	20	
TOTAL MARKS	100	

**Notes:**

- (i) An assignment means rendering Statutory Audit /Direct and / or Indirect Tax Advisory services / Consultancy/Financial Adviser services for each year.
- (ii) Establishment of Firm/LLP will be considered as per the document obtained from ICAI.
- (iii) Experience in Banks, Financial Institutes, Educational Institutes/Universities, Autonomous Bodies (Other than Major Port Trusts), Societies, will not be considered.

**X. Submission of Offer**

- (i) The Bidder has to submit their offers in e-mode only i.e. through website [www.eprocure.gov.in](http://www.eprocure.gov.in) in two cover system.

- (a) **Cover-1, Technical Bid:** The bidder has to submit all the details as given under “essential & evaluation criteria” by following the instructions to Online bid submission i.e. similar type of audits undertaken in Government / Public Trust Company should be submitted with proofs & relevant documents such as work orders/Letter of Assignment and completion certificate.

The Technical Bids should contain the following:

- Bidders organization profile, experience, Number of Audit Partners.
- Registration / Certificate of Practice.
- Relevant experience (**as listed above**). Documents like Work Order and Completion Certificate, any reasonable proof of the experience should be form part of the document to substantiate the approach.
- Profile of the Audit team personals.
- Declaration / self-affidavit by the bidding firms as to their non-association with BOT operators and Black listing of agencies.
- Technical bid should have no financial information. If any technical proposal is found to contain any information of price, the bid will be summarily rejected.

- (b) **Cover-2 ,The Commercial Proposal:**

- The Excel Format of the Price Bid will be available in the Website [www.eprocure.gov.in](http://www.eprocure.gov.in).
- Price Bids containing any conditional offers will be rejected.
- Bids are to be quoted in Indian Rupees only.
- The fees would include all local traveling, conveyance, printing and

stationery, other out of pocket expenses and all taxes and duties excluding applicable GST.

### **XI. Dispute Resolution**

If a dispute, controversy or claim arises out of or relates to the audit, or breach, termination or invalidity thereof, and if such dispute, controversy or claim cannot be settled and resolved by the Parties through discussion and negotiation, then the Parties shall refer such dispute to sole Arbitrator appointed by Chennai Port Authority. The arbitration proceedings shall be conducted in English and a written order shall be prepared. The venue of the arbitration shall be Chennai or any other centre as decided by Chennai Port Authority. The arbitration shall be held in accordance with the Arbitration and Conciliation Act, 1996. The decision of the Arbitrator shall be final and binding upon the Parties, provided that each Party shall at all times be entitled to obtain equitable, injunctive or similar relief from any court having jurisdiction in order to protect its intellectual property and confidential information.

### **XII. Cancellation of Tender Process**

Chennai Port Authority reserves the right to cancel the tender process partly or fully at its sole discretion at any stage without assigning any reason to any of the participating bidders.

### **XIII. Confidentiality**

The bidder must undertake that they shall hold in trust any Information received by them, under the Audit/Agreement, and the strictest of confidence shall be maintained in respect of such Information. The bidder has also to agree:

- To maintain and use the Information only for the purposes of the Audit/Agreement and only as permitted by Chennai Port Authority;
- To only make copies as specifically authorized by the prior written consent of Chennai Port Authority and with the same confidential or proprietary notices as may be printed or displayed on the original;
- To restrict access and disclosure of Information to such of their employees, agents, strictly on a "need to know" basis, to maintain confidentiality of the Information disclosed to them in accordance with this Clause and
- To treat all Information as Confidential Information.
- Conflict of interest: The Bidder shall disclose to Chennai Port Authority in writing, all actual and potential conflicts of interest that exist, arise or may arise (either for the Bidder or the Bidder's team) in the course of performing the Service(s) as soon as practical after it becomes aware of that conflict.

### **XIV. No Commitment To Accept Lowest Or Any Offer/Bid**

CHPA shall be under no obligation to accept the lowest or any other offer received in response to this offer notice and shall be entitled to reject any or all offers without assigning any reason whatsoever. Chennai Port Authority has the right to re-issue tender/bid. CHPA reserves the right to make any changes in the terms and conditions that will be informed to all bidders. CHPA will not be obliged to meet and have discussions with any bidder, and/or to listen to any representations once their offer/bid is rejected. Any decision of CHPA in this regard shall be final, conclusive and binding upon the bidder.

## **XV. Execution Of Agreement And Confidentiality Agreement**

The selected Bidder will be required to execute the Contract Agreement and Confidentiality Agreement as within 15 days from the date of receipt of Letter of Award of assignment/ Work order.

## **XVI. Publicity:**

Any publicity by the bidder in which the name of Chennai Port Authority is to be used should be done only with the explicitly written permission of Chennai Port Authority.

## **XVII. Expenses**

It may be noted that CHPA will not pay any other amount / expenses / charges / fees / traveling expenses / boarding expenses / lodging expenses / conveyance expenses / out of pocket expenses other than the "Agreed Professional Fee".

## **XVIII. Performance Security**

3% of the awarded value shall be paid by furnishing Bank guarantee or DD to Chennai Port Authority.

## **XIX. Termination Clause:**

The professional services rendered by the selected firm are found to be not satisfactory and any persistent, lapse on the deliverance of scope of work or for any administrative reasons, Chennai Port Authority reserves the right to terminate the contract by giving one month notice.

## **XX. Force Majeure:**

The bidder shall not be liable for forfeiture of its performance security, liquidated damages or termination for default, if and to the extent that its delay in performance or other failure to perform its obligations under the contract is the result of an event of Force Majeure. For purposes of this Clause, "Force Majeure" means an event beyond the control of the bidder and not involving the bidder's fault or negligence and not foreseeable. Such events may include, but are not limited to, Acts of God or of public enemy, acts of Government of India in their sovereign capacity, acts of war.

If a Force Majeure situation arises, the bidder shall promptly notify Chennai Port Authority in writing of such conditions and the cause thereof within seven days. Unless otherwise directed by Chennai Port Authority in writing, the bidder shall continue to perform its obligations under the Contract as far as it is reasonably practical, and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event.

## **XXI. Authorized Signatory**

The selected Bidder shall indicate the authorized signatories who can discuss and correspond with Chennai Port Authority, with regard to the obligations under the audit. The selected Bidder shall submit at the time of signing the audit, a Letter of authorizing an official or officials to discuss, sign agreements/audits with Chennai Port Authority.

## **XXII. Right To Reject Bids**

CHPA reserves the absolute and unconditional right to reject any response to this Tender if it is not in accordance with its requirements and no correspondence will be entertained by CHPA in the matter. The bid is liable to be rejected if

- It is not in conformity with the instructions mentioned in this Tender document.
- It is not properly/duly signed/submitted.
- It is received after expiry of the due date and time.
- It is incomplete including non-furnishing the required documents / information as required in terms of this Tender.
- It is evasive or contains incorrect information.
- If there is any kind of canvassing.

## **XXIII. Assignment**

Neither the assignment nor any rights granted under the agreement can be sold, leased, assigned, or otherwise transferred, in whole or in part, by the selected Bidder. Any such sale, lease, assignment or otherwise transfer shall be void and be of no effect. The selected Bidder shall not assign or permit anyone other than its personnel to performance of the work, service or other performance required under the assignment. Formation of consortium or association of Firms and engaging sub Firms is not allowed and such proposals will be disqualified at the evaluation stage itself.

## **XXIV. Governing Language:**

The contract shall be written in English. All correspondence and other documents pertaining to Contract that are exchanged between the parties shall be written in English.

## **XXV. Governing Law/Jurisdiction:**

The Agreement / Contract shall be governed by and construed in accordance with the laws in India and shall be subject to the exclusive jurisdiction of the Courts of Chennai.

**Cover 2- Financial Cover (Price Bid Format) \***

Sl.No	Description		Amount in INR	Amount in INR
			In Figures	In Word
1.	<b>Tax &amp; Other Professional Services at Chennai Port Authority as per Scope of work of Tender and other terms and conditions.</b>		(Pl quote consolidated price for two years from the date of work order) Excluding Taxes.	
	Total			

**Notes:**

- 1) The above price format is only for indicative purpose only. Participating Bidders shall submit their price in the Excel Format of the Price Bid available in the Website [www.eprocure.gov.in](http://www.eprocure.gov.in) only, Otherwise their bids will not be considered for evaluation.
- 2) The quoted rate is valid for entire tenure of the contract. No escalation on payment for this assignment.
- 3) The above fees would include all local traveling, conveyance, printing and stationery, other out of pocket expenses and all taxes and duties other than the applicable GST which will be paid on submission of proper tax invoice reflection in GSTR-2A for the respective month.
- 4) Payment to be made in 24 equal installments as per Tender conditions and against Tax invoice.
- 5) The financial evaluation of the price will be based on the Base price excluding GST.

Authorised Signatory

Name .....

Address.....

Seal.....



**MODEL CONTRACT AGREEMENT**

**(To be submitted by the Successful Bidder after issue of LOA)**

This CONTRACT (hereinafter together with .....appendices attached hereto called the Contract) is made on .....day of .....2022 between **CHENNAI PORT AUTHORITY** on the one part (hereinafter called **CHPA**) and M/s.....

(hereinafter called the Firm) on the other part (Notwithstanding such association, the Firm will be represented hereunder at all times by ..... which will retain full and undivided responsibility for the performance of the obligations hereunder and for satisfactory completion of the Audit services to be performed hereunder.)

WHEREAS the Chennai Port Authority has awarded the work to the Firm to conduct Tax & Other Professional Services for 2 years WHEREAS the Firm has agreed to provide the services in accordance with the Terms of Reference and all Conditions set forth in this contract.

NOW THIS AGREEMENT WITNESSETH as follows:

1. In this agreement words and expression shall have the same meaning as are respectively assigned to them in the conditions of Proposal Document hereinafter referred to.
2. The following documents shall be deemed to form and be read and construed as part of this Agreement viz.
  - a) The Tender Document for Appointment of Chartered Accountant Firm for Taxation & Other Professional Services for a period of 2 years.
  - b) All amendments to the Tender document for Appointment of Firm for conducting Tax & Other Professional Services prior to submission of bids, queries of bidders, if any.
  - c) Award letter issued by the CHPA vide No..... dated ..... and all correspondence exchanged between the CHPA and the Firm up to the date of award letter as specifically referred to in the said award letter.
3. In consideration of the payment to be made by the CHPA to the Firm as herein after mentioned the Firm hereby covenants with the CHPA to execute and complete the works in conformity with in all respects with the provisions of the contract.

4. The CHPA hereby covenants to pay the Firm in consideration of the completion of the works the counterpart charges in the manner prescribed in the tender document and accepted by the Firm.

IN WITNESS WHEREOF the parties hereto have caused their respective common seals to be hereunto affixed (or have hereunto set their respective hands and seals) the day and year first above written.

Binding Signature of  
Chennai Port Au thori ty

Binding Signature of  
Firm

**Witness:**

**Witness**

1.

1

2.

2.

## CONFIDENTIALITY AGREEMENT

This CONFIDENTIALITY AGREEMENT (hereinafter referred to as “**Agreement**”) is entered into on this \_\_\_ day of \_\_\_\_\_ of 2022 (“Effective Date”) by and between the following parties:

Chennai Port Authority., an Autonomous Body under Major Port Trusts Act,1963, having its Registered office at New Admin Building, No. 1 ,Rajaji Salai, Chennai – 600 001 (hereinafter referred to as “Client”) and

\_\_\_\_\_ having its office at \_\_\_\_\_ (hereinafter referred to as “Firm”);

Firm and Client are collectively referred to as the “Parties” or individually as a “Party” as the context may require.

Both Parties hereby agree as follows in relation to Confidential Information to be disclosed by the Client to Firm for purpose of Tax & Other Professional Services of the transactions of CHPA for 2 years.

1. All communication, information or data, in any form, which is disclosed by the Client to Firm and which is to be protected hereunder against unrestricted disclosure or competitive use by Firm shall be deemed to be “Confidential Information”.
2. All Confidential Information, if in writing or other tangible form, shall be labeled or marked as “Confidential” at the time of its delivery from the Client to Firm. Confidential Information disclosed orally, visually or in any intangible form, will be specified to be “Confidential” at the time of disclosure and summarized in writing, marked as “Confidential” and transmitted by the Client, within 5 working days of the disclosure.
3. This Agreement shall be valid during the entire assignment period, provided that obligations under this Agreement shall survive the termination of this Agreement for a period of Five (5) years, unless earlier waived in writing by the Client.
4. Firm undertakes and agrees that any Confidential Information disclosed hereunder shall be used by Firm solely for the purpose of the audit and Firm will not disclose

or disseminate such Confidential Information to anyone, except to its partners, directors, consultants, employees and advisers (“Authorized Personnel”) who have a need to know such Confidential Information for the purpose for the audit.

5. Confidential Information shall not include information which :
  - a. is publicly available or has become generally available to the public other than as a result of a breach of this Agreement;
  - b. was already lawfully known (without restriction on disclosure) to Firm (including its Authorized Personnel) prior to its being so furnished by the Client;
  - c. has become available to Firm (including its Authorized Personnel) on a non-confidential basis from a source other than the Client unless to the knowledge of Firm such sources owes a duty of confidentiality to the Client;
  - d. has been independently developed, by or for Firm without reference to the Confidential Information; or
  - e. is required to be disclosed to any government department, regulatory body, or any other party that is entitled to know such information in accordance with legal or regulatory requirements, any applicable law, rules or regulations, professional duty or where disclosure is made in connection with any claim by Firm or in connection with any claim or potential claim against Firm.
6. Special Auditor shall use all reasonable safeguards against the unauthorized disclosure of Confidential Information and shall use reasonable endeavors to ensure that all of its Authorized Personnel having access to Confidential Information adhere to the terms of this Agreement.
7. Upon expiration of this Agreement or sooner upon written request of the Client, all Confidential Information in the possession of Firm shall be returned to the Client or destroyed under conditions which preserve the confidentiality of the Confidential Information, at the option and instruction of the Client. Notwithstanding the foregoing, Firm may retain such portion of the Confidential Information that is required for compliance with its statutory, regulatory or professional conduct obligations.
8. It is understood that this Agreement is not intended to, and does not, obligate either party to enter into any further agreements or to proceed with any relationship or other transaction.
9. Any failure or delay by either party in exercising any right, power or privilege hereunder shall not constitute a waiver hereunder nor shall any single or partial exercise thereof preclude any further exercise of any right, power or privilege.

10. This Agreement supersedes any prior such agreement. The Agreement cannot be amended in any manner, modified except by a written instrument signed by authorized representatives of both Parties.

11. If any provision of this Agreement is found to be unenforceable, the remainder shall be enforced as fully as possible and the unenforceable provision shall be deemed modified to the extent required to permit its enforcement in a manner most closely representing the intention of the Parties as expressed herein.

12. The Agreement and all matters relating to this Agreement shall be governed by, and interpreted and construed in accordance with the Indian Law and the courts in Chennai shall have exclusive jurisdiction over all matters, disputes (including claims for set-off and counterclaims) which may arise in connection with this Agreement.

**IN WITNESS WHEREOF** the duly authorized representatives of the Parties have executed this Agreement on the date first above written.

Signed for and on behalf of

\_\_\_\_\_

Name :

Designation :

Date :

Company Stamp :

Signed for and on behalf of

**[CHENNAI PORT AUTHORITY.]**

Name :

Designation :

Date :

Company Stamp :

Signed for and on behalf of Firm.

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