

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	19-03-2026 16:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	19-03-2026 16:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Defence
विभाग का नाम/Department Name	Department Of Defence
संगठन का नाम/Organisation Name	Dg Of Defence Estate
कार्यालय का नाम/Office Name	*****
वस्तु श्रेणी /Item Category	Manpower Hiring for Financial Services - Onsite; Chartered Accountant
अनुबंध अवधि /Contract Period	1 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	2 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
वर्षों के अनुभव एवं टर्नओवर से एमएसई को छूट प्राप्त है / MSE Relaxation for Years Of Experience and Turnover	Yes Complete
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है / Startup Relaxation for Years Of Experience and Turnover	Yes Complete
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Additional Doc 1 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)

बिड विवरण/Bid Details	
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	3
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित बिड मूल्य /Estimated Bid Value	350000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मूल्य दर्शाने वाला वित्तीय दस्तावेज ब्रेकअप आवश्यक है / Financial Document Indicating Price Breakup Required	Yes
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	3.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	18

(a). ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance security should be in favour of Beneficiary, wherever it is applicable.

लाभार्थी /Beneficiary :

CHIEF EXECUTIVE OFFICER
Shillong Cantonment Board, Department of Defence, DG of Defence Estate, Ministry of Defence
(Ayush Maurya)

बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
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एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% तक की सीमा में हो / Purchase Preference to MSE OEMs available upto price within L1+X%	15
सूक्ष्म और लघु उद्यम को खरीद में प्राथमिकता के लिए बिड की मात्रा का अधिकतम प्रतिशत / Maximum Percentage of Bid quantity for MSE purchase preference	100

1. If the bidder is a Micro or Small Enterprise as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Experience Criteria" as defined above subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Experience Criteria, shall upload the supporting documents to prove his eligibility for Relaxation.
2. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover, shall upload the supporting documents to prove his eligibility for Relaxation.
3. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Experience Criteria" as defined above subject to their meeting of quality and technical specifications. The bidder seeking Relaxation from Experience Criteria, shall upload the supporting documents to prove his eligibility for Relaxation.
4. If the bidder is a DPIIT registered Startup, the bidder shall be relaxed from the the eligibility criteria of "Bidder Turnover" as defined above subject to their meeting of quality and technical specifications. If the bidder is DPIIT Registered OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover shall upload the supporting documents to prove his eligibility for Relaxation.
5. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
6. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
7. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to the [OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public

Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if the credentials of the service provider are validated online in GeM profile as well as validated and approved by the Buyer after evaluation of submitted documents.
8. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

The Bidder must have successfully executed at least XX projects of any value in past 3 years of providing similar services to Central/State Government, PSUs or any other government organizations:The Bidder must have successfully executed at least 3 projects of any value in past 3 years of providing similar services to Central/State Government, PSUs or any other government organizations

The Bidder must have successfully executed at least YY projects of any value in past 3 years of providing similar services for at least ZZ different clients(Central/State Government, PSUs or any other government):The Bidder must have successfully executed at least 3 projects of any value in past 3 years of providing similar services for at least 3 different clients(Central/State Government, PSUs or any other government)

Service provider must have a dedicated team of required manpower of XX for the projectService provider must have a dedicated team of required manpower of 01 Chartered Accountant for the project

Scope of Work:[1772100605.pdf](#)

Pre Bid Detail(s)

मूल्य भिन्नता खंड दस्तावेज/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
05-03-2026 15:00:00	Office of the Chief Executive Officer Shillong Cantonment Board, 13 Pine Walk Area Behind Rhino Auditorium, Shillong-793001

Manpower Hiring For Financial Services - Onsite; Chartered Accountant (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Deployment Location	Onsite
Type of Professional/Resources required	Chartered Accountant
Certifications of Professional/Resources required	For filling GST, IT, TDS and for Internal Auditing
Qualification of Professional/Resources required	CA
Total Experience of Professionals / Resources (In years)	3 - 5 Years
एडऑन /Addon(s)	

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

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क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

No

अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / Number of manpower deployed	अतिरिक्त आवश्यकता /Additional Requirement
1	*****	*****East Khasi hills	1	• Number of Months : 12

क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें/Buyer Added Bid Specific Terms and Conditions

1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

2. Service & Support

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

3. Past Project Experience

Proof for Past Experience and Project Experience clause: For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

4. Certificates

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

5. Buyer Added Bid Specific ATC

Buyer uploaded ATC document [Click here to view the file.](#)

अस्वीकरण/Disclaimer

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।/In terms

of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---



Environment Board
Office, Near Rhino Auditorium, Shillong-793001
-2223929 Email Id- ceoshil-stats@nic.in
www.shillong.cantt.gov.in



No. 04/EC/CB/SHG/ACCOUNTS/DE

Dated: 26.02.2026

BID DOCUMENTS & SCOPE OF WORK

“HIRING OF CONSULTANCY SERVICES (CHARTERED ACCOUNTANT) ” FOR (TWELVE MONTHS) WITH EFFECT FROM THE DATE OF SIGNING OF CONTRACT”

1. General Instruction to Bidders/Tenderers

1.1. Registration of bidders on e-Procurement Portal:-

All the bidders intending to participate in the online tender process are required to get registered on the GeM Portal i.e. www.gem.gov.in. Please visit the website for more details.

1.2. Download of Tender Documents:-

The bidders can view and download the detailed N.I.T and the time schedule (Key Dates & Time) for the tender floated through the single portal e-Procurement system on the website: www.gem.gov.in . The same can also be downloaded from Shillong eChhawani portal: <https://shillong.cantt.gov.in/tenders/>

1.3. Key Dates & Time:-

The bidders are advised to ensure that they submit their bid within the deadline and time of bid submission, taking the server clock as a reference, failing which the portal shall not accept the Bids. No request on the account that the server clock was not showing the correct time and that a particular bidder could not submit their bid because of this shall be entertained. Failure or defects on the internet or heavy traffic at the server shall not be accepted as a reason for a complaint. The Procuring Entity shall not be responsible for any failure, malfunction or breakdown of the electronic system used during the e-Tender Process. The date and time shall be binding on all bidders. All online activities are time tracked and the system enforces time locks that ensure that no activity or transaction can take place outside the start and end dates and the time of the stage as defined in the online Notice Inviting Tenders (NIT).

1.4. Bid Preparation and Online Submission (Technical & Financial):-

The bidders shall upload all their relevant documents required for participating in the tender.

The bidders shall quote their rates/prices online.

No documents has to be submitted offline except only when asked for.

2. Important Dates & Time:

1	Publishing Date and time of tender documents through GeM: http://gem.gov.in	26.2.2026/1600hr
2	Start Date for downloading of tender documents	26.2.2026
3	Pre Bid Conference (Conference Location: Shillong Cantonment Board office)	05.03.2026
4	Last date and time of Bid Submission & downloading of tender documents (Technical Bid & Financial Bid)	19.3.2026
5	Date and time for opening of Technical bids	19.3.2026/1600hrs
6	Date and time for opening of Financial bids	After finalization of Technical Bids

3. Financial Bid

The financial bid/price (BOQ) should be quoted online in GeM portal.

4. Pre-bid Conference:

All intending bidders are requested to attend a Pre-bid conference as mentioned above in Clause 2 : Important dates & Time for any clarification on the Tenders' technical specifications and commercial conditions, on the time, date, and place mentioned therein. Participation in such a Pre-bid Conference is not mandatory. If a bidder does not participate or submit any query, then no subsequent representations from them regarding the Technical/ commercial specifications/conditions shall be entertained. If the intending bidders are unable to attend the Pre Bid Conference meeting, then for any clarification, the same may be submitted online at **Email ID: ceoshil-stats@nic.in** 07 days before the Pre Bid Conference failing which no further correspondence shall be entertained.

5. Security Deposit / Bank Guarantee for Performance Security

1. The successful bidder shall pay/furnish a Security Deposit or Bank Guarantee for Performance Security equivalent to **3% of the successful bid/contract amount (excluding taxes)** must be deposited/paid in favour of "Chief Executive Officer, Shillong Cantonment Board" on being awarded the contract. The Bank Guarantee should be valid for 18 months.
2. Security Deposit will be returned after successful completion of contract without any interest.

In case of any default as mentioned in General Terms & Condition, the Security deposit will be forfeited wholly or partially as decided by the Board/CEO.

6. **SCOPE OF WORK:**

i) Scope of work relating to accounting :

- a. Preparation of Annual Financial Statements including the Balance Sheet, Income and Expenditure Statement and other reports as required under Cantonment Board Accounting Rules 2020 (CBAR 2020).
- b. Ensure correctness of accounts and suggest necessary action points, if any, for rectification of the same.

ii) Scope related to Income Tax, GST and other related matters:

- a. Preparation of monthly IT e-Challan and filing of quarterly TDS (IT) return and Annual Income Tax Return within due date including revised ITR, if required.
- b. Assisting in obtaining Registration Certificate under section 12AB & 80G of the Income Tax Act for IT exemption and preparing and filling returns as required.

- c. Filing of GST Return as Tax Payer, filling of GSTR as Tax Deductor and Annual Return under GST within due date as required.
- d. Verification and correction of PAN and GSTIN details for accurate filing of GST TDS and Income Tax TDS returns.
- e. The CA shall be responsible for any past corrections/modifications required and ensure full compliance with applicable laws.
- f. Analyzing the income Tax Show Cause Notices irrespective of the Financial Year/Assessment Year.
- g. Preparing comprehensive and accurate responses to the notices.
- h. Representing the Society before the income tax authorities, if required.
- i. Ensuring compliance with all income tax regulations and timelines.
- j. Filing of Appeals before the Commissioner of Income Tax (Appeals) or the Income Tax Appellate Tribunal, if necessary.
- k. Handling the Income Tax Assessments, TDS compliances, and provide guidance on any Income Tax related matters.
- l. To Reply/response of any Notices/Communications/Orders or Outstanding Demands are received from Income Tax Department & submit the requisite information through online or offline mode irrespective of financial year during the period of Assignment.
- m. Appear / replying / Appealing all queries / notices up to the stage of final / revised assessment and liaising with the concerned authorities and also apprising the Chief Executive Officer of this office regarding progress of each proceedings / notices and latest amendment rules and regulation on the subject.
- n. After completion of the assigned work, the CA Firm shall mandatorily give their overall findings/ views suggestions /comments etc. for proper maintenance of accounts adopting latest available procedures and finally Statement of Accounts.

7. GENERAL TERMS AND CONDITIONS:

- 1) The Bidder will submit only 1(one) bid against this tender.
- 2) Each bidder shall submit self-attested photocopies of the following up to date documents along with the bid :
 - (3) Firm Registration Certificate (FRN)
 - (4) Certificate of Practice (COP) of all the partners/Proprietors
 - (5) PAN of the Firm/Proprietors
 - (6) Up to date GST Documents (Registration Certificate)
 - (7) Financial Statement (Balance Sheet, Income & Expenditure Account& Receipt & Payment Account) for the last three years.
 - (8) Annual Income Tax Return the last three years. (
- 9) The bidder should have experience in executing at least three (3) similar kind of works in any Government Departments (State/Central/PSU etc.). Completion Certificate should have to submit.
- 10) The Firm should not have been blacklisted or debarred from participating in the bidding process by any Government (State/Central), agencies/bodies, PSUs, or Urban Local Bodies, and which time being in force. A Self Declaration in the letterhead should be submitted.
- 11) Each page of the Tender documents should be signed duly by the bidder and any of the documents not signed will be summarily rejected.
- 12) The bidders are subject to be disqualified, if they have made misleading or false representation in the forms and attachment submitted.
- 13) Before the deadline for submission of bids, the Chief Executive Officer, Cantonment Board Shillong may modify the bidding document by issuing addendum.
- 14) In the financial evaluation, total price of the quoted rate will be considered for evaluation.
- 15) Lowest quoted complied bidder maybe award as approved firm for the work.
- 16). The Bid documents are not transferable. 1
- 17) The right of acceptance of the tender shall rest with the C.E.O. Cantonment Board Shillong who does not bind himself/herself to accept any quotation/Interest and reserve the right to reject all or any of the Bid received or part thereof without assigning any reason.
- 18) One representative of the agency shall be allowed to be present at the time of the opening of Bid.

- 19) The Firm is advised to get registration number from the authorities under GST Act and other Acts, as applicable. The C.E.O. SHILLONG CANTONMENT BOARD does not take any responsibility in this connection.
- 20) The Firm must have an office in Shillong.
- 21) The Consultant/Audit Team must visit to this office at least once in a fortnight.
- 22) Canvassing in connection with the Quotation is strictly prohibited and the quotation submitted by CA Firms that resort to canvassing will be liable for rejection.
- 23) The appointment will be for a period of 12(Twelve) months
- 24) In case of any dispute arising during execution of contract, an amicable solution may be arrived at with discussion and reconciliation. However, in case of any dispute remaining unsolved, decision of the CEO, SHILLONG CANTONMENT BOARD will be the final and binding on both the parties to the contract.

25. Submission of bid in response to the Tender Document is deemed to be acceptance of the all e-Procurement and tender procedures, terms and conditions of the Tender Document.

26. Common IP Addresses: Bidders may please note that GeM is capturing and showing the IP addresses used by the Buyer and the Bidder(s) /Seller(s). The received bids having matching/common IP address with either Bidder(s)/Seller(s) or Buyer, shall be out rightly rejected & shall not be considered for further evaluation and may lead to blacklisting/debarment for a fixed period as decided by the CEO/ Board.

27. Disclaimers and Rights of Procuring Entity: Shillong Cantonment Board reserves to itself, the right to accept or reject any or all Bids, abandon/ cancel the Tender process, and invite another tender for the same or to extend the date and time of its submission or opening, under its sole discretion without assigning any reason whatsoever thereof and to call for any other detail, information or clarification from any of the tenderer.

8. Minimum eligibility criteria Evidence

1. Partnership/Proprietor firm having working office in Shillong having minimum one FCA and registered member of Institute of Chartered Accountant of India (ICAI). Firm's registration certificate (FRN) and copy of certificate of practice (COP) of all the partners .
2. The firm must have been established for at least 03 years as of March 31, 2026. The copy of incorporation/Firm's registration certificate must include the date of establishment
3. The firm must have been minimum 3 years experiences in Tax Assessments, Internal Audits, and Handling disputes with Tax Authorities, providing Expert, advice and support on or before 31/03/2026 Details of the assignments along with the copy of work orders and completion certificate.
- 4 The Firm should have a staff of at least 3(three) Audit staff/employees (excluding partners) Furnish the details of the staff.

5. The firm Should have average annual minimum turnover Rs. 10.00 lakhs from Professional services in last three financial year ended on 31/03/2026 (FY 2023-2024, FY 2024-25, FY 2025-26).
6. Practicing Chartered Accountant's certificate of gross receipts from audit and attestation services must be attached.
- 6 The Lead Partner / Proprietor of firm must be in full time practice for a period of not less than 7 years on 31/03/2026.

9. **Qualifying Criteria (Online).** The contractor shall have registration with the relevant Government Departments which inter-alia include registration with ESIC and EPFO, Income Tax, GST as per provisions of the relevant Acts, contract and labour (Abolition) Act in respect of employees/workers engaged by them. The under mentioned documents are mandatory to be uploaded on the GeM portal in PDF format:-

S.No	Criteria	Supporting Documents to be attached for Technical Evaluation
(a)	Tender conditions Acceptance Certificate	Tender Conditions Acceptance Certificate (Format as per Annexure-I).
(b)	Bidders should have at least 03 years experience out of last 05 years in conservancy field in Govt/ Semi Govt Dept/ PSUs/ reputed firm.	(i) Copy of work orders/agreements for at least two years out of last 5 years. (ii) Successfully completed certificates issued by reputed firms/ organizations/Govt departments for last two years as per Annexure-II . (iii) For MSE/Startup Enterprise, valid certificate
(c)	Minimum yearly turnover of the firm should be atleast 30% of the present contract values.	Copy of last one year's audited profit and loss Statement for the year ending 31 st March of the previous year.
(d)	Firm has to be registered	Registered with the Institute of Chartered Accountants of India (ICAI) and have Income Tax Permanent Account Number (PAN) and Service Tax Registration (GST). Document proof to be submitted/ uploaded.
(j)	A Certificate on Non Judicial Stamp Paper stating that their contracts have not been terminated or their firms have not been Debarred/ Blacklisted/banned/refused/missed/ lacked/ rejected to carry out work after accepting the work order in last three years as per Annexure – III .	Certificate as per Annexure-III. In case of default, provisions of Bid Security Declaration/EMD can be implemented.
(k)	Power of Attorney, on a Non Judicial Stamp Paper as per format in Annexure-VI to be enclosed. If the bidder is sole proprietor of the firm and signing the tender documents himself, he/she should provide a certificate as per	Self-attested and scanned Copy of Non-Judicial Stamp Paper as per format in Annexure-VI/V to be attached.
(L)	Bank Details	Self-attested and scanned copy of Bank Account Details (Self attested).
(m)	IT Returns	Scanned copy of two years of Income Tax Return out of last three financial years (self-attested).
(n)	Registered/Branch Office	Bidder should have Registered / Branch Office in Meghalaya State (scanned copy in proof of having an office in Meghalaya has to be produced). Out station bidder has to open an office at Meghalaya State within one month from the award of contract. Undertaking to that effect has to be submitted. (Scan copy to be produced).
(o)	The bidders should not be under liquidation, court receivership or similar proceedings and should not be bankrupt.	Scanned copy of undertaking to that effect to be furnished by the bidder. In case of default/false declaration, EMD will be forfeited and bid Security Declaration can be implemented.
(p)	Performance Guarantee	ePBG should be The contents has to be as per Annexure- VI or the GeM PBG format. Undertaking to this effect to be uploaded duly seal

10. AGREEMENT :

1) The successful firm shall enter into a contract before start of the work. The contract agreement shall be executed on a Non- Judicial Stamp Paper of Rs.100/-(Rupees one hundred) only and the cost of the Stamp Paper along with legal Charges will be borne by the qualified Firm. The selected firm has to deposit 3% of the contract amount as Performance Security/SD in form of Bank Demand Draft/FD in favour of “Chief Executive Officer, Shillong Cantonment Board ”. The amount of Performance Security will be refunded after completion of the contract period.

2) The conditions stipulated in the agreement should be strictly adhered to and violation of any of the conditions at any stage will entail termination of the contract without prejudice to the rights of the Chief Executive Officer, Shillong Cantonment Board and recovery of any from the CA Firm /Service Provider.

3. The CA Firm will not be provided any accommodation and transportation facilities etc. for this assignment and no TA/DA will be borne by the CEO, Shillong Cantonment Board in this connection.

11. **Arbitration**. All disputes or differences arising out of or in connection with the Contract shall be settled by bilateral discussions. Any dispute, disagreement or question arising out of or relating to the Contract or relating to construction or performance, which cannot be settled amicably, may be resolved through arbitration.

12. **Termination of Contract**. The Buyer shall have right to terminate this Contract in part or full in any of the following cases:-

(a) Any breach of military security.

(b) Move out of troops due to training / operations.

(c) Contractor failing to comply with the terms of the agreement. The contractor will be given opportunity to show cause for the failure and receipt of reply will be counted towards one month's notice given under the clause.

(d) The contractor fails to carryout provision of any articles of the contract to the satisfaction of the President Cantonment Board who shall be sole judge. The President Cantonment Board may at his discretion arrange for the services through other agencies at the risk and cost of the contractor.

(e) The Buyer has noticed that the Contractor has utilized the services of any Indian / Foreign agent in getting this contract and paid any commission to such individual / company etc.

(f) As per decision of the Arbitration Tribunal.

13. **Notices**. Any notice required or permitted by the contract shall be written in the English language and may be delivered personally or may be sent by FAX or registered pre-paid mail/ airmail/ email, addressed to the last known address of the party to whom it is sent.

14. **Transfer and Sub-Letting**. The contractor has no right to give, bargain, sell, assign or sublet or otherwise dispose of the Contract or any part thereof, as well as to give or to let a third party take benefit or advantage of the present Contract or any part thereof.

15. **Amendments**. No provision of present Contract shall be changed or modified in any way (including this provision) either in whole or in part except by an instrument in writing made after the date of this Contract and signed on behalf of both the parties and which expressly states to amend the present Contract.

16. **Modification of the Contract.** In the event of any special contingency in the garrison warranting improvement of conservancy services or any reduction in the garrison sufficient to justify reduction in expenditure on appropriate modification shall, if required, be made as per the directions of the Station Commander. The Service Provider shall not be entitled to any compensation of liability from Buyer.

17. **Taxes and Duties.** As per law of Republic of India.

18. **Law.** The Contract shall be considered and made in accordance with the laws of the Republic of India. The contract shall be governed by and interpreted in accordance with the laws of the Republic of India.

19. **Effective Date of The Contract.** The contract shall come into effect on the date of signatures of both the parties on the contract except when some other effective date is mutually agreed to and specifically indicated/ provided in the contract. The deliveries and supplies and performance of the services shall commence from the effective date of the contract. The contract will be effective twelve months from the date of issue of the work / supply order.

20. **Penalty for Use of Undue Influence.** The Seller undertakes that he/she has not given, offered or promised to give, directly or indirectly, any gift, consideration, reward, commission, fees, brokerage or inducement to any person in service of the Buyer or otherwise in procuring the Contracts or forbearing to do or for having done or forborne to do any act in relation to the obtaining or execution of the present Contract or any other Contract with the Government of India for showing or forbearing to show, favour or dis-favour to any person in relation to the present Contract or any other Contract with the Government of India. Any breach of the aforesaid undertaking by the Seller or any one employed by him or acting on his behalf (whether with or without the knowledge of the Seller) or the commission of any offers by the Seller or anyone employed by him or acting on his behalf, as defined in Chapter IX of the Indian Penal Code, 1860 or the Prevention of Corruption Act, 1988 or any other Act enacted for the prevention of corruption shall entitle the Buyer to cancel the contract and all or any other contracts with the Seller and recover from the Seller the amount of any loss arising from such cancellation. A decision of the Buyer or his nominee to the effect that a breach of the undertaking had been committed shall be final and binding on the Seller. Giving or offering of any gift, bribe or inducement or any attempt at any such act on behalf of the Seller towards any officer/employee of the Buyer or to any other person in a position to influence any officer/employee of the Buyer for showing any favour in relation to this or any other contract, shall render the Seller to such liability/ penalty as the Buyer may deem proper, including but not limited to termination of the contract, imposition of penal damages, forfeiture of the Bank Guarantee and refund of the amounts paid by the Buyer.

21. **Non-Disclosure of Contract Documents.** Except with the written consent of the Buyer/ Seller, other party shall not disclose the contract or any provision, specification, plan, design, pattern, sample or information thereof to any third party.

22. **Misc.**

(a) **Bid Opening Procedure.** The bids opening would be of two parts. Firstly, all the documents submitted by bidders will be downloaded and verified for eligibility of the bidders. In the next part, commercial bids of only eligible bidders would be opened after 48 hours or as decided by the procurement committee.

(b) **Tender Fees.** As the tendering action is online, no Tender Fees is required to be submitted by the bidders.

23. **Termination Clause.** The contractor shall have the option to terminate the contract at any stage, by giving clearly 90 days' notice in advance. The President Cantonment Board, and the Chief Executive

Officer, Shillong Cantonment Board shall have the right to terminate the contract at any stage, without assigning any reason whatsoever with 30 days' notice.

24. **Extension of Contract/ Repeat Order Clause.** The contract will have a Repeat Order/extension Clause, wherein the Buyer can extend present contract upto maximum period of 24 months, the cost, terms & conditions remaining the same. The Bidder is to confirm acceptance of this clause. It will be entirely the discretion of the buyer to extend, as also the duration for which the contract is to be extended.

25. This Bid is governed by the **General Terms and Conditions**, stipulated herein and **Service Level Agreement** specific to this service as provided in the Government e-Marketplace. However, in case if any condition specified in General Terms and Conditions are contradicted by the conditions stipulated in Service Level Agreement, then General Terms and conditions as specified herein will prevail.

-Thank You-

TENDER CONDITIONS ACCEPTANCE LETTER
(To be given on Company Head)

To

The Chief Executive Officer
Shillong Cantonment Board
Behind Rhino Auditorium
13 Pine Walk Area
Shillong-793001

SUB: ACCEPTANCE OF TERMS & CONDITIONS OF TENDER

Tender Reference No: _____

Name of Tender /Work:-

Dear Sir,

1. I / We have downloaded /obtained the tender document(s) for the above mentioned "Tender/Work" from the GeM Portal.
2. I/We hereby certify that I/We have read entire terms and conditions of the tender documents from Page No _____ (including all documents like annexure(s), schedule(s) etc) which form the part of the agreement and I/We shall terms/conditions/clauses contained therein.
3. The corrigendum(s) issued from time to time by your department /organization too have also been taken into consideration, while submitting the acceptance letter.
4. I/We hereby unconditionally accept the tender conditions of above mentioned tender document(s) /corrigendum(s) in it's totality/entirely.
5. The scanned copies of required documents and its enclosures as mentioned in relevant paragraphs of the Additional Scope of work to be uploaded on the GeM Portal.
6. In case any provision of the tender are found violated, your department/organization shall be at liberty to reject this tender/bid including forfeiture of the EMD&implementation of bid Security Declaration and we shall not have any claim/right against depts in satisfaction of this condition.

Yours Faithfully,

(Signature of the Bidder, with Official Seal)

Annexure - II

NAME OF THE OFFICER AND DESIGNATION

Government of India/PSU/Pvt undertaking

Dated _____**PERFORMANCE CERTIFICATE**

This is to certify that M/s _____ has rendered _____ services in Ministry/Department/Office _____ (Building Name) during the period _____. The value of the total service provided for the year _____ was Rs _____. The nature of the services involved _____. The performance of the company had been found satisfactory and they had provided services as per contractual obligations.

(Name of Officer & Designation)

Annexure- IIICERTIFICATE

(To be submitted on Rs 100 (RUPEES (INR) HUNDRED ONLY) Non Judicial Stamp Paper)

I, _____ (Name, designation & address) of the firm _____ (Name & address of the register office) hereby declare that our contracts have not been terminated before completion of contract or the firm has neither been terminated before due date of completion of contract nor they have refused/ rejected /lacked/ missed to carry out the work after a accepting the work order of any parties or our firm has not been debarred / blacklisted / banned by any Govt department / autonomous body in the last three years. In case of default, EMD submitted by our / my firm for "HIRING OF CONSULTANCY SERVICES (CHARTERED ACCOUNTANT w.e.f the date of signing of contract for the period of 12 months, will be forfeited and bid Security Declaration can be implemented.

SIGNED BY THE WITHIN NAMED
 _____(INSERT THE NAME OF
 THE EXECUTANTS(S)] THROUGH THE HAND OF
 MR _____
 DULY AUTHORIZED SIGNATORY

DATED THIS ____ DAY OF 2026

**BEFORE ME,
 NOTARY
 ACCEPTED**

..... (SIGNATURE)
 (NAME, TITLE AND
 ADDRESS OF THE
 ATTORNEY)

FORMAT FOR POWER OF ATTORNEY

(To be submitted on Rs 100 (RUPEES (INR) HUNDRED ONLY) Non Judicial Stamp Paper)

Know all men by these presents, we (name and address of the registered office) do hereby constitute, appoint and authorize Mr /Ms (name and residential address) as our true and lawful attorney, to do in our name and on our behalf, all such acts, deeds and things necessary in connection with or incidental to submission of our Tender for “**HIRING OF CONSULTANCY SERVICES (CHARTERED ACCOUNTANT w.e.f the date of signing of contract for the period of one years (twelve months)**”, including signing and submission of the Tender and all documents specified in the Tender Document, including, undertakings, letters, certificates, acceptances, clarifications, guarantees, etc, making representations to the Office of CEO, Shillong Cantonment Board, and providing information /responses to the Office of CEO, Shillong Cantonment Board, representing us in all matters before the Office of CEO, Shillong Cantonment Board, and generally dealing with the Office of CEO, Shillong Cantonment Board, in all matters in connection with our Tender for the said Project.

WE HEREBY AGREE TO RATIFY ALL ACTS, DEEDS AND THINGS LAWFULLY DONE BY OUR SAID ATTORNEY PURSUANT TO THIS POWER OF ATTORNEY AND THAT ALL ACTS, DEEDS AND THINGS DONE BY OUR AFORESAID ATTORNEY SHALL AND SHALL ALWAYS BE DEEMED TO HAVE BEEN DONE BY US. ALL THE TERMS USED HEREIN BUT NOT DEFINED SHALL HAVE THE MEANING ASCRIBED TO SUCH TERMS UNDER THE TENDERDOCUMENT.

SIGNED BY THE WITHIN NAMED

_____ **(INSERT THE NAME OF THE EXECUTANTS(S))**

THROUGH THE HAND OF

MR _____

DULY AUTHORIZED SIGNATORY

DATED THIS ____ DAY OF 2026

BEFORE ME, NOTARY

ACCEPTED

. **(SIGNATURE)**

(NAME, TITLE AND ADDRESS

OF THE ATTORNEY)

NOTE :

THE MODE OF EXECUTION OF THE POWER OF ATTORNEY SHOULD BE IN ACCORDANCE WITH THE PROCEDURE, IF ANY, LAID DOWN BY THE APPLICABLE LAW AND THE CHARTER DOCUMENTS OF THE EXECUTANTS AND WHEN IT IS SO REQUIRED THE SAME SHOULD BE UNDER COMMON SEAL AFFIXED IN ACCORDANCE WITH THE REQUIRED PROCEDURE.

Annexure- V

SOLE PROPRIETOR CERTIFICATE

(To be submitted on Rs 100 (RUPEES (INR) HUNDRED ONLY) Non Judicial Stamp Paper)

I, _____ (Name & address) am the sole proprietor of the firm _____ (Name & address of the register office). I will be solely responsible for all such acts, deeds and things necessary in connection with or incidental to submission of our Tender for “**HIRING OF CONSULTANCY SERVICES (CHARTERED ACCOUNTANT w.e.f the date of signing of contract for the period of one years (twelve months)**”, including signing and submission of the Tender and all documents specified in the Tender Document, including, undertakings, letters, certificates, acceptances, clarifications, guarantees, etc, making representations to the Office of CEO, Shillong Cantonment Board, and providing information /responses to the Office of CEO, Shillong Cantonment Board, representing us in all matters before the Office of CEO, Shillong Cantonment Board, and generally dealing with the Office of CEO, Shillong Cantonment Board, in all matters in connection with our Tender for the said Project.

Date : ____/____/ 2026

Signature of the Proprietor

PERFORMANCE BANK GUARANTEE FORMAT

From :
Bank _____

To,
The Chief Executive Officer Shillong Cantonment Board
13 Pine Walk Area, Behind Rhino Auditorium
Shillong-793001

Dear Sir,

Whereas you have entered into a contract No _____ dated _____ (hereinafter referred to as the said Contract) with _____, hereinafter referred to as the 'Seller' for **HIRING OF CONSULTANCY SERVICES (CHARTERED ACCOUNTANT w.e.f the date of signing of contract for the period of one year (twelve months)** as per the said contract to the said seller and whereas the Seller has undertaken to produce a bank guarantee for **5%** of total Contract value amounting to Rs _____ to secure its obligations to the Chief Executive Officer, Shillong Cantonment Board, Shillong on behalf of the President of India. We the _____ bank hereby expressly, irrevocably and unreservedly undertake and guarantee as principal obligors on behalf of the seller that, in the event that the Chief Executive Officer, Shillong Cantonment Board, Shillong, on behalf of the President of India declares to us that the services have not been provided according to the Contractual obligations under the aforementioned contract, we will pay you on demand and without demur, all and any sum up to a maximum of _____ Rupees _____ only. Your written demand shall be conclusive evidence to us that such repayment is due under the terms of the said contract. We undertake to effect payment upon receipt of such written demand.

We shall not be discharged or released from this undertaking and guarantee by any arrangements, variations made between you and the Seller, indulgence to the Seller by you, or by any alterations in the obligations of the Seller or by any forbearance whether as to payment, time performance or otherwise.

In no case shall the amount of this guarantee be increased.

This guarantee shall remain valid upto _____.

Unless a demand or claim under this guarantee is made on us in writing or on before the aforesaid expiry date as provided in the above referred contract or unless this guarantee is extended by us, all your rights under this guarantee shall be forfeited and we shall be discharged from the liabilities hereunder.

This guarantee shall be a continuing guarantee and shall not be discharged by and change in the constitution of the Bank or in the constitution of M/s _____.

