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ಮುಖ್ಯಾಲಯ

CORPORATE OFFICE

ಹಿಂದೂಸ್ತಾನ್ ಏರೋನಾಟಿಕ್ಸ್ ಲಿಮಿಟೆಡ್

ಹಿಂದುಸ್ತಾನ ಏರೊನಾಟಿಕ್ಸ್ ಲಿಮಿಟೆಡ್

HINDUSTAN AERONAUTICS LIMITED

HINDUSTAN AERONAUTICS LIMITED

TENDER DOCUMENT

FOR

APPOINTMENT OF COST AUDITOR

FOR THE FINANCIAL YEAR 2023-24 TO 2025-26.

FOR HINDUSTAN AERONAUTICS LIMITED

Tender Document Ref	: HAL/CD/750/RFQ-AM221/2023
Tender release Date	: 07 th June 2023
Last date of Submission of Bid	: 1500 Hrs. of 21 st June 2023
Technical Bid Opening Date	: 1600 Hrs. of 21 st June 2023

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07/06/2023

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15/1, ಕಬ್ಬನ್ ರೋಡ್, ಬೆಂಗಳೂರು - 560 001, ಭಾರತ, 15/1, ಕಬ್ಬನ್ ರೋಡ್, ಬೆಂಗಳೂರು - 560 001, ಭಾರತ
15/1, Cubbon Road, Bengaluru - 560 001, India
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CIN: L35301KA1963GOI001622, GST No. : 29AAACH3641R2Z2

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**REQUEST FOR QUOTATION FOR APPOINTMENT OF COST AUDITOR FOR THE
FINANCIAL YEAR 2023-24 TO 2025-26.**

1. Introduction & Brief about HAL :

Hindustan Aeronautics Limited (HAL, hereinafter referred to as Company), is a Defence Public Sector Undertaking under the Administrative Control of Ministry of Defence.

HAL is engaged in manufacturing of Aircraft, Helicopter, Engines and its related accessories to Defence and Non-Defence Customers. In addition, HAL also meets the requirements of Repair & overhaul services to various Aircraft, Helicopter, Engines and accessories for Defence and Non-Defence customers.

HAL has 20 Production /Overhaul Division and 11 Research & Design Centers, co-located with production Divisions, across the country. Details as per Enclosure-1. The company achieved a Turnover of the around Rs. 25,000 Cr (provisional) during the FY 2022-23.

2. Period of Audit :

Company intends to appoint a Firm of Cost Accountants for conducting Cost Audit of the Company as below:

The period of appointment will be for a initial period of 3 years (i.e. 2023-24 to 2025-26) with an option to extend another 2 years (i.e. 2026-27 and 2027-28) at the same rate and same terms and conditions on the basis of satisfactory performance after review at each year with the approval of competent authority.

3. Pre-Qualification Criteria

Firms satisfying all the following three criteria are only eligible for applying against the Request for Quotation:

- (a) Cost Accountant Firms only and not sole proprietorship.
- (b) Head Office of the Firm should be located at Bengaluru.
- (c) The firm should satisfy the eligibility criteria as specified under Sec 141 of the Companies Act 2013 read with Rule 10 of the Companies (Audit and Auditors) Rules 2014 and Sec 148 of the Companies act 2013.

4. Scope of Work:

The scope of work shall be as per the scope of Audit stipulated in the Companies Act 2013 and the Companies (Cost Record and Audit) Rules 2014.

Broadly the scope of work shall be as follows:

- (a) To carry out the Cost Audit of the Company in accordance with the provisions of companies Act 2013 and provisions of Companies (Cost Records and Audit) Rules 2014 as amended from time to time. The Cost Audit shall

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- comply all the relevant orders/ clarifications issued by Ministry of Corporate Affairs, Govt. of India on the Cost Audit, from time to time.
- (b) To carry out the Cost Audit in adherence to Cost Accounting Standards issued by the Institute of Cost Accountants of India.
 - (c) Cost Audit Team should consist of adequate number of qualified/semi-qualified Assistants (Cost /Chartered Accountants) led by a senior partner of the Firm, being commensurate with the size of company's work.
 - (d) Cost Audit Firms so appointed shall commence cost audit and submit the single Cost Audit Report for the company as a whole, within the time schedule communicated by the Company.
 - (e) Submission of Cost Audit Report to MCA, GoI, in XBRL form or in the manner prescribed by the Govt., from time-to-time within the scheduled date prescribed by GOI in this regard. after obtaining approval of the Board of Directors of the Company.
 - (f) Compliance with any instructions issued in respect of Cost Audit under Companies Act'2013.
 - (g) Attending formal meetings with the Company management, Audit committee/Board of Directors of the Company in connection with the Cost Audit work.

5. Selection Criteria:

- (a) Only Firms of Cost Accountants registered with the Institute of Cost Accountants of India (ICAI) shall be considered for appointment as Cost Auditors for conducting Cost Audit of the Company.
- (b) Bids of firm who do not satisfy pre-qualification criteria will be rejected.
- (c) Parties shall fill up the columns strictly in the prescribed format at Annexure -1 (Technical Bid) and Annexure -2 (Commercial Bid).
- (d) Declaration as per Annexure -1A shall be submitted on the Firm's letter head duly coordinated by the authorized personnel of the firm. The declaration should be submitted as part of Technical Bid, failing which bid will be rejected.
- (e) Technical bid of Firms meeting Pre-Qualification Criteria indicated at para 3 above will only be evaluated.
- (f) The criteria for evaluation of Technical bid is placed at Enclosure -2.
- (g) A firm should meet the minimum criteria specified in each of the sub clauses specified in Qualitative Criteria.
- (h) In addition, Minimum Cut-off percentage shall be 50 marks out of 100 marks in Technical Bid, for acceptance in Technical Bid.

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- (i) The Technical bid of the Firm which does not meet any of above criteria will be technically disqualified and its price bid will not be opened.
- (j) The price bid of technically qualified Firms will be opened and whose price quote is lowest will qualify as L1 bidder.
- (k) In case of tie after price comparison (i.e. as per point 5 (j) above), a firm with highest technical qualification marks as per point 5 (h) will be selected. If still there is a tie, a firm with higher number of Cost Audit assignments of PSUs shall be selected. Even if the tie still persists, HAL shall choose the firm at its discretion and decision of HAL shall be final and binding on all bidders.
- 6. Appointment of Cost Auditor:** The appointment of L1 firm as "Cost Auditor" is subject to approval of the Board of Directors.
- 7. Payment Term:**
- (a) Cost Audit Fees should be quoted in lump-sum and payment against the Firm's Invoice will be made after submission of the Cost Audit Report along with enclosure and proof of compliance of filing in XBRL format to MCA.
- (b) Taxes on Audit Fees will be treated as follows:
- TDS under Income Tax Act, at applicable rates will be effected from the quoted fees invoiced.
 - GST will be paid additionally, as invoiced, at the applicable rates
 - Levy of Taxes, not existing in the legislation so far will be re-imbursed / paid additionally from the date they come into effect.
- (c) The quoted fee should include all expenses like TA/DA, out of pocket expenses, Hotel charges etc., No other re-imburement of expenses apart from Audit Fees will be applicable.
- 8. Secrecy Clause:** The Firm / Bidder shall at all times use its reasonable endeavour's to keep confidential the information collected from HAL during the course of audit and accordingly not disclose any such confidential information to another person other than the performance of it's obligations under the agreement. The firm/Bidder shall indemnify and / or undertake that the confidential information acquired by it during operation and / or implementation of the contract, shall not be divulged to any other firm and shall continue to apply even after expiry and / or termination of appointment.
- 9. Immunity to Government of India:** It is understood and agreed that the Government of India is not a party to this agreement and has no liabilities, obligations or rights hereunder. It is expressly understood and agreed that HAL

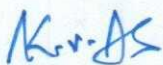
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is an independent legal entity with power and authority to enter into contracts solely in its own behalf under the applicable Laws of India and General Principles of Contract Law. The Bidder shall acknowledge and understand that HAL is not an agent, representative or delegate of the Government of India. It is further understood and agreed that the Government of India is not and shall not be liable for any acts, omissions, commissions, breaches or other wrongs arising out of contract. Accordingly, bidder expressly waives, releases and foregoes any and all actions or claims against the Government of India arising out of this contract, not to sue the Government of India as to any manner, claim, cause of action or thing whatsoever arising out of or under this agreement.

10. Arbitration: Any disputes, difference controversies/ difference of opinions, breach and violation arising from or related to this agreement/contract/work order etc between the parties shall be resolved by mutual discussion/reconciliation in good faith. If disputes, difference controversies/ difference of opinions, breach and violation arising from or related to this agreement/contract/work order etc cannot be resolved within 30 days of commencement of reconciliations/discussions then the matters shall be referred to the Sole Arbitrator, nominated by CMD, HAL for this purpose and his decision shall be final and binding on both the parties. There will be no objection to any such appointment on the grounds that the Arbitrator is an employee of HAL and no appeal on any order passed by the Arbitrator for this purpose shall be filed in any court of Law on such ground.

11. Compliances / Declarations by firms on appointment.

- (a) The Audit Firm shall not assign or sublet or sub-contract the whole or any portion or portions of the Cost Audit or allow any person to become interested therein in any manner whatsoever without the prior written approval of the Company.
- (b) The audit team will work in strict confidence and will ensure that the cost data, cost statement and cost information in respect of the operation/ location / work center / Company is dealt with in strict confidence and secrecy. A Certificate towards maintaining confidentiality need to be provided by the Cost Auditor on receipt of appointment letter, but before commencement of Audit;
- (c) The appointed Cost Audit Firm need to ensure and declare that no partner of the Audit Firm is related to Managing Director/whole time Director or part-time Director of company within the meaning of section 2(77) of the Companies Act, 2013; and neither the firm nor its partner or Associates have any interest in the business of Company;



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- (d) The Auditor will also be required to issue a Certificate of his Independence and arms-length relationship with the Company;
- (e) The cost auditor will be required to submit a certificate that
- i) A firm is eligible for appointment and is not disqualified for appointment under the Companies Act, the Cost and Works Accountants Act 1959 and the rules or regulations made thereunder
 - ii) The firm satisfies the criteria provided in section 141 of the Companies Act, so far as may be applicable
 - iii) The proposed appointment is within the limits laid down by or under the authority of the Companies Act
 - iv) The list of proceedings against the cost audit firm or any partner of the audit firm pending with respect to professional matters of conduct, as disclosed in the certificate, is true and correct.
- (f) Firm of Cost Accountants shall have prime responsibility to ensure that the limits specified under section 141(3)(g) of the Companies Act, 1956 are not violated. A declaration by them to this effect shall be submitted to the Company.
- (g) The auditor/firm shall be free from any disqualification under subsection (3) or subsection (4) of section 141 of the Companies Act 2013. In addition to this he must not be holding any assignment as statutory Auditor or Internal Auditor of HAL or its JV /subsidiaries.

12. Debarring provisions:

The Audit Firm will be debarred from getting, in future, the Cost Audit of the Company or JVs or subsidiaries in the following cases:

- (a) If the Firm obtains the appointment on the basis of false information / mis-statement.
- (b) If the Firm does not take up audit in terms of appointment letter.
- (c) If the Firm fails to maintain / honour confidentiality and secrecy of the Company's cost data, cost statement and cost information.
- (d) If the Firm fails to comply with any of condition laid down in para 10 above.

13. Law applicable and Jurisdiction:

- (a) Resulting contract and Purchase orders shall be governed in all aspects in accordance with the Laws of India.
- (b) The Court of Bangalore City only shall have jurisdiction to deal with and decide any legal matter whatsoever arising out of the resulting contract.

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14. Undertaking :

- (a) The bidder should read and agree to abide by all terms and conditions of this RFQ.
- (b) The bidder should agree and state that nobody of his/their organization is/are a relative of any officer, official or employee of HAL and also further to state that no officer, official or employee is partner of his / their company/organization/firm/partnership/proprietary concern in any way.

15. Disclaimer: HAL reserves the right to accept /reject any/all the Bids or cancel the Request for Proposal at its sole discretion without assigning any reason whatsoever.

16. General Information for submission of Tender

16.1 Bid to be submitted in two parts as detailed below :

A. Part – 1 : TECHNICAL BID

Followings are to be submitted as Technical Bid:

- i. Annexure -1
- ii. Annexure-1A
- iii. The RFQ Document (Page No. 01 to 15) duly signed by the authorized person of the bidder as a proof of acceptance of the Terms of RFQ by the bidder.
- iv. Documentary evidences in support of criteria mentioned in Annexure-1.

B. Part – 2 : PRICE BID

Followings are to be submitted as Price Bid:


- i. Annexure -2

16.2 The Minimum Cost Audit Fees is Rs. 1,50,000 /- (all inclusive), exclusive tax/GST.

Applicable Taxes i.e. GST will be paid over and above this fees. GST will be paid as per the prevailing rate as applicable.

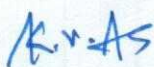
16.3 The Bidders are inevitably required to indicate their GSTIN and the SAC.

16.4 Both Technical and Price bid must strictly be as per HAL prescribed bid format, as per above Annexure (i.e. Annexure -1, 1A and 2) available as annexure to this tender document. Bids submitted in any other format will summarily be rejected.



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- 16.5 Quotation should be neatly typed and free from any correction, over-writing etc. Both the parts of the offer should be sealed in separate covers duly superscribed with **Part-1 : Technical Bid** and **Part-2: Price Bid** respectively and these covers shall in turn be kept in a sealed outer cover. This outer cover and both the inner covers should be superscribed with "**Bid for appointment of Cost Auditor for Hindustan Aeronautics Limited, Due on 1500 Hrs of 21st June 2023**" along with RFQ No. as Reference No.
- 16.6 Bids submitted in fax or/and e-mail shall not be accepted against this tender.
- 16.7 All the documents, submitted as part of Bid (Technical and Price Bid), are to be signed with the seal of the firm.
- 16.8 The quote should be valid for 90 days from the date of Technical bid opening.
- 16.9 Submission of tender by Bidder / Firm implies that the Bidder / Firm has read the instructions and all other contract documents and has made himself/itself aware of the scope of the contract.
- 16.10 The sealed offer should reach us on or before **1500 Hrs of 21st June' 2023** addressed to DGM(IMM), IMM Dept, Hindustan Aeronautics Limited, Corporate Office, No. 15/1, Cubbon Road, Bangalore -560001.
- 16.11 Bid received with technical bid and commercial bid in open condition inside one envelope or / an bid received indicating price/having pricing aspects in technical bid will not be considered for evaluation and will be rejected.
- 16.12 Technical Bid will be opened on **1600 Hrs of 21st June' 2023** at HAL Corporae Office, No. 15/1, Cubbon Road, Bangalore -560 001.
- 16.13 The date and time of opening of price bid will be notified subsequently, after evaluation of technical bid, to the technically qualified bidders only. Commercial evaluation will be conducted only for technically accepted quotations.
- 16.14 The bidders desirous to attend bid opening, may forward a written confirmation indicating the name of the person (strictly one person per bidder) along with Authorization letter.
- 16.15 Incomplete / late tenders shall not be considered and liable for rejection. HAL will not be responsible for any transit / postal delay/loss.
- 16.16 HAL will not entertain / accept any supplementary samples/documents/letters from bidders after the due date as part quotation of this RFQ unless otherwise requested by HAL.
- 16.17 Disregard of any instructions may result in vendor's offer being ignored.
- 16.18 Canvassing in any manner, including unsolicited letters after submission of tenders, or post tender corrections shall render offers liable for rejection.
- 16.19 Please send your Regret Reply in case the subject product / service is not covered in your range or in case you are not willing to submit a proposal.


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DIVISIONS OF HINDUSTAN AERONAUTICS LIMITED

Sl. No.	Production / ROH Divisions	Location
Bangalore Complex		
1	Aircraft	Bangalore, Karnataka
2	LCA-TD	Bangalore, Karnataka
3	IJT-PG	Bangalore, Karnataka
4	Engine	Bangalore, Karnataka
5	IMGT	Bangalore, Karnataka
6	Overhaul	Bangalore, Karnataka
7	Foundry & Forge	Bangalore, Karnataka
8	Aerospace	Bangalore, Karnataka
9	Facilities Management Division	Bangalore, Karnataka
10	Airport Services Center	Bangalore, Karnataka
MIG Complex		
11	Nasik	Nasik, Maharashtra
12	Koraput	Koraput, Odisha
Accessories Complex		
13	Hyderabad	Hyderabad, Telangana
14	Accessories Division, Lucknow	Lucknow, Uttar Pradesh
15	Avionics Division, Korwa	Korwa, Uttar Pradesh
16	TAD -Kanpur	Kanpur, Uttar Pradesh
Helicopter Complex		
17	Helicopter	Bangalore, Karnataka
18	ALH- MRO	Bangalore, Karnataka
19	Barrackpore	Barrackpore, West Bengal
20	ACD	Bangalore, Karnataka
Design Complex		
1	ARDC	Bangalore, Karnataka
2	RWRDC	Bangalore, Karnataka
3	MCSRDC	Bangalore, Karnataka
4	AERDC	Bangalore, Karnataka
5	F&F- CMPL	Bangalore, Karnataka
6	AURDC -NASIK	Nasik, Maharashtra
7	SLRDC	Hyderabad, Telangana
8	GTRDC- KORAPUT	Koraput, Odisha
9	ASERDC -Lucknow	Lucknow, Uttar Pradesh
10	Transport Aircraft R&D Centre	Kanpur, Uttar Pradesh
11	ASERDC, Korwa	Korwa, Uttar Pradesh

Corporate Office / Complex Offices

Sl. No.	Office	Location
1	Corporate Office	Bangalore, Karnataka
2	Bangalore Complex	Bangalore, Karnataka
3	MiG Complex	Nasik, Maharashtra
4	Accessories Complex	Lucknow, Uttar Pradesh
5	Design Complex	Bangalore, Karnataka

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Criteria for evaluation of Technical Bid

Sl. No.	Selection Criteria	Minimum Criteria	Point(s) per Criteria	Maximum marks
1	Number of years of Firm's existence as on 31-05-2023 (since date of registration with ICAI).	5 years (Attach copy of Firm Registration certificate)	5 to 6 years = 8 Marks 7 to 9 years = 10 Marks 10 to 15 years =14 Marks Above 15 years =20 Marks	20
2	Numbers of Cost Accountant partners associated with the firm for not less than 3 (three) years as on 31-05-2023.	2 Cost Accountant partners (Attach copy of Certificate of Practice of each Partner)	4 marks each for each member, who is partner with the firm for more than 3 years as on date	20
3	Number of qualified / semi-qualified assistants (i.e. passes intermediate exam conducted by ICAI) in Cost Accountant Firm, as on 31-05-2023.	4 Assistants	3 Marks per Qualified Assistant 2 Mark per Semi-Qualified Assistant	20
4	Turnover of the firm(Average annual of the last three proceeding years) (See Note 1 below)	The average annual turnover of the firm during last three years must be at least Rs.10 Lacs. The firm shall submit its Audited Annual Accounts of last three years.	10 to 12 lacs = 4 Marks 13 to 15 lacs = 6 Marks 16 to 20 lacs = 10 Marks Above 20 lacs = 15 Marks	15
5	Number of Cost Audit assignment of Public Sector Undertaking (Central / State) during 2019-20 to 2022-23 (See Note 2 below)	03 Assignments	3 to 5 = 6 Marks 6 to 7 = 10 Marks 8 to 10 = 16 Marks 11 to 12 = 20 Marks Above 12 = 25 Marks	25
Total				100

Note 1: In case if 2022-23 Annual Accounts still stands unaudited, the bidder may provide Unaudited 2022-23 Annual Accounts duly certified by Chartered Accountant indicating his membership No and UDIN reference.

Note 2: Bidder's Certified Statement indicating Name of PSU, Central or State PSU, No. of year cost audit done, FY / Period of Cost Audit may be provided.

Qualification parameters for above listed criteria

1. A firm has to meet the minimum criteria specified in each of the sub clauses specified above
2. A firm should obtain minimum 50 marks out of 100 marks in totality.
3. If firm does not meet any of the above two criteria, it will be technically disqualified and its price bid will not be opened.
4. Documentary proof of the Technical bid eligibility criteria should be submitted along with the Bids, failing of which the Bids will be liable for rejection.


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Format for Technical Bid

(To be placed in a Separate sealed cover with the superscription “**Technical Bid for Appointment of Cost Auditor**”)

Sl. No.	Selection Criteria	Firm to Fill																				
1	Number of years of Firm's existence as on 31-05-2023 (since date of registration with ICAI).	<table border="1"> <tr> <td>Date of registration of firm with ICAI</td> <td></td> </tr> <tr> <td>Reg. No. of the Firm</td> <td></td> </tr> <tr> <td>No. of years*</td> <td></td> </tr> </table> <p>* Associated with the Firm as on 31-05-2023</p>	Date of registration of firm with ICAI		Reg. No. of the Firm		No. of years*															
Date of registration of firm with ICAI																						
Reg. No. of the Firm																						
No. of years*																						
2	Numbers of Cost Accountant partners associated with the firm for not less than 3 (three) years as on 31-05-2023	<p>Details of Cost Accountant Partners of the Firm</p> <table border="1"> <thead> <tr> <th align="center">Name of partner</th> <th align="center">Membership No</th> <th align="center">Date /Year of joining the Firm</th> <th align="center">No. of years*</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> <p>* Associated with the Firm as on 31-05-2023</p>	Name of partner	Membership No	Date /Year of joining the Firm	No. of years*																
Name of partner	Membership No	Date /Year of joining the Firm	No. of years*																			
3	Number of qualified /semi-qualified assistants (i.e. passes intermediate exam conducted by ICAI) in Cost Accountant Firm, as on 31-05-2023.	Indicate Number of Qualified Assistants and Number of Semi Qualified Assistants																				
4	Turnover of the firm (Average annual of the last three proceeding years)	<p>Turnover last 3 years</p> <table border="1"> <thead> <tr> <th align="center">FY</th> <th align="center">Rs. Lakhs</th> </tr> </thead> <tbody> <tr><td align="center">2020-21</td><td> </td></tr> <tr><td align="center">2021-22</td><td> </td></tr> <tr><td align="center">2022-23</td><td> </td></tr> <tr><td align="center">Average</td><td> </td></tr> </tbody> </table>	FY	Rs. Lakhs	2020-21		2021-22		2022-23		Average											
FY	Rs. Lakhs																					
2020-21																						
2021-22																						
2022-23																						
Average																						

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Sl. No.	Selection Criteria	Firm to Fill	
		FY	No. of Cost Audit Assignments
5	Number of Cost Audit assignment of Public Sector Undertaking (Central /State) during 2019-20 to 2022-23.	2019-20	
		2020-21	
		2021-22	
		2022-23	
		Total	

We hereby certify that:

- 1) We are Cost Accountant Firm and not a sole proprietorship
- 2) Head office of the Firm is located in Bangalore
- 3) Address of the Head Office at Bangalore is :

On behalf of cost Audit Firm

Signature of Authorized Signatory of the Firm

Seal of the Firm

Date

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Declaration

We hereby certify that:

- (a) We do not suffer from any disqualification as specified inter-alia under Section 141 of the Companies Act' 2013 read with Section 148 of the Companies Act '2013.
- (b) Our appointment, if made, will be within the limits prescribed under Section 141(3) (g) read with section 148 of the companies Act' 2013
- (c) We are an independent firm of the Cost Accountants are at Arm's length relationship with the company.
- (d) The partners of the firm are holding Certificate of Practice issued by the Institute of Cost Accountants of India and are in whole time practice.
- (e) There is no order or proceeding which are pending against our firm or any of our partner(s) relating to professional matters of conduct before the Institute of Cost Accountants of India or any competent authority or any Court
- (f) We are aware that any false information provided herein will make our appointment as Cost Auditor (if appointed) liable for termination.
- (g) It is stated that nobody of the firm is / are a relative of any officer, official or employee of HAL and no officer, official or employee is partner of the firm in partnership / proprietary concern in any way.

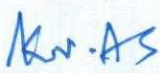
I /We, _____ Partner of the Firm _____, hereby declare that the above information furnished is true & correct to the best of my knowledge and belief.

On behalf of cost Audit Firm

Signature with seal of the firm

Date

Place:


Issuing Officer

Annexure -2

Format for Price Bid

(To be placed in a Separate sealed cover with the superscription "Price Bid for Appointment of Cost Auditor")

Applicable for Cost Audit of the Financial Years 2023-24, 2024-25 and 2025-26

Particulars	Amount in Rs. (Excluding GST)
Cost Audit Fee including TA, DA, Hotel Expenses, Out-of-pocket expenses excluding GST for conducting Cost Audit (For 3 years – 2023-24, 2024-25 & 2025-26)	
GST %	
Total Value, including GST (In Rs.)	
Amount In Words: (Rupees _____)	
	Only)

On behalf of Cost Audit Firm

Signature of Authorized Signatory of the Firm

Seal of the Firm

Date:

Note:

- (a) The price quoted above shall be for complete scope for work inclusive of out of pocket expenses. The price quoted shall be exclusive of GST.
- (b) The fee per annum should be firm and fixed for initial period of 3 years i.e. 2023-24, 2024-25 and 2025-26 with an option to extend another 2 years (i.e. 2026-27 and 2027-28) at the same rate and same terms and conditions.
- (c) Taxes on Cost Audit Fees will be treated as follows:
 - a) TDS under Income Tax Act, at applicable rates will be effected from the quoted fees invoiced.
 - b) Levy of Taxes, not existing in the legislation so far will be re-imbursed / paid additionally from the date they come into effect.
- (d) Bidders shall quote their prices in figures and to be repeated in words. In the event of discrepancy between the amount stated in figures and words, the rates quoted in words shall be deemed to be correct amount.

K. V. AS
Issuing Officer 2023

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Authorized Signatory of Bidder