



**Gujarat Metro Rail Corporation (GMRC) Limited**  
**(A Joint Venture of Govt. of India & Govt. of Gujarat)**

**Registered Office**

**Block No. 1, First Floor, Karmayogi Bhavan, Sector 10/A, Gandhinagar, Gujarat-382010**

**Tele: +91-79-23248572 Fax No: +91-79-26859766, Website:**

**[www.gujaratmetrorail.com](http://www.gujaratmetrorail.com)**

**CIN: U60200GJ2010SGC059407**

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**Tender Notification No: - GMRC/F&A/Tax Consultant/2026**

**Dated: 12<sup>th</sup> February 2026**

**Sealed Tenders are invited in three packets from Chartered Accountant Firms for  
appointment as Tax Consultant for  
Financial Year 2026-2027**

**Please visit [www.gujaratmetrorail.com](http://www.gujaratmetrorail.com) for details of the Tender and to download  
Tender documents.**

**(I/C) General Manager-F&A**

**Gujarat Metro Rail Corporation (GMRC) Limited**

## **Tender for Tax Consultancy work**

GMRC invites participation from reputed and experienced firm of Chartered Accountants for Tax Consultancy work for a period of 1 year commencing from April'2026, further extendable for 1 to 2 years on annual basis subject to satisfactory performance.

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Schedule of Tender Events is tabulated hereunder which is final provided that no specific correction in the event is uploaded on GMRC's official website.

<b>Sr. No.</b>	<b>Event</b>	<b>Date &amp; Time</b>
1	Issue of Tender	12-02-2026
2	Last date for submission of query etc., by the bidder/(s). Query will be sent on <a href="mailto:kiran.panchal@gujaratmetrorail.com">kiran.panchal@gujaratmetrorail.com</a>	18-02-2026
3	Reply/clarification/corrigendum as case may be by GMRC in response to the query of bidder	25-02-2026
4	Submission of bid complete in all respect as per tender	05-03-2026 (Time: 18:00 Hours)
5	Opening of Technical Bid	06-03-2026 (Time: 11:00 Hours)
6	Opening of Financial Bid	To be informed to technically compliant bidder/(s) well in advance

## **Section A:**

### **Brief Introduction**

GMRC is a 50:50 SPV (Special Purpose Vehicles) of GoI & GoG, registered under company's act, to set up, manage, operate and maintain rail based mass rapid transport system in Gujarat to provide the general public with a fast reliable, convenient, efficient, modern and economic mode of public transport. The company is executing Ahmedabad Metro Rail Project Phase I, Ahmedabad Metro Rail Project Phase II and Surat Metro Rail Project Phase I and O&M of Ahmedabad Metro Rail Phase-I and Ahmedabad Metro Rail Project Phase II. Details about the company and project are available on the official website of the company i.e. [www.gujaratmetrorail.com](http://www.gujaratmetrorail.com).

GMRC intends to appoint a CA firm as Tax Consultant for direct as well as indirect taxes & duties which are currently applicable to GMRC and would be applicable to GMRC 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. 1<sup>st</sup> April 2026 and the appointment will also be extendable for further 1 to 2 years on satisfactory performance on agreed terms and conditions by both the parties.

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 GMRC after selection of bidder.

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 GMRC's official website, without any obligation or press notification or other proclamation. Therefore, all interested are advised to see the Website regularly.

## **Section B:**

### **General Terms & Conditions:-**

1. Proposals in the prescribed format will only be considered. Proposal should provide sufficient details as required in the format; the applicant should submit supporting documents also.
2. If proposal is not submitted in the prescribed format or submitted with lack of supporting documents, then the proposal will be rejected without assigning any reasons.
3. The last date of submission of proposal shall be 05-03-2026 on or before 18.00 hours.
4. So proposal received after the prescribed time limit will not be considered for further scrutiny and will out rightly be rejected.
5. Technical Bid, Financial Bid and Tender Fees must be kept in three separate envelopes with superscription on the top of the envelope
  - a) **Technical Bid for appointment of Tax Consultants**
  - b) **Financial Bid for appointment of Tax Consultants**
  - c) **Tender Fees for appointment of Tax Consultants**

**All 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 will be rejected.

6. Tender Fee for this tender is Rs. 5,000/- (Exclusive of GST) by way of Demand Draft in the name of “Gujarat Metro Rail Corporation (GMRC) Limited” payable at Gandhinagar/Ahmedabad. Separate envelope containing the Demand Draft is required to be submitted along with the GST Certificate. Proposal not containing the tender fees shall be summarily rejected.
7. The Proposals sent by post, courier or in person will only be considered.
8. Proposal shall remain valid for a period of 60 days after the date of opening of bids.
9. Proposal received after the scheduled time will not be accepted under any circumstances. GMRC will not be responsible for any delay due to postal service or any other means.
10. 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.
11. Proposal should be addressed to,

**(I/C) General Manager-F&A,  
Gujarat Metro Rail Corporation (GMRC) Limited,  
Block No. 1, First Floor, Karmayogi Bhavan,  
Sector 10/A, Gandhinagar,  
Gujarat-382010**

12. All the technical bids received will be opened by the tender evaluation committee and will be evaluated as per pre-defined criteria.
13. On the basis of evaluation, firms whose technical score is 70% or more are eligible for Financial Bid opening.
14. The Financial bids in respect of technically eligible Firms to be opened and selection from among these firms shall be determined on the basis of weighted evaluation where technical and financial scores shall be assigned weights of 75:25 respectively.
15. In case of any dispute, the decision of MD, GMRC shall be final and binding.
16. The assignment shall be carried out with due diligence, maintaining quality of service and in least possible time.
17. GMRC reserves the right to cancel selected firm, if it considers necessary.
18. In case of non-fulfillment of any instruction issued by GMRC, GMRC will be entitled to cancel the assignment without assigning any reasons.
19. Expected Time for compliance/reply of the matters related to Direct Taxes and Indirect Taxes.

Sr. No.	Compliance	Expected time of compliance
1	TDS/TCS Return Filing	5 working days before due date
2	Form 15CA/Form 15CB	within 2 Hours from the time of sharing of details/documents
3	Advance Tax Payment working	5 working days before due date
4	Income Tax Return filing	15 Days before due date
5	Reply of the Notice/Appeal/Third party inquiry related to Notice/Appeal under Direct Taxes or Indirect Taxes	2 working day from date of submission of data by GMRC
6	Employee Investment supporting verification	7 working days from date of communication
7	Resolution of defaults on TDS-CPC Portal/outstanding demands reflected on the tax portals	Quarterly basis to be resolved within 7 days from the date of reporting/reflection
8	GST Return Filing	3 working days before due date
9	GST – TDS Return Filing	3 working days before due date
10	Annual GST Return filing/Audit	15 working days before due date
11	Opinion related to any matter pertaining to Direct Tax/ Indirect Tax desired in written (Hard Copy)	3 working days from date of communication
12	Opinion related to any matter pertaining to Direct Tax/ Indirect Tax desired through an E-Mail	On the same day
13	Any Other Matters	Within 3 working days from the date of communication

Maximum penalty of 3 % with an overall capping of 10% of the respective months bill shall be deducted on non-compliance of above stated timeline.

20. The GMRC reserves the right to reject any or all offers received without assigning any reasons.
21. These are only proposed draft terms and conditions and can be modified at any time by the GMRC at its sole discretion.

## **Section C:**

### **Indicative Scope of Work for Tax Consultancy Service**

The objective of this engagement is to appoint Tax Consultant to provide comprehensive advisory, compliance, litigation management, and authorised representation in respect of Direct Taxes and Indirect Taxes and other applicable taxes. The Consultant shall ensure timely, accurate, and complete compliance with statutory requirements under relevant tax laws, rules, notifications, and circulars. Further, the Consultant shall represent the organization before assessing officers, appellate authorities, tribunals, and other statutory forums, and shall manage assessments, audits, appeals, rectifications, refunds, and related proceedings and time-bound manner.

#### **Direct Taxes: -**

- 1) Day to day tax matters that includes replying to various tax notice and providing necessary tax support on regular basis or to be required by GMRC as & when.
- 2) Tax compliance that includes but not limited to Advance Income Tax Calculation, TDS/TCS Compliance and filing of all kind of periodic returns and any other additional matter as required under tax provisions.
- 3) Compliance of Tax details for audit and support to the Internal / Statutory / CAG Auditors including opinion and disclosures required if any.
- 4) Calculation and deduction of TDS/TCS will be done by GMRC, but for any professional opinion regarding the tax matters (i.e. what percentage will apply and whether the TDS is applicable or not) will be provided by the Firm either on site or off site as per the GMRC's requirement.
- 5) Preparation & Submission of Quarterly TDS /TCS Returns through electronic mode will be in the scope of the Firm. Form 16 / 16A alongwith the consolidated file reconciled with data provided by GMRC will be submitted to GMRC by the firm without fail. It shall be the responsibility of the firm to match part A & B of form 16 and accordingly the return shall be filed.
- 6) Any update regarding the applicability as well as changes in Rates, Rules, Provision is to be informed to GMRC by the Firm through E-mail.
- 7) 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 GMRC. (Even after the completion of period of engagement)
- 8) TDS Certificates will be extracted by the firm alongwith digital sign. The Username and Password will be shared for data required to be downloaded from the CPC site.
- 9) Professional Opinion wherever required regarding the future contracts to be entered by GMRC shall also to be provided promptly by the Firm, either in writing or orally wherever and in whichever form as desired by GMRC.
- 10) Services relating to Periodic training or updating the GMRC's personnel shall be provided by the Firm wherever and whenever desired by the GMRC at no extra cost.
- 11) Income Tax Return whether original or revised, whether pertaining to current Assessment Year or previous Assessment Year of the GMRC will be submitted by

the Firm, there will be no limit on number of returns to be filed during the period of engagement.

- 12) Any Scrutiny proceeding pertaining to any Assessment Year (i.e. past and future) and appearance before the Income Tax Authority up to Appellate Tribunal, shall be handled by the Firm only with prior approval of GMRC and in close co-ordination of one representative of the GMRC.
- 13) 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 required forms.
- 14) Representation before International taxation authority regarding matter arising out of withholding tax on foreign remittances if any.
- 15) 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 verbally as desired by GMRC.
- 16) Details/data/documents related to Income Tax Appellate Tribunal/Court pertaining to any Assessment Year (i.e. past and future) will be prepared by the Firm with the prior approval of GMRC and the same shall be shared with the GMRC for further submission to ITAT.
- 17) The scope includes Tax Audit for the relevant year if applicable to the company.
- 18) Other Tax related issues consequent to amendments in Income Tax Act.

### **Indirect Tax**

#### **Sales Tax Matter / Value Added Tax matter/GST Matter**

- 1) Any Scrutiny or Appearing in front of the Sales Tax Authority pertaining to any Assessment Year (i.e. past and future) will be carried out by the Firm with the prior approval of GMRC and shall be with the one representative of GMRC.
- 2) Any query or intimation raised by the Sales 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 GMRC. (Even after the completion of period of engagement).
- 3) Details/data/documents related to Sales Tax Appellate Tribunal/Court pertaining to any Assessment Year will be prepared by the Firm with the prior approval of GMRC and the same shall be shared with the GMRC for further submission to STAT.
- 4) Payment of Tax will be done by GMRC, but for that necessary duly filled challans will be provided by the Firm wherever desired after verifying the data.

- 5) Any kind of Scrutiny pertaining to any Assessment Year (i.e. past and future) and appearing in front of the Tax Authority up to Appellate Tribunal will be carried out by the Firm with the prior approval of GMRC with close co-ordination of one representative of the GMRC.

#### **Custom**

- 1) 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.
- 2) 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.
- 3) Any query or intimation raised by the Custom authority regarding the data/information/details submitted 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 GMRC. (Even after the completion of period of engagement)
- 4) Any kind of Scrutiny pertaining to any Assessment Year (i.e. past and future) and appearing in front of the Tax Authority up to Appellate Tribunal will be carried out by the Firm with the prior approval of GMRC with close co-ordination of one representative of the GMRC.

#### **Service Tax Matter**

- 1) 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 GMRC and shall be with the one representative of GMRC.
- 2) 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 GMRC. (Even after the completion of period of engagement)
- 3) Payment of Tax will be done by GMRC, but for that necessary duly filled challan will be provided by the Firm wherever desired after verifying the data.
- 4) Any kind of Scrutiny pertaining to any Assessment Year (i.e. past and future) and appearing in front of the Tax Authority up to Appellate Tribunal will be carried out by the Firm with the prior approval of GMRC with close co-ordination of one representative of the GMRC.

#### **Goods and Service Tax**

- 1) Advice/opinion on the applicability and levy of Goods and Service Tax.
- 2) The Firm will file monthly as well as annual GST returns and any other return as applicable with the concerned authorities as per the applicable periodicity &



- verification of reconciliation of GST return(s) with the financial data available in GMRC account books & GSTN Portal. Data for that will be provided by GMRC.
- 3) The Firm will conform that all the applicable provisions of GST Act are complied with and the same are accounted for in books of accounts properly.
  - 4) Facilitation in resolution of Audit Queries, if any raised by Internal Auditors/Statutory Auditors/CAG Auditors.
  - 5) 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 GMRC and shall be with the one representative of GMRC.
  - 6) 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 GMRC. (Even after the completion of period of engagement)
  - 7) Payment of Tax will be done by GMRC, but for that necessary duly filled challan will be provided by the Firm wherever desired after verifying the data.
  - 8) Any other work/verification related to GST to be dealt with by GMRC in compliance with the provisions of GST Act.
  - 9) The Firm will carry out Annual GST Audit as per applicable provisions of GST Act. Data for that will be provided by GMRC.
  - 10) Any kind of Scrutiny pertaining to any Assessment Year (i.e. past and future) and appearing in front of the Tax Authority up to Appellate Tribunal will be carried out by the Firm with the prior approval of GMRC with close co-ordination of one representative of the GMRC.
  - 11) Any update regarding the applicability as well as changes in Rates, Rules, Provision is to be informed to GMRC by the Firm through E-mail.

Tax Compliance /Audit related to Income Tax, GST and other applicable Direct and Indirect tax to be carried out every month within 5 days of the Next Month at GMRC office, Gandhinagar. After end of each month a Tax Compliance certificate along with open-ended cases is required to be issued by the Firm to the GMRC.

In addition to the above, any compliance, filing, reply, certification, audit, or other requirements arising under existing law, introduction of any new law, amendment thereto, or similar changes shall be deemed to be included in the scope of work.

**Relevant Documents/Details/Information related to any statutory proceeding & assessment pending with respective statutory authority till the assignment completion date has to be handed over to the successor Tax consultant along with detail note on the status of the proceedings & assessments.**

**Section D:****Minimum Eligibility Criterion****A. Technical Evaluation**

Sl. No	Pre-Qualified Criteria	Scoring Pattern for technical score	Score	Maximum Mark	Documents to be provided as a proof
1	The firm should have head office or branch office in Gandhinagar or Ahmedabad.				Copy of Self attested latest firm card issued by ICAI (attached at Page no.____)
2	Existence of Firm for at least 5 years	5 years Up to 7 Up to 10 More than 10	5 10 15 20	20	
3	The Firm should have rendered at least three assignments during last 5 financial year ended on 31.3.2025. The assignment should have been for services of direct and/or indirect taxes & duties 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	For 3 assignments Up to 5 assignments Up to 7 assignments Up to 10 assignments More than 10 assignments	10 20 35 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  If assignment Completion certificate is not submitted, proposal shall not be considered.  (attached at Page no.____)
4	The Firm should have earned average minimum two crores fees during last three years. To calculate the average fees earned, revenue of last three years will be totaled. (FY 2022-23, 2023-24 & 2024-25)	Up to 2 Cr Up to 3 Cr Up to 4 Cr More than 4 Cr	5 10 15 20	20	Self attested audited financial statements of last three years i.e. FY 2022-23, 2023-24 & 2024-25. (attached at Page no.____)

**Definition:**

1. **Infrastructure Project:** Road, Bridge, Port, Railways, Canal, Power Sector, Airport

**Note:**

- I. With respect to SI No.3 above, as minimum criteria to qualify for evaluation, a firm must have executed at least 3 assignments in last five years.
- II. The Firm or Partners should not have been debarred or cautioned by ICAI or any Government PSUs or any State/Central Govt. Dept./Institute or any autonomous funded and/or controlled by any State/Central Govt. (A self certificate to the effect from the Firm shall be attached).
- 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.

GMRC 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 herewith.
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 GMRC Co. Ltd.

## **Section E:**

### **Schedule of Payment:-**

1. The fee should include all kind of charges. No other cost except the quoted fee will be paid to the Tax Consultant Firm.
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 5 % 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 work. The company reserves right not to release the retention money on the event of unsatisfactory performance.
6. The payment schedule will be as mentioned below.

<b>Milestone</b>	<b>To be payable</b>
Monthly fees	Within 15 days of receipt of complete bill with all supporting documents including Tax compliance certificate

**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. of the firm	
2.	ICAI Registration No. Region Name Region Code No.		
3.	E-mail Address		
4.	Contact No.		
5.	Date of constitution of the firm		
6.	Full-time Partners (in case of Partnership firm) as on 1st January 2026. <i>(Please provide details in the table below)</i>		(The Details of partner Chartered Accountants with the firm in <b>Annexure-“A”</b> attached herewith)
	<b>Sl. No.</b>	<b>Continuous association with the Firm</b>	<b>Number of CAs</b>
	(a)	CA Partner having Post Qualification Experience (PQE) of 1 year or more with the firm <b>(but less than 5 years)</b>	
	(b)	CA Partner having Post Qualification Experience (PQE) of 5 year or more with the firm <b>(but less than 10 years)</b>	
	(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 <b>Annexure-“B”</b> attached herewith)
	<b>Sl. No.</b>	<b>Continuous association with the Firm</b>	<b>Number of CAs / Cost Accountant / Technical Qualified Staff</b>
	(a)	Full time Staff having Post	

Sr. No	Particulars	Response
	Qualification Experience (PQE) of 1 year or more with the firm <b>(but less than 5 years)</b>	
	(b) Full time Staff having Post Qualification Experience (PQE) of 5 year or more with the firm <b>(but less than 10 years)</b>	
	(c) Full time Staff having Post Qualification Experience (PQE) of 10 year or more with the firm	
8.	Similar experience of tax consulting services for direct or indirect taxes & duties to Government Company infrastructural in nature of State Government as well as Central Government or a private sector infrastructure company registered under the Companies Act. In this regard each year consultancy work for entire financial year will be considered as one (1) assignment	
9.	Assignment with Government infrastructural company/ Private Sector infrastructural Company	(The details of experience should be given as per <b>Annexure-“C”</b> 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 <b>Annexure “D”</b> 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 not correct 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 has not been debarred or cautioned by ICAI or any Government PSUs. (A self certificate to the effect from the Firm shall 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, 2026 shown in the bid submission is the same as that in the Constitution Certificate issued by the ICAI.
5. That the firm is not the incumbent Internal Auditor of the project or the Project Implementation Authority (PIA).
6. 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 GMRC. Relative would mean husband, wife, brother, or sister or any lineal ascendant or descendant.
7. That neither the firm nor its Partners or Associates have any interest in the business of the GMRC.
8. That from the time of appointment and for one year after (to be counted from the date of issue of final audit report) the Firm ceases to be Statutory auditor, no other assignment of any kind to the PIA/project (including consultancy) will be accepted, either by the firm or by its partners or relatives of partners of the firm or by its associates.
9. 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 Partner	Year of establishment of firm	Total completed years	Members hip No.	Qualification	Year of passing (CA)	Number of completed years Post Qualification Experience with the firm	
1	2	3	4	5	6	7	8	

- Please attach duly certified copy of ICAI Firm Card in support of the aforesaid information
- Please attach duly certified copy of registration certificate of ICAI

### 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

Please furnish a certificate to that effect in support of the aforesaid information.

### Annexure - “C”

#### DETAILS OF EXPERIENCE

Sr. No.	Name of the Company	Type of Company	Year of Assignment	Latest Turnover of Entity (Rs in Crores)	Nature of Service	Assignment Completion Certificate attached (Yes/No)
1	2	3	4	5	6	7

- Please attach certified copy of Work Order/Service Order/Contract in support of the aforesaid information.
- Please attach a certificate of competent authority of service recipient organization to the effect that the assignment has been successfully completed on the letter head in support of the aforesaid information.
- Please also attach a **Brief Details of Work Done**

### Annexure - “D”

#### DETAILS OF FEES EARNED BY THE FIRM DURING LAST THREE YEARS

Sr. No	FY 2022-23	FY 2023-24	FY 2024-25
Fees earned during year			
Total Fees			
Average annual fees earned			

Please provide self-attested copy of financial statements.



## Section H

### Format for Financial Bid

Particular	Fees in Rupees
Monthly fees including all charges and cost for providing tax consultancy work	For Apr-26 to March'27
Taxes & Duties	
Total	
	(Rupee        )

Fee includes all kind of charges to render services as mentioned in the scope of work.

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:

(Sign with stamp & membership no

Place:

on each page)

## **Bid forwarding Letter-Specimen**

Date:

To,

(I/C) General Manager-F&A,

GMRC Limited,

Block No.1, 1<sup>st</sup> Floor Karmayogi Bhavan,

Sector-10/A

GANDHINAGAR-382010

Dear Sir,

Sub: Submission of Techno commercial bid.

Ref: TENDER NO: **GMRC/F&A/Tax Consultant/2026 Dated 12<sup>th</sup> Feb'2026.**

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 31<sup>st</sup> March 2025.
  - 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 31<sup>st</sup> March 2025 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 31<sup>st</sup> March, 2025.
- 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.
- XI. Assignment Completion Certificate has been attached.

For\_\_\_\_\_

(Name of the signatory)

Partner