



एलायंस एअर एविएशन लिमिटेड

ALLIANCE AIR AVIATION LIMITED

Tender No. AAAL/GST CONSULTANT/2023

(For appointment of GST consultant for two years starting from July 2023 onwards & till June 2025)

---

Tender for

Appointment of GST Consultant

for

Alliance Air Aviation Limited (AAAL)

For Two Years starting from July 2023 onwards and till June 2025

Regd. Office: Alliance Bhawan, Terminal-1, I.G.I. Airport, New Delhi-110037.

Phone: 011-25672287, Website: [www.allianceair.in](http://www.allianceair.in)

CIN No.: U51101DL1983GOI016518

## **DISCLAIMER**

The information contained in this TENDER or subsequently provided to bidder(s) whether verbally or in documentary or in any other form or on behalf of ALLIANCE AIR AVIATION LIMITED (AAAL), is provided to the bidder(s) on the terms and conditions set out in this TENDER and such other terms and conditions subject to which such information is provided.

This TENDER is not an agreement and is neither an offer nor invitation by AAAL to the prospective bidder(s) or any other person. The purpose of this TENDER is to provide interested parties with information that may be useful to them in making their technical and financial offers pursuant to this TENDER.

While the document has been prepared in good faith, no representation or warranty, express or implied, is or will be made, and no responsibility or liability will be accepted by AAAL or any of its employees, in relation to the accuracy or completeness of this document and any liability thereof is expressly disclaimed. No contractual obligation on behalf of AAAL, whatsoever, shall arise from the offer process unless and until a formal contract is signed and executed by duly authorized officers of AAAL and the bidder.

AAAL make no representation or warranty and shall have no liability to any person, including any bidder under any law, statute, rules or regulations or tort, principles of restitution or unjust enrichment or otherwise for any loss, damages, cost or expense which may arise from or be incurred or suffered on account of anything contained in this TENDER or otherwise, including the accuracy, adequacy, correctness, completeness or reliability of the TENDER and any assessment, assumption, statement or information contained therein or deemed to form part of this TENDER or arising in any way in the bidding process.

AAAL also accepts no liability of any nature whether resulting from negligence or otherwise howsoever caused arising from reliance of any bidder upon the statements contained in this tender.

### **Important Information**

#### AAAL TENDER FOR APPOINTMENT OF GST Consultant

- |   |   |
|---|---|
| 1. TENDER Ref. No                                   | AAAL/GST CONSULTANT/2023  |
| 2. Last date for receipt of queries from bidder     | 04 <sup>nd</sup> July 2023  |
| 3. Last date for clarifications/amendments, if any. | 06 <sup>th</sup> July 2023  |
| 4. Last date and time for bid submission            | 14 <sup>th</sup> July 2023 ; 1300 hrs.  |
| 5. Place of submission of Bids                      | Office of Head of MMD,<br><br>ALLIANCE AIR AVIATION<br>LIMITED,<br>Alliance Bhawan, IGI Airport,<br>Terminal 1, New Delhi- 110037   |
| 6. Date and Time of Technical Bid Opening           | 14 <sup>th</sup> July 2023 ; 1500 hrs.  |
| 7. Earnest Money Deposit (EMD) security             | Nil. In lieu of earnest money, bid<br><br>Declaration form duly signed to be submitted.<br>(Format attached.)   |
| 8. Address for Communication                        | Mr. Abhinandan Mittal<br>Dy. Chief Financial Officer<br>ALLIANCE AIR AVIATION LIMITED,<br>Alliance Bhawan, IGI Airport, Terminal 1,<br>New Delhi- 110037<br><br>Email: abhinandan.mittal@allianceair.in |

Bids will be opened in the presence of bidders' representatives who choose to attend. The bidders' representatives must carry a letter of authority on the bidder's letter-head from the authorized signatory of the bidder, or any other valid document, authorizing them to attend the bid opening, failing which they will not be permitted to participate in bid opening process.

## Background Information

ALLIANCE AIR AVIATION LIMITED (formerly known as Airline Allied Services Limited), a wholly owned subsidiary of AI Assets Holding Limited (AIAHL), a Government of India Company, incorporated in India, registered under the Companies Act, 1956 now Companies Act 2013 ("The Act"). The Company is in the business of air transportation which includes mainly passenger and cargo services and other related services in India. The Company mainly operates between Tier-2 and Tier-3 cities in India. As at year end, the Company has a fleet of 21 aircrafts comprising of Eighteen ATR 72-600 aircraft, Two ATR 42- 600 Aircraft & One Dornier Do-228 Aircraft.

The Registered office of the Company is situated at Alliance Bhawan, Domestic Terminal-1, Airport, New Delhi-110037.

For details related to operative network and financial results prospective bidder may refer to AAAL's website [www.allianceair.in](http://www.allianceair.in)

### 1. OBJECTIVE OF TENDER

This TENDER is floated for the purpose of outsourcing GST related activities of AAAL on Pan-India basis. So, AAAL now invites proposals from the Chartered Accountant firms/LLPs who meet the required eligibility criteria and are having required skilled resources and capabilities to carry out the GST compliance and provide advisory services for initial **two years terms** i.e. Financial Year 2023-24 (starting from July 2023 onwards) & till June 2025 extendable for further two years at the sole discretion of AAAL as per the Company requirements and the overall performance review of the GST consultant Firm/LLP by AAAL as indicated under the given work-scope for GST of AAAL and who may be qualified to participate in the evaluation exercise.

The selected bidder will take up the GST Compliance and Advisory assignment under this TENDER for AAAL's operations controlled through office located at Delhi.

Based on above, AAAL invites offers for the location Delhi from interested and the eligible CA firms/LLPs to GST Compliance and provide GST advisory for the period FY 2023-24 (starting from July 2023 onwards) and till June 2025.

## 2. **SUBMISSION PROCEDURE AND INFORMATION FOR BIDDERS**

- i. A bidder must submit its bid for carrying out the GST Compliances for the GST registrations of AAAL
- ii. Bidders are required to submit their bids in **HARD COPIES in two separate sealed envelopes** consisting Technical Bid and Financial Bid duly super-scribing "GST Consultant- Technical Bid" and "GST Consultant-Financial Bid" respectively.
- iii. These two separate sealed envelopes containing the Technical Bid and Financial Bid, shall further be sealed in another master envelope, duly super-scribed with the "GST Consultant" and should be submitted in the TENDER box placed at the address given above.
- iv. The envelope containing Technical Bid must also contain all the documents provided in evidence as required, as per details in TENDER document.
- v. There should be no indication whatsoever, of any pricing information in the Technical Bid. Financial Bid should be independent in a separate envelope.
- vi. Bids should be submitted on Firm's/ LLP, letter head, duly signed and stamped on every page by authorized signatory of Bidder.
- vii. AAAL is not responsible for the quotation lost in transit or not received in time including postal delay.
- viii. Any queries with regard to this TENDER may be addressed to:

Mr. Abhinandan Mittal, Dy. Chief Financial Officer  
Alliance Air Aviation Limited Alliance Bhawan,  
IGI Airport, Terminal 1, New Delhi — 110 0037

[Email : abhinandan.mittal@allianceair.in](mailto:abhinandan.mittal@allianceair.in)

## 3. **SCOPE OF WORK**

Alliance Air has its Head office at Delhi and various regional offices across India including at Kolkata, Hyderabad, Chennai & Mumbai. However, the financial accounting and activities are managed from Headquarters at Delhi.

Alliance Air has the following major departments located at Delhi Headquarters:

1. Finance Department
2. Engineering Department
3. Commercial Department
4. Personnel Department
5. Planning Department
6. Operations Department
7. Flight Safety Department
8. MMD Department
9. Security Department
10. Transport Department
11. Rajbhasha Department
12. Secretarial & legal Department
13. QMS & Admin Department

All these departments perform the required airline related work as a team towards common goal of the Airline.

Airline has outsourced certain major services like Engineering, Maintenance, Ground Handling, etc. through contracts.

The Company has implemented SAP in Finance and HR with major modules in place including payroll.

There is a need to get assistance in GST compliance and advisory on Pan-India basis. Further, the same would also include the assistance in performing the GL level reconciliation to ensure that books of accounts and GST returns (including GST ledger appearing at GSTN portal) are reconciled.

4. Detailed work-scope has been given in **Annexure-I**.

5. **TECHNICAL EVALUATION CRITERIA -MANDATORY**

5.1. The qualification for selecting a bidder will primarily depend upon the level of expertise and experience, capacity and capability of the bidder to successfully execute the GST assignment for AAAL. The qualification criteria for eligibility of the bidder to participate in the TENDER process are attached at **Annexure II**.

5.2. Non-fulfillment of the prescribed Technical Evaluation Criteria and not providing any of the requisite documents or furnishing incomplete/incorrect submissions as per the above list would lead to disqualification of bid / proposal and no correspondence whatsoever would be entertained by AAAL in this regard, AAAL reserves the right to call for clarification / submission of additional documents, if deemed fit from the bidder.

5.3. A Compliance certificate duly signed and stamped by the authorized signatory of acceptance of all the terms and conditions of the TENDER should be submitted on the bidder's letter head in the format as given at **Annexure-V**.

5.4. The bidders must comply with all criteria mentioned in the TENDER and shall furnish all relevant documents in support of the information submitted in the bid / proposal. AAAL reserves the right to verify/evaluate the information submitted by the bidders independently and the decision of AAAL taken in that regard shall be final, conclusive and binding upon the bidder.

6. **BIDDING PROCESS (TWO STAGES)**

For the purpose of the selection of the successful bidder for GST assignment as per AAAL requirements, a two-stage bidding process will be followed. The bidders are required to submit their proposals in response to the TENDER in two parts:

- Technical Bid (Part-I)
- Financial Bid (Part-II)

The bidders will have to submit the Technical and Financial Bids along with supporting documents in physical form, in separate envelopes.

In case the technical and financial bids are clubbed together, the bid shall stand disqualified.

6.1. **TECHNICAL BID (Part I)**

The bidder will have to submit the Technical Bid in sealed envelope, duly super scribing "Tender No. AAAL/GST CONSULTANT/2023 (Technical Bid)". Technical Bid will also contain all the Annexure, details and supporting documents as required under this TENDER.

Technical Bid should not contain true photocopy of Financial Bid with Charges/Fees written as ' AAAL/GST CONSULTANT/2023' (bidder should ensure that no Charges/Fees figures have been mentioned in the copy submitted with the Technical Bid, failing which bid is liable to be rejected).

In the first stage, only Technical Bids will be opened and evaluated. The Technical Bids submitted shall be evaluated for which GST Consultant appointment has been sought under this TENDER. Only those bids satisfying the technical eligibility requirements as specified and determined by AAAL as meeting the terms and conditions of this document shall be evaluated for next stage.

The Technical Bid should consist of the following:

- i. Technical Evaluation Criteria as per **Annexure II** on bidder's letterhead along with supporting documents
- ii. Bidders Profile as per **Annexure III** on bidder's letterhead.
- iii. Authorization letter as per **Annexure IV**
- iv. Certificate of Undertaking and Compliance as per **Annexure V** on bidder's letterhead including acknowledgement to execute Work Scope and specifications as per Annexure-I
- v. Bid Security Declaration Form duly signed as per **Annexure VI**
- vi. Compliances/Declaration/Certificates by Firm/LLP(s) as per **Annexure VII-1 to 4**
- vii. Bid Security Declaration Form duly signed as per **Annexure IX**
- viii. Check List of documents as per **Annexure X** on bidder's letterhead

## **6.2. FINANCIAL BID (Part II)**

To be sealed and super scribed with "Tender No. AAAL/GST CONSULTANT/2023 (Financial Bid)" must confirm to the following:

- i. Fees/ charges to be quoted as per **Annexure-VIII** in the given Financial Bid format only.
- ii. Unconditional discount, if any, should be clearly indicated and would be applied to the quoted Charges/Fees during evaluation.
- iii. Conditional discount, if offered, will not be considered for the evaluation.

The Financial Bids of only those bidders, whose Technical Bids are qualified, will be opened.

## **7. EVALUATION PROCESS AND SELECTION CRITERIA**

### **7.1. Technical Bids Evaluation**

The Technical Bids will be evaluated in respect of location Delhi for their compliance to the technical requirements of the TENDER as indicated in **Annexure I to VII**. AAAL reserves the right at its sole discretion to seek whatever information, documents, etc. from the bidder, as it may consider necessary for the purpose of evaluation of the bids.

Technical Bid evaluation would be based on Bidders meeting all the Technical Evaluation criteria (TEC). Bidders not meeting any of the essential TEC listed at **Annexure-II** will be summarily rejected. The remaining bids, meeting all the TEC, and otherwise meeting all the terms and conditions of the TENDER, would qualify the technical evaluation.

### **7.2. Financial Bids Evaluation**

- a) The date and time of opening of the Financial Bids would be intimated in advance to the bidders who have qualified, and their authorized representatives only would be permitted to participate in the opening of the Financial Bids.
- b) The Financial Bids of only those bidders who qualify and are shortlisted, after complete technical evaluation of their Technical Bid, would be opened.
- c) The bid with the lowest financial charges shall be evaluated for appointment as GST

Consultant.

## **8. TERM OF CONTRACT**

The term of the Contract shall be initially for the period of two years i.e. Financial Year 2023-24 (starting from July 2023) & till June 2025. AAAL reserves the right to extend the validity of contract for further period as per the Company's requirements and the overall performance review of the GST consultant Firm/LLP by AAAL.

AAAL reserves the right to stipulate, at the time of finalization of the contract, any other document(s) to be enclosed as part of the final contract.

## **9. CONFIDENTIALITY / NON DISCLOSURE AGREEMENT (NDA)**

- 9.1. Selected Bidder for GST services will have to execute the Non-Disclosure Agreement as per the format of AAAL (**Annexure VI**).
- 9.2. The selected bidder (and his employees) shall not, unless AAAL gives permission in writing, disclose any part or whole of any document, of the proposal and/or contract, or any specification, plan, drawing, pattern, sample or information furnished by the airline, in connection therewith to any person other than a person employed by the bidder in the performance of the proposal and/or contract. The employees engaged by the bidder in performance of this contract will maintain strict confidentiality for all data / information which come into their possession during the course of such performance.
- 9.3. The bidder, his employees and agents shall not without prior written consent from AAAL make use of any document or information given by the user, except for purposes of performing the contract award.
- 9.4. In case of breach, AAAL may take legal action as deemed fit.

## **10. SUB-CONTRACTING OF ASSIGNMENT**

No Sub-contracting of Assignment in part or whole of the work will be permitted. In the case of reconstitution of the selected bidder in future, AAAL, at its discretion may allow the changed entity to continue to perform on same terms and conditions. Otherwise, such Sub-contracting would be sufficient grounds for termination of contract under this TENDER for AAAL without any notice.

## **11. INDEMNITY**

The bidder, in the event of being selected under this TENDER, assumes responsibility for and shall indemnify and keep AAAL harmless from all liabilities, claims, costs, expenses, taxes and assessments including penalties, punitive damages, attorney's fees and court costs which are or may be required to be paid by reasons of any breach of the bidder's obligation under this tender or for which the bidder has assumed responsibilities under this contract including those imposed under any contract, local or national law or laws, or in respect to all salaries, wages or other compensation to all persons employed by the bidder in connection with the performance of any system covered by the contract. The bidder shall execute, deliver such other further instruments to comply with all the requirements of such laws and regulations as may be necessary there under to conform and effectuate the contract and to protect AAAL during the tenure. The indemnity shall be subject to an upper cap of equivalent to the fees of selected bidder.

In the event of any third-party raising claim or bringing action against AAAL including but not limited to action for injunction in connection with any rights consequential to performance or non-performance of the assigned tasks by the selected bidder or its employees, the bidder agrees and undertakes to defend and / or to assist AAAL in defending at the bidder's cost against such third party's claim and / or actions and against any law suits of any kind initiated



against AAAL.

**12. OBLIGATIONS OF AAAL**

- I. Pay fees for the services rendered as stated in Clause 14 (Invoicing & Payment) of General Terms & Conditions
- II. Provide office working space and data from application systems such as SAP and such other applications at AAAL Offices to perform GST related activities as mentioned in **Annexure-1**.
- III. Provide data/information/documents/records/books of accounts, etc., that would be required by the GST Consultants. AAAL shall verify the records/ information/ data etc. before sharing with the selected bidder and photocopies, if needed, could be provided on special requisition and at AAAL's discretion.

## GENERAL TERMS AND CONDITIONS

### 1. GENERAL TERMS:

#### a. AAAL's Right to Accept or Reject Any or All Bids

AAAL reserves the right to accept or reject any bid and annul the bidding process or even reject all bids at any time prior to award of contract, without thereby incurring any liability to the affected bidder or bidders or without any obligation to inform the affected bidder or bidders about the ground for the Airline's action. AAAL reserves the right to accept or reject any proposal by the bidder.

#### b. Liabilities of AAAL

This TENDER is not an offer by AAAL, but an invitation for Bids. No contractual obligation on behalf of the airline, whatsoever, shall arise from the TENDER process unless and until a formal contract is signed and executed by duly authorized officers of AAAL and the Bidder. However, until a formal contract is prepared and executed, this offer together with AAAL written acceptance and notification of award shall constitute a binding contract with the bidder.

#### c. Amendment of Bidding Document

At any time prior to the closing date for receipt of the bid, AAAL may, for any reason, whether at its own initiative or in response to a clarification requested by any of the prospective bidder, modify the TENDER document by an amendment. The amendment will be notified by posting the same on website: [www.allianceair.in](http://www.allianceair.in).

In order to afford prospective bidders reasonable time to take the amendments into account in preparing their bids, AAAL may, at its discretion, extend the target date for the submission of the bid and the same will be notified on the said website.

#### d. Contents of Bidding Document

The bidder is expected to go through all the instructions, terms, forms and specifications of the TENDER document. Failure to furnish all information required by the TENDER document or submission of bid not substantially responsive to the TENDER document in every aspect will be at bidder's risk and may result in the rejection of the bid.

#### e. Language of Bids

The bids prepared by the bidder and all correspondence and documents relating to the bids exchanged by the bidder and AAAL, must be written in English.

#### f. Charges/Fees

Bidder should quote single charges/fees, which will be valid for the entire period of contract from the date of signing of contract. The charges/fees indicated should be all-inclusive and cover the man-power and other resources costs. Applicable Taxes to be quoted separately.

AAAL will not be making any other payment except those mentioned in the financial bid.

#### g. Validity of Bids

Bids shall remain valid for 120 days from date of submission mentioned in this document. A bid valid for shorter period will be summarily rejected by AAAL. The bidders may be required to give consent for the extension of the period of validity of the bid beyond initial 120 days, if so desired

by AAAL in writing or by email.

**h. Revealing of Charges/Fees**

The rates and/or Charges/Fees in any form or for any reasons should not be disclosed in the technical or other parts of the bid except in the Financial Bid, otherwise, it will lead to the bid being rejected.

**i. Local conditions**

The bidder must acquaint himself with the local conditions and factors, which may have any effect on the performance of the contract and / or the cost. No exceptions will be acceptable on any account for variation in these conditions.

**j. Sealing and Marking of Bids**

The complete bid documents to be serially numbered and each page shall be stamped and signed. Non-compliance may lead to such bid being rejected.

**k. Last date of receipt of Bids**

Bids must be received by AAAL at the address specified not later than the time and date specified therein. AAAL may at its discretion extend the bid submission date. The modified target date & time, if any, will be notified on the web site of AAAL i.e. [www.allianceair.in](http://www.allianceair.in).

**l. Late Submission of Bids**

Any bid received by AAAL either through post or manual submission after the notified closing date and time will be rejected and / or returned unopened to the bidder at his risk and responsibility.

**m. Modification and Withdrawal**

The bid shall contain no alterations, erasures or over writing except as necessary to correct errors made by the Bidder, in which case such corrections shall be duly confirmed under signature/initials of the person(s) signing the bid, failing which the Tender Bid is liable to be rejected. Bids once submitted will be treated as final and no further correspondence will be entertained on this. No bidder (including successful bidder) shall be allowed to withdraw the bid.

**n. Bid Currency**

Charges / Fees should be expressed in Indian National Rupees only.

**o. Preliminary Examination**

The bids will be examined by AAAL to determine whether they are complete, and whether the bids are generally in order. A bid determined as not substantially responsive will be rejected.

**p. Contacting AAAL, lobbying or putting outside influence**

Any effort on the part of the bidder to influence bid evaluation process or award of contract decision may result in the rejection of the bid.

**q. Cost of Bid**

The bidder will bear all cost(s) associated with the preparation and submission of bid, including cost of presentation(s), reference site visit, etc. for the purposes of clarification of the bid. AAAL

will not be responsible or liable for these costs, regardless of the conduct or outcome of the bidding process.

**r. Cost of contract etc,**

All cost relating to signing of contract and other documents including NDA etc will be borne by selected bidder.

**s. Clarifications by AAAL**

If deemed necessary, AAAL may seek clarifications on any aspect from the bidder. However, that would not entitle the bidder to change or cause any change in the substance of the bid already submitted or the Charges/Fees quoted. The bidder may also be asked to give presentation for the purpose of clarification of the bid. All expenses for this purpose, as also for the preparation of the documents and other meetings/presentations, will be borne by the bidders.

**t. Clarifications on TENDER by bidders**

Interested bidders can seek clarification on TENDER from AAAL by submitting their queries either in official hard copies or e-mails. The queries should be submitted on or before the last date for submission of queries for clarifications as mentioned in bid details. Any query submitted after the expiry of the timeline for submission of queries will be rejected.

**u. Submission of Bids**

The process has been elaborated in the main TENDER.

**v. Other Terms**

- i. The bids should be neatly presented on Letter Head of bidder.
- ii. It shall be deemed that by submitting the bid, the bidder agrees and releases AAAL, its employees, agents and advisers, irrevocably, unconditionally, fully and finally from any and all liability for claims, losses, damages, costs, expenses or liabilities in any way related to or arising from the exercise of any rights and / or performance of any obligations hereunder and / or in connection with the bidding process, to the fullest extent permitted by applicable law, and waives any and all rights and / or claims it may have in this respect, whether actual or contingent, whether present or in future.
- iii. AAAL shall not be liable for any omission, mistake or error in respect of any of the above or on account of any matter or thing arising out of or concerning relating to the TENDER or the bidding process, including any error or mistake therein or in any information or data given by AAAL. The bidder shall provide all the information sought under this TENDER. AAAL will evaluate only those bids that are received in the required formats and complete in all respects. Incomplete and / or conditional bids shall be liable for rejection.
- iv. Bidders are advised that technical qualification of bidder will be entirely at the discretion of AAAL.
- v. Bidder will be deemed to have understood and agreed that no explanation or justification on any aspect of the bidding process or selection will be given by AAAL.
- vi. Any information contained in the bid submitted by the bidders shall not in any way be construed as binding on AAAL, its agents, successors or assignees, but shall be binding against the bidders if any project is subsequently awarded to it under the bidding process on the basis of such information,

- vii. AAAL reserves the right not to proceed with the bidding / TENDER process at any time without notice or liability and to reject any or all TENDER(s) / bid(s) without assigning any reasons whatsoever.
- viii. All documents and other information supplied by AAAL or submitted by any Bidder to AAAL shall remain or become the property of AAAL. Bidders are to treat all information as strictly confidential and shall not use it for any purpose other than for preparation and submission of their bids. AAAL will not return any bid or any information provided along therewith.
- ix. AAAL shall not entertain any correspondence with any bidder in relation to the acceptance or rejection of this TENDER / BID.

**2. Negotiation and Release of Contract:**

The Bidders are advised to submit their best quotes in response to this TENDER. The lowest evaluated financial bidder would be called for discussions on the proposed methodology for work plan etc. for carrying out the assignment, as per the scope of work at **Annexure- I**. The award of the work will be at the sole discretion of AAAL.

**3. Documentation:**

All relevant documents (whether required under the TENDER or sought for by AAAL at a later stage) will be submitted by the bidders at their own cost. AAAL reserves the right to verify all statements, information and documents submitted by the bidders in response to the TENDER and the bidder shall, when so required by AAAL, make available all such information, evidence and documents as may be necessary for such verification. Any such verification or lack of such verification, by AAAL shall not relieve the bidder of its obligations or liabilities hereunder nor will it affect any rights of AAAL here under.

**4. Rejection of bids (Technical Bid & Financial Bid)**

The Tender response to the Technical Bid & Financial Bid will be rejected forthwith without evaluation on the following grounds:

- a. If the Technical bid or the Financial Bid has been received **after due date and time of closing of the TENDER**.
- b. If only the Technical bid has been received and Financial Bid has not been received, and vice versa. If the Technical Bid or the Financial Bid has been received by fax or email or in open condition.
- c. If the Technical bid has been received without relevant data.
- d. If the Technical bid or the Financial Bid received unsigned.
- e. If the Financial bid received in an open condition and clubbed with Technical Bid in the master envelope containing the Technical Bid or if both the Technical Bid & Financial Bid are received in the same envelope and/or in an open condition.
- f. The validity of the bid is lesser than 120 days.
- g. If the bid security form (duly signed) is not attached.
- h. Such other grounds noted at the discretion of AAAL not meeting TENDER requirements.

**5. Inspection Clause:**

As part of the evaluation of the Technical Bids, AAAL reserves the right to inspect at its own cost the facility/facilities of the Bidders in order to assess their infrastructure and capability for fulfilling the contract as indicated in this TENDER.

**6. Termination/ Exit clause of contract:**

The contract may be terminated under the following circumstances:

- I. In the event of unsatisfactory performance of the contract / deficiency of service by the successful Bidder, AAAL will have the right to terminate the contract by giving one (1) month prior written notice without any liability to AAAL.
- II. If there is a change in AAAL's requirement, AAAL will be entitled to terminate the contract by giving one (1) month advance notice in writing. In case of such termination, the financial obligation will be proportionate to the work completed by the selected bidder.
- III. In case of breach of contractual terms and conditions of the contract, AAAL shall be entitled to rescind the contract at any time without assigning any reason whatsoever and without any liability to AAAL.
- IV. In case of termination, the bidder shall give complete handover to AAAL or any other person appointed by AAAL, to the satisfaction of AAAL. All related / relevant documents in connection with GST will be handed over to AAAL.

**7. Compliances/Declaration/Certificates by Firm/LLP(s) for Technical Evaluation:**

The Firm/LLP(s) shall have to comply with and furnish for all the below items from 7.1 to 7.4 signed Mandatory Undertaking to be submitted with the Technical Bid and confirm compliances on their letterhead duly signed by the authorized signatory declaring and certifying as required under Statutory /Company rules, as under:

- 7.1 **No Sub-Contracting-** The Firm/LLP shall not sub-contract the Work. (**Annexure VII-1**)
- 7.2 **No Conflict of Interest-** No partner of Practicing Chartered Accountant Firm / LLP should be related to any Director or Key Managerial Personnel or employee of the Company within the meaning of Companies Act, 2013. (**Annexure VII-2**)
- 7.3 **Independence-** Neither the Firm/LLP nor its partner(s) or associate should have any interest in the business of the Company. The GST Consultant(s) will be required to issue & submit Certificate of Independence. (**Annexure VII-3**)
- 7.4 **No Disqualification declaration-** The Firm/LLP and its partners/ employees in individual capacity shall be free from any disqualification under the Companies Act, 2013. An Undertaking in this regard as part of the Eligibility requirement has to be submitted. (**Annexure VII-4**).

**8. Debarring Provisions:**

The Firm/LLP will be debarred from getting, in future, the GST assignments of Alliance Air Aviation Limited:

- 8.1 If the Firm/LLP obtain the appointment on the basis of any false information/mis-statement.
- 8.2 If the Firm/LLP does not take up GST assignment in terms of appointment letter.

8.3 If the Firm/LLP fails to maintain/ honor confidentiality and secrecy of the Company's data, statement and any other information.

8.4 If the Firm/LLP fails to comply with any of the condition laid down in Clause 7 above.

**9. Arbitration:**

Any dispute arising between the parties in respect of the construction, interpretation, application, meaning, scope, operation or effect of this TENDER document and/or the bidding process, or the validity or breach thereof, shall first be settled by mutual consultation. If the dispute remains unresolved after a period of 90 (ninety) days from the date when the mutual consultation has started, the matter shall be referred for settlement to 'SCOPE FORUM OF CONCILIATION AND ARBITRATION', Govt. of India, and the award made in pursuance thereof shall be final and binding on the parties.

**10. Jurisdiction**

Any dispute whatsoever shall be subject to the jurisdiction of the courts of New Delhi, India only.

**11. Force Majeure**

Any failure or delay by bidder or AAAL in performance of its obligations, to the extent due to any failure or delay caused by fire, flood, earthquake or similar elements of nature, or acts of God, war, terrorism, riots, civil disorders, rebellions or revolutions, acts of governmental authorities or other events beyond the reasonable control of non-performing Party, is not a default or a ground for termination. The affected Party shall notify the other party within reasonable time period of the occurrence of a Force Majeure Event.

**12. Periodicity of Assignment:**

- i. The GST compliance working should be conducted for the period F.Y. 2023-24 (starting from July 2023) & upto June 2025 or extendable to any period as per the sole discretion of AAAL
- ii. Time being the essence of the contract, it is expected that the GST consultant should rely on the data available with AAAL for the period prior to July 2023. Whereas, GST consultant should assist in all the assessment/ investigation during the contract period till 30 June 2025, irrespective of the period involved.

**13. Place of Compliance:**

The work shall be conducted at the Corporate Office of the Company at Alliance Bhawan, Domestic Terminal-1. IGI Airport, New Delhi-110037.

**14. Invoicing and Payment Clause:**

- a. GST consultant shall raise his invoice on quarterly basis and submit with AAAL for payment.
- b. Invoice will be submitted to the CFO or Dy. CFO along with other supporting documents; if any.
- c. With specific approval of AAAL for travel outside the awarded location in connection with the GST assignment, AAAL will provide the required air tickets on its services and hotel accommodation on bed and breakfast basis at contracted hotels at the place of visit.

**15. Penalties for delay / deficient / non-performance:**

- 15.1 There will be penalties applicable under the contract with the selected bidder. These penalties will be for delays attributable to such selected bidder in taking up the assignment, in the form of liquidated damages @ 0.5% / week of the delay subject to a maximum of 10% of contract value plus reimbursement of actual penalties paid to GST Authorities for late / wrong submission of returns.
- 15.2 AAAL will reserve the right to deduct from the fee to be paid to the consultant, in the event of following:

<b>Reason</b>	<b>1<sup>st</sup> instance</b>	<b>2<sup>nd</sup> instance</b>	<b>3<sup>rd</sup> instance</b>
Any non-compliance or error due to gross-negligence of GST consultant	Warning note	10% of 1 month fee	To be decided on case to case basis, subject to an upper cap of 100% of 1 month fee

**16. Performance Bank Guarantee/ Security deposit**

The successful Applicant shall submit a Performance Bank Guarantee/ security deposit to AAAL for a sum equivalent to **5% of the Cost of the Consultancy**. The Performance Bank Guarantee/ security deposit shall be submitted within 15 days of issue of LOA and before signing of the agreement.

The Performance Security shall be released two months after the payment of the final bill as well as completion certificate issued by competent authority. Prior to release of Performance Security 'No Claim Certificate' shall be submitted by the consultant.

**17. Others:**

- a) All the Reports, working papers, supporting and collected records / data / information in hard copy and / or soft format will be property of AAAL and to be handed over to respective GST assignment in hard copy / soft copy in open format (MS-Word and MS-Excel) for use by AAAL at the end of assignments.
- b) The selected bidder shall ensure that the staff deployed by them does not violate any rules of AAAL Ltd. and/or regulations of any Authority (Govt. or public) i.e., MIAL/DIAL/AAI/BCAS etc and that they do not indulge in any unlawful activity. If any such incidence happens, the selected bidder will be held responsible.



## SCOPE OF WORK

AAAL is maintaining accounts in SAP and other data sources, accordingly the data for compliance with GST Law should be extracted by the company personnel and made available from SAP and other data sources, to GST consultant.

At present, we have 31 GST registrations, and all the major statutory compliances of GST Law are centralized at the Head Office (for example compilation of data of GST returns, Filing of GST returns GST Audit Conducted by the Departments, reply of notices, assessment proceedings appeal, etc. related to all the States).

In future, we may obtain more GST registrations and the same will also be covered in this assignment. The Major Areas that will be covered are as follows-

### **I. GST Compliances:**

#### **i. Preparing and uploading of outward transaction data on GSTN portal**

- a) To review the data/documents provided by the Company such as:
  - revenue billed along with invoices/ bill of supply;
  - advance collection received along with the advance vouchers;
  - credit notes/ debit notes/ refund vouchers
  - stock transfers/ inter branch supplies
  - transaction with related parties
  - invoices issued for transaction with unregistered dealers
- b) Preparation of reconciliation, such as:
  - Reconciliation of outward data with book of accounts at state GL level
  - Reconciliation of outward data with e-invoice/ e-way bill data, if applicable
- c) Based on the data as mentioned above, highlighting following areas, while preparation of the outward return:
  - Revenue streams where GST has not been charged
  - Expense streams on which GST not computed under reverse charge
  - Expense stream on which GST has been wrongly charged by Vendor
  - Particularly highlighting areas where GST control are required to be strengthen
- d) Uploading outward transaction data in the statutory outward return format on GSTN portal

#### **ii. Preparing inward transaction data**

- a) To review the data/documents provided by the Company, such as:
  - Purchase register, showing purchase of goods and services (domestic, interstate, import, purchase from unregistered dealers, composition dealers etc)

- Purchases from suppliers, on which tax is payable under reverse charge mechanism
  - Credit notes/ debit notes
  - Input tax credit to be availed along with review of sample vendor invoices;
  - Unavailed input tax credit, along with sample vendor invoices;
- b) Preparing reconciliation, such as:
- Reconciliation of purchase register with book of accounts at state GL level
  - Reconciliation of purchase register with GSTR-2A/ 2B, on monthly/ quarterly/ annual basis
- iii. Preparing and uploading monthly return (i.e. GSTR-3B) on GSTN portal**
- a) Review outward and inward data, as available in the GSTN portal, and
  - b) Review the net GST liability appearing in the GSTN (after credit adjustment);
  - c) Highlighting the tax payments to be made in cash and credit
  - d) Review details of tax payments from the Company, for the purpose of uploading monthly GSTR-3B return on GSTN portal
  - e) Assistance & Uploading of monthly GSTR-3B in the GSTN portal
- iv. Assistance in preparing and uploading GSTR-7 return
- v. Preparation of Annual GST return (i.e. GSTR-9 & GSTR-9C) for FY 2023-24 onwards.
- vi. Reconciliation of AAAL GST ledgers with balances in Cash and Credit ledger of GST portal at state level
- vii. Calculation, review and validation of monthly liabilities viz GST, State levied special Cess;
- viii. Reconciliation of electronic cash and credit ledger with the books of accounts, on monthly basis
- ix. Reconciliation of TDS/ TCS balance appearing on GSTN portal, with books of account, on monthly basis
- x. Review of input tax credit available on invoice or debit note, after end of financial year but within timelines specified under GST law
- xi. Review of adjustment made with respect to credit notes issued after end of financial year but within timelines specified under GST law
- xii. Review of amendments made in GST returns, after end of financial year but within timelines specified under GST law
- xiii. Computation of ITC reversal to be made under Rule 42, 43 and other reversal, along with quarterly and annual true-up as required under GST law
- xiv. Review of input tax credit reversal, where payment is not made with 180 days
- xv. Assist in the preparation of GST challans for deposit of all applicable GST liability within the scheduled due date.
- xvi. GST Return working of AAAL shall be discussed and finalized by the representative of firm/LLP by personal visit to AAAL HO New Delhi on any working day from 10 AM to 5 PM twice in a month i.e. . First visit between 1st and 10th for finalizing GSTR1 and 2nd visit between 11th and 19th for finalizing GSTR3B of each calendar month. Number of visits may increase on

requirement basis.

xvii. Assistance in preparing working in relation to cross charge of common cost

*Note: The personnel deployed and visiting should have 4-5 years' experience in handling GST compliances of aviation industry*

## **II. Advisory services:**

- a) Half yearly review of all income and expenditure streams of AAAL for advising on applicability of GST liability and availability of Input Tax Credit benefit to AAAL;
- b) Suggest on GST with regards to Taxable event, Classification, Valuation, Rates, Exemptions, Place of supply and Registrations and any other matter related to GST (on requirement basis);
- c) Advising on availability or other wise of Input Credit on various input services / Inputs / Capital goods and in maintenance of records or register relating to it;
- d) Advise on Input Tax Credit matching activity so as to optimize Input Tax Credit benefits of AAAL
- e) Review of all new agreements and proposed work orders as to the applicability of GST and eligibility of input tax credit thereon' (on requirement basis)
- f) Advise various departments of HO / and other units of AAAL in complying with GST related regulations;
- g) Guidance/ assistance and review of various circulars and other notifications to AAAL Units/HO in respect of GST/IGST/SGST and related matters issued from time to time.

## **III. Tax IT support**

- a) Assist/guide in respect of changes required at AAAL for compliance of GST provisions from time to time including changes required in system/ procedures/ policies adopted by AAAL
- b) Guidance/advises/assistance for developing necessary tools for review, monitoring, reporting and compliance with reports required in GST regime.

## **IV. Audits / Appeals / Assessment Proceedings (up to first appellate authority)**

- a) Provide opinion / draft replies on the issues raised in various audits conducted by GST authorities.
- b) Review of orders passed by the Assessing Officer(s), preparation of suitable responses and detailed computation of interest levied and granted by the Assessing Officer(s);
- c) Draft replies / communications to various letters, enquiries and demand cum show-cause notices received by AAAL in relation to GST matters, including but not limited to following:
  - GSTR-1 v GSTR 3B mismatch notices, including for past periods
  - GSTR-2A/2B v GSTR-3B mismatch notices, including for past periods
  - GSTR – 9/ 9C returns v books of accounts reconciliation notices, including for past periods
  - Notices with respect to tax positions taken from inception of GST
- d) Review of Tax orders (if any) passed by the High Court or Supreme Court for various assessment years.

- e) Drafting case for obtaining opinions from senior legal counsels;
- f) Assistance in representation before the GST authorities up to first appellate authority, subject to upper limit of 3 hearings in a quarter, on requirement basis.

**V. Extra items**

- a) Taking hand-over from existing consultant of Indirect tax related data for the past periods i.e. since inception of GST, including but not limited to following:
  - Discussion with management, KMPs and existing consultants to understand the requirements and current work-flow of AAAL from GST perspective in detail
  - Preparing a standard report template and define the process of transition.
  - Identifying the gaps in data and understanding the same from existing consultants
  - Highlighting key issues to management observed during transition
- b) Sending periodical updates from GST perspective, as may be relevant to the business of AAAL
- c) Assistance in obtaining and amendments in GST registrations

**NOTE:**

1. The above list is inclusive and not exhaustive i.e. Terms of reference shall include providing professional assistance for all activities required for due compliance with applicable GST Rules / provisions.
2. Further, as proposed under GST Regime, compliance is required to be done at State / UT Level. Therefore, the selected consultant is expected to carry out all above functions for each registration that AAAL has obtained or will obtain (i.e. for new State / UT / Vertical) in future.
3. Firm / Consultant should deploy manpower resource suitable for undertaking the assignment and also should use the latest technology for error-free and faster resolution of the assignment.
4. Partner/Authorized Representative (as may be agreed by AAAL) visit is required on a requirement basis for review of overall assignment and feedback submitted to AAAL.
5. Team Member of the Firm/LLP should have his own Laptop with internet connectivity for discharge of duties related to indirect tax compliance assignments.
6. The team/ personnel dealing with AAAL should have 4-5 years' experience of handling GST for aviation industry
7. AAAL and GST consultant shall agree on SOP with respect to the GST compliance and other scope of work, which shall be strictly followed. In case of breach of SOP by any party, then, the other party shall not be responsible for any delay in assignment.

**TECHNICAL EVALUATION CRITERIA****(Mandatory Eligibility Criteria)**

1. Bids of the Bidders who fulfill the following Technical Evaluation Criteria (TEC), and submit documentary proof thereof along with the Technical Bid, will only be eligible for evaluation of the bids.
2. Bidders are required to indicate the compliance status for each of the Mandatory criteria by stating "Yes" or "No"
3. The documentary evidence as required be attached with this Annexure in sequence of the criteria.
4. "No" to compliance status of any one of the criteria could result in disqualification of the bid as these are mandatory criteria.

<b>Sl. No.</b>	<b>Mandatory requirements</b>	<b>Documentary evidence to be attached with the technical bid</b>	<b>Compliance status (yes/ no)</b>
1	The firm/LLP should be a CA firm and have been constituted for the last 10 years as on 31.03.2023.	Certified copy of membership certificate	
2	The CA Firm/LLP should be in practice for a period of 10 Years or more for handling indirect taxes like Service Tax /VAT/GST and is experienced in GST compliances since inception.	Self certified undertaking	

Sl. No.	Mandatory requirements	Documentary evidence to be attached with the technical bid	Compliance status (yes/ no)
3	<p>The CA Firm/LLP should have experience of providing similar services to at least One Govt. authority/Govt. body/Central PSU/State PSU/Govt. institution in the last 02 years.</p> <p>“Similar Services” means filing/handling/compliance of Indirect taxes like service tax /VAT/GST Or Handling GST compliances/Advisory since inception of GST</p>	To give Appointment letter/ Engagement Letter/ LOA	
4	<p>The CA firm/LLP should have experience of providing similar services to at least One Multi-National Company, having turnover of Rs. 1,000 crores, in last 02 years</p> <p>“Similar Services” means filing/handling/compliance of Indirect taxes like service tax /VAT/GST or Handling GST compliances/Advisory since inception of GST</p>	To give Appointment letter/ Engagement Letter/ LOA	
5	CA Firm/LLP must have at least Fifteen (15) full time partners solely working in tax practice, out of which One should be engaged in Indirect tax practice.	Self certified list of partners, along with membership number	
6	Have average Professional Receipts of Rs. 100,00,00,000/- (Rupees One Hundred Crores) or above in the Financial Years 2019-2020, 2020-2021, 2021-2022.	Self certified copy of annual reports for Financial Years 2019-2020, 2020-2021, 2021-2022.	
7	Firm/LLP should have an office in Delhi/New Delhi/NCR for at least last four years (as on 31.03.2023).	Self certified details of office (s)	

Sl. No.	Mandatory requirements	Documentary evidence to be attached with the technical bid	Compliance status (yes/ no)
8	<p>Bidder should have a team structure of maker, checker, and reviewer.</p> <ol style="list-style-type: none"> <li>1. Maker should have experience of minimum 4 years in aviation industry.</li> <li>2. Checker should have experience of 6 plus year including experience in aviation industry.</li> <li>3. Reviewer should have experience of 10 year including aviation industry.</li> </ol> <p>(Bidder should provide the details of team, who shall be working on GST assignment and must inform in advance if there is any change in the team during the course of this assignment. Any noncompliance to this regard may become ground for termination of contract)</p>	<p>Self certified details:</p> <p>Role: Maker/ Checker/ Reviewer</p> <p>Name:</p> <p>Designation:</p>	

To be submitted in Sealed Technical Bid Envelope

**Annexure III**

To,

Deputy Chief Financial Officer

ALLIANCE AIR AVIATION LIMITED,

Alliance Bhawan, IGI Airport, Terminal 1, New Delhi-110037

**BIDDER'S PROFILE**

<b>Sl. No</b>	<b>Particulars</b>	<b>Description (Fill the required information in the format)</b>		
1	<b>Registration details:-</b>			
	Name of the Bidder			
2	a. Date of Registration with ICAI			
	b. Indicate type i.e. Firm or Limited Liability Partnership (LLP) etc.			
3	<b>Location details-</b>			
	Complete Postal Address and date since when functioning for i. Head Office ii. Office —Delhi			
4	<b>Contact Details -</b>			
	Contact Person (s),  Telephone Numbers, Fax Number,  E-Mail Address, for each office at Sr.No.3.			
5	a. Bank Details including Account Name, Account Number, Bank Branch &Details, IFSC Code			
	b. PAN No. Of Bidder			
	c. GST No. Of Bidder			
6	Financial Details	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
	(To ensure that the data given below matches with the audited Annual Reports copies filed with technical bid)			
	i. Total Professional Income —Rs. In Crores  *In case audited Reports are not available, provide provisional certified figures.			
7	Please indicate whether any proceedings initiated			



	by the ICAI/any other body against the Bidder or its partner(s) at any point in time in the last 5 years. (If applicable, Self-certified details to this effect be given on bidder's letter head)	
--	--	--

**Name of the Bidder**

Bidder's Stamp & Signature

**AUTHORIZATION LETTER FOR ATTENDING BID OPENING**

**(On Bidder's letterhead)**

Dated XXXXX

To

Head OF MMD, AAAL  
ALLIANCE BHAWAN, IGI AIRPORT, TERMINAL 1  
New Delhi-110037.

**Sub: Authorization for attending opening of TECHNICAL/FINANCIAL BID**

Opening Date:

Time:

The following person(s) is/are hereby authorized to attend Technical/ Financial Bid opening of subject TENDER.

<b>S. No.</b>	<b>Name</b>	<b>E - Mail</b>	<b>Contact No</b>	<b>Signature</b>
---------------	-------------	-----------------	-------------------	------------------

Signature.....

Authorized Signatory's Name:

Bidder Name:

**NOTES:**

1. Permission for entry to the office where bids are opened may be refused in case authorization as prescribed above is not received.
2. The authorized representatives, in their own interest, must reach venue of bid opening well in time.
3. The authorized representatives must carry a valid photo identity.
4. Separate authorization letters would be required for Technical and Financial Bid opening.

(Please note that no modification is allowed in the template in any manner)

**CERTIFICATE OF UNDERTAKING and COMPLIANCE CERTIFICATE**  
**(ON BIDDER'S LETTER HEAD)**

To  
CFO  
AAAL, ALLIANCE BHAWAN,  
IGI AIRPORT, TERMINAL 1  
New Delhi-110037.

Sir,

It is certified that we have studied and understood the terms and conditions of the TENDER for Nature of the work: GST compliance and advisory for AAAL Limited and agree to abide and comply unconditionally with all the terms and conditions contained in this TENDER.

- 1) Having examined the Conditions of Assignment for the above Contract, i.e. Appointment for GST consultation of AAAL, **we qualify under the minimum eligibility criteria** and offer to undertake the work in conformity with the Conditions of Assignment for the Delhi location.
- 2) We specifically undertake to complete and deliver the work-scope comprised in the TENDER and agree to abide by the General Terms and Conditions also.
- 3) We confirm that the bid is valid for 120 days from the notified last date of submission of TENDER.
- 4) List of documents attached with the TENDER.

1  
2  
3  
4  
5  
6

Dated day of

Signature in the capacity of

Name

I am duly authorized to sign TENDER for and on behalf of

AUTHORISED SIGNATORY

Name of the Bidder

Bidder's Stamp & Signature

NON-DISCLOSURE AGREEMENT

(NDA to be discussed and executed with successful bidder)

This Non-Disclosure Agreement (this "Agreement is made on this day of \_\_\_\_\_, 20XX at

BY AND BETWEEN

ALLIANCE AIR AVIATION LIMITED, a Company incorporated under the Companies Act, 1956, having its registered office at Alliance Bhawan, Domestic Terminal-1, IGI Airport, New Delhi — 110037 (hereinafter referred to as "AAAL" which expression shall, unless it be repugnant to the context or meaning thereof, mean and include its representatives, successors, affiliates and permitted assigns) of the ONEPART.

**AND**

-----, a CA firm/ LLP with its registered office at (hereinafter referred to as "Entity" which expression shall, unless it be repugnant to the context or meaning thereof, mean and include its representatives, successors, affiliates and permitted assigns) of the OTHERPART.

Both parties hereto collectively referred to as the "Parties" and individually as a "Party".

**WHEREAS:**

- A. ALLIANCE AIR AVIATION LIMITED is a Government of India undertaking and is inter- alia engaged in the business of Maintenance, repair & Overhaul services of aircrafts and its parts.
- B. \_\_\_\_\_ is inter-alia engaged in the profession of providing various types of consulting services.
- C. Pursuant to Tender dated bearing No. XXXX for "TENDER FOR APPOINTMENT OF GST CONSULTANTS at Company's Locations. AAAL has agreed to award the GST consultation work to M/s\_\_\_\_\_ and accordingly, Issued a Letter of Appointment dated\_\_\_\_\_ to enable the selected bidder to commence its internal processes required for carrying out the required GST consultation services as per the tender. The parties are currently, in the process of finalizing the terms of the definitive final agreement.
- D. During the course of procurement of the GST consultation, AAAL may disclose/share AAAL's proprietary and confidential information with the selected bidder and/or it may have access to/receive certain technical, non-technical, financial, business and other Confidential Information (as hereinafter defined) of AAAL.
- E. The Parties recognize that there is a need to protect such Confidential Information from unauthorized use and disclosure and accordingly, have decided to enter into this Agreement to establish and set forth the obligations of each Party with respect to any such Confidential information.

**For purposes hereof, the term "Disclosing Party" shall refer to "AAAL" and the term "Recipient" shall refer to "Entity".**

NOW THEREFORE, in consideration of the above premises the sufficiency of which is hereby acknowledged, the Parties mutually agree as follows:

1. Definition

"Confidential Information" shall mean any and all information disclosed to, or otherwise acquired or identified or observed by, Recipient including its affiliated companies, directors, officers, employees

and agents of such affiliated companies (collectively, "Recipient's Representatives"), from and its affiliated companies, relating to the business of AAAL, whether communicated in writing, orally, electronically, photographically, or in recorded or any other form of media, including, but not limited to, all sales and operating information, employee and other human resource information, existing and potential business and marketing plans and strategies, financial information, cost and pricing information, data media, know-how, source codes, technical information, concepts, reports, methods, processes, techniques, operations, devices, and the like, whether or not the foregoing information is patented, tested, reduced to practice, or subject to copyright or any other intellectual property right. The term "Confidential Information" does not include information which

- (i) is or becomes generally available to the public other than as a result of disclosure by Recipient in breach of this Agreement;
- (ii) was available to Recipient on a non-confidential basis as shown in written records prior to its disclosure to Recipient by AAAL;
- (iii) becomes available to Recipient on a non- confidential basis from a source other than AAAL; provided that such source is not bound by a confidentiality agreement with AAAL or is otherwise prohibited from transferring the information to Recipient by a contractual, legal or fiduciary obligation; or
- (iv) is independently developed by Recipient without any use of or benefit from the Confidential Information and such independent development can be documented by Recipient with written records.

## 2. Scope

This Agreement is intended to cover Confidential Information disclosed by AAAL both prior and subsequent to the date hereof.

## 3. Obligations of Recipient

In consideration for the receipt of Confidential Information, Recipient shall hold all Confidential Information in confidence and with the same degree of care it uses to keep its own similar information confidential, but in no event shall it use less than a reasonable degree of care; and shall not, without the prior written consent of AAAL, disclose such information to any person for any reason at any time. The term "person" as used in this letter shall be broadly interpreted to include, without limitation, any corporation, company, partnership or individual.

The recipient will grant access to the Confidential Information only to its employees on a need to know basis (who have clear need to know the Confidential Information for the purposes of execution of GST consultation related work) and shall impose the same obligation on its employees, who obtain knowledge of confidential information.

## 4. Compelled Disclosure

In the event that Recipient or any of Recipient's Representatives is requested or required (by oral questions, interrogatories, requests for information or documents, subpoena, civil investigative demand or similar incidents) to disclose any of the Confidential information, it is agreed that Recipient or such Recipient's Representative, as the case may be, will provide AAAL with prompt notice of such request(s) so that AAAL may seek an appropriate protective order or other appropriate remedy and/or waive compliance with the confidentiality provisions of this Agreement. In the event that such protective order or other remedy is not obtained, or AAAL grants waiver hereunder, Recipient or such Recipient's Representative may furnish that portion (and only that portion) of the Confidential Information which Recipient is legally compelled to disclose and will exercise its reasonable best efforts to obtain reliable assurance that confidential treatment will be accorded any Confidential Information so furnished.

5. Use.

Recipient shall not use any Confidential Information for any reason other than as may be necessary for the Purpose. Recipient agrees to make no other use of the Confidential Information or to incorporate any Confidential Information into any work or product.

6. Ownership

Recipient recognizes that all tangible information relating to Confidential Information, including notes, reports and other documents prepared by Recipient in connection with the evaluation of the proposed Relationship, including all copies thereof, are and shall be the sole property of AAAL, and Recipient shall keep the same at all times in its custody and subject to Recipient's control and shall return the same upon completion of the specified Purpose. Recipient does not hereby and shall not acquire by implication or otherwise any right in or title to or license in respect of the Confidential Information disclosed to it by AAAL.

7. Return of Confidential Information

Promptly following the earlier of (i) the termination of this Agreement or any other agreement for the proposed potential business relationship and (ii) the written request of AAAL, Recipient will deliver to AAAL all documents or other materials furnished by AAAL to Recipient constituting Confidential Information, together with all copies thereof stored in any form of media in the possession of Recipient. In the event of a written request from AAAL, all other documents or other materials constituting Confidential Information, together with all copies thereof stored in any form of media in the possession of Recipient, will be destroyed with any such destruction confirmed and certified by Recipient in writing to AAAL.

8. No Obligation

Neither Party shall make any commitment or incur any expense or charge for or in the name of the other Party. Neither Party has any obligation by virtue of this Agreement to procure any products or services from the other Party or to enter into any further business relationship or to refrain either of the parties from entering into an agreement with any other party. Neither execution nor performance of this Agreement shall be construed or deemed to have established any joint venture or partnership or have created the relationship of principal and agent between the Parties.

9. Remedies

Recipient acknowledges that money damages would be both incalculable and an insufficient remedy for any breach of this agreement by Recipient and that any such breach would cause AAAL irreparable harm. Accordingly, Recipient also agrees that, in the event of any breach or threatened breach of this Agreement, AAAL, in addition to any other remedies at law or in equity it may have, shall be entitled, without the requirement of posting a bond or other security, to equitable relief, including injunctive relief and specific performance.

Notwithstanding the above, the Recipient will indemnify and hold AAAL harmless from and against any and all loss, liability, damages, costs, claims and expenses, including all court costs, attorney fees and legal fees, which AAAL might suffer/incur as a result of any violation whatsoever of this Agreement by Recipient.

10. Termination

This Agreement may be terminated by either Party by giving the other Party no less than thirty (30) days prior written notice; *provided, however*, that, notwithstanding anything herein to the contrary, Recipient's obligations with respect to each item of AAAL's Confidential Information will survive for a period of three (3) years following the disclosure of the applicable Confidential Information unless such survival is stipulated by law for a longer period.

11. Governing Law.

This Agreement shall be governed by and interpreted in accordance with the laws of India and shall be subject to the jurisdiction of courts situated in Delhi, India to the exclusion of all other courts situated elsewhere.

12. Amendments

This Agreement may not be and shall not be deemed or construed to have been modified, amended, rescinded or cancelled in whole or in part, except by written instrument signed by the Parties hereto which makes specific reference to this Agreement and which specifies that this Agreement is being modified, amended, rescinded or cancelled.

13. Severability

If any provision of this Agreement shall be declared invalid or illegal for any reason whatsoever, then, notwithstanding such invalidity or illegality, the remaining terms and provisions of this Agreement shall remain in full force and effect in the same manner as if the invalid or illegal provision had not been contained herein.

14. Waivers

No failure on the part of either Party to exercise, and no delay in exercising, any right or remedy hereunder shall operate as a waiver thereof, nor shall any single or partial exercise of any right or remedy hereunder preclude any other or a future exercise thereof or the exercise of any other right or remedy granted hereby, or by any related document, or by law. Any failure of a Party to comply with any obligation contained in this Agreement may be waived by the Party entitled to the benefit thereof only by a written instrument duly executed and delivered by the Party granting such waiver, which instrument makes specific reference to this Agreement and the provision to which it relates and describes the right or obligation consented to, waived or purported to be violated.

15. Entire Agreement; No Assignment; Counterparts.

This Agreement contains the entire agreement and understanding between the Parties hereto relating to the subject matter hereof and supersedes all other prior agreements and understandings, both written and oral, between the Parties with respect to the subject matter hereof. This Agreement may not be assigned by Recipient by operation of law or otherwise without the written consent of the other Party, which consent shall not be unreasonably withheld or delayed. This Agreement may be executed in several counterparts, each of which will be deemed an original, and all of which taken together will constitute one single Agreement between the parties with the same effect as if all the signatures were upon the same instrument.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed by their duly authorized representatives effective as of the date and year first above written.

**ALLIANCE AIR AVIATION LIMITED**

By:  
Name:  
Title:

**Selected Bidder**

By:  
Name:  
Title:

**WITNESSES:**

1.

**UNDERTAKING / DECLARATION – NO SUB-CONTRACTING**

**(Undertaking from the firm/LLP on its letterhead)**

We (and our employees) shall not subcontract any portion of GST Compliance work under this tender and failure to discharge this obligation will be considered by AAAL to be a Termination Event under Clause 6 of the tender.

---

Signature and seal of authorized person

Date:

Place:



**UNDERTAKING/DECLARATION – NO CONFLICT OF INTEREST**

**(Undertaking from the firm/LLP on its letterhead)**

It is certified that our firm/LLP or partner or employee are not related to any Director or Key Managerial Personnel or employees of AAAL within the meaning of the Companies Act, 2013. It is further certified that no conflict of interest exists in AAAL as on date and if in the future such a conflict of interest arises, we will intimate the same to AAAL.

---

Signature and seal of an authorized person

Date:

Place:

**UNDERTAKING/DECLARATION – INDEPENDENCE**

**(Undertaking from the firm/LLP on its letter head)**

It is to certify that our firm/LLP and its partners/employees do not have any interest in the business of the Company. It is to further certify that our firm/LLP and its partners/employees will comply with the independence requirements during our tenure and will independently perform their duties.

Signature and seal of an authorized person

Date:

Place:

**UNDERTAKING/DECLARATION – NO DISQUALIFICATION**

**(Undertaking from the firm/LLP on its letter head)**

It is certified that our firm/LLP and its partners/employees are not disqualified under the Companies Act, 2013. It is further certified that we have not been blacklisted/debarred/disqualified by any regulators/statutory body in India in the past.

It is certified that there is no investigation pending against us or our CEO, Directors/Partners/Employees. It is further certified that, no actions have been initiated against our firm/LLP or its CEO, Directors / Partners / Employees under Companies Act, 2013 or any other Government/Statutory agencies with regard to any financial irregularities.

---

Signature and seal of authorized person

Date:

Place:

**Financial Bid Format**

**GST compliance and advisory for period**

**July 2023 to June 2025**

S. No.	Description	Amount (Rs.)
1.	Monthly Fees for GST compliance and advisory as specified in Scope of Work and for providing required assistance as mentioned in Annexure I (Scope of Work).	

Signature: .....

Authorized Signatory's Name: .....

Selected Bidder: .....

Date: .....

**Notes :**

1. GST shall be paid as per applicable rates.
2. Indicate Charges/ Fee both in figures and words for which bid is submitted. in case there is any discrepancy between figures and words, the Charges/Fees in words shall prevail.
3. There should not be any cutting / overwriting. In case of cutting/ overwriting, the bidder has to initial the same, otherwise such bid shall be rejected.
4. Approved Bidder shall submit a Performance Bank Guarantee/ Security deposit equivalent to 5% of total contract value (i.e. total fee for 24 months)

**BID SECURITY DECLARATION FORM  
(To be submitted on the Bidder's Letter Head)**

Date:

Tender Reference No.: \_\_\_\_\_ dated \_\_\_\_\_

To  
Alliance Air Aviation Limited,

If We, the undersigned, declare that:

I/ We understand that according to your conditions, Bids must be supported by this Bid Security Declaration.

I/ We accept that I/ We may be disqualified from bidding for any contract with you for a period of one (01) year from the date of such notification/ intimation to us in the event I/ We are found to be in breach of the terms, conditions and obligations of this Tender due to any of the following reasons:

- a) If I/ We have withdrawn/ modified/ amended our Bids, or have impaired or derogated from the Tender conditions or our submitted Bids during the Bid validity period; or
- b) If we have been notified about the acceptance of our Bid and have been awarded the letter of intent for execution of the Contract pursuant to the bidding process during the Bid validity period and If We either (i). Fail to accept the letter of intent or execute the Contract and/ or (ii). fail to furnish the requisite Security Deposit/ performance security in accordance with the instructions given to the Bidders.

I/ WE understand that the Bid Security Declaration shall cease to remain valid in case I/ We are not the Successful Bidder, upon earlier of (i). the receipt of your notification regarding the name of the Successful Bidder; or (ii). thirty days of the expiration of validity of my/ our Bid.

Signed:

[Insert name and capacity of the person authorized to sign]

Duly authorized to sign on behalf of the [insert complete name of the Bidder]

**Date on this (\*) day of (\*) month, 2023**

Corporate seal of the Bidder

**Check List of Items/Documents to be attached**

**(On Bidder's letterhead)**

1. Technical Evaluation Criteria (Mandatory Eligibility Criteria) compliance as per **ANNEXURE-II**
2. Bidders Profile at **ANNEXURE-III** duly filled in with required supporting documents.
3. Authorization letter as per **Annexure IV**
4. Certificate of Undertaking and Compliance as per **ANNEXURE-V**.
5. Non-Disclosure Agreement as per **ANNEXURE-VI**.
6. Compliances/Declaration/Certificates by Firm/LLP(s) for Technical Evaluation as per **Annexure VII 1 to 4**.
7. Financial Bid Format duly filled in as per **ANNEXURE-VIII**
8. Bid Security Declaration Form duly signed in lieu of EMD as per **ANNEXURE - IX**

Note: The list above is indicative. Bidders should go through the tender document carefully and provide documents/details in support of their bid.