

INDIAN RAILWAY FINANCE CORPORATION LTD

Date : 27-02-2025

Corrigendum with respect to GEM BID NUMBER : GEM/2025/B/5932367 dated 13-02-2025

In continuation to IRFC GEM Tender & ATC Document with respect to aforesaid BID number, the following corrigendum is issued.

Sl.No	Clause Ref.	Existing Clause	Read as
1	Eligibility Criteria Clause (ii) (page 17)	Out of 29 States/UT where IRFC has GSTN (as details mentioned in the Annexure-U), the bidder should have Branch offices/Corporate/Registered offices available in at least 12 states (including Delhi, Maharashtra- Mumbai, West Bengal- Kolkata, Tamil Nadu- Chennai) and other places should have Associate firm to deal with GST matters. (Self-declaration is to be given - Annexure- F).	Out of 29 States/UT where IRFC has GSTN (as details mentioned in the Annexure-U), the bidder should have Branch offices/Corporate/Registered offices available in at least 12 states (including Delhi/NCR, Maharashtra- Mumbai, West Bengal- Kolkata, Tamil Nadu- Chennai) and other places should have Associate firm to deal with GST matters. (Self-declaration is to be given - Annexure- F).
2	Eligibility Criteria Clause (i)/(ii)/(iii) (page 18)	Clause (i)/(ii)/(iii) of section 4 - Eligibility Criteria At page 18	Clause (i)/(ii)/(iii) of section 4 -Eligibility Criteria at page 18 read as Clause (vi)/(vii)/(viii)
3	Eligibility Criteria Clause (vi) (page 18)	The bidder should have more than 50 Partner/Directors /Qualified (CA/CMA) Professionals on their firm etc. At least 2 (two) partners should have the certificate of CISA/DISA, at least 5 (Five) partners having a professional degree (CA/CMA/LLB) with specialization in GST/Indirect Taxation Law/ and should have a minimum experience of 10 years or more in GST/Indirect taxation /litigations/Consultancy/Advisory/Appeal etc. (Self-declaration is to be enclosed- Annexure-I).	The bidder should have more than 50 Partner/Directors /Qualified (CA/CMA) Professionals on their firm etc., at least 5 (Five) partners having a professional degree (CA/CMA/LLB) with specialization in GST/Indirect Taxation Law/ and should have a minimum experience of 10 years or more in GST/Indirect taxation /litigations/Consultancy/Advisory/Appeal etc. (Self-declaration is to be enclosed- Annexure-I).
4	Introduction, Objective, and Scope of Work Clause 4 (A) (Page 13)		<p align="center">A. GST COMPLIANCES</p> <p align="center">Due to the removal of Clause D in Annexure B (i), The following Scope of work is included in Clause 4 (A) "GST COMPLIANCES" under Section 3</p> <p align="center">Reply to the GST department in 29 states for the query raised over phone/mail/letter (i.e information, mismatched, clarification, etc)</p>
5	Annexure B of table S/no.1 (Page 36)	Financial Bid for GST Compliances and advisory services as mentioned in points A, B, C & D of the scope of work mentioned in chapter 3 of Clause 4 & 5.	Financial Bid for GST Compliances and advisory services as mentioned in points A, B, & C of scope of work mentioned in chapter 3 of Clause 4 & 5.

		(including reply to the department for the query raised over phone/mail/letter).	(including a reply to the department for the query raised over the phone/mail/letter).
6	Annexure B1 (B) (Page 37)	Bid for preparation, appearance, assistance, and submission of response to DGGI authorities. (including PAN India notices)	Bid for preparation, appearance, assistance, and submission of response to DGGI authorities (including SCN and PAN India notices)
7	Annexure B1 (C) (Page 37)	Bid for preparation, appearance, assistance, and submission of response for GST audit in which the notice is received for a GST audit year (fees will increase to the extent of multiple years.)	Bid for preparation, appearance, assistance, and submission of response (including SCN) for GST audit in which the notice is received for a GST audit year (fees will increase to the extent of multiple years.)
8	Annexure B1 (Add Note 6) (Page 38)	No condition	50% of the fee per case (A to E) will be paid on submission of reply to notice & appearance for personal hearing (if any) and the balance 50 % of the fee per case will be paid on receipt of the order against the notice.
9	Annexure I (Page 46)	This is with reference to the tender named as “ Tender for the appointment of GST consultant for Indian Railway Finance Corporation Ltd. (IRFC), New Delhi. ” We <Name of the Bidder> hereby confirm that we have more than 50 Partner/Director/Qualified (CA/CMA) Professionals on our firm. At least 2 (two) partners having the certificate of CISA/DISA, 5 (Five) partners having a professional degree (CA/CMA/LLB) with specialization in GST/Indirect Taxation Law/ and also having a minimum experience of 10 years or more in GST/Indirect taxation /litigations/Consultancy/Advisory/Appeal etc.	This is with reference to the tender named as “ Tender for the appointment of GST consultant for Indian Railway Finance Corporation Ltd. (IRFC), New Delhi. ” We <Name of the Bidder> hereby confirm that we have more than 50 Partner/Director/Qualified (CA/CMA) Professionals on our firm, at least 5 (Five) partners having a professional degree (CA/CMA/LLB) with specialization in GST/Indirect Taxation Law/ and also having a minimum experience of 10 years or more in GST/Indirect taxation /litigations/Consultancy/Advisory/Appeal etc.
10	Annexure V (16) (Page 75)	Self-Declaration that the bidder having more than 50 Partner/Directors/Qualified (CA/CMA) Professionals on their Firm etc. At least 2 (two) partners having the certificate of CISA/DISA, 5 (Five) partners having a professional degree i.e.CA/CMA/LLB with specialization in GST/Indirect Taxation Law/ and also having a minimum experience of 10 years or more in GST/Indirect taxation /litigations/Consultancy/Advisory/Appeal etc. and 1 (one) Partner should have experience in ERP system implementation. (Annexure 'I')	Self-Declaration that the bidder having more than 50 Partner/Directors/Qualified (CA/CMA) Professionals on their Firm etc., at least 5 (Five) partners having a professional degree i.e.CA/CMA/LLB with specialization in GST/Indirect Taxation Law/ and also having a minimum experience of 10 years or more in GST/Indirect taxation /litigations/Consultancy/Advisory/Appeal etc. (Annexure 'I')

Bid Corrigendum

GEM/2025/B/5932367-C3

Following terms and conditions supersede all existing “Buyer added Bid Specific Terms and conditions” given in the bid document or any previous corrigendum. Prospective bidders are advised to bid as per following Terms and Conditions:

Buyer Added Bid Specific Additional Terms and Conditions

1. 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. Text Clause(s)
Minimum Average Annual Turnover of the Bidder for 03 years shall be not less than Rs.500 Crore which shall override other clauses of GEM Tender document. Please read applicable clauses wherever necessary.
3. Buyer uploaded ATC document [Click here to view the file.](#)

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.

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.

*This document shall overwrite all previous versions of Bid Specific Additional Terms and Conditions.

[This Bid is also governed by the General Terms and Conditions](#)