



राष्ट्रीय राजधानी क्षेत्र योजना बोर्ड

NATIONAL CAPITAL REGION PLANNING BOARD

प्रथम तल, कोर-IV बी, / 1st Floor, Core-IV-B,

भारत पर्यावास केन्द्र, / India Habitat Centre,

लोधी रोड, नई दिल्ली-110003 / Lodhi Road, New Delhi-110003

आवासन और शहरी कार्य मंत्रालय / Ministry of Housing and Urban Affairs

दूरभाष / Phone : 011-24642284, 24642287 फ़ैक्स / Fax : 011-24642163

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

Dated:26.11.2020

To,

The Secretary
The Institute of Chartered Accountants of India,
ICAI Bhawan,
Indraprastha Marg,
Post Box No. 7100,
New Delhi - 110 002

Sub.: Invitation of bids for engagement as Tax Auditor of National Capital Region Planning Board.

Sir,

Kindly refer to the Board's letter of even no. dated 13.10.2020 vide which it was informed that the NCR Planning Board being a Statutory Body under the administrative control of the Ministry of Housing & Urban Affairs intend to engage Chartered Accountant firm/LLP for Tax Audit and filing of Income Tax Return for the Financial Year 2019-20 (A.Y.2020-21) of National Capital Region Planning Board through open bidding process. Due to some administrative reasons the tender dated 13.10.2020 has been cancelled and the cancellation notice has been uploaded on the website of NCRPB and also inform to the bidders who have submitted their bids against the tender dated 13.10.2020 through email.

A fresh tender notice has been prepared and uploaded on the Board's website <http://www.ncrpb.nic.in> The complete details of the bids viz. bidding procedures, scope of work, bidding form etc. is available at Board's website which can be downloaded for use by the Chartered Accountant firm/LLP.

You are requested to kindly circulate this to the practicing Chartered Accountant or Chartered Accountant firm/LLP firms empanelled with ICAI and C & AG of India and also display on your Notice Board of your Institute. The last date of the bid submission is **3.12.2020 (up to 14:00 hrs)**.

Yours faithfully,

(Ajitabh Saxena)

Finance & Accounts Officer

011-24615349

Copy to: **The President**, The Institute of Chartered Accountants of India, ICAI Bhawan, Indraprastha Marg, Post Box No. 7100, New Delhi - 110 002

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National Capital Region Planning Board

Section 1

NOTICE FOR INVITATION FOR BIDS (IFB)

Bid Reference No. B-20018(3)Tax Audit/2019-20/F&A/NCRPB date: 26.11.2020

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

Name of Work: Tax Audit Services under Section 10 (23C) and filing of Income Tax Return for the Assessment Year 2020-21.

1 BID SCHEDULE/ DETAILS

a. Estimated Cost of Work	Not disclosed
b. Completion period of work	21.12.2020
c. Last date of Seeking Clarifications	01.12.2020 (Up to 12:00 Hrs) (Queries from bidders after stipulated date and time shall not be considered).
d. Date and time of submission of Bid	03.12.2020 (Up to 14:00 Hrs)
e. Date & Time of opening of Bid (Technical Bid only)	03.12.2020 at 14:30 Hrs.
f. Date & Time of opening of Bid (Financial Bid only)	07.12.2020 at 14:00 Hrs.
g. Authority and place for submission of Bid	Director (Admin & Finance) National Capital Region Planning Board, 1 st floor, Core-IV B, India Habitat Centre, Lodhi Road, New Delhi Email :- ncrpb-dr@nic.in

2. Bidders are advised to note the eligibility and qualifying criteria specified hereunder in the bid document. The bidder must ensure the following:

- i) A Bidder must be a Partnership Firm or Limited Liability Partnerships (LLPs), having at least two full time partner / director as Chartered Accountants.
- ii) Registration Certificate of LLP, if bidder is a LLP.
- iii) Latest certificate issued by the Institute of Chartered Accountants of India, certifying Partners in the firm, in case of partnership firms.
- iv) Should be empaneled with C&AG of India for the year 2019-20 (registration certificate should essentially be enclosed).
- v) Successfully undertaken Tax/Statutory audit of PSU {Central / State Public Sector Undertakings / Statutory Corporations/ Government Companies (incorporated under Companies Act, 1956 or Companies Act, 2013)} / Public Sector Banks.

3. General Instructions:-

- i. Bid shall be valid till completion of this entire process i.e. Tax Audit and Filing of Income Tax Return for financial year 2019-20 (AY 2020-21).
- ii. Board shall not be responsible for any postal delay.
- iii. NCRPB reserves the right to accept or reject any or all bids any time without assigning any reasons. No bidder shall have any cause of action or claim against the NCRPB for rejection of bids.
- iv. Bidder/their authorized representative who have technically qualified during Technical Evaluation process can be present at the time of opening of financial bids.
- v. The Letter of Acceptance (LOA) to the successful bidder shall be informed through email/ letter.



Finance & Accounts Officer

National Capital Region Planning Board

SUBMISSION OF BIDS

- 1) The bidder has to sign and stamp each page of the bid document along with enclosures.
- 2) Bidders should submit the bid in a single big envelope comprising two small envelopes for Technical Bid and Financial Bid separately super-scribing 'Technical Bid' and 'Financial Bid'
- 3) The Minimum fee prescribed by ICAI for the purpose of Tax Audit and filling of Income Tax Return is Rs.40,000 & above, the same may be noted strictly. Although no format has been prescribed for submission of financial bid as mentioned in Part III of Section 7 of the bid document, however it is advised that the financial bid should be clearly/legibly Typed/ written and sealed in separate envelope marked as "financial bid" which should be submitted along with technical bid as above (the technical bid as mentioned against Part I & II of Section 1 to 6 of the bid document should be submitted with documentary proof as per enclosed format **Annexure-A**).

ASSISTANCE TO BIDDERS

For any queries related to bid contact at: Tel: 011-24642284 and 011-24642287 or through email at ncrpb-dr@nic.in.

Section 2

Bid Data Sheet (BDS)

This section consists of provisions that are specific to each procurement and supplement the information or requirements included in Section 1 – Instructions to Bidders.

A. Introduction

The number of the Invitation for Bids is:

B-20018(3)Tax Audit/2019-20/F&A/NCRPB

The Employer is: **National Capital Region Planning Board.**

The name of the work is:

Tax Audit Services under section 10(23C) and filing of Income Tax Return for the Assessment Year 2020-21

B. Preparation of Bids

The bidders are required to quote fee for the Tax Audit work and filling of Income Tax Return for Assessment Year 2020-21.

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

The Minimum fee prescribed by ICAI for the purpose of Tax Audit and filling of Income Tax Return is Rs.40,000 & above, the same may be noted strictly.

C. Submission and Opening of Bids

In case, the successful Bidder considers that they will not be able to sign, date and return the contract agreement to the employer, the successful Bidder shall inform possible date to return to the Employer not later than 7 (seven) days prior to the time limit. The modified time limit shall be subject to agreement by both the contracting parties.

The Courts at New Delhi shall have exclusive jurisdiction over all the disputes/issues arising under, pursuant to and/ or in connection with the bidding process.

SECTION -3

EVALUATION AND QUALIFICATION CRITERIA

1 Evaluation Sequence

Bids will be evaluated as follows:

- A. Evaluation of Administrative Requirements, Compliance and Responsiveness
- B. Evaluation of Eligibility and Qualification Requirements
- C. Evaluation of Technical Proposal/Data
- D. Financial Bid Evaluation

A). Evaluation of Administrative Requirements, Compliance and Responsiveness

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

B). Evaluation of Eligibility and Qualification Requirements

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

Work Experience

Criteria	Compliance Requirements	Documents
Requirement	Single Entity	Submission Requirements
i. Firm / LLP of Chartered Accountants should have at least two (2) Chartered Accountants as Partner or Directors.	Must meet requirement by the Partnership Firm / LLP	Latest Certificate issued by Institute of Chartered Accountants of India.
ii. The firm should have its Registered/ Head office in Delhi NCR, under control of FCA / FCMA Partner / Director.	Must meet requirement by the Partnership Firm / LLP	Documentary Proof
iii. Bidder should have turnover at least 50 lakh in the last audited Financial Year.	Must meet requirement by the Partnership Firm / LLP	Copy of Profit & Loss account

C). Evaluation of Technical Proposal/Data

Further evaluation of the technical bid of a bidder, meeting the eligibility criteria as mentioned earlier, shall be done as per the marking/ scoring system enumerated below.

- a.** (i) The evaluation committee appointed by the Employer shall carry out its technical evaluation applying the evaluation criteria and point system specified herein. Each responsive bid shall be attributed a technical score. The technical bid should score at least 50% of maximum marks to be technically qualified. Financial bid of unsuccessful technical bidders shall be returned unopened.
- (ii) The Employer shall notify the date and time for opening of the financial bid to the bidders whose bids found technically qualified.
- (iii) In case of tie after evaluation, the firm whose year of establishment is older will be shortlisted.

b. Marking /Scoring System (Documentary Proof must be enclosed for evaluation)

Item Code	Parameter	Max. Marks	Criteria
1	Year of Establishment (At least 5 year old partnership firm / LLP)	10	1 mark for each completed year

2	Tax/Statutory Audit of PSU {Central / State Public Sector Undertakings / Statutory Corporations/ Government Companies (incorporated under Companies Act, 1956 or Companies Act, 2013)} / Public Sector Banks	60	<p>5 Marks for each completed Tax/Statutory Audit per company / year during last 5 years.</p> <p>Note -1: - Each financial year shall be considered as one assignment.</p> <p>(e.g.:1. in case any firm has completed Tax/Statutory Audit of one company for the year 2017-18 and 2018-19, the marks will be 10. 2. in case any firm has completed Tax/Statutory Audit of two companies each for the year 2017-18 and 2018-19, the marks will be 20.)</p> <p>Note-2:- Documentary proof in support of each work experience should be provided. No marks shall be given for non-submission of documentary proof of completion certificate/letter. Award letter will not be considered as completion of the said work.</p>
3	The firm / LLP should have at least two partners / directors with relevant qualification i.e. Chartered Accountant. The professionals should have experience in Tax/Statutory Audit services as mentioned in clause 3.1b2 above.	30	<p>The marks shall be awarded for the number of partners with relevant qualification i.e. Three/Four/Five partners.</p> <ul style="list-style-type: none"> • 5 marks for each FCA Partner / Director.
Grand Total		100	

c. Score of Technical Bid (ST)

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

D). Financial Bid Evaluation

Financial bid of only those bidders will be open and evaluated whose technical bid are found qualified and scored at least 50% marks during technical evaluation process.

Financial Score of the bidder (Sf)

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

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

Where:

Sf is the financial score of a bidder

Fm is the lowest total price quoted by the technically qualified bidder(s)

F is the total quoted price of the bidder for evaluation

Final/Composite Score

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

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

Where:

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

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

Section 4
Bidding Forms
Letter of Technical Bid

Date:

Invitation for Bid No.: -----

To:

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

We, the undersigned, declare that:

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

- (g) We understand that this bid, together with your written acceptance thereof included in your notification of award, shall constitute a binding contract between us, until a formal contract is prepared and executed; and

- (h) We declare and confirm that in the submission of this bid, no agent, middleman or any intermediary has been, or will be engaged to provide any services or any other item of work related to the award and performance of this contract. We further confirm and declare that no agency commission or any payment which may be construed as an agency commission has been, or will be, paid and that the bid price does not include any such amount. We acknowledge the right of the Employer, if he finds to the contrary, to declare our bid noncompliant and if the contract has been awarded to declare the contract null and void.

Name

In the capacity of

Signed and Sealed

Duly authorized to sign the Bid for and on behalf of

Date.....

Section 5 Contract Agreement

THIS AGREEMENT made the day of, between [Name of the Employer. (hereinafter "the Employer"), of the one part, and [name of the Consultant]. . . . (hereinafter "the Consultant"), of the other part:

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

The Employer and the Consultant agree as follows:

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

The Contract Price shall be INR _____

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

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

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

Signed by

Signed by

¹In case Consultant is a Joint Venture the 'name of the Consultant' shall be inserted as under :
"the Joint Venture under the name and title of, comprising of[Lead Partner] ;; and"

for and on behalf of the Employer
in the presence of

for and on behalf the Consultant
in the presence of

Witness, Name, Signature, Address, Date

Witness, Name, Signature,
Address, Date

Part-II Section 6

(Employers requirements)

SCOPE OF WORK

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

The Annual Accounts and Annual Reports of the Board up to 2018-19 are available at Board's website www.ncrpb.nic.in.

(I) PRIME RESPONSIBILITIES OF THE TAX AUDITOR

1. Tax Auditor will analyse financial data to determine the correct amount of taxable income applicable deduction and non-taxable expenses etc. and conduct tax audit and submit Audit Report in the prescribed format of Income Tax Department and also file Income Tax Return for the Financial Year 2019-20 (A.Y.2020-21).
2. Since the due date for filing of Income Tax Return is **31st December, 2020**, hence, the Tax Audit Report along with certificate must be submitted by **21st day December, 2020** and file Income Tax Return on or before **31st December, 2020**.
3. In case any observation raised by Income Tax Department, Chartered Accountant or Chartered Accountant firm/LLP shall be liable in respect of Tax Audit Report/ Certificate/ filling of Income tax Return and complied accordingly.

(II) AUDIT REPORT

The Tax Audit Report along with Certificate should be as per the Section 10 (23C) of Income Tax Act 1961 which shall be used for filing of NCRPB Income Tax Return for the Assessment Year 2020-21.

The Tax Auditor is required to submit its report by **21st day of December, 2020.**

(III) PERIOD OF ENGAGEMENT

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

PART III
Section 7.

(Financial Bid)

Financial bid should be clearly/legibly Typed/ written and sealed in separate envelope marked as “financial bid” which should be submitted along with technical bid in a sealed and separate envelope as mentioned earlier.

Bid format

S.No.	Particulars	YES / NO	Documents enclosed at Page no.
1	All Bid Forms have been signed and stamped		
2	The bid forms are not altered		
3	One Bid per Bidder		
4	Financial bid in separate cover		
5	Empaneled with C&AG		
6	Firm / LLP of Chartered Accountants should have at least two (2) Chartered Accountants as Partner or Directors.		
7	The firm should have its Registered/ Head office in Delhi NCR, under control of FCA / FCMA Partner / Director.		
8	Latest Certificate issued by Institute of Chartered Accountants of India.		
9	Bidder should have turnover at least 50 lakh in the last audited Financial Year. Certified copy of Profit & Loss account is enclosed.		
10	Year of establishment		
11	Completion certificate of Tax/Statutory Audit		
12	Any other document.		