

भारतीय विमानपत्तन प्राधिकरण AIRPORTS AUTHORITY OF INDIA



Tender REF: AAI/BAGDOGRA/ TAX RETURN FILING

**“HIRING OF TAX CONSULTANT FOR FILING OF
TDS/TCS RETURN AND PROFESSIONAL TAX RETURN
FOR THE FINANCIAL YEAR 2026-27 & 2027-28
AT BAGDOGRA AIRPORT”**



**AIRPORTS AUTHORITY OF INDIA
BAGDOGRA AIRPORT**

NAME OF WORK: "HIRING OF TAX CONSULTANT FOR FILING OF TDS/TCS RETURN AND PROFESSIONAL TAX RETURN FOR THE FINANCIAL YEAR 2026-27 & 2027-28 AT BAGDOGRA AIRPORT"

AAI invites tender from the eligible practicing CA/CMA partnership firm/proprietorship firm/LLP on behalf of the chairman, Airports Authority of India, New Delhi for the work of filing of TDS/TCS return (total 08 quarters from the date of the Contract) and Professional Tax return (total 02) for the Financial Year 2026-27 & 2027-28 at Bagdogra Airport.

The Estimated Cost of the tender is Rs. 62,000/- (Rupees Sixty two thousand only) including GST (as applicable). The detailed scope of along with terms and conditions, is available at the URL address <https://gem.gov.in>.

AIRPORTS AUTHORITY OF INDIA
BAGDOGRA AIRPORT, BAGDOGRA

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General Information: Organization

- 1.1 Airports Authority of India (AAI) was constituted by an Act of Parliament and came into being on 1st April 1995 by merging erstwhile National Airports Authority and International Airports Authority of India. The merger brought into existence a single organization entrusted with the responsibility of creating, upgrading, maintaining and managing civil aviation infrastructure both on the ground and air space in the country.
- 1.2 Currently, AAI manages a total of 133 Airports, with 8 of them under Private Control. Among these, 2 Airports, namely DIAL and MIAL, operate under Joint Venture Companies (JVC), and the remaining 6 airports are managed through the Public-Private Partnership (PPP) mode. These Airports include Ahmedabad, Jaipur, Lucknow, Guwahati, Thiruvananthapuram, and Mangalore.
- 1.3 The functions of AAI include:
 - a. Design, Development, Operation and Maintenance of international and domestic airports and civil enclaves.
 - b. Control and Management of the Indian airspace extending beyond the territorial limits of the country, as accepted by ICAO.
 - c. Construction, Modification and Management of passenger terminals.
 - d. Development and Management of cargo terminals at international and domestic airports.
 - e. Provision of passenger facilities and information system at the passenger terminals at airports.
 - f. Expansion and strengthening of operation area, viz. Runways, Aprons, Taxiway etc.
 - g. Provision of visual aids.
 - h. Provision of Communication and Navigation aids, viz. ILS, DVOR, DME, Radar etc.

1.4 Sources of Revenue/Income

AAI's revenue and Annual Report are placed in the AAI Website (www.aai.aero)
- Public Info. – Public Document - Annual Report which may please be referred.

IMPORTANT POINTS TO NOTE

1	GeM TENDER REFERENCE NO.	AAI/BAGDOGRA/TAX RETURN FILING
2	TENDER INVITED FOR	Hiring of Tax Consultant for filing of TDS/TCS return (total 08 quarters from the date of the Contract) and Professional Tax return (total 02) for the Financial Year 2026-27 & 2027-28 at Bagdogra Airport.
3	VALIDITY OF THE TENDER	180 days from the last date of submission of bid on GeM portal
4	PUBLISHING OF TENDER DOCUMENTS ON AAI WEBSITE (WWW.AAI.AERO)	27.08.2026
5	START DATE ON GeM Portal	27.08.2026
6	END DATE & TIME ON GeM PORTAL	08.09.2026
7	TIME PERIOD FOR RAISING QUERY BY THE TENDERER	Five working days from the date of publishing tender
8	TIME PERIOD FOR FURNISHING OF REPLY BY THE CONSIGNEE/BUYER	As per GeM provision.
9	TIME & DATE OF OPENING OF TECHNICAL BID	09.09.2026
10	TENTATIVE TIME & DATE OF OPENING OF PRICE BID	After evaluation by the committee
11	WHETHER REVERSE AUCTION (RA) ACTIVATED	As per GeM provisions
12	CORRESPONDENCE DETAILS OF THE BUYER/ CONSIGNEE	Sr. Manager (F&A), AIRPORTS AUTHORITY OF INDIA, Bagdogra-734421
13	WEBSITE ADDRESS OF AAI	www.aai.aero
14	CONTACT PERSON	Swarup Adhikari, SM (FIN), EMAIL- swarupadhi@aai.aero, Mob No.- 9123698512 Between 9.30 AM to 6.00 PM (Excluding Govt. Holidays. Saturday & Sunday)

NOTICE INVITING ONLINE TENDER

1. Online tenders through e-procurement mode are invited by AAI for Hiring of Tax Consultant for filing of TDS/TCS return (total 08 quarters from the date of the Contract) and Professional Tax return (total 02) for the Financial Year 2026-27 & 2027-28 at Bagdogra Airport.
2. The tender document is made available through Gem Portal mode and open for downloading free of cost from GEM Portal <https://gem.gov.in> during the period as mentioned in NIT.
3. The tender document consists of two volumes- Volume I: Technical Bid and Volume II: Financial Bid.
4. The complete tender document shall be submitted online as per tender offer on or before the due date and time of submission. Tender documents through offline mode will not be entertained in any case.
5. The offer (both Technical & Financial) must be valid for a minimum of 180 days from the last date of online submission of offer; otherwise, the offer shall be rejected as non-responsive.
6. Bidding is open to all eligible bidders meeting the eligibility criteria as defined in Volume I. Technical Bid and bidders are advised to submit below mentioned documents to qualify for opening of financial bid;
 - a) The bidder should submit self-declaration in the covering letter as mentioned in Annexure - 5, stating that the bidder has not been blacklisted /debarred by any Government department/agency /falling under the denied entity list of Reserve Bank of India, Nationalized banks, or any Public Sector Unit or any other body recognized by Government of India.
 - b) All the documents required to meet the eligibility criteria, as per Format along with relevant documents in the Tender Document, Technical Bid shall be uploaded through e- procurement Gem portal after scanning in .pdf format. **The Tenderer should submit Self attested copies of the documents.** The Tenderer has to produce the original documents for verification before issuing the award letter. Failure to produce the original documents will be treated as void/ non-responsive and is liable to get rejected.
7. The prospective Tenderer shall submit queries, if any, through GeM portal as per the mentioned deadline, so that the queries can be clarified. The bidders' queries will be clarified through GeM portal only.
8. The last date of online submission of offers will be as per the given date & time as provided in NIT unless otherwise notified. In the event of changes in the schedules, the same will be notified through GEM Portal <https://gem.gov.in>.
9. If the offers are not received according to the instructions detailed herein above, they shall be liable for rejection.

Annexure – 1

SCOPE OF WORK: The appointed Chartered Accountant Firm/Tax Consultant shall provide professional services for TDS/TCS compliance and related statutory obligations of the Bagdogra Airport for the specified in the contract. The scope of work shall include, but not be limited to, the following:

1. TDS/TCS Compliance and Quarterly Returns

- Examination and verification of TDS/TCS deductions made during each month/quarter from various payments and transactions.
- Verification of applicability of the appropriate provisions of the Income Tax Act, 1961 and rules relating to TDS/TCS.
- Verification of correct rates of TDS/TCS, including applicability of surcharge, cess, lower/nil deduction certificates, PAN-related provisions, etc., wherever applicable.
- Preparation and filing of **quarterly TDS/TCS statements/returns** in the prescribed forms within the stipulated statutory due dates.
- Ensuring proper classification of deductees, nature of payments, sections under which tax has been deducted and other relevant particulars.
- Verification of challan details, BSR code, challan serial number, date of payment and amount against the TDS/TCS returns before filing.
- Correction and/or revision of TDS/TCS returns wherever required due to errors, omissions, mismatches or subsequent changes.

2. Generation and Issuance of TDS Certificates

- Generation of **Form 130** (Part A, B & C) for salary-related TDS, wherever applicable.
- Generation of **Form 131** for TDS deducted from payments other than salary.
- Generation of **Form 133**, wherever applicable, in respect of TCS.
- Ensuring timely availability of the above certificates to the concerned employees, vendors, contractors, consultants or other deductees/collectees.
- Downloading and verification of certificates generated through the TRACES portal.

3. TRACES Portal Related Compliance

- Registration/access and handling of the **TRACES portal** for activities relating to TDS/TCS compliance.
- Downloading of TDS/TCS statements, Form 130/131, justification reports, consolidated files and other relevant documents.
- Monitoring of defaults, short deductions, short payments, late deductions, late payments and other discrepancies reflected on the TRACES portal.

- Preparation and submission of necessary correction statements for rectification of identified defaults/discrepancies.
- Assistance in downloading and responding to various reports/notices available on the TRACES portal.

4. Statutory Payment and Due-Date Monitoring

- Monitoring statutory due dates for deposit of TDS/TCS and filing of quarterly returns.
- Assisting in ensuring timely deposit of TDS/TCS liabilities within the prescribed time limits.
- Maintaining a compliance calendar for TDS/TCS-related statutory obligations.
- Immediately bringing to the notice of the Finance Section any impending due date, discrepancy or compliance risk.

5. Notices, Defaults and Departmental Correspondence

- Examination of notices, intimations and communications received from the **Income Tax Department/TRACES/CPC-TDS** relating to TDS/TCS matters.
- Preparation of replies/submissions against such notices and intimations.
- Assistance in resolving demands arising due to short deduction, short payment, late filing, late payment, interest, late filing fee or other TDS/TCS-related defaults.
- Providing necessary clarification and supporting documents to the Department/authority, wherever required.
- Follow-up of rectification applications, correction requests and other compliance matters until resolution.
- Attending any hearing before statutory authorities on behalf of Airports Authority of India in case of receipt of any notice or if any clarification is sought by statutory authorities for the above-mentioned returns.

6. Statutory Changes and Advisory Services

- Providing timely information/advice regarding amendments in the Income Tax Act, Income Tax Rules, TDS/TCS provisions, applicable rates, forms and procedures.
- Advising the Finance Section regarding changes affecting TDS/TCS compliance.
- Providing written clarification/opinion on specific TDS/TCS issues referred by the Airport/Office, wherever required.
- Assisting in ensuring compliance with newly introduced statutory provisions and electronic filing requirements.

7. Other Related Statutory Compliance

The Consultant shall also provide assistance in other **TDS/TCS-related statutory obligations** arising during the contract period, including preparation/submission of statements, certificates, declarations, replies and other prescribed documents, wherever applicable.

Any additional statutory compliance directly connected with TDS/TCS and arising due to amendments in law during the contract period shall also be attended to by the Consultant without separate professional charges, unless specifically excluded in the contract.

8. Coordination with Finance Section

- The Consultant shall coordinate with the Finance Section/concerned officials for collection of required data and documents.
- The Consultant shall promptly communicate any deficiency, discrepancy or non-compliance noticed in the data supplied.
- All returns/statements shall be submitted to the Finance Section for necessary verification/approval before final filing, wherever required.
- The Consultant shall ensure that all statutory filings are completed within the prescribed due dates and shall be responsible for timely intimation of any issue that may affect such compliance.

9. Responsibility for Accuracy and Timely Filing

The Consultant shall be responsible for **professional scrutiny, preparation and timely filing** of TDS/TCS returns/statements and related statutory documents based on the records/data furnished by the Airport/Office. Any error or omission attributable to incorrect preparation or filing by the Consultant shall be rectified by the Consultant promptly and without additional professional charges.

10. Deliverables

The Consultant shall provide, at minimum:

1. Quarterly TDS/TCS return filing.
2. Filing acknowledgement for each return.
3. Form 130 (Part A, B & C), wherever applicable.
4. Form 131 for non-salary TDS.
5. Form 133, wherever applicable.
6. TDS/TCS challan and return reconciliation.
7. TRACES Acknowledgement report and default/justification reports.
8. Correction/revised return filing, wherever required.
9. Notice/default resolution assistance.
10. Quarterly compliance status report.
11. Advisory on changes in applicable TDS/TCS provisions.
12. Assistance during audit/inspection relating to TDS/TCS matters.

The above scope is indicative and not exhaustive. The Consultant shall undertake all routine and incidental activities reasonably necessary for proper, timely and complete compliance with the applicable TDS/TCS provisions and related statutory requirements during the contract period.

GENERAL TERMS AND CONDITIONS

1. CLARIFICATIONS ON TENDER DOCUMENTS

A prospective Tenderer requiring any clarification on the Tender Document may notify through GEM portal, only within the specified period.

In case of any clarification on the terms/clauses mentioned in the tender, decision of the Tender Issuing Authority shall be final.

2. AMENDMENT OF TENDER DOCUMENT

Before the deadline for submission of tender, the Tender Document may be modified by AAI by issue of addendum/corrigendum.

Addendum/corrigendum, if any, will be hosted at GEM Portal and shall become a part of the tender document. All Tenderers are advised to see the GEM Portal for any addendum/ corrigendum to the tender document which may be uploaded up to 1 day prior to the deadline for submission of Tender as finally stipulated.

To give prospective Tenderers a reasonable time in which to take the addendum/ corrigendum into account in preparing their tenders, extension of the deadline for submission of tenders may be given if considered necessary by AAI.

3. REJECTION OF BID/CANCELLATION OF CONTRACT

AAI reserves the right to reject the conditional or incomplete offer.

AAI also reserves the right to accept or reject all Bids and to annul the bidding process and reject all Bids, at any time prior to award of Contract, without thereby incurring any liability to the affected bidder, or bidders or any obligation to inform the affected bidder or bidders of action.

AAI reserves the right to cancel the tender/contract without assigning any reason. If the firm/organization gives wrong information in its offer, AAI reserves the right to reject such offer at any stage or to cancel the contract, if awarded & forfeit the EMD.

4. WORK NOT TO BE LET OUT

Sub-contracting in part or full of the assignment awarded to the successful Bidder is not permitted, except as specifically approved by AAI.

5. CONFIDENTIALITY CLAUSE

Any and all information in written, electronic media or oral form and disclosed to the tax consultant/firm shall at all times remain the legal and absolute property of AAI and the tax consultant/firm shall have no rights to use the information for any purpose other than that expressly authorized by AAI.

6. TERMINATION OF SERVICES

The engagement of tax consultant/firm can be terminated by the Management of AAI without assigning any reason, whatsoever, at any time during the contract period by giving 7 days' notice.

7. SETTLEMENT OF DISPUTES

Except as otherwise specifically provided in the contract all disputes concerning questions of fact arising under the contract shall be decided by AAI management subject to a written appeal by the tax consultant/firm to the management whose decision shall be final to the parties hereto.

Any disputes or differences including those considered as such by only one of the parties arising out of or in connection with the contract shall be to the extent possible settled amicably between the parties.

If amicable settlement cannot be reached, then all disputed issues shall be settled by arbitration.

8. SIGNATURE OF BIDS/OFFERS

The offer must be duly signed and stamped on each page by the Authorized Representative of the Bidder.

The Firm's (Bidder's) name stated on the proposal shall be the exact legal name of the firm.

Erasures or other changes in the offer shall be authenticated by the initials of the persons signing the bid.

9. Canvassing in any form by the bidder or by any other agency on their behalf may lead to disqualification of their bid.
10. In case any bidder is found to be involved in cartel formation, his bid will not be considered for evaluation / placement of order. Such Bidder will be debarred from bidding in future.
11. The soft copies of the data/information as well as the printouts of the data/information provided during the contract period, shall be the property of AAI and the tax consultant/firm shall not have any right to claim possession on use of data/information for any purpose other than for and on behalf of AAI at any stage.
12. AAI shall be authorized to make statutory deductions as applicable from the amount payable to the tax consultant / firm.
13. In case of delay in filling of any of the returns or filing of incorrect data in returns without

proper verification of GSTIN or PAN or negligence in performance of duties, penalty or interest or any fee if any, levied by the respective Tax Authorities will be borne by the firm/consultant. And the same may be adjusted / recovered against the bills of the CA Firm/ Tax consultant.

14. The successful bidder shall intimate the names of the persons employed by him or going to employ, who are relatives (wife, husband and dependent parents, grandparents, children, grandchildren, brothers, sisters, uncle, aunts, cousins and their corresponding in laws) of AAI employees.
15. All the above terms & conditions, scope of work and guidelines as mentioned shall form part & parcel of NIT and would be treated as terms and conditions of the contract.
16. The unconditional acceptance letter (Annexure-3), Undertaking (Annexure- 4), Undertaking regarding debarment/ blacklisting (Annexure-5), Proof of “Eligibility Requirement” regarding appointment as per Annexure-6 and Details of Near Relatives working at AAI (Annexure-8) are to be submitted in Technical Bid (Volume-I). In case of any deficiencies & if requisite documents are not submitted in Technical Bid (Volume-I) by the bidder, the concerned bid will be rejected and Financial Bid (Volume-II) of the bidder will not be opened. During evaluation of the bids, AAI may at its discretion ask the Bidders for clarification of their bids, if required.
17. The work assignment will be terminated / cancelled in the following cases:
 - a) If the firms obtain the appointment on the basis of false information / false statement.
 - b) If the firm does not take up audit in terms of appointment letter within 10 days.
 - c) If the firm does not submit the audit report, complete in all respects, as per terms of appointment within stipulated time.
 - d) If the performance of the firm is not found satisfactory.
 - e) If any fraud/embezzlement is detected subsequently and not reported to AAI.
 - f) If the firm does not maintain the confidentiality requirement in terms of professional code of conduct and appoint/utilize the services of those who are not employee/ partner/director of the firm.
18. The successful bidder will have to execute an agreement on Non-Judicial stamp paper of Rs. 100/- within 30 days of acceptance of work order as per the enclosed Proforma of Agreement.
19. Payments shall be made on production of original invoices indicating GST number.
20. Details as per Technical bid must be submitted.

INSTRUCTIONS FOR ONLINE BID SUBMISSION

Bidders to follow the following procedure to submit the bids online through the e-Procurement portal <http://gem.gov.in>.

1. The bidders shall go through the Additional Terms and Conditions (ATC) document and shall comply with each clause of all the sections of the ATC document.
2. Online bids through GeM portal are invited by Airports Authority of India (AAI) for “HIRING OF TAX CONSULTANT FOR FILING OF TDS/TCS RETURN AND PROFESSIONAL TAX RETURN FOR THE FINANCIAL YEAR 2026-27 & 2027-28 AT BAGDOGRA AIRPORT”.
3. Not more than one Bid shall be submitted by a bidder or by a firm of bidders. No two or more concerns in which an individual is interested, as Managing Director/Partner shall bid for the execution of the same works. If they do so, all such Bids shall be liable to be rejected.
4. The tender document consists of two volumes –**Volume-I Technical Bid** (all Technical documents including unconditional acceptance of the offer) and Volume-II – **Financial (Price) Bid**.
5. The offer (both Technical & Financial bid) must be valid for a minimum period of 180 days from the last date of submission of bid on GeM Portal.
6. Bidding is open to all eligible bidders meeting the eligibility criteria as defined in (Annexure-7) Technical Bid and accordingly bidders are advised to submit below mentioned documents in support of eligibility criteria.
 - i) The bidder shall submit self-declaration in the covering letter (Annexure-5) stating that the bidder has not been blacklisted/debarred by any Government department/ agency/falling under the denied entity list of DGFT, Reserve Bank of India, Nationalized banks, or any Public Sector Unit or any other body recognized by Government of India & Annexure-4.
 - ii) Letter of Unconditional acceptance of the offer as per (Annexure-3).
 - iii) All the documents required to meet the eligibility criteria, as per (Annexure-6) in the Tender Document i.e., Technical Bid shall be uploaded through GeM procurement portal after scanning in .pdf format. The bidder may submit self-attested copies of the documents. The successful bidder has to produce the original documents for verification before issuance of letter of award if asked by AAI.
 - iv) Details of Near Relatives working at AAI (Annexure-8)
7. Self-declaration needs to be signed by Managing Partner/Senior Partner or by authorized signatory(s) authorized by the Partner to sign the document. Bidder should do Online Enrolment in this Portal.
8. Bidder then login into the portal giving user id / password chosen during enrolment.
9. After downloading / getting the tender schedules, the Bidder should go through them carefully and then submit the documents as per the tender document, otherwise, the bid will be rejected.

10. Bidder should consider of the corrigendum published before submitting the bids online.
11. Bidder, in advance, should prepare the bid documents to be submitted as indicated in the tender schedule and they should be in PDF/XLS formats. If there is more than one document, they can be clubbed together.
12. Tenderer is required to submit their tender through online in the form of Two Cover System on or before scheduled bid due date of closing and time as notified in NIT. The tender received after the due date and time will not be entertained.
13. The bidder should read the terms and conditions and accepts the same to proceed further to submit the bids.
14. The bidder has to submit the tender document(s) online well in advance before the prescribed time to avoid any delay or problem during the bid submission process.
15. There is no limit on the size of the file uploaded at the server end. However, the upload is decided on the Memory available at the Client System as well as the Network bandwidth available at the client side at that point of time. In order to reduce the file size, bidders are suggested to scan the documents in 75-100 as per Gem DPI so that the clarity is maintained and also the size of file also gets reduced. This will help in quick uploading even at very low bandwidth speeds.
16. The **Tender Inviting Authority (TIA)** will not be held responsible for any sort of delay or the difficulties faced during the submission of bids online by the bidders due to local issues.
17. The bidder may submit the bid documents online mode only, through this portal. Offline documents will not be handled through this system.
18. After the bid submission, the bid summary has to be printed and kept as an acknowledgement as a token of the submission of the bid. The bid summary will act as a proof of bid submission for a tender floated and will also act as an entry point to participate in the bid opening event.
19. Successful bid submission from the system means, the bids as uploaded by the bidder is received and stored in the system. System does not certify for its correctness.
20. The bidder should see that the bid documents submitted should be free from virus and if the documents could not be opened, due to virus, during tender opening, the bid is liable to be rejected.
21. Tenderer should submit the tender for "HIRING OF TAX CONSULTANT FOR FILING OF TDS/TCS RETURN AND PROFESSIONAL TAX RETURN FOR THE FINANCIAL YEAR 2026-27 & 2027-28 AT BAGDOGRA AIRPORT" in accordance with the Instructions to Bidders and Terms & Conditions of Tender.

Tender shall be submitted in two bid system as mentioned below:

Following two bids shall be submitted through online at GeM-portal by the bidder.

Envelope –I

TECHNICAL BID

The Technical bid shall contain:

1. Unconditional Acceptance Letter. **Annexure-3**
2. Undertaking as per **Annexure-4**
3. Undertaking regarding debarment/blacklisting as per **Annexure-5** duly signed & stamped by the Authorized signatory of the firm.
4. Proof of “**Eligibility requirements**” regarding appointment as per **Annexure-6**.
5. Details of Near Relatives working at AAI as per **Annexure–8**

Note: Technical bid containing financial quotes will be summarily rejected.

For and on behalf of
AIRPORTS AUTHORITY OF INDIA
Designation: SM (F&A)
Bagdogra Airport,
Bagdogra-734421

FIRM'S LETTER HEAD

UNCONDITIONAL ACCEPTANCE LETTER
TO BE SUBMITTED IN E-TECHNICAL BID IN COVER 1

(Refer Clause for technical bid of NIT)

To,

Dy. General Manager (Finance)
O/o. The Airport Director,
Airports Authority of India
Bagdogra Airport,
Bagdogra-734421 (West Bengal)

Subject: - ACCEPTANCE OF AAI's E -TENDER CONDITIONS

Sir,

1. E-tender documents have been downloaded by me. I/we hereby certify that I/we have inspected and read the entire terms and conditions of the e-tender documents made available to me/us which shall form part of the contract agreement and I / we shall abide by the conditions / Clauses contained therein.
2. I/We hereby unconditionally accept the e-tender conditions of AAI's e-tender documents in its entirety for the above services.
3. The contents of Additional Terms & conditions and guidelines of the NIT of the E-Tender Documents has been noted wherein it is clarified that AAI reserves the right to reject the e-tenders without assigning any reason thereto.
4. I/We declare that I/We have not paid and will not pay any bribe to any officer of AAI for awarding this contract at any stage during its execution or at the time of payment of bills and further if any officer of AAI asks for bribe/gratification, I/We will immediately report it to the appropriate authority in AAI.

Yours faithfully,

Date: _____
(Signature of the e-tenderer)

FIRM'S LETTER HEAD

UNDERTAKING TO BE SUBMITTED BY BIDDER'S

I/ we, _____, Proprietor/Partner/Legal Attorney/Director/
Accredited Representative of _____, solemnly declare that:

1. I/We am/are submitting Offer/Bid for the work of _____
_____ against NIT No./ Tender ID _____ Dated _____ and I/We offer to
execute the work in accordance with all the terms & conditions of the bid.
2. Myself/Our Partners/Directors don't have/had any relatives as employees of the Airports Authority
of India. (In case have/had any relative as an employee of the Airports Authority of India, the same
to be declared in Annexure 11)
3. All copies of documents, credentials and documents submitted along with this Bid are genuine,
authentic, true and valid.
4. I/We hereby authorise the department to seek references/clarifications from the Bankers and/or
other departments/statutory bodies.
5. We hereby undertake that we shall register and obtain license from the Competent Authority under
the Contract Labour (Registration and Abolition Act) as relevant, if applicable.
6. *I/We hereby confirm that we have registration with CMPF/EPF Authorities. We shall make
necessary payments as required under law.

Or

*I/We hereby undertake that we shall take appropriate steps for registration as relevant under
CMPF/EPF Authorities. We shall make necessary payments as required under the law. **(*Delete
whichever is not applicable)**

7. I/We have not been banned or delisted by any Govt. / Quasi Govt. Agencies or PSUs (In case of
joint venture all partners are covered).
8. If any information and document submitted is found to be false/incorrect at any time, authority may
cancel my/our Bid and action as deemed fit may be taken against me/us, including termination of
the contract, forfeiture of all dues including Earnest Money and banning/delisting of our firm and
all partners of the firm etc.

Signature (with Stamp of Firm): _____

Name & Designation of Authorized Signatory: _____

Date _____ Place _____

FIRM'S LETTER HEAD

UDERTAKING REGARDING DEBARMENT / BLACKLISTING

I/We (name and post of authorized signatory) on behalf of (Name of firm) do here by solemnly affirm and declare as follows:

- (i) Our firm is not restrained/ debarred/ blacklisted by AAI or Central/ State Govt. Depts./ PSUs/ World Bank/ ADB etc. and the debarment is not in force as on last date of submission of proposal.
- (ii) None of Proprietor/ Partners/ Board Members/ Directors of M/s..... (Name of firm) has remained Proprietor/Partner/Board Member/Director in any firm which stands debarred/blacklisted by AAI or Central/State Govt. Depts./PSUs/World Bank/ADB etc. and the debarment is not in force as on last date of submission of proposal.
- (iii) Our firm understands that at any stage, if above statements are found to be false, our firm shall be liable for debarment from bidding in AAI, apart from any other appropriate contractual legal action including debarment/blacklisting, termination of the contract etc. as deemed fit.

[Signature and name of the authorized signatory of the firm]

Date:

Place:

Note: Above undertaking is to be given on firm's letter head.

Technical Bid**1) Eligibility Criteria**

Sl. no.	Minimum Eligibility Requirement	Supporting Document to be submitted
1.	The Bidder should be practicing CA/ CMA Partnership Firm/ Proprietorship Firm/LLP having registered office in India.	Self-Certified copy of Registration and valid Certificate of Practice issued by Institute of Chartered Accountants of India/Institute of Cost and Management Accountant of India.
2.	Financial Capacity The Bidder should have average annual gross receipts/turnover (total of consultancy fees/ Professional fees, filing fee etc. charged in the process of usual business but excluding other Income) of Rs. 20 Lakhs (Rupees Twenty Lakhs Only) during the last 3 (Three) financial years.	Audited financial statements of the bidder (Balance Sheet, Income & Expenditure Account /Profit & Loss Account) along with ITR copies duly self-certified for these three years.
3.	The bidder should not have been debarred/ black listed/ disqualified by any regulators/ statutory body in India.	Self-declaration. (Annexure - 5)
4.	The Bidder should have a valid PAN & GST registration number.	Self-attested Copies of PAN/GST registration certificate.
5.	The entity should have been operational in India for last five Financial Years as on 31.03.2026	Self-attested Copies of valid COP (Certificate of Practice) for these five years as on 31.03.2026
6.	The Bidder should have at least three-year working experience during last five financial year in filing of TDS / TCS & Professional tax Returns, tax audit or expertise in area of consultancy in Direct and Indirect Taxation.	Self-attested copies of Award letter or Client certificate showing details such as nature of work done.
7.	The bidder should have full-time office in West Bengal.	Proof of address, Ownership documents, lease/rent deed, electricity/water bill etc. to be submitted.

Note: Scanned copies of supporting documents in r/o above must be enclosed and the same need to be duly stamped and signed by authorized signatory in support of self-attestation.

1) Technical Evaluation criteria: -

The Bidders/Applicants should fulfill the Eligibility Criteria for participating in the tender. Evaluation will be done only for the bidders satisfying all the parameters of eligibility criteria.

Envelope –II

FINANCIAL BID

This Financial Bid is called through the electronic process and can be downloaded from the e-tender portal with URL address <https://gem.gov.in>. **Please note that submission of the Financial Bid is essential and can only be uploaded through the e-tender portal <https://gem.gov.in>.**

For and on behalf of
AIRPORTS AUTHORITY OF INDIA
Designation: SM (F&A)
Bagdogra Airport,
Bagdogra -734421

Financial Bid Evaluation

Price Bids shall be opened only for bidders technically qualified in terms of NIT.

The price shall be firm and inclusive of all applicable taxes & duties **except** GST as applicable. GST is required to be quoted separately in the price bid. Non-quoting of GST separately in the price bid will be deemed to be included in the price quoted. Thus, additional claim on account of GST shall not be entertained at any cost. This may be noted that AAI to avail GST (ITC) against the payment.

While quoting the price, the bidder shall consider all expenses, **including** traveling, boarding, conveyance & other miscellaneous and out of pocket expenditure. No claim for expenditure other than the price quoted will be entertained by AAI on account of Scope of Work provided in tender. Rate quoted shall be firm & shall not be quoted with price variation / discount clause etc.

The bidder shall quote the price in Indian rupees for the entire scope of work as per Price Bid format.

The bidder quoting the lowest rate will be considered for award of work.

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OPENING OF TENDER

- i. A proposal shall be considered responsive (after getting required clarification / documents if any as mentioned in Technical Bid) if -**
 - a) It is received by the proposed Due Date and Time.
 - b) It contains the information and documents as required in the Tender Document.
 - c) It contains information in formats specified in the Tender Document.
 - d) It mentions the validity period as set out in the document
 - e) It provides the information in reasonable detail. AAI reserves the right to determine whether the information has been provided in reasonable detail.
 - f) There are no significant inconsistencies between the proposal and the supporting documents.
 - g) The Technical qualification conforms to as specified in the eligibility criteria in the tender.

A Tender that is substantially responsive is one that conforms to the preceding requirements without deviation or condition.
- ii**
 - a) The E-Mail offers will be treated as defective, invalid, and rejected. Only detailed, complete offers received online prior to the closing time and date of the tenders will be taken as valid.
 - b) Only one chance will be given to the bidders after the closing date to complete the submission by providing required documents/shortfalls in documents in the GeM portal.
 - c) AAI would have the right to review the Technical Qualification and seek clarifications wherever necessary. AAI reserves the right to call for any other details or information from any of the bidder(s) through the GeM portal.
 - d) AAI reserves the right to extend the date of receiving/opening of the bids.
 - e) AAI reserves the right to reject any tender or tender which in its opinion is non-responsive and no request for alteration, modification, substitution or withdrawal shall be entertained by AAI in respect of such Tenders.
- iii a)** The Financial bid of those bidders who are technically qualified shall be opened after technical evaluation, and bidders will be intimated later through GEM Portal.
- b)** The date and time will be intimated to tenderers whose offers are found suitable, and Cover II of such tenderers will be opened on the specified date and time. The Financial Bids of the technically qualified bidders shall be opened as per GeM portal, on a specified date and time and Venue, to be intimated to the Technically Qualified bidders through GeM.
- c)** If there is a discrepancy between words and figures, the figures written in words shall prevail.
- d)** AAI reserves all rights to accept or reject any or all bids without assigning any

reason thereof.

- e) The decision of AAI in all matters regarding the Engagement of Chartered Accountants/ Cost and Management Accountants Firm for the work “HIRING OF TAX CONSULTANT FOR FILING OF TDS/TCS RETURN AND PROFESSIONAL TAX RETURN FOR THE FINANCIAL YEAR 2026-27 & 2027-28 AT BAGDOGRA AIRPORT” will be final and binding on the applicants. No correspondence or personal enquiries shall be entertained by the AAI in this regard.

Note: -

1. The Technical bid submitted by the bidder shall comprise:
 - a) Unconditional Acceptance Letter as per **Annexure-3**
 - b) Undertaking as per **Annexure-4**
 - c) Undertaking regarding debarment/blacklisting as per **Annexure-5**, duly signed & stamped by the Authorized signatory of the firm.
 - d) Proof of “**Eligibility requirements**” regarding appointment as per **Annexure-6**.
 - e) Declaration in respect of near relatives working in AAI, as per **Annexure-8**.
2. Documentary Evidence
 - i. Technical bid of only those bidders will be evaluated whose Documents are found in order.
 - ii. Detailed Technical evaluation will be carried out based on the Technical Bid along with all documentary evidence as mentioned above. In case any document is not submitted, bidder will be given another opportunity to submit the same once for all.
 - iii. Non-submission of requisite documents after the same will lead to disqualification from Tender process.
3. Documentary evidence needs to be submitted duly self-attested by the bidder for each of the Evaluation criteria.
4. Self-declaration needs to be signed by authorized signatory(s).
5. During evaluation of the bids, if required, AAI may at its discretion ask the Bidders for clarification of their bids or any other document previously asked or now required as deemed fit by the Competent Authority.
6. Decision of AAI in all matters regarding appointment of Consultant, their eligibility, the stages at which such scrutiny of eligibility is to be undertaken, the documents to be produced, award of assignment, and any other matter relating to this notification will be final and binding on the applicants. No correspondence or personal inquiries shall be entertained by AAI in this regard.

SPECIAL TERMS AND CONDITIONS –

1. PERIOD OF AUDIT

The hiring of tax consultant for filing of TDS/TCS return (total 08 quarters from the date of the Contract) and Professional Tax return (total 02) for the Financial Year 2026-27 & 2027-28 at Bagdogra Airport.

2. PAYMENT TERMS

A. The payment to Firm / Tax Consultant by AAI will be made on quarterly basis. On completion of work executed in every quarter, the firm shall submit the bill along with the following to the Finance In charge:-

- i. Certificate regarding satisfactory completion of work from the Finance Department.
- ii. GST if applicable will be reimbursed as per the applicable GST rulings for the time being in force.
- iii. Taxes like TDS etc. will be deducted from the bills of the firm as per the statutory acts as applicable for the time being in force.

B. The filling fees to be reimbursed to the CA Firm based on the documentary evidence produced.

C. Payment will be made to the CA Firm's Bank Account for which duly filled RTGS form/Bank details must be submitted to us.

D. Payments shall be made on production of original invoices indicating GST number of AAI, i.e., **19AAACA6412D1Z5**. No Advance shall be paid by AAI.

E. All payments shall be subject to recoveries towards statutory deductions. The payment will be made by electronic transfer.

F. In case of delay in filling of any of the returns or filing of incorrect data in returns without proper verification of GSTIN or PAN or negligence in performance of duties, penalty or interest or any fee if any, levied by the respective Tax Authorities will be borne by the firm/consultant. And the same may be adjusted / recovered against the bills of the CA Firm/ Tax consultant.

3. The above bid amount is inclusive of professional fees, TA/DA, conveyance, lodging & boarding, etc., except GST/applicable taxes. No other payment shall be made except the amount quoted above. The payment shall be released after acceptance and approval of the report by the Competent Authority.

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LIST OF NEAR RELATIVES EMPLOYED IN AIRPORTS AUTHORITY OF INDIA

Sl.No.	Name of the employee	Designation	Relationship with tenderer(s)	Place of Posting

SIGNATURE OF TENDERER

1. In case of NIL report, the Performa must be filled with NIL report and submitted duly signed by the Authorised Signatory.
2. In case the above space is not adequate, the details, additional sheets duly signed by the Authorized signatory, may be attached.

Proforma of Agreement

(To be executed on a stamp paper of Rs.100/- to be obtained by the bidder in its name)

Agreement No. _____

This AGREEMENT (herein after called the “Agreement”) is made on the day of the month of _____ 2025, between AAI (hereinafter called the “**AAI**” which expression shall include their respective successors and permitted assigns, unless the context otherwiserequires) and,

_____ (hereinafter called the “**CONSULTANT**” which expression shall include their respective successors and permitted assigns).

WHEREAS

- a. AAI issued a tender vide NIT No. **AAI/BAGDOGRA/TAX RETURN FILING dated.....** work of filing of TDS/TCS return (total 08 quarters from the date of the Contract) and Professional Tax return (total 02) for the Financial Year 2026-27 & 2027-28 at Bagdogra Airport.
- b. The Consultant submitted its proposals for the aforesaid work, whereby the Consultant represented to AAI that it had the required professional skills, and in the said proposals the Consultant also agreed to provide the Services to AAI on the terms and conditions as set forth in the tender and this Agreement; and
- c. AAI, on acceptance of the aforesaid proposals of the firm, awarded the work to the Consultant vide its Letter of Award dated (the “LOA”); and
- d. In pursuance of the LOA, the parties have agreed to enter into this Agreement.

Now, therefore, the parties hereto hereby agree as follows:

1. **Scope of work and deliverables:** The scope of work shall be as per details given under clause “Scope of Work” in tender document.
2. **Terms of Payment:**
 - I. While making the payment, statutory deductions as applicable and shall be made by AAI. In case of delay in filling of any of the returns or filing of incorrect data in returns without proper verification of GSTIN or PAN or negligence in performance of duties, penalty or interest or any fee if any, levied by the respective Tax Authorities will be borne by the

firm/consultant. And the same may be adjusted / recovered against the bills of the CA Firm/ Tax consultant.

- II. AAI will make the payment through e-mode only to Consultant's Bank account as per the e-payment details submitted in the tender document.

3. ***Commencement and Completion***

- A. **Effective date of Agreement:** This Agreement shall come into force and effect on the date of this Agreement (the "Effective Date"). All terms and conditions given in the above-mentioned tender shall be treated as an integral part of this agreement.
- B. **Commencement of Services:** The Consultant shall commence the Services within a period of 10 (Ten) days from the date of Letter of Award (LOI), unless otherwise agreed by the Parties, in writing.
- C. **Completion of Services:** The time schedule for completion of various elements of services will be as given as per clause "**Terms of Payments**" in tender document.

4. ***Confidentiality***

- a) Consultant shall treat all matters in connection with the Contract as strictly confidential and undertakes not to disclose, in any manner whatsoever, information, documents, technical data, experience, etc., given to him by AAI without the prior written consent of AAI.
- b) Consultant further undertakes to limit the access of confidential information to those of its employees, Implementation Partners, etc. who reasonably require the same for the proper performance of the Contract and the Consultant shall ensure that each of them has been informed of the confidential nature of the information and made aware of the confidentiality and non-disclosure clause stated at Clause 4(a).

5. ***Expiration of Agreement***

Unless terminated earlier, this Agreement shall, unless extended by the Parties by mutual consent, expire upon expiry of a period of 90 (ninety) days from the delivery of the final deliverable as per clause "**Terms of Payments**" in tender document.

6. ***Termination of Agreement***

- a. AAI reserves the right to terminate the contract on occurrence of any

of the following events:

- i. Any document, information, data or statement submitted by the firm in its Proposals, based on which the Consultant was considered eligible or successful, is found to be false, incorrect or misleading;
- ii. The Consultant fails to commence services as required under this agreement.
- iii. The Consultant fails to complete any of the required services as per the tender due to which AAI fails to meet statutory time limit.
- iv. The Consultant fails to perform as per the scope of the audit.

7. *Liabilities:*

Without prejudice to any express provision of this contract, Consultant shall be solely responsible for any delay, lack of performance, breach of agreement, and/or any default under this contract. Consultant shall remain liable for any damages due to its gross negligence within the next 18 months after the issuance of the provisional acceptance certificate of the contract. The amount of liability will be 100% of the contract value.

8. *Force Majeure:*

If at any time during the existence of this contract either party is unable to perform in whole or in part any obligations under this contract because of war, hostility, military operations, civil commotion, sabotage, quarantine, restrictions, acts of God and acts of Government (including but not restricted to postponement or deferment of implementation of Ind AS), fires, floods, explosions, epidemics, strikes, or any other labour trouble, embargoes, then the date of fulfilment of any obligations engagement shall be postponed during the time when such circumstances are operative. Any waiver/ extension of time in respect of the delivery of any installment or part of the service shall not be deemed to be waiver/extension of time in respect of the remaining deliveries.

If operation of such circumstances exceeds three months, either party will have the right to refuse further performance of the contract, in which case neither party shall have the right to claim eventual damages.

The party that is unable to fulfill its obligations under the present contract must within 15 days of occurrence of any of the causes mentioned in this clause shall inform the other party of the existence or termination of the circumstances preventing the performance of the

contract. Certificate issued by Chamber of Commerce or any other competent authority connected with the case shall be sufficient proof of the existence of the above circumstances and their duration. Non-availability of professional manpower will not be an excuse to the Physical Verification or for not performing their obligations under the Contract.

9. ***Settlement of Disputes: -***

A. **Amicable settlement**

The parties shall use their best efforts to settle amicably all disputes arising out of or in connection with this Agreement or the interpretation thereof.

B. ***Dispute resolution***

- i. The Parties agree to use their best efforts for resolving all Disputes arising under or in respect of this Agreement promptly, equitably and in good faith and further agree to provide each other with reasonable access during normal business hours to all non-privileged records, information and data pertaining to any Dispute. Any dispute, difference or controversy of whatever nature howsoever arising under or out of or in relation to this Agreement (including its interpretation) between the Parties, and so notified in writing by either party to the other Party (the “**Dispute**”) shall, in the first instance, be attempted to be resolved amicably within thirty (30) days of notice. After the expiry of the said period of notice of ‘dispute’ without any written amicable settlement, it shall be deemed that such a dispute is not resolvable by amicable settlement. However, at any time, both parties can extend the said period of 30 days by mutual agreement in writing.

10. ***Arbitration***

- a. Any dispute or difference whatsoever arising between the parties out of or relating to the construction, meaning, scope, operation or effect of this contract or the validity or the breach thereof shall be settled by arbitration by a sole arbitrator to be appointed by the competent authority of AAI. The provisions of Arbitration and Conciliation Act 1996 shall apply to such arbitration proceedings.

The venue of arbitration shall be Kolkata/Siliguri.

- b. This Agreement and the rights and obligations of the Parties shall remain in full force and effect, pending the Award in any arbitration proceedings hereunder.

In witness whereof, the parties have executed these presents in the day and the year first above written.

Signed and delivered for and on behalf of

M/s _____

(Authorized Signatory)

Date : _____ Place: _____

IN PRESENCE OF TWO WITNESSES

1. _____

2. _____