



सत्यमेव जयते

Administration of the
Union Territory of Lakshadweep
Department of Finance & Accounts
Secretariat, Kavaratti-682 555

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F.No.42/1/2025 – Fin

Dated: 10/03/2025

Notice Inviting Tender

Department of Finance & Accounts, UT of Lakshadweep, Kavaratti invites competitive Tender from the individuals/ organizations/ agencies for the following work as detailed below.

Name of Work	Providing service of a Chartered Accountancy Firm to attend works relating to Income Tax and GST in respect of all Departments under UTLA initially for a period of three years with provision for extension of further 2 more years.
Tender Processing Fee	Rs.500/-
Bid Document available for downloading from	1 PM on 10/03/2025
Pre-Bid Conference	4:30 PM on 17/03/2025 through Videoconference and VC link will be updated in website.
Bid Document available for downloading up to	5 PM on 09/04/2025
Last date & Time for submission of Bid	3 PM on 10/04/2025
Opening of Technical Bid	4 PM on 10/04/2025
Opening of Financial Bid	In due course after finalization of technical bid.

Tender Document containing detailed terms & conditions can be downloaded from the website www.lakshadweep.gov.in and www.tendersutl.gov.in. Bidders willing to participate in the tender shall visit this website. For any help/ query, please contact representative of the Department through email lak-ao@nic.in or telephone 04896262228 & 04896262328.


[**Azhak Navas C.**]

Accounts Officer (Secretariat)

To

- 1) Publish in Lakshadweep Website/ PPP Portal/ Notice Board in Office
- 2) The Director (Information & Public Relation) with a request to publish in the next issue of Lakshadweep Times.

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TENDER DOCUMENT

Department of Finance & Accounts, UT of Lakshadweep, Kavaratti invites competitive Tender from the Chartered Accounts/ agencies for **“Providing service of a Chartered Accountancy Firm to attend works relating to Income Tax and GST in respect of all Departments under UTLA initially for a period of three years with provision for extension of further 2 more years”**, subject to the terms & condition of this Tender Document.

TERMS AND CONDITIONS

1. Name of Work

1.1. Name of work is **“Providing service of a Chartered Accountancy Firm to attend works relating to Income Tax and GST in respect of all Departments under UTLA initially for a period of three years with provision for extension of further 2 more years.**

2. Definitions

2.1. Purchaser/ Customer/ Department means the Department of Finance & Accounts and/ or Pay & Accounts Office, UT of Lakshadweep, Secretariat, Kavaratti.

2.2. Bidder means any individual/ organization/ agency participating in this tender.

2.3. Successful Bidder means bidder selected to execute the contract as per this tender.

2.4. Service Provider/ Agency means successful bidder to whom confirmed work order has been issued to execute the work as per this tender notice.

2.5. Contract year means the year starting from the date of commencement of contract as per this tender document/ work order.

3. Scope of Work

3.1. The Bidder shall deploy adequate number of Professionals to the Principal Pay and Accounts Office, (PPAO) Secretariat, Kavaratti, Union Territory of Lakshadweep for attending (a) Income Tax and Goods, Service Tax related works in respect of Departments functioning under Lakshadweep Administration, (b) Verification of books of accounts of organizations / companies / firms etc entered into contractual agreements with UTLA (c) for Offering advice on IT and GST related subjects (d) Vetting of tender documents relating to procurement of Goods and Services, and all other works mentioned in this Tender Document, etc. for a period of three year, with provision for extension, subject to the terms & conditions of this tender document.

4. Availability of Tender documents

4.1. Tender documents shall be available for downloading in the official website of Lakshadweep Administration viz. www.lakshadweep.gov.in & www.tendersutl.gov.in.

4.2. Purchaser reserves all rights to change/ alter/ modify any of the conditions of this Tender Document or to cancel this tender as a whole at any point of time even without assigning any reason and any such change/ alteration/ modification or cancellation of tender shall be updated in the above website/ Notice Board. Hence bidders shall regularly watch the website/ Notice Board for updated information.

5. Time Schedule for Bidding

5.1. Time schedule for obtaining bid documents, submission of bids and opening of bids are as given in the Notice Inviting Tender (NIT).

5.2. If the bid opening date given above falls to be a holiday, the opening of bid shall be held on the next working day or any date notified in due course.

5.3. Purchaser reserves right to alter the date of opening of Technical/ Financial Bid without assigning any reason and any such alteration shall be updated in the website/ Notice Board.

6. Pre-Qualification Criteria for Bidder

6.1. Registration/ Aadhaar: - Bidder shall be an individual or a registered organization/ agency with the Central Government or any of the State/ UT Government. If the bidder is an individual, copy of his Aadhaar Card and if bidder is an organization/ agency, copy of its valid Registration Certificate shall be submitted along with the Technical Bid.

6.2. Chartered Accountant Registration: Bidder shall be registered with the Institute of Chartered Accountants of India (ICAI). Copy of valid ICAI Registration Certificate shall be submitted along with Technical Bid.

6.3. Income Tax Registration: Bidder shall be registered with Income Tax Department and shall have a valid PAN/ TIN Number. Copy of valid PAN/ TIN Card shall be submitted along with Technical Bid.

6.4. GST Registration: Along with Technical Bid, bidder shall submit either copy of valid GST Registration Certificate OR declaration to the effect that he/she/ they will obtain GST registration and will produce copy of GST Registration Certificate, if required in future as and when he/she/ they attain prescribed threshold limit for GST.

6.5. Financial capability: Bidder shall be financially capable to undertake the contract of this tender. Minimum transaction/ turnover during any of the last 3 years

(2021-22, 2022-23 & 2023-24) should be more than Rs.15 Lakh. Bidder shall submit along with Technical Bid copy of any of the following documents.

- (i) Audit Statement or Auditor's Certificate showing the financial transactions during last three financial years

OR

- (ii) Copy of bank statement showing financial transactions of the bidder for during last three financial years.

6.6. Not to be a blacklisted/ debarred party: Bidder shall not be either blacklisted or debarred by Central Government or any of the State/ UT Government. A self-declaration to this effect shall be submitted along with Technical Bid.

6.7. Adhere with tender conditions: Bidder shall adhere with all the terms & conditions of this Tender document. A self-declaration to this effect shall be submitted along with Technical Bid.

7. Pre- Bid Meeting.

7.1. The Department of Finance and Accounts, Secretariat, Kavaratti, UT. of Lakshadweep Administration shall convene a pre-bid meeting at Lakshadweep Administrative Office, Willington Island, Kochi during 2nd week of February, 2025. Date of Pre-bid meeting will be updated in the website and prospective bidders are requested to regularly watch the website/ Notice Board for updated information. The objective of pre-bid meetings is to explain details of tender documents to prospective bidders and to clarify queries if any, raised therein by the prospective bidders so as to convey the actual requirements of UTLA/ purpose of tender well in advance for a better understanding between the Department and the Bidders.

8. Tender Processing Fee

8.1. Tender Processing Fee is Rs.500/- (Rupees Five Hundred) only.

8.2. Each Bidder shall submit the Tender Processing Fee in the form of Demand Draft drawn from any nationalized Bank in favour of Accounts Officer (Secretariat), Department of Finance & Accounts, UT of Lakshadweep, Kavaratti.

8.3. Scanned copy of Demand Draft towards Tender Processing Fee shall be attached with the Technical Bid.

8.4. Bidder's who are exempted from payment of Tender Processing Fee shall submit the documentary evidence to that effect along with Technical Bid.

8.5. Tender Processing Fee once remitted by the bidder shall not be refunded under any circumstances.

8.6. Tenders without Tender Processing Fee, submitted by the bidder, who is not exempted from payment of Tender Processing Fee shall be summarily rejected.

9. Bid System/ Mode for submission of Bid

9.1. Bids shall be submitted in the e-tender mode through the website www.tendersutl.gov.in. Formalities for Registration, submission of bids, etc. are available in this website itself.

9.2. Bids submitted by any other means shall not be considered.

9.3. Enclosures submitting along with the Technical Bid shall be serially page numbered and page number of the enclosure shall be specified in the respective column of Technical Bid format.

9.4. The bid is invited in Two Bid System. Bidder shall submit the Technical Bid and Financial Bid separately.

9.5. Technical Bid: Format for submission of Technical Bid is attached as Annexure-A (Address of Bidder, Tender Processing Fees & EMD, Pre-Qualification Criteria for Bidders, etc.). Technical Bid as per Format at Annexure-A shall be properly filled with enclosures and submitted along with the Technical Bid.

9.6. Financial Bid: Format for submission of Financial Bid is attached as Annexure-B. The Financial Bid as per Format Annexure-B shall be properly filled and submitted along with the Bid.

9.7. Conditional tenders shall not be entertained.

9.8. A bidder shall submit only single bid. If more than one bid is submitted, all the bids of concerned bidder shall be summarily rejected.

9.9. Any bid received after the specified time and date for submission of bids shall be rejected.

10. Bid Security/ Earnest Money Deposit (EMD)

10.1. EMD for this tender is Rs.1,20,000/- (Rupees One Lakh Twenty Thousand) only.

10.2. EMD shall be submitted by means of Demand Draft draw from any nationalized bank in favour of Accounts Officer (Secretariat), Department of Finance & Accounts, UT of Lakshadweep, Kavaratti and scanned copy of Demand Draft shall be attached with the Technical Bid.

10.3. EMD of unsuccessful bidder shall be released/ refunded after evaluation/ finalization of the tender.

10.4. EMD of successful bidder shall be released/ refunded only after receipt of Performance Guarantee/ Security Deposit and execution of Service Level Agreement as per this tender document.

10.5. EMD shall not bear any interest under any circumstances and bidder shall not have any right to claim interest on EMD.

10.6. EMD of successful bidder, who fails to submit Performance Guarantee/ Security Deposit or execute Service Level Agreement within the stipulated time frame as per this tender document shall be forfeited and remitted into Government account.

10.7. Purchaser reserves all rights to realize any sum of amount from the EMD as Liquidated Damage/ Penalty to be charged from the bidder as per this tender document.

11. Validity of Bids

11.1. Bids once submitted can be withdrawn till the last date for submission of bids. Bidder cannot withdraw his/ her/ their bid after the last date for submission of bids.

11.2. Bids available as on the last date for submission of bids shall be valid till finalization of the tender by Customer.

11.3. EMD of bidders, who withdraw or modify their bid after due date but before finalization of tender, shall liable to be forfeited.

12. Opening of Bids

12.1. Bids shall be opened by a Tender Opening Committee/ Tender Evaluation Committee duly constituted by the Department.

12.2. Bids shall be opened in the Chamber of Accounts Officer (Secretariat), Department of Finance & Accounts, UT of Lakshadweep, Kavaratti-682 555 on the date & time mentioned in this tender document or notified in due course.

12.3. Bids shall be opened in the presence of bidders or their authorized representatives, whoever may present at the place, date & time of bid opening.

12.4. Financial Bid of the Bidders, who qualified in the Technical Bid evaluation only, shall be considered for opening. Date of opening of the Financial Bid will be informed in due course depends upon the finalization of Technical Bid evaluation.

13. Evaluation of Bid

13.1. There shall be a Tender Evaluation Committee (TEC) constituted by Department for evaluation of the Bids.

13.2. Technical Bid and Financial Bid shall be evaluated separately by the TEC.

13.3. Initially the Technical Bid shall be evaluated and those who qualify in the Technical Bid shall only be considered for Financial Bid evaluation.

13.4. In Technical Bid evaluation, Bidders Qualification shall be evaluated. Bidders shall qualify all the criteria prescribed under the clause Bidders Qualification in this tender document. Those, who do not qualify any of these qualifications in full, shall not be considered as technically qualified and their bid shall be rejected.

13.5. TEC reserves all rights to ask the bidders to submit any missing documents or ask clarification on the documents already submitted by the bidders so as to avoid disqualifying any bidder due to meager negligence. But TEC shall exercise this right impartially, only if there are sufficient reasons to do so, to protect the interest of the Government.

13.6. Financial Bids of the bidders, those who qualified in Technical Bid evaluation only, shall be considered for Financial Bid evaluation. L1 bidder shall be determined on the basis of overall total amount quoted for all items in the Financial Bid format. Normally L1 bidder will be selected; however under exceptional circumstance TEC reserves all rights to recommend any bidder other than L1 subject to proper justification.

13.7. Financial price quoted shall be reckoned as inclusive of all expenses like remuneration to Professionals, statutory charge, taxes, etc. and any additional rate over and above the quoted rate shall not be considered.

14. Letter of Intent (LOI)

14.1. After finalization of the tender, Department will issue Letter of Intent (LOI) to the successful bidder by suitable means and the same will also be published in website/ notice board.

14.2. Successful bidder, within 10 days from date of issue of LOI, shall submit the Service Level Agreement in the format attached with LOI after appending signature of the bidder.

14.3. If the successful bidder fails to submit the duly signed Service Level Agreement within the stipulated timeframe, it shall be considered that the bidder is withdrawn from the bid and consequential action shall be initiated against the bidder.

15. Performance Guarantee/ Security Deposit (PG/ SD)

15.1. Successful bidder shall submit Performance Guarantee/ Security Deposit equal to 5% of contract value for one year stipulated in the Letter of Intent (LoI) within 10 days from date of issue of LoI.

15.2. PG/SD shall be submitted by means of Bank Guarantee valid till 2 months after expiry of contract period issued by any nationalized bank OR Demand Draft draw from any nationalized bank in favour of Accounts Officer (Secretariat), Department of Finance & Accounts, UT of Lakshadweep, Kavaratti.

15.3. PG/ SD of the bidder shall be released only on completion of all contractual obligations as per this Tender document, Service Level Agreement and Work Order.

15.4. PG/SD shall not bear any interest under any circumstances and bidder shall not have any right to claim interest on PG/SD.

15.5. PG/SD of the bidder, who fails to comply with the conditions of Tender Document, Service Level Agreement and Work Order shall be forfeited and remitted into Government account.

15.6. Customer reserves all rights to realize any sum of amount from the PG/SD as Liquidated Damage/ Penalty to be charged from the bidder as per this tender document.

16. Service Level Agreement & Confirmed Work Order

16.1. Successful bidder shall execute a Service Level Agreement (SLA) with the Department to carry out the services mentioned in this tender.

16.2. SLA shall be executed in Rs.100/- (Rupees One Hundred) stamp paper and cost of stamp paper shall be borne by the successful bidder.

16.3. SLA shall be signed by the bidder and after that same shall be forwarded to Department for signature by the Purchaser or his representative.

16.4. Date of signature of SLA by the Purchaser or his representative shall be considered as date of execution of SLA.

16.5. After execution of SLA, confirmed work order shall be issued and the successful bidder shall be responsible to provide the services as per work order.

17. Validity of Contract

17.1. Contract shall be valid for a period of three years from the date of execution of Service Level Agreement (SLA).

17.2. Bidder shall be responsible for providing services on the same rate and terms & conditions throughout the validity period of contract.

17.3. Contract period can be extended for further two more years or reduced before expiry of the validity period of contract or re-agreement can be executed after expiry of the validity period of contract, subject to mutual consent basis.

18. Duties & Responsibilities

18.1. Duties & Responsibilities of the Purchaser/ Department and Service Provider/ Agency is attached as Appendix-A. The Purchaser/ Department and Service Provider/ Agency shall be responsible to adhere the same.

19. Force Majeure

19.1. Delay from the side of Service Provider to execute any of the conditions of this contract agreement under force majeure conditions like natural calamities or any other similar situations, etc. shall be condoned subject to appropriate justification furnished by the Service Provider in due course. However, the decision of Customer in this respect shall be final.

20. Penalty/ Liquidated Damages

20.1. The Penalty shall be levied in the case of non-performance or delay in performance of works assigned to the service provider as per Tender Document/ SLA/ Confirmed Work Order at the percentage and rates as given in the payment schedule.

21. Payment Terms

21.1. Service Provider shall submit the invoice/ claim for each quarter after completion of that particular quarter.

21.2. Such quarterly invoice/ claim shall be verified & duly certified by the officer/ official appointed by the PPAO/Department for the purpose.

21.3. 100% payment towards the quarterly invoice/ claim shall be released only after getting the certificate as above and after verifying the correctness of PG/ SD submitted by the Service provider.

21.4. Payment shall be released after deducting/ adjusting the Liquidated Damages/ Penalty, TDS and any other dues due to the Government, if any.

21.5. Advance or part payment shall not be made under any circumstances and enhancement of rate shall not be entertained during the validity period of contract.

22. TDS & Other Taxes

22.1. Tax Deduction at Source (TDS) at the prevailing rate as per rules shall be deducted from the payment to the Service provider, for which TDS Certificate as per prevailing rules shall be issued.

22.2. Any change in Tax rate shall be made applicable as per rules while releasing the payment to the bidder. If the change is an increase in Tax rate, it is the responsibility of the bidder to prove this by producing documentary evidence to confirm tax rate for that particular item at the time of tendering and at the time of raising of invoice/ releasing of payment.

23. Arbitration

23.1. The Tender, Service Level Agreement and Work Order shall be governed by Indian Laws.

23.2. In the event of any dispute or difference between the parties hitherto, such dispute or difference shall be resolved amicably by mutual consultation or through the good office of empowered agencies of the Government. If such resolution is not possible, then, the unresolved dispute or difference shall be referred to arbitration of an arbitrator to be appointed by the Administration of UT of Lakshadweep. The award of the arbitrator shall be binding upon the parties to the dispute. Provided, however, any party aggrieved by such award may make a further reference for setting aside or revision of the award to appropriate authority in Kavaratti, UT of Lakshadweep whose decision shall bind finally and conclusively. The arbitration shall be carried out in English language.

24. Jurisdiction

24.1. The dispute, if any, between the parties shall be settled at District & Sessions Court, Kavaratti, UT of Lakshadweep and contract shall be interpreted under Indian laws.

25. Termination of the Contract

25.1. Violation of any of the conditions specified in Tender Document or in Work Order or in Service Level Agreement to be executed shall entail cancellation of Tender/ Contract and initiate legal action against the bidder including blacklisting of firm.

25.2. Department reserves all rights to cancel the Tender/ Contract in full or in part at any time even without assigning any specific reason.

26. Address for communication & Bank Account Details

26.1. Address for communication of the customer is as follows.

The Accounts Officer (Secretariat),
Department of Finance & Accounts,
UT of Lakshadweep, Kavaratti – 682 555.
Phone 04896262228 & 04896262328, email: lak-ao@nic.in

26.2. Bidder shall submit his/her/their address for communication containing valid email address, mobile & Whatsapp number along with the Technical Bid.

26.3. Any communication to the bidder/ successful bidder/ supplier shall be made through post as well as email/ Whatsapp. Date of successful sending of email/ Whatsapp shall be reckoned as date of communication for purposes of this tender.

26.4. Bank Account details of the Purchaser is as given below:

Name of the Account Holder (s)	
Account Number	
IFSC Code	
Name of Bank & branch	

26.5. Bidder shall furnish his/her/their Bank Account details in the given format along with Technical Bid.

27. Annexure-A (Pre-Qualification Criteria for Bidder)

Sl. No.	PQ Criteria for Bidder	Whether Attached (Yes/ No)	Page Nos.	Remarks
1)	Copy of Aadhaar Card (if bidder is individual) OR copy of valid Registration Certificate (if bidder is registered organization/ agency)			
2)	Copy of ICAI Registration Certificate			
3)	Copy of PAN/ TIN Card of the bidder			
4)	Copy of valid GST Registration Certificate OR declaration to the effect that will obtain GST registration and produce GST Registration Certificate if required in future as and when he/she/they attain prescribed threshold limit for GST (as in Annexure-C).			
5)	Copy of Audit Statement or Auditor's Certificate showing the financial transactions of the bidder during last three financial years OR Copy of bank statement showing financial transactions of the bidder for during last three financial years.			
6)	Self-declaration to the effect that the individual/ firm is not blacklisted/ debarred by the Govt of India/any State/any UT /any Department (as in Annexure-D).			
7)	Self-declaration on adherence with tender conditions (as in Annexure-E)			
8)	Address & details of the Bidder, with authorized signatory. (as in Annexure-F)			
9)	Copy of first page of Bank passbook or Bank Accounts Details of Bidder			
10)	Tender Processing Fees			
11)	EMD			

Signature with Name & Address of the bidder

28. Annexure-B (Financial Bid)

Sl. No.	Work Description	Unit	Approx Quantity per annum	Rate Per unit	Amount (D x E)
A	B	C	D	E	F
1)	Income Tax TDS from Employees (i.e. scrutiny of salary bills to assess correct amount of TDS, ensure deduction of TDS from monthly salary, remittance of TDS Challan, filing of returns and up to issuance of TDS certificate to each employee)	No. of Employees	4000		
2)	Income Tax TDS from Suppliers of Goods & Services (i.e. scrutiny of sanction orders & contingent bills to assess correct amount of TDS, ensure deduction of TDS from each payment, remittance of TDS Challan, filing of returns and up to issuance of TDS certificate to each supplier)	No. of sanction orders/ Contingent bills	16000		
3)	GST TDS from Suppliers of Goods & Services (i.e. scrutiny of sanction orders & contingent bills to assess correct amount of TDS, ensure deduction of TDS from each payment, remittance of TDS Challan, filing of returns and up to issuance of TDS certificate to each supplier)	No. of sanction orders/ Contingent bills	16000		
4)	Raising of GST Invoices and filing of GST returns for various Goods & Services supplied by UTLA Departments (i.e. Scrutiny of draft GST invoices to be raised, remitting/ accounting of GST amount received, filing of returns as supplier, etc.)	No. of GST Invoices	30		
5)	Providing advice to UTLA Departments (i.e. verification of bids submitted by firms to confirm the compliance of GST & IT related provisions, applicability of GST for any service/ goods supplied, etc.)	No. of cases	200		
6)	Verification of Books of Accounts of firms/ Organizations (i.e. verification of books of accounts of firms to ensure correct remittance of revenue earned from outsourced resources, correctness of accounts, etc.)	Amount in Crores	30		
7)	Total				

Signature with Name & Address of the bidder

Note: Please refer payment schedule

29. Annexure-C (Declaration on GST Registration)

I/ We (Name & Address of the bidder), do hereby declare and certify that I/ We will obtain GST registration and produce GST Registration Certificate if required in future as and when I/ We attains prescribed threshold limit for GST.

Signature with Name & Address of the bidder

30. Annexure-D (Declaration on Blacklisting)

I/ We (Name & Address of the bidder), do hereby declare and certify that I/ We have not been blacklisted/ debarred by Central Government or any of the State/ UT Governments departments from participating in their tenders for supply of goods/ services.

Signature with Name & Address of the bidder

31. Annexure-E (Declaration on adherence with tender conditions)

I/ We (Name & Address of the bidder), do hereby undertake that I/ We shall adhere with all the terms & conditions of this Tender document and I/ We do not propose any deviation from the terms & conditions of this Tender document in future.

Signature with Name & Address of the bidder

32. Annexure-F (Address & details of the bidder)

Sl. No.	Particulars	Details
	Name & Address of the bidder	
	Whether bidder is an individual or registered Organization/ Agency	
	Aadhaar Number (if bidder is individual) OR Registration Number (if bidder is registered organization/ agency)	
	PAN/ TIN Number of the bidder	
	Bank account number of the bidder	
	Name of the Account Holder (s)	
	Name of Bank with Branch	
	IFSC Code	

Signature with Name & Address of the bidder

33. APPENDIX-A (Duties & Responsibilities of Agency & Department)

33.1. Duties & Responsibilities of Service Provider/ Agency:

33.1.1. The Service Provider/ Agency shall be responsible for deployment of adequate number of Professionals to the Principal Pay and Accounts Office, Secretariat, Kavaratti, UT of Lakshadweep for a period of three year, with provision for extension of further 2 more years, subject to the terms & conditions of this Tender Document/ Confirmed Work Order/ Service Level Agreement.

33.1.2. The number of Professionals to be deployed to PPAO, UTLA has to be decided by the Service Provider/ Agency considering the nature and quantum of works to be attended in a time-bound manner as tentatively given in this Tender Document or to be intimated by the Department.

33.1.3. Within the manpower/ professionals deployed by the Service Provider/ agency, there should be at least one personnel/ Official having the capacity to sign and certify the works/ documents as an authorized Signatory on behalf of the Agency.

33.1.4. The Professional deployed by Service Provider should not have any criminal cases against them. The Service Provider should make adequate enquiries about the character and antecedents of each person deployed by him/ them. The character and antecedents of each person have to be verified by the Service Provider before their deployment.

33.1.5. Service Provider shall also ensure that the Professionals deployed are medically fit.

33.1.6. Each Professionals deployed by the Service Provider/ Agency shall report for duty before the Accounts Officer, Principal Pay and Accounts Office, Secretariat, Kavaratti UT of Lakshadweep with following documents issued by appropriate Government authority:

- (i) Aadhaar Card
- (ii) Police Clearance Certificate
- (iii) Medical Fitness Certificate

33.1.7. Service Provider shall withdraw any Professional/ personnel, who is not found suitable by the Department for any reasons like disobedience, incapable, unfit, etc. immediately on receipt of such intimation from Department.

33.1.8. The Professionals/ personnel deployed by the Service Provider/ Agency shall work under the control of Accounts Officer, Principal Pay and Accounts, Secretariat, Kavaratti, UT of Lakshadweep or any Officer/ Official appointed by him for their supervision from time to time.

33.1.9. In normal case, each Professionals deployed by the Service Provider/ Agency shall work for the whole contract period and withdrawal/ replacement of professional during the contract period shall not be allowed. However, in exceptional circumstances replacement of professional shall be allowed only with prior consent of Accounts Officer, Principal Pay and Accounts Office, Secretariat, Kavaratti UTLA.

33.1.10. The Service Provider/ Agency shall be responsible to comply with various statues/ rules issued by the Central Government/ UT Administration from time to time relating to manpower deployment and any legal implications with relation to the services provided by the professional deployed will be the responsibility of the Service Provider/ Agency and shall indemnify and keep indemnified the authority for any claim, action or demand whatsoever in that regard. It will be the sole responsibility of the Service Provider to abide by the provisions of the applicable acts & rules, as to the manpower deployed for performance of this contract. The Department will not be a party at any stage to any kind of dispute relating to the above.

33.1.11. Any misconduct/ misbehavior on the part of the professional deployed by the Service Provider will not be tolerated and such person will have to be replaced by the Service Provider at his own costs, risks and responsibilities.

33.1.12. Professionals deployed by the Service Provider shall not divulge or disclose any details of office, operational process, technical know-how, security arrangement, administrative/ organizational matters to any third person, as all of that are confidential and secret in nature. In the event of being found that the official secrecy has been disclosed and for the purpose of security arrangement and or for other purpose, it is desirable to remove the said person, the Department has every right to remove the said person, immediately and responsibility, if any, to be borne by the Service Provider.

33.1.13. During working hours, if any of the Professional found not working as per the direction of Department, the Service Provider shall arrange to replace him/her. Any of the Professional deployed are not capable, undisciplined and not work minded, those Professional shall be removed and substituted by another on intimation from the Department.

33.1.14. Professionals deployed by Service Provider shall not claim any benefit/ compensation/ absorption/ regularization of services from Purchaser/ Department under the provision of Industrial Disputes Act, 1947 or Contract Labour (Regulation and Abolition) Act, 1970 or any other Act/ Rules/ Orders. Undertaking from the Professional to this effect shall require to be obtained by the Service Provider/ Agency and keep with Service Provider till expiry of this contract.

33.1.15. Professionals deployed by Service Provider should be polite, cordial, positive and efficient while handling the assigned work. Service Provider shall be responsible for any act of indiscipline on the part of the persons deployed by them. Service Provider shall be bound to prohibit and prevent them from being intoxicated

while on duty, trespassing or acting in anyway detrimental or prejudicial to the interest of Department. The decision of Department on any matter arising under the clause shall be final and binding on the agency.

33.1.16. Department shall not be liable for any loss, damage, theft, burglary or robbery of any personal belongings, equipment or vehicles of the personnel of the Service Provider.

33.1.17. Service Provider shall also ensure that the execution of work as per this contract does not adversely affect the surroundings or any users/ personnel.

33.1.18. Professionals deployed by the Service Provider shall be responsible to attend any other work of similar nature assigned by the Department.

33.1.19. Payment of remuneration to the deployed professionals will be the responsibility of the CA Firm. UTLA will make payment to CA Firm on quarterly basis only as per work carried out for each quarter.

33.1.20. Service Provider shall submit the quarterly invoice/ claim to the Department for payment against the work done, only on completion of that particular quarter.

33.1.21. In normal case, the working hours of the professionals deployed by the CA firm will be at par with the regular Office timings of UTLA. In case of any exigency, the deployed professionals are bound to attend office during holidays and odd hours as well subject to prior intimation. However, work has to be completed within the timeline stipulated, failing which provision for penalty will be applicable.

33.1.22. The Service Provider is responsible to undertake all associated works as detailed below:

- a) Income Tax TDS from Employees i.e. scrutiny of salary bills to assess correct amount of TDS, ensure deduction of TDS from monthly salary, remittance of TDS Challan, filing of returns and up to issuance of TDS certificate to each employee as per Income Tax Act & Rules.
- b) Income Tax TDS from Suppliers of Goods & Services i.e. scrutiny of sanction orders & contingent bills to assess correct amount of TDS, ensure deduction of TDS from each payment, remittance of TDS Challan, filing of returns and up to issuance of TDS certificate to each supplier as per Income Tax Act & Rules.
- c) GST TDS from Suppliers of Goods & Services i.e. scrutiny of sanction orders & contingent bills to assess correct amount of TDS, ensure deduction of TDS from each payment, remittance of TDS Challan, filing of returns and up to issuance of TDS certificate to each supplier as per GST Act & Rules.

- d) Raising of GST Invoices and filing of GST returns for various Goods & Services supplied by UTLA Departments i.e. Scrutiny of draft GST invoices to be raised, remitting/ accounting of GST amount received, filing of returns as supplier, etc. as per GST Act & Rules.
- e) Providing advice to UTLA Departments i.e. verification of bids submitted by firms to confirm the compliance of GST & IT related provisions, applicability of GST for any service/ goods supplied, etc. as per Income Tax and GST Act & Rules.
- f) Verification/ Auditing of Books of Accounts of firms/ Organizations i.e. verification of books of accounts of firms to ensure correct remittance of revenue earned from outsourced resources, correctness of accounts, etc.

33.1.23. The agency shall complete the works entrusted within the timeline noted below from the date of its receipt and the same shall be returned to PPAO/ Department in a formal manner under the authorized signatory.

Income Tax TDS from Employees (i.e. scrutiny of salary bills to assess correct amount of TDS, ensure deduction of TDS from monthly salary, remittance of TDS Challan, filing of returns and up to issuance of TDS certificate to each employee)	Scrutiny of salary bills and report back within 3 days from receipt. Remittance of TDS, filing TDS and issuance of TDS Certificate as per IT Rules.
Income Tax TDS from Suppliers of Goods & Services (i.e. scrutiny of sanction orders & contingent bills to assess correct amount of TDS, ensure deduction of TDS from each payment, remittance of TDS Challan, filing of returns and up to issuance of TDS certificate to each supplier)	Scrutiny of sanction orders & contingent bills and report back within 3 days from receipt. Remittance of TDS, filing TDS and issuance of TDS Certificate as per IT Rules.
GST TDS from Suppliers of Goods & Services (i.e. scrutiny of sanction orders & contingent bills to assess correct amount of TDS, ensure deduction of TDS from each payment, remittance of TDS Challan, filing of returns and up to issuance of TDS certificate to each supplier)	Scrutiny of sanction orders & contingent bills and report back within 3 days from receipt. Remittance of TDS, filing TDS and issuance of TDS Certificate as per GST Rules.
Raising of GST Invoices and filing of GST returns for various Goods& Services supplied by UTLA Departments (i.e. Scrutiny of draft GST invoices to be raised, remitting/ accounting of GST amount received, filing of returns as supplier, etc.)	Scrutiny of draft invoice and report back within 3 days from receipt. Remittance of GST collection, filing TDS, etc. as per GST Rules.
Providing advice to UTLA Departments (i.e. verification of bids submitted by firms to confirm the compliance of GST & IT related provisions, applicability of GST for any service/ goods supplied, etc.)	Within 5 days

Verification of Books of Accounts of firms/ Organizations (i.e. verification of books of accounts of firms to ensure correct remittance of revenue earned from outsourced resources, correctness of accounts, etc.)	Within 30 days
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33.1.24. In case of delay, without tenable reason, penalty @1% of the rate for that work shall be levied per day. In case of unreasonable period of delay, Department has full right to cancel the whole contract. Decision of the Department/ PAO on the deciding tenable or non-tenable reason shall be final.

33.1.25. Any penalty/ fine imposed by the IT Department/ GST Department on account of delay in processing or filing returns or on account of short deduction shall be recovered from the Service Provider/ Agency.

33.1.26. Quarterly payment to the Service Provider/ Agency by the Department shall be released only after adjusting such penalties/ fines for that particular quarter or any previous quarter.

33.2. Duties & Responsibilities of Purchaser/ Customer/ Department

33.2.1. The Purchaser/ Department shall make regular payment (Quarterly) to the Agency as per the terms of this contract.

33.2.2. The Purchaser/ Department shall be responsible to regularly assess the work of the Professionals deployed by the Agency and in case of any shortcoming the same shall be reported to the agency. Agency shall liable to rectify such shortcomings.

33.2.3. The Purchaser/ Department shall be responsible for certifying the quarterly Bills/ Claim of the Service Provider/ Agency and making payment on quarterly basis.

33.2.4. The Purchaser/ Department shall be responsible for providing adequate seating space, office equipments such as computers, printers, internet, furniture and allied facilities to the Professionals deployed by the Agency for carrying out the work.

33.2.5. The Purchaser/ Department shall be responsible for arranging the entry permits to Lakshadweep for the Professionals deployed by the Agency, subject to receipt of police clearance certificate, Aadhar, photographs etc from the agency concerned.

[Azhak Navas C.]
Accounts Officer (Secretariat)