

**Tender for Appointment of Income Tax Consultant**  
**Tender No.: MMTC/CO/ITax/2018-19/01 dated 03/05/2018**

**Clarification No.1**

**Dated 18<sup>th</sup> May 2018**

Pre-bid conference of the above mentioned tender was held on 16/05/2018 (3:00 PM), wherein MMTC received queries from prospective bidders. MMTC has considered such queries and the same are clarified as under:-

1. The minimum price has not been stated in the tender. This is mandatory as per the guidelines (notification – Responding to Tenders dated 07/04/2016) of The Institute of Chartered Accountants of India.

**Reply:** We have gone through the guidelines. As per our view, these guidelines/notification are not applicable on this tender.

2. If a present partner/employee/consultant of the firm who is a CA as well is having an CIT(A) order in his name which is 30 year old but he was not associated with the firm as on that date, whether you will consider him for the same or not.

**Reply:** Yes.

3. Do we need to share the details of all eligible partners of the firm as a whole or the Individual experience will be considered?

**Reply:** Only the experience of one eligible person will be considered. However, the bidder may share the details of all other partners/employees dealing in income tax matters.

4. The total number of years of experience will be count from the first/earliest year and latest year of orders passed, in that case, one order each from earliest and one from the latest will suffice (total 2 orders)

**Reply:** Yes.

5. Can we show one client per year (30 clients in total) to meet the eligibility and to score full 30 marks Is it Necessary to share the contact details for each respective assignment, Also if we have experience in providing tax consultancy to a single client continuously for 10 years will that exposure count as 10 different assignment ?

**Reply:** Tender requirement is atleast one client per year. The bidder can show either single client for all years or different client for each year. In both cases, there is no difference in point allocation. The contact details are preferred for each client given. If no contact details are available, any other document like engagement letter, work completion letter etc. is to be provided for that client.

6. Documentary proof of all assignments is mandatory or a list certified by the partner is sufficient?

**Reply:** Documentary proofs are required in cases where contact details of client(s) are not available. Otherwise, list certified by eligible person is sufficient.

7. Should we submit the undertaking for the respective point of Clause 6 – ‘General terms and conditions’ or the Signed and Stamped copy of Tender document is sufficient?

**Reply:** Refer Point (viii) of Part-I of Clause 9 ‘Making and submission of bids’.

8. As per Point (ii) of Part-I of Clause 9 ‘Making and submission of bids’, certified copy of partnership deed / Registration certificate to be provided, in case bidder is a partnership firm.

**Reply:** During Pre-Bid conference, it was brought to our notice by some of the prospective bidders that every CA firm is required to get constitution certificate at the beginning of calendar year. Accordingly, latest constitution certificate is to be furnished having eligible person’s name.

9. Although Appointment of Income Tax Consultant on retainership basis will be initially for a period of 12 (twelve) months, which may be extended by Competent Authority, will the extension will be based on the same fees?

**Reply:** Extension/change of fees is subject to satisfactory performance & sole discretion of Competent Authority.

10. As per the Technical evaluation criteria, it has 3-point criteria. Is the minimum Technical score of 40 marks is inclusive of 3<sup>rd</sup> point - Interaction with High Level Management Committee which has 40 marks exclusively.

**Reply:** Minimum 40 marks are required out of total 100 marks for all three points.

11. Indemnity clause should be applicable only in case of Gross negligence/mis-conduct on part of the consultant also amount of such damages should be limited to annual fees for the particular contact only.

**Reply:** No change. As per tender only.

12. In what all cases/ circumstances is Disqualification /Damages applicable?

**Reply:** As decided by Competent Authority.

13. Both the points are contradictory – the consultant will only be responsible to prepare the appeal or it includes representation in appeal matters before ITAT/HC/SC if yes , then as per point h – only assistance is mentioned .Does that mean the consultant only need prepare the appeal. Representation will be done by appointed advocate/representative of MMTC

**Reply:** There is no contradiction. It is clear that consultant will be required to prepare & file appeal before ITAT/HC/SC and assist to appointed advocate/representative in ITAT/HC/SC matters. However, he/she is required to represent the company in appeal before CIT(A).

14. If bidder is CA firm, then experience of firm may be shown in client dealing.

This clarification shall become an integral part of tender.