



Metro-Link Express for Gandhinagar and Ahmedabad (MEGA) Co. Ltd.

(A SPV of Gol and GoG)

TENDER NOTIFICATION NO.: MEGA/F&A/Tender Notice/02/2018

Dated: 14th May, 2018

Sealed tenders are invited in two packets from Chartered Accountant firms for appointment of Tax Consultant of Metro-Link Express for Gandhinagar and Ahmedabad (MEGA) Co. Ltd.

Any alterations in Eligibility Criteria cum Qualification Requirement, and terms of the Tender Document, or any amendment to the Tender Document, etc. will be uploaded on MEGA's official website, without any obligation or press notification or other proclamation. Therefore all interested are advised to see the Website regularly.

Please visit www.gujaratmetrorail.com for details of the Tender and for downloading of Tender documents.

Chief Financial Officer

**Metro Link Express for Gandhinagar
and Ahmedabad (MEGA) Co Ltd**



Tender for Tax Consultancy work

Tender No. MEGA/F&A/Tender Notice/02/2018 Dated: 14th May, 2018

MEGA invites participation from reputed and experienced Chartered Accountant firms for Tax Consultancy work for a period of 1 years commencing from July 2018 further extendible for 1-2 years on annual basis subject to satisfactory performance and mutually agreed terms and conditions.

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Section A:

Brief Introduction

Govt. of India & Govt. Of Gujarat has formed a SPV-Special Purpose Vehicle namely Metro Link Express for Gandhinagar & Ahmedabad (MEGA) Company Limited under the Indian Companies Act-1956 for implementation of Metro Rail Project. The objective to form MEGA is to construct & subsequently operate rail based mass transport system in the Ahmedabad city connecting to Gandhinagar.

MEGA intends to appoint a firm as Tax Consultant for direct as well as indirect taxes & duties which are currently applicable to MEGA and any new tax which would be applicable to MEGA in future.

Since the project envisages construction, erection, installation kind of activities, tax complexity, at the considerable extent, could not be ignored. The appointment will be for a period of 12 months w.e.f. 1st July, 2018 and the appointment will also be extendible for further 1-2 years on satisfactory performance and on agreed terms and conditions by both the parties. Since the appointment will not take place from the commencement of financial year, the bidder to be appointed shall have scope with retrospective effect i.e. April-2018.

The TOR-Terms of Reference for the tax consultancy work is provided in the tender document. This document, basically, is to give overall idea to potential bidders to obtain response. The exact scope and terms & condition shall be clearly mentioned in a Work Order or Contract by MEGA after selection of the bidder.

Section B:**General Terms & Conditions:-**

1. Proposals which will be in the prescribed format shall only be considered. Proposal should provide sufficient details as required in the prescribed format the applicant should submit supporting proof also.
2. If proposal is not in the prescribed format or lack of supporting documents then the proposal will be stood rejected without assigning any reasons.
3. The last date of submission of proposal shall be 5th June, 2018 on or before 14.00 hours.
4. Proposal so received after the time limit will not be considered for further scrutiny and will out rightly be rejected
5. **Technical and financial bid must be kept in two separate envelopes with superscription "Technical bid for appointment of Tax Consultant" and "Financial bid for appointment of Tax Consultant" on the top of the envelope. Both the envelopes shall be kept in a large envelope with a superscription "Proposal for appointment of Tax Consultant" on the top of the envelope.** The envelopes which will not be properly superscripted shall be liable to be rejected.
6. The Proposals sent by post or in person will only be considered. The time limit is including postage time.
7. Proposal shall remain valid for a period of 60 days after the date of opening of bids.
8. Proposal received after the scheduled time will not be accepted under any circumstances. We will not be responsible for any delay due to postal service or any other means.
9. The company reserves the right to accept or reject, in full or in part, any or all the proposal offered by applicants without assigning any reason whatsoever.
10. Proposal should be addressed to,

**Chief Financial Officer,
Metro-Link Express for Gandhinagar and Ahmedabad (MEGA) Company Limited
Block No.1,
1st Floor Karmayogi Bhavan,
Sector-10A,
Gandhinagar-382010.**

11. All the technical bids so received will be opened by the tender evaluation committee and will be evaluated as per predefined criteria.
12. On the basis of evaluation, MEGA will shortlist eligible firms on the basis of highest technical scores. If there will be equal score between two firms or among more than two firms, all firms will be considered at par and shortlisted.
13. The Financial bids in respect of such Firms to be opened and selection from among these firms shall be determined on the basis of weighted evaluation. Where technical and financial scores shall be assigned weights of 75:25 respective.

14. Schedule of Tender Events is tabulated hereunder which is final provided that no specific correction in the event is communicated to the bidders.

Sr. No.	Event	Date & Time
1	Issue of Tender	14 th May 2018
2	Last date for submission of query etc., by the bidder/(s)	22 th May 2018 before 14:00 Hours kiran.panchal@gujaratmetrorail.com
3	Reply/clarification/corrigendum as the case may be by MEGA in response to the query of bidder	28 th May 2018
4	Submission of bid complete in all respect as per tender	5 th June 2018 (Time: 14:00 Hours)
5	Opening of Technical Bid	5 th June 2018 (Time: 15:00 Hours)
6	Opening of Financial Bid	To be informed to technically compliant bidder/(s) well in advance

15. In case of any dispute, the decision of MD, MEGA shall be final and binding.
16. The assignment shall be carried out with due diligence maintaining quality of work done and in least possible time.
17. MEGA reserves the right to cancel selected firm, if it considers necessary.
18. In case of non-fulfilment of any instruction issued by MEGA. MEGA will be entitled to cancel the assignment without assigning reasons.
19. MEGA reserves the right to reject any or all offers received without assigning any reasons.
20. These are only proposed draft terms and conditions and can be modified at any time by the MEGA at its sole discretion.

Section C:

Indicative Scope of work for Tax Consultancy Service

Direct Taxes:-

- I. Day to day tax matters that includes replying to various tax notice and providing necessary tax support on regular basis or as and when required by MEGA.
- II. Compliance includes Advance Income Tax Calculation, TDS Compliance and filing of all kind of periodic returns and any other additional matter as required under tax provisions.
- III. Compliance of Tax details for audit and support to the Internal / Statutory / CAG Auditors including providing opinion and assisting in disclosures if required.
- IV. Calculation and deduction of TDS will be done by MEGA, but for any professional opinion regarding the tax matters (i.e. percentage and whether the TDS is applicable or not) will be provided by the Firm either onsite or off site as per the MEGA's requirement and within MEGAs time line.
- V. Preparation & Submission of Quarterly TDS Returns through electronic mode will be in the scope of the Firm. Form 16 / 16A will be provided by the firm wherever and whenever required by the MEGA. It shall be the responsibility of the firm to match part A & B of form 16 and accordingly the return shall be filed.
- VI. Any update regarding the applicability as well as changes in Rates will be intimated to MEGA by the Firm.
- VII. Any query or intimation raised by the Income Tax Department regarding the data uploaded by the Firm will be the sole responsibility of the Firm to prepare reply of the same, for that necessary support will be provided by MEGA. (Even after the completion of period of engagement)
- VIII. TDS Certificates will be extracted by MEGA, so the Username and Password will be in the custody of MEGA. Data wherever required by the Firm from the CPC site will be provided by MEGA.
- IX. Professional Opinion wherever / whenever required regarding the future contracts to be entered by MEGA shall also to be provided promptly by the Firm, either in writing or orally wherever and in whichever form as desired by MEGA.
- X. Services relating to Periodic training or updating the MEGA's personnel shall be provided by the Firm wherever and whenever desired by the MEGA the same will form part of the assignment.



- XI. Income Tax Return whether original or revised, whether pertaining to current Assessment Year or previous Assessment Year/s of the MEGA will be submitted by the Firm, there will be no limit on number of returns to be filed during the period of engagement.
- XII. Any Scrutiny or Appearing in front of the Income Tax Authority pertaining to any Assessment Year will be carried out by the Firm with the prior approval of MEGA and shall be with the representative of the MEGA.
- XIII. Consultancy and certification services required for making foreign remittances according to the applicable provisions of section 195 of the Income Tax Act will be also in scope of firm i.e. issuance of certificate in form No.15CA & 15CB and other prescribed forms by the department.
- XIV. Representation before International taxation authority regarding matter arising out of withholding tax on foreign remittances if any.
- XV. It will be also in scope of tax consultant to provide inputs in drafting various tender clauses/contract clauses as well as providing opinion whether in writing or orally as desired by MEGA.

Indirect Tax

Sales Tax Matter (Old law)

- I. Any Assessment or Appearing in front of the Sales Tax Authority pertaining to any Assessment Year will be carried out by the Firm with the prior approval of MEGA and shall be with the one representative of MEGA.
- II. Any query or intimation raised by the Sales Tax Department regarding the data uploaded by the Firm or any other period, will be the sole responsibility of the Firm to prepare reply of the same, for that necessary support will be provided by MEGA. (Even after the completion of period of engagement)
- III. Payment of Tax will be done by MEGA but for that necessary duly filled challans will be provided by the Firm wherever desired.

Customs

- I. Services relating to various aspects of custom law and applicable regulation and also applicability in the rates of duties, exemption, concessions, valuation planning, classification assistance and assessment will be provided by the Firm.
- II. Wide range of custom procedures and its documentation requirements including import and Export of goods / Services, clearance of imports, warehousing , duty entitlements, availment of exemptions & concessions etc.



- III. Any query or intimation raised by the Custom authority regarding the data/information/details submitted by the Firm or by others, will be the sole responsibility of the Firm to prepare reply of the same, for that necessary support will be provided by MEGA. (Even after the completion of period of engagement)

Service Tax Matter (Old Law)

- I. Any Scrutiny or Appearing in front of the Service Tax Authority pertaining to any Assessment Year will be carried out by the Firm with the prior approval of MEGA and shall be with the one representative of MEGA.
- II. Any query or intimation raised by the Service Tax Department regarding the data uploaded by the Firm, will be the sole responsibility of the Firm to prepare reply of the same, for that necessary support will be provided by MEGA. (Even after the completion of period of engagement)
- III. Payment of Tax will be done by MEGA but for that necessary duly filled challan will be provided by the Firm wherever desired after verifying the data.

Goods and Service Tax

- I. Advice/opinion on the applicability and levy of goods and service tax.
- II. The Firm will file returns as per the applicable periodicity. Data for that will be provided by MEGA.
- III. Any Scrutiny or Appearing in front of the GST Authority pertaining to any Assessment Year will be carried out by the Firm with the prior approval of MEGA and shall be with the one representative of MEGA.
- IV. Any query or intimation raised by the GST Department regarding the data uploaded by the Firm, will be the sole responsibility of the Firm to prepare reply of the same, for that necessary support will be provided by MEGA. (Even after the completion of period of engagement)
- V. Payment of Tax will be done by MEGA, but for that necessary duly filled challan will be provided by the Firm wherever desired after verifying the data.
- VI. Assistance for vetting and preparing the terms and conditions pertaining to tender will be provided by the Firm. Whether in writing or may be in the form of opinion as desired by the MEGA.
- VII. Any registration requirements is required to be done by the firm.

Foreign Exchange Management Act

1. Providing details pertaining to ceiling limit, submission of details to the department as per the applicable rules and circulars will be carried out by the Firm.
2. Updating the officials of the MEGA on time to time about the new circulars, notification and amendment in the law applicable to MEGA

3. Appearing in front the authority with relevant data and submission as desired by the MEGA with one representative of MEGA.
4. Any other assistance whenever and wherever desired by the MEGA is required to be provided by firm.

Tax Compliance Audit of all vouchers related to Income Tax, GST and other applicable tax to be carried out every month within 5 days of the subsequent Month. After end of month a Tax Compliance certificate is required to be issued by the Firm to the MEGA.

Section D:

Minimum Eligibility Criterion

Firms must qualify in the following minimum criteria:

Sr. No.	Criteria	Minimum Requirement	Documents to be furnished as supporting	Remarks
General Criteria				
1	Existence of the firm	Not less than 5 years	Self Attested copy of Firm Registration Certificate issued by ICAI	
2	Debarment	Should not be debarred or black listed by C&AG or any State or Central Government department or organization, board, corporation, company etc.	A self certificate to that effect	
3	Number of CA as Partners	At least it should have 5 CAs as partners. Out of which at least 3 must be FCA.	The latest firm card	
4	Number of CA as employees on its role	At least it should have 3 CAs as employee	The latest firm card	
5	Financial Turn over	Average Gross Receipt of the last three completed financial years ended on FY 2016-17 should not be less than 2 Cr	Copy of Self certified P&L statement of last three years.	

6	Presence in Ahmedabad/Gandhinagar	The firm should have presence in Gandhinagar or Ahmedabad through head office or branch office	Self-attested firm card issued by ICAI or firm registration certificate issue by ICAI	
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Bidder must meet with the above basic criteria to become compliant for technical scrutiny.

A. Technical Evaluation

Sl. No.	Pre-Qualified Criteria	Scoring Pattern for Technical Score	Score	Maximum Mark	Documents to be provided as a Proof
1	Existence of Firm for at least 5 years	5 years 6-15 Years 16-20 Years More than 20	5 10 15 20	20	Self-attested firm card issued by ICAI or firm registration certificate issue by ICAI
2	The Firm should have rendered at least three assignments during last 5 financial year ending on 31/03/2017. The assignments should have been for services for direct and/or indirect taxes to Government Company infrastructural (+) in nature of State Government and/or Central Government or a public limited company infrastructural in nature registered under the companies Act. In this regard each year consultancy work for entire financial year will be considered as one (1) assignment	No. of assignments 3 to 10 11 to 20 21 to 30 31 to 35 36 to 40 More than 40	10 20 30 40 50 60	60	Copy of Work Order/Service Order/Contract for each case. A certificate of competent authority of service recipient organization to the effect that <u>the assignment/ consultancy/ services has been successfully completed/rendered</u> on the letter head of the organization
3	The Firm should have earned an average minimum turnover of two crores (Rs. 2 Cr) during last three financial years. To calculate the average fees earned, revenue of last three years will be totaled. (FY 2014-15, 2015-16, 2016-17)	Turnover from 2-3 Cr Turnover from 3-5 Cr More than 5 Cr	10 15 20	20	Self attested audited financial statements of last three years i.e. 2014-15, 2015-16 & 2016-17.

(+) **Infrastructure:** Road, Bridge, Port, Metro Rail, Railways, Canal, Power Sector only

Note:

- I. With respect to SI No.2 above, as minimum criteria to qualify for evaluation, a firm must have executed at least 3 assignments in last five years.
- II. The Bidder should not have been blacklisted/debarred any time during last 3 years ending 31-03-2018 from participating in a tender floated by any central/state PSU or any State/Central Govt. Dept./ institute or any autonomous body funded and/or controlled by any State/Central Govt.
- III. The bidder should not have been penalized for any disciplinary proceedings and no disciplinary proceedings should be pending against them. (imposed by any authority including ICAI)

The bidder should have valid PAN, TAN & GST Number. Bidder shall have valid ICAI Membership/Firm Registration Number.

MEGA will shortlist eligible firms on the basis of Technical Score obtained as per the scoring pattern outlined above.

B. Evaluation of Technical Proposal

1. The firm shall be allotted Marks for technical evaluation as per table attached here above.
2. The firm to be eligible should score at least 70 points in technical evaluation.

C. Financial evaluation:

1. The Evaluation Committee shall determine if the financial proposal is complete and without computation errors. The lowest financial proposal (Fm) shall be given a financial score (Sf) of 100 points.
2. The formula for determining the financial scores is as below:
 $SF = 100 \times Fm / F$ where SF is the financial score, Fm is the lowest price quoted by any consultant and F the price quoted by the firm.

D. Final Selection

1. Proposal shall finally be ranked according to their combined technical (St) and Financial (Sf) scores using the weight indicated as below.
2. The ranking shall be computed as follows:
3. (75% of Technical Marks) + (25% of Financial Marks)
4. The successful bidder will be selected on the basis of highest score obtained as per above evaluation criteria.

Mere meeting the qualification and/or submission of application will not confer any right for selection. Acceptance/rejection of any application will be at the sole discretion of the management of MEGA Co. Ltd.



Section E:

Schedule of Payment:-

1. The fee should be including all kind of charges. No other cost except the quoted fee will be paid to the consultant.
2. Taxes & Duties will be quoted separately in the format.
3. Details of taxes will be mentioned separately with effective rate.
4. TDS will be deducted while making payment as per the applicable rules.
5. There shall be 10 % deduction as retention money which would be deducted from each monthly bill. The retention money will be released after 6 months from the completion of assignment. The company reserves right not to release the retention money on the event of unsatisfactory performance.
6. Payment of monthly bill will be released within 15 days on submission of proper invoice supported by Tax Compliance Certificate of the relevant month.

Section F:
Tender for Tax Consultant

Sr. No.	Particulars		Response
1.	(a)	Name of the firm (in CAPITAL letters)	
	(b)	Address of Head Office & Branch Offices (Please state Head Office & Branch separately)	
	(c)	PAN No. of the firm	
	(d)	GST No.	
2.	ICAI Registration No. Region Name Region Code No.		
3.	E-mail Address for communication		
4.	Contact No.		
5.	Date of constitution of the firm		
6.	Full-time Partners (in case of Partnership firm) as on 1st January 2018. <i>(Please provide details in the table below)</i>		(The Details of partner Chartered Accountants with the firm in Annexure-“A” attached herewith)
	Sl. No.	Continuous association with the Firm	
	(a)	CA Partner having Post Qualification Experience (PQE) of 1 year or more with the firm (but less than 5 years)	
	(b)	CA Partner having Post Qualification Experience (PQE) of 5 year or more with the firm (but less than 10 years)	
	(c)	CA Partner having Post Qualification Experience (PQE) of 10 year or more with the firm	
	7.	Number of Chartered Accountants employed full time with the firm	(The Details of other Chartered Accountants employed full time with the firm in Annexure-“B” attached herewith)
	Sl. No.	Continuous association with the Firm	Number of CAs / Cost Accountant / Technical Qualified Staff
	(a)	Full time Staff having Post Qualification Experience (PQE) of 1 year or more with the firm (but less than 5 years)	
	(b)	Full time Staff having Post Qualification Experience (PQE) of 5 year or more with the firm (but less than 10 years)	
	(c)	Full time Staff having Post Qualification Experience (PQE) of 10 year or more with the firm	

Sr. No.	Particulars	Response
8.	Assignment with Government infrastructural company	(The details of experience of the should be given as per Annexure-“C” attached)
9.	Assignment with Public Limited Sector infrastructural Company	(The details of experience of the should be given as per Annexure-“D” attached)
10.	Fees earned by the firm for the last 3 years	(The details of fees earned during last 3 years should be given as per Annexure-“E” attached)
11.	Profile of the firm	To be attached herewith separately.

We/I declare

1. That the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later on found incorrect or false or there had been suppression of material information, the firm would not only stand disqualified from the tender process, but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed there under;
2. That the firm or partners have not been debarred or cautioned by ICAI during the last five years; (A self certificate to the effect from bidder will be attached).
3. That individually we are not engaged in practice otherwise or in any other activity which would be deemed to be a practice under Section 2(2) of the Chartered Accountants Act, 1949;
4. That the constitution of the firm as on 1st January,2018 shown in the bid submission is the same as that in the Constitution Certificate issued by the ICAI.
5. That no partner of the audit firm or any qualified employee of the firm is related to any member of the Governing Body / Executive Committee / Board of Directors or the Project Director/ Managing Director / any Director or any of the senior management (as applicable) of the MEGA. Relative would mean husband, wife, brother, or sister or any lineal ascendant or descendant.
6. That neither the firm nor its Partners or Associates have any interest in the business of the MEGA.
7. The Tax Consultant is not one against which disciplinary orders have been issued by the Public Companies Accounting Oversight Board and these orders are in force. Also, any partner/senior manager of the Consultant firm is not associated with the Consultant assignment in any manner if he/she has been found guilty of professional/other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949; or is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board.

Sign with stamp & membership no on each page)

Section G
Annexure-“A”
DETAILS OF FULL-TIME PARTNERS OF THE FIRM

Sr. No.	Name of Partners	Year of establishment of firm	Total completed years	Membership No.	Qualification	Year of passing (CA)	Number of completed years Post Qualification Experience with the firm No. of years
1	2	3	4	5	6	7	8

Please attach duly certified copy of Firm Card issued by ICAI of dated 01.01.2018 in support of the aforesaid information

Annexure - “B”
DETAILS OF OTHER STAFF EMPLOYED FULL TIME WITH THE FIRM

Sr. No.	Name of the Chartered Accountant	Membership No.	ACA / FCA	Date of joining the Firm
1	2	3	4	5

Please attach duly certified copy of Firm Card issued by ICAI of dated 01.01.2018 in support of the aforesaid information

Annexure - “C”
DETAILS OF EXPERIENCE WITH GOVERNMENT INFRASTRUCURAL COMPANY

Sr. No.	Name of the Company	Year of ASSIGNMENT	Latest Turnover of Entity Amount (Rs. in Crores)	Remark
1	2	3	4	5

Please attach certified copy of Work Order/Service Order/Contract in support of the aforesaid information. **Completion certificate duly signed by the competent authority on the letter head of the service recipient company should be furnished without which assignment will not be considered.**

Please also attach a BRIEF DETAILS OF WORK DONE

Annexure - "D"

DETAILS OF EXPERIENCE WITH PUBLIC LIMITED SECTOR IN INFRASTRUCTURAL NATURE

(Other than those given in Annexure C)

Sr. No.	Name of the Company	Year of Assignment	Latest Turnover of Entity Amount (Rs. in Crores)	Remarks
1	2	3	4	5

Please attach certified copy of Work Order/Service Order/Contract in support of the aforesaid information. **Completion certificate duly signed by the competent authority on the letter head of the service recipient company should be furnished without which assignment will not be considered.**

Please also attach a BRIEF DETAILS OF WORK DONE

Please also attach a BRIEF DETAILS OF WORK DONE

Annexure - "E"

DETAILS OF FEES EARNED BY THE FIRM DURING LAST THREE YEARS

Particulars	FY 2014-15	FY 2015-16	FY 2016-17
Fees earned during year			
Total Fees			
Average annual fees earned			

Please provide self attested copy of financial statements.



Section H

Format for Financial Bid for Tax Consultancy Work

Period of assignment from July 2018 to June 2019

Particular		Fees in Rupees (Per Month)
Monthly fees including all charges and cost for providing tax consultancy work	(A)	
Taxes & Duties	(B)	
Total	(C) = (A + B)	
Amount in words		(Rupees.....)

Fee is including all kind of charges to render services.

We have read all the terms and conditions with respect to financial bid as enclosed herewith and abide ourselves with.

The assignment of tax consultancy work is further extendable if performance is found satisfactory on annual basis.

Date:
Place:

(Sign with stamp & membership no
on each page)



Bid forwarding letter-specimen

Date:

To,
The Chief Financial Officer,
MEGA Company Limited,
Block No.1, 1st Floor Karmayogi Bhavan,
Sector-10/A
GANDHINAGAR-382010

Dear Sir,

Sub: Submission of Techno commercial bid.

Ref: TENDER NO: **MEGA/F&A/Tender Notice/02/2018** Dated: 14th May, 2018.

With reference the above we _____(name of bidder) hereby submit our bid as under.

- A. We have prepared and submitted the bid strictly as per the format and instruction given in the tender document.
- B. Techno Commercial bid and financial bid have been submitted in separate sealed envelopes duly super scribing techno commercial and financial bid and both the sealed envelope have been put in third envelope super scribing Proposal for appointment of tax Consultant.
- C. The price bid is submitted un-conditionally i.e. without any condition and strictly as per the price bid format.
- D. Techno-commercial bid is not having any mention of the price.
- E. We meet the eligibility criteria as under:
 - I. We are reputed firm of Chartered accountants based at Ahmedabad/ Gandhinagar.
 - II. We are in continuous practice of tax consultancy work of companies/firms and institutions for a period of _____years ending 31st March 2018.
 - III. We have _____no. of full time partners in practice or _____ no. of associated chartered accountants in full time employment.
 - IV. We have not been blacklisted /debarred anytime during last 3 years ending 31st March 2018 from participating in a tender floated by any central/state PSU or any state/central government department/institutes or any autonomous funded and/or controlled by any state/central government.
 - V. The average annual turnover of our firm is Rs _____ during the last three financial year ending 31st March, 2017.



- VI. We have not been penalized for any disciplinary proceedings and no disciplinary proceedings are pending against me/us.
- VII. We are not the statutory auditors of the company.
- VIII. We are not falling under the preview of section 144 of the Companies Act 2013.
- IX. We are having valid PAN,TAN and GST Number (documentary proof enclosed)
- X. We possess valid ICAI membership no./firm registration no.

For_____

(Name of the signatory)

Partner