

दी ब्रेथवेट बर्न एंड जेसप कंस्ट्रक्शन कंपनी लिमिटेड
The Braithwaite Burn And Jessop Construction Company Limited
(भारत सरकार का एक उद्यम) / (A Government of India Enterprise)

Tender No. NIT/GST/GS&OE/03-2026

Date: July 3, 2026

Registered Office: 27, Rajendra Nath Mukherjee Road,
Kolkata – 700 001, West Bengal.
Phone: (033) 2248 5841-42 Fax: 033-2210 3961
Email: bbjtenders@bbjconst.com/ info.bbjconst@bbjconst.com;
Website: www.bbjconst.com

e-Tender No.	eNIT/GST/GS&OE/03-2026	Date:	July 3, 2026
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NOTICE INVITING e-TENDER

Tender enquiries are invited under a **Two-Bid System** (Techno-Commercial Bid and Price Bid) from **reputed and resourceful vendors** for the execution of works as detailed in the **Scope of Work / Bill of Quantities (BOQ)** given hereunder:

1	NAME OF WORK	ENGAGEMENT OF CONSULTANT FOR "GOODS & SERVICE TAX" (GST) AT BBJ AS PER DETAILS SCOPE OF WORK	
2	TYPE OF CONTRACTR	SERVICE CONTRACT	
3	SCOPE OF WORK	AS PER NIT/ BOQ	
4	COMPLETION PERIOD	36 (THIRTY-SIX) MONTHS FROM THE DATE OF LETTER OF ACCEPTANCE (LOA) OR WORK ORDER, WHICHEVER IS EARLIER.	
5	COST OF TENDER DOCUMENT (NON-REFUNDABLE)	NIL	
6	EARNEST MONEY	NIL	
07	MODE OF SUBMISSION	OFFILINE (HARD COPY) AT BBJ's REGISTERED OFFICE. CORRIGENDUM, IF ANY, WILL BE PUBLISHED IN BBJ'S WEBSITE.	
08	DATE & TIME SCHEDULE:	Date of Publishing NIT & Tender Documents	03-July-2026
		End Date for submission of bid	16-July-2026 - 15:00 HRS
		Date of opening of Technical Bid	16-July-2026 - 16:00 HRS
		Date of opening of Financial Bid	To be notified later

(पार्थ नंदी / PARTHA NANDY)
मुख्य प्रबंधक (परियोजना) / CHIEF MANAGER (PROJECT)

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INSTRUCTION TO BIDDERS

1. SUBMISSION OF TENDER:

Bids are to be submitted offline (hard copy) at BBJ's Registered office at 27, R. N. Mukherjee Road, Kolkata - 700001. Tender along with all other required documents are to be signed and sealed by the authorised signatory while submitting the bid. While submitting Price Bid on CPPP, the rates should be properly filled in the appropriate space in the BILL OF QUANTITY (BoQ) of the Tender.

Hardcopies of the uploaded documents are to be submitted along with EMD and Tender Fee (as applicable) in a sealed envelope to the BBJ's Registered Office.

2. LANGUAGE

Bids and all accompanying documents shall be in English. In case any accompanying documents are in another language, they shall be accompanied by an English version, which shall prevail in the matter of interpretation.

3. SUBMISSION OF BID:

The Tender shall be signed by the person legally authorised to enter into commitments on behalf of the Tenderer. All pages of the Tender document and other required documents are to be **signed by the authorised signatory with Company's seal**. Tenders are to be submitted in two parts (Part-I: Fee Part & Techno-Commercial Part and Part-II: Price Part) as described below.

3.1 FEE PART:

- (a) **Cost of Tender - NIL.**
- (b) **Earnest Money Deposit (EMD): NIL**

3.2 TECHNO-COMMERCIAL PART:

EMD, Cost of Tender (as applicable) and all other required documents duly signed and sealed by the authorized signatory, as stated below, are to be submitted in the form of a hard copy and the same to be addressed to the **Chief Manager (Project)** at BBJ's Registered office in a sealed envelope, super scribing "TENDER NOTICE NO." and "TECHNO-COMMERCIAL BID" (**Non-submission of any of the stated documents shall lead to rejection of the bid**):

- (i) Signed copies of documents as per Eligibility Criteria as per Clause No 2 of Special Conditions of Contract.
- (ii) Signed copy of PAN, Goods & Service Tax (GST) registration certificates.
- (iii) Certificate of the Incorporation of the Company/ Partnership Deed/ DIN/ CIN etc.
- (iv) Company's audited Balance Sheet & Profit & Loss Account for last 3 (three) financial years ending 31st March of the previous financial year. However, in case balance sheet of the previous year is yet to be audited, the audited balance sheet of fourth previous year shall be considered.
- (v) Tender document (without quoting any price in Techno-Commercial Bid) duly signed with an official stamp on each page.
- (vi) A self-declaration by the Tenderer confirming that they have not been blacklisted or debarred by any Government Organization, Public Sector Undertaking (PSU), or Public Sector Enterprise (PSE) during the last five

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- (5) years.
- (vii) Any Bidder falling under Micro And Small Enterprises (MSEs) category, shall furnish the following details & submit documentary evidence/ Govt. Certificate etc. in support of the same along with their techno-commercial offer:

Type under MSE	SC/ST Owned	Women Owned	Others (excluding SC/ ST & Women Owned)
Micro			
Small			

Note: - If the bidder does not furnish the above, the offer shall be processed construing that the bidder is not falling under MSE category.

3.3 PRICE BID:

The rates are to be properly filled up in appropriate space in BILL OF QUANTITIES (BOQ) of the Tender.

Price bid of only Techno-Commercially Qualified bidders shall be opened.

4. CLARIFICATION OF BIDDING DOCUMENT, SITE VISIT:

- (a) A prospective Bidder requiring any clarification of the Bidding Document shall contact BBJ in writing at email address bbjtenders@bbjconst.com. BBJ will respond in writing to any request for clarification, provided that such request is received within seven (7) days prior to the deadline for submission of bids.
- (b) The Bidder is advised to visit and examine the Site of Works and its surroundings and obtain for itself on its own responsibility all the information that may be necessary for preparing the bid and entering into a contract for the construction of the Works. The costs of visiting the Site shall be at the Bidder's own expense.
- (c) The Bidder and any of its personnel or agents will be granted permission by BBJ to enter upon its premises and lands for the purpose of such visit, but only upon the express condition that the Bidder, its personnel, and agents will release and indemnify BBJ and its personnel and agents from and against all liability in respect thereof, and will be responsible for death or personal injury, loss of or damage to property, and any other loss, damage, costs, and expenses incurred as a result of the inspection.

5. AMENDMENT OF TENDER/ BIDDING DOCUMENT

- (a) At any time prior to the deadline for submission of bids, BBJ may amend the Bidding Document by issuing addendum/ corrigendum.
- (b) Any addendum/ corrigendum issued shall be part of the Bidding Document shall be uploaded in the CPPP and BBJ's website.
- (c) To give prospective Bidders a reasonable time in which to take an addendum/ corrigendum into account in preparing their bids, BBJ may, at its discretion, extend the deadline for the submission of bids.

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6. All costs and expenses incidental to the preparation of the tender, discussion, conference, pre-award discussion with BBJ shall be borne by the bidder and BBJ shall bear no liability whatsoever on such cost expenses.
7. **Works Contract are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012.**
8. **No deviation to the tender conditions shall be accepted. Conditional tenders shall not be accepted, and no additional clause shall be entertained. BBJ reserves all rights in this regard.**
9. The award of the order or rejection of the Tenderer's offer and/or cancellation of the tender will be made at the absolute discretion of BBJ. BBJ reserves the right to cancel or accept or reject any or all tender(s), whether lowest or otherwise, without assigning any reason(s) whatsoever thereof. A tenderer, whose tender is not accepted shall not be entitled to claim any cost, charges or expenses incidental to or incurred by him through or in connection with the preparation and submission of the Tender/ Offer to BBJ.
10. **CURRENCIES OF BID AND PAYMENT**
The tenderer shall submit his price bid/ offer in Indian Rupees and payment under this contract will be made in Indian Rupees.
11. **PREFERENCE TO MAKE IN INDIA:**
The provisions of revised 'Public Procurement (Preference to Make in India) Order 2017' issued by Department of Industrial Policy and Promotion under Ministry of Commerce and Industry vide letter no. P45021/2/2017-PP (BE-II) dated 16th September 2020, as amended from time to time up to Bid Due Date, shall be applicable to the bidding process and award of the contract shall be done accordingly.

KOLKATA

Please enter the percentage of local content in the material being offered. Please enter 0 for fully imported items, and 100 for fully indigenous items. The definition and calculation of local content shall be in accordance with the Make in India policy as incorporated in the tender conditions.
12. **PUBLIC PROCUREMENT (PREFERENCE TO MAKE IN INDIA):**
For this procurement, the local content to categorize a supplier as a Class I local supplier/ Class II local Supplier/Non-Local Supplier and purchase preferences to Class I local supplier, is as defined in Public Procurement (Preference to Make in India), Order 2017 dated 4th June 2020 issued by DPIIT. In case of subsequent orders issued by the nodal ministry, changing the definition of local content for the items of the NIT, the same shall be applicable even if issued after issue of this NIT, but before opening of Part-II bids against this NIT.
13. **COMPLIANCE TO RESTRICTIONS UNDER RULE 144 (XI) OF GFR 2017**
 - I. 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. The Competent Authority for the purpose of this Clause shall be the Registration Committee constituted by the Department for Promotion of Industry and Internal Trade (DPIIT).

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- II. "Bidder" (including the term 'tenderer', 'consultant' or 'service provider' in certain contexts) means any person or firm or company, including any member of a consortium or joint venture (that is an association of several persons, or firms or companies), every artificial juridical person not falling in any of the descriptions of bidders stated hereinbefore, including any Bidder branch or office controlled by such person, participating in a procurement process.
- III. "Bidder from a country which shares a land border with India" for the purpose of this Clause means:
- a) An entity incorporated established or registered in such a country; or
 - b) A subsidiary of an entity incorporated established or registered in such a country; or
 - c) An entity substantially controlled through entities incorporated, established or registered in such a country; or
 - d) An entity whose beneficial owner is situated in such a country; or
 - e) An Indian (or other) agent of such an entity; or
 - f) A natural person who is a citizen of such a country; or
 - g) A consortium or joint venture where any member of the consortium or joint venture falls under any of the above.
- IV. The beneficial owner for the purpose of (III) above will be as under:
14. In case of a company or Limited Liability Partnership, the beneficial owner is the natural person(s), who, whether acting alone or together or through one or more juridical person, has a controlling ownership interest or who exercises control through other means.
- Explanation:
- a. "Controlling ownership interest" means ownership of or entitlement to more than twenty-five per cent of shares or capital or profits of the company.
 - b. "Control" shall include the right to appoint a majority of the directors or to control the management or policy decisions including by virtue of their shareholding or management rights or shareholders agreements or voting agreements.
15. In the case of a partnership firm, the beneficial owner is the natural person(s) who, whether acting alone or together, or through one or more juridical person, has ownership of entitlement to more than fifteen percent of capital or profits of the partnership.
16. In case of an unincorporated association or body of individuals, the beneficial owner is the natural person(s), who, whether acting alone or together, or through one or more juridical person has ownership of or entitlement to more than fifteen percent of the property or capital or profits of such association or body of individuals.
17. Where no natural person is identified under (19) or (20) or (21) above, the beneficial owner is the relevant natural person who holds the position of senior managing official.

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18. In case of a trust, the identification of beneficial owner(s) shall include identification of the author of the trust, the trustee, the beneficiaries with fifteen percent or more interest in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership.
19. An Agent is a person employed to do any act for another, or to represent another in dealings with third person.

Note:

- i. The bidder shall provide undertaking for their compliance to this Clause, in the format provided in Annexure-A.
- ii. Registration of the bidder with Competent Authority should be valid at the time of submission of bids and at the time of acceptance of the bids.

20. **PERIOD OF VALIDITY OF BIDS**

Bids shall remain valid for a period of **ninety (90) days** after the bid submission deadline date prescribed by the employer. A bid valid for a shorter period shall be rejected by the employer as non-responsive.

In exceptional circumstances, the Employer may request Bidders to extend the period of validity of their bids. The request and the responses shall be made in writing. If a bid security is requested, it shall also be extended up to the date mentioned in the letter of request for extension. A Bidder may refuse the request without forfeiting its bid security. A Bidder granting the request shall not be required or permitted to modify its bid.

21. **ORDER OF PRIORITY OF CONTRACT DOCUMENTS:**

Where there is any conflict between the various documents in the contract, the following order of priority shall be followed i.e., a document appearing earlier shall override the document appearing subsequently:

- 1) Work order
- 2) Letter of Award (LOA)
- 3) Schedule of Items, Rates & Quantities
- 4) Special Conditions of the Contract (SCC)
- 5) Technical Specifications (TS)
- 6) Scope of Work (SOW)
- 7) Drawings
- 8) Relevant Codes & Standards
- 9) Notice Inviting Tender
- 10) Instructions to the Bidders (IB)
- 11) General Conditions of Contract
- 12) Any other documents forming part of the Contract.

22. **JURISDICTION OF COURTS**

The bidding process shall be governed by and construed in accordance with the laws of India and the Courts as indicated below and shall have exclusive jurisdiction over all the disputes/ issues arising under, pursuant to and/ or in connection with the bidding process.

Exclusive Jurisdiction of Court and Seal & Venue of arbitration: Kolkata

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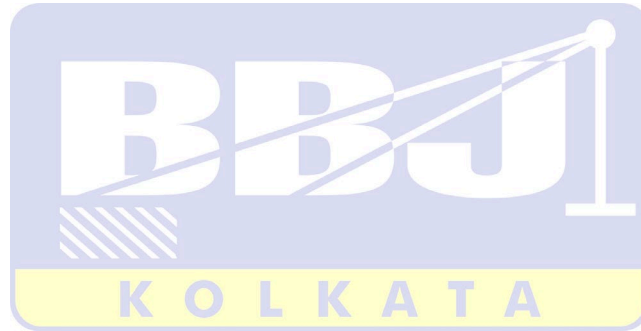
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23. **ADDRESS FOR COMMUNICATION:**

Interested eligible Bidders may obtain further information from the following address:

**Chief Manager (Project),
The Braithwaite Burn And Jessop Construction Co. Ltd.
(A Govt. of India Enterprises)
27, Rajendra Nath Mukherjee Road,
Kolkata – 700 001.
Email: bbjtenders@bbjconst.com**



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SCOPE OF WORKS

1. SCOPE OF WORK – INDIRECT TAX SERVICES

BBJ at present holds 11 Regular registration, 11 GST TDS Registration and 1 ISD Registration. Accordingly, BBJ seeks the assistance of the Firm in the area of Indirect Tax. The scope of work for this engagement would cover the following services:

- Assistance in GST Compliance Services and Representation services;
- Real time routing Indirect Tax Advisory services;
- Assistance in preparation and filing of Annual return in Form GSTR 9 and GSTR9C.

The scope of work for each of the above activities have been provided below in detail.

2. ASSISTANCE IN GST COMPLIANCE SERVICES AND REPRESENTATION SERVICES

Reviewing and uploading and advising on queries raised by the Company in relation to their filing and uploading of the following returns in the GSTN Portal based on the details made available to us by the company:

- Reviewing and uploading and highlighting mismatches on Outward transaction data and related return provided by the client;
- Reviewing and uploading and highlighting mismatches on Inward Transaction data and related return provided by the client;
- Periodic return to be filed in Form GSTR – 3 / GSTR – 3B or equivalent;
- Reviewing and uploading and commenting on draft return provided to in Form ITC-04 i.e. in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another;
- Reviewing and uploading and commenting on draft return provided for ISD Distribution i.e. in respect of credit booked in HO and distribution to other States and filing of return GSTR 6.
- Reviewing and highlighting mismatches on Data of GST TDS provided by the client, if applicable;
- Any other periodic return that maybe called for by the Government from time to time.

The responsibility of accessing, approving and filing the aforesaid returns along with the data provided as per the above scope in the GSTN portal shall be the sole responsibility of the Company. The bidder shall review the above data and highlight the errors and mismatches in the data received from the Company. Taking action on the said errors and mismatches, in the books of accounts/ IT system of the Company, shall be the sole responsibility of the Company.

The bidder shall also provide advisory assistance with regard to representation services under GST, before tax authorities inter-alia covering the following activities which arises out of the compliances carried out under GST Law:

- (i) Advice the Company and provide inputs / assist in addressing various queries raised by Tax authorities at Centre and state, by way of providing information/

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clarification as sought by the tax authorities and in attending hearings/ meetings with them along with the Company officials;

- (ii) Provide advisory assistance services to the Company in summons issued audit/ assessment conducted by Tax authorities, not including a tax court/ tribunal, by assisting in preparing responses to routine communication like letters of enquiry, letters for provision of information/ documents received from indirect authorities;
- (iii) Advice with respect to drafting and filing of replies to Show Cause Notices and drafting of Appeal to be filed before adjudicating officer/ authorities up to Commissioner Level;

3. REAL TIME ROUTINE INDIRECT TAX (GST, CUSTOMS DUTY FOREIGN TRADE POLICY AS WELL AS ERSTWHILE INDIRECT TAX LAWS VIZ EXCISE DUTY, SERVICE TAX, VAT, CST ADVISORY SERVICES)

As and when called upon by the Company, to provide advisory services (verbal, e-mail or written, as agreed) on matters relating to Indirect tax arising out of the routine transactions of the Company, comprising of the following:

Advising on tax implication on transactions

- Advise on the applicability or otherwise of Indirect Tax on various revenue streams of the Company and providing comments thereon;
- Advise on the applicability or otherwise of GST in respect of payments made by the Company on which GST is payable under reverse charge.

Input Tax Credit advisory services for Company identified transactions

- Review the linkage/ Co-relation of input goods and services with output goods and services and to comment on the eligibility of input tax for the credit e.g. advising on the input tax that are specific to a particular revenue stream and also the input tax that are 'common input tax' for various activities;
- Advise on eligibility of the Company to claim input tax credit in terms of the GST law and providing comments thereon.

Assistance in routine transaction and contract structuring

- Advising, from a tax perspective, on the transaction structures being explored/ proposed by the Company with respect to its routine transactions. The final decision will be of the management to choose the appropriate structure;
- Advices on structuring of routine contracts and provide indirect tax implications;
- Advice on availability of exemptions, credit, rebate, etc. available under Indirect tax legislations for computation of tax;
- Advice on indirect tax compliances related to the routine transactions / contracts during the period of engagement.
- Assistance in Registration for different states other than the Registered ones and Amendments of Core and Non-Core field of Registration.
- Advice and give presentation/SOP for complicated situations arising out of GST transaction(s).

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4. ASSISTANCE IN PREPARATION AND FILING OF ANNUAL RETURN IN FORM GSTR 9 (FOR THE FY 2025-26 AND ONWARD)

The successful bidder shall assist the Company in relation to the filing of Annual Return based on the monthly returns filed by the Company, which would include the following:

- Assistance in consolidation of the returns and other summary / statements / relevant data for the purpose of GST Annual return;
- Review the details of the supply as taxable, exempt, non – GST, nil rated and SEZ supply as prepared by the Company;
- Review the categorization of input tax credit in terms of inputs, inputs services and capital goods as prepared by the Company;
- Review the details of input tax credit reversals made earlier and also ineligible input tax credit as prepared by the Company;
- Reviewing the transactions for the period April 2026 to March 2027 as disclosed in the returns filed for the period April 2026 to September 2027;
- Review the details of refund claimed, sanctioned, rejected and pending as prepared by the Company, as applicable;
- Reviewing the HSN wise summary of outward and inward supplies as prepared by the Company;
- Assistance in uploading the data on GSTN portal after final approval from the Company.

The responsibility of accessing, approving and filing the annual return in the GSTN portal shall be the sole responsibility of the Company.

5. ASSISTANCE IN PREPARATION AND FINALIZATION OF THE RECONCILIATION STATEMENT IN FORM GSTR 9C (FOR THE FY 2025-26 AND ONWARDS)

- Assistance in relation to consolidation of the returns and other summary/ statements/ relevant data for the purpose of GST Reconciliation statement;
- Review the reconciliation of the income shown in state-wise Gross Turnover and taxable turnover as per books of accounts and GST returns filed, as prepared by the Company, and provide comments from tax perspective;
- Review the reconciliation of the Expenses shown in state-wise Profit & Loss account and input credit claimed in GST returns filed, as prepared by the Company, and provide comments from tax perspective.
- Assistance in review of the following records:
 - GST related records and documents,
 - Classification of goods and rate of tax applicable,
 - Eligibility of Input Tax Credit claimed,
 - Reversals of Input Tax Credit made,
 - Any other information / disclosures required to be stated by the Client in the GST Reconciliation statement, GSTR 9C.
- Assisting the Company in preparation of the reconciliation statement in the format as prescribed by the Government.

The responsibility of accessing, approving and filing the reconciliation statement on the GSTN portal shall be the sole responsibility of the Company.

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SPECIAL CONDITION OF CONTRACT

1. DEFINITIONS AND INTERPRETATION

In this Tender Document, as hereinafter defined, the following words and expressions shall have the meaning as under:

- a) "**BBJ**" shall mean The Braithwaite Burn And Jessop Construction Company Limited having its registered office at 27, R. N. Mukherjee Road, Kolkata-700 001.
- b) "**TENDER**" shall mean the proposal submitted by the Tenderer/ Bidder/ Supplier/ Dealer/ Bidder in response to BBJ's Notice of Invitation to this Tender Document.
- c) "**ORDER**" shall mean a written Work/ Purchase Order issued by BBJ.
- d) "**TENDERER/ BIDDER**" shall mean the firm or Company (hereinafter called Tenderer/ Bidder) who duly submits the tender after accepting all the terms & conditions of the tender document.
- e) "**SUCCESSFUL BIDDER**" whose tender has been finally accepted by BBJ.

2. ELIGIBILITY CRITERIA

The bidder shall satisfy all of the following eligibility criteria. Failure to comply with any of the criteria shall render the bid liable for rejection:

- (a) The bidder shall be a Proprietorship Firm, Partnership Firm, Limited Liability Partnership (LLP), or Company engaged in providing professional taxation consultancy services and shall have a minimum of 15 (fifteen) years' experience in taxation matters, including at least 12 (twelve) years' experience in indirect taxation.
- (b) The bidder shall have at least one Partner/Proprietor/ Director possessing a minimum of 15 (fifteen) years' professional experience in the field of taxation consultancy should be Kolkata based.
- (c) The bidder shall have successfully provided taxation consultancy services to at least one client having an annual turnover of ₹500 crore or more in any year during the last five (05) financial years. Documentary evidence in support of the claim, such as a Work Order/Engagement Letter along with a Completion Certificate, Client Certificate, or any other satisfactory documentary proof, shall be submitted.
- (d) The bidder shall have a functional and permanent office at Kolkata, established on or before 31 March 2025 dealing in Indirect tax matter. Documentary evidence such as Work Order/LOA, GST Registration, Trade Licence, Rent Agreement/Ownership Documents, Utility Bill, or any other acceptable proof shall be submitted.
- (e) The bidder shall have experience of successfully providing similar services to at least one (01) Central Government Department/Organisation, State Government Department/Organisation, Government Authority, Government Body, Public Sector Undertaking (PSU), Autonomous Body, or Statutory Authority during the last five (05) years ending on the date of submission of the bid.

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- (f) The bidder shall submit self-attested copies of all relevant documentary evidence in support of the above eligibility criteria. Mere submission of a declaration without supporting documentary evidence shall not be considered.

“Similar Service” means filing/ handling compliance of Indirect Tax like Service Tax/ VAT/ GST or handling compliance / Advisory such as inception of GST.

Bidders shall comply with all the above eligibility criteria. Non-compliance with any of the criteria shall result in summary rejection of the bid.

BBJ reserves the right to verify the authenticity of the documents submitted by the bidder from the issuing authority/client at any stage of the tendering process. If any document or information furnished by the bidder is found to be false, misleading, or fabricated, the bid shall be rejected forthwith, and suitable action may be taken in accordance with the tender conditions.

The bidder shall also submit all other documents specified under Clause 3.2 of the **Instructions to Bidders – Submission of Techno-Commercial Bid.**

3. **CONTRACTUAL PERIOD**

The contractual period shall be for minimum period of 36 months from the date issue of LOA/ Work Order and the same may be extended for a further period of 24 months based on the satisfaction execution of assigned works at the same rate, terms and conditions.

4. **EXTENSION OF CONTRACTUAL PERIOD:**

If there is a delay for reasons not attributable to the successful bidder, BBJ, upon receipt of a written request from the successful bidder may extend the Milestone/ Completion time as suitable and fit reasonable to BBJ. No extra claim (including escalation) from the bidder will be entertained in such cases of time extension is granted.

5. **QUANTITY OF WORK TO EXECUTE**

The total quantity of work as per Bill of Quantity (BOQ) can vary to any extent as decided by BBJ but the unit rate finalized will not change up to the completion of the work.

6. **RATE**

The bidder shall quote the **rates per GSTIN basis**, excluding GST, for the items mentioned in the BOQ. The quoted rates shall remain firm for the entire tenure of the contract.

Expenses incurred towards travel, boarding, and lodging for visits to any project site or Regional GST Office in connection with official work of BBJ, including attendance at hearings, shall be reimbursed by BBJ on actual basis, subject to prior approval and submission of supporting documents.

Note:

The award of the order or rejection of the Tenderer's offer and/or cancellation of the tender will be made at the absolute discretion of BBJ. BBJ reserves the right to cancel or accept or reject any or all tender(s), whether lowest or otherwise, without assigning any reason(s), whatsoever thereof. A tenderer whose tender is

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not accepted shall not be entitled to claim any cost, charges, or expenses incidental to or incurred by him through or in connection with the preparation and submission of the Tender/Offer to BBJ. BBJ also reserves the absolute right to split up and award the requirement between two or more Tenderers.

The Rates will be valid and remain firm for the entire duration of the work order. No revision/alterations of unit rates shall be entertained.

7. **TERMS OF PAYMENT:**

Monthly bill payment 30 days after submission of Clear bill to accounts.

8. **TAXES & DUTIES**

The successful bidder shall be exclusively responsible for payment of all Taxes, Royalties etc. (**excluding Goods and Service Tax**) that may be levied from time to time according to the Laws & regulations now in force & also hereafter to be imposed, increased or modified from time to time. Nothing will be payable extra by the Company in respect of any duties/ taxes to be imposed on the procurement of materials for execution of the contract.

9. **GOODS AND SERVICE TAX (GST)**

- (a) The successful bidder shall be liable to pay all applicable taxes [**excluding Goods and Service Tax (GST)**] or any other tax or cess and show the amount of CGST, SGST, IGST, Cess or any other tax, as applicable, separately in the bill/ invoice/ debit/ credit notes. Successful bidder shall quote their GST Identification No. (GSTIN) in all its bills/invoices/ debit/credit notes.
- (b) The successful bidder has to provide a proper invoice/ debit/ credit notes bearing QR Code wherever applicable in the form and manner prescribed under rules of the GST Act/ rules containing all the particulars mentioned therein. In the event the successful bidder fails to provide the invoice/debit/credit notes in the form and manner prescribed under GST, then in the event of such non-compliance of the GST Act/Rules, the successful bidder shall be liable to indemnify for any losses to the Company.
- (c) The successful bidder shall raise their tax invoice in the regular interval as per contract condition and upload their supply invoice in GSTN Portal through GSTR-1 return with 10th of next month. Mismatch in return of BBJ due to any reason attributable to the bidder, the same shall be recovered from Bidder's bill.
- (d) The successful bidder shall upload/ submit/ report all supply invoices/ debit/ credit notes details in the form of prescribed statements/returns on the GSTN portal on or before the prescribed due dates date as per GST act/rules. The successful bidder shall pay the balance payable GST amount against supplies made to the Company on a monthly basis within due date from the appointed date regularly. Successful bidder shall reconcile the differences/ mismatches in submissions on GSTN portal if any before submission of their final monthly return.
- (e) The successful bidder shall issue a credit note or debit note (if any) with reference to an original invoice within the prescribed time limit as per GST Act/ rules only after acceptance from the Company and the same shall be uploaded by the successful bidder in the GSTN portal in the same month. Successful bidder shall issue and submit the supplementary invoices (if any) with reference to original invoices to the Company promptly and within the prescribed time limit as per GST act/rules and the same shall be uploaded

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by the successful bidder in the GSTN portal in the same month. In case there is any loss of credit or additional liability and/ or interest etc. arises due to non-compliance by the successful bidder, the same shall be reimbursed by the successful bidder to the Company. In case the successful bidder disqualifies in any of the above, please note that the input tax credit (GST) shall not be available to the Company and the Company has right to hold the GST amount without any intimation until the matter get resolved and credit is available to the Company.

- (f) In the event where the input tax credit of the GST charged by the successful bidder is denied by the tax authorities to the Company, the Company shall be entitled to recover such amount from the successful bidder by way of adjustment from the next tax invoice/debit note. In addition to the amount of GST, the Company shall also be entitled to recover from the successful bidder interest along with applicable penalty imposed on the Company under GST laws. It is further agreed that in case the successful bidder fails to charge GST, if applicable, on the services/activities forming part of this agreement, at the time of raising invoices; the Company shall not be liable or responsible for reimbursing such tax, at any later date.
- (g) The Company reserves the right to change the aforesaid GST/ Tax terms and conditions as notified from time to time by Government of India or respective State Governments. It is further clarified that all payments under this agreement shall be subject to withholding taxes, if applicable.
- (h) At present GST-TDS is applicable. Deduction of GST-TDS at source would be enforced from the running bills at the rates prescribed. The GST (i.e., SGST, CGST or IGST) amount shall be shown separately in invoice and also submit proper Tax Invoice as per section 31 of CGST Act, and Rule 46 of CGST Rules, 2017 to get Input Tax Credit by BBJ.

10. **NEW LEVIES/ TAXES**

In case Government imposes any new levy/tax or modifies rate of existing taxes including GST after awarding of the work during the tenure of the contract, BBJ shall reimburse the same at actual on submission of documentary proof of payment subject to the satisfaction of BBJ that such new levy/tax applies to this contract.

11. **CONFIDENTIALITY OF DOCUMENTS**

The successful bidder shall treat all documents, specifications, drawings and contents therein as private and confidential.

12. **SUBLETTING OF WORK**

No part of Work Order nor any share or interest thereof shall in any manner of degree be transferred, assigned, or sublet by the Successful bidder directly or indirectly to any firm or corporation whatsoever without the prior consent in writing of BBJ.

13. **INDEMNITY**

Bidder shall indemnify BBJ against all claims & losses in respect of their contractual obligations in the event of non-compliance of any terms & conditions of this documents or contract agreement / statutory rules/ obligations/ laws/ taxes & duties etc.

14. **TERMINATION OF CONTRACT**

In the event, BBJ finds that the successful Bidder's progress is consistently below

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the accepted pace based on the program scheduled mentioned in this document or fixed by BBJ and/or if the quality of works being executed by the successful Bidder falls below the expected standards laid down by BBJ, in such cases, in the interest of timely and successful completion of the project and to maintain the high quality of work, BBJ reserve the right to delete the Scope of Work of the successful Bidder, or, the entire balance work to be taken away from the successful Bidder and BBJ shall be at liberty to get such works done/executed by any other Bidder/ agencies. Moreover, BBJ shall not be liable to pay any compensation or make good any damage/s or to affect any other payment to the present successful bidder for any ground whatsoever.

In the above event, the successful bidder shall be debarred from participating in the tender for executing the balance work. If the successful bidder is a JV or a Partnership firm, then every member/partner of such a firm shall be debarred from participating in the tender for the balance work in his/her individual capacity or as a partner of any other JV /partnership firm.

The defaulting successful bidder shall not be issued any completion certificate for the contract.

All the statutory obligations including maintaining all other relevant Statutes, Laws/ Rules, Local Rules & Regulations/ Rules of Central/ Local Govt. bodies should abide & comply by the successful Bidder and any consequence comes out from the act or omission of the successful Bidder which can result in stoppage of work or the successful bidder fails to comply any of its respective Contractual obligation(s) within the stipulated time frame, in that event BBJ reserves the right to terminate the contract and to take any action against the successful Bidder (such as forfeiture of EMD/ Security Deposit, encashment of Performance Bank Guarantee, non-payment/ forfeiture of RA Bills etc.) and the decision of BBJ in this respect shall be final.

In the above situations, BBJ reserves the right to issue a notice in writing to that effect and if the successful bidder does not within seven days after the delivery to him of such notice proceed to make good his default in so far as the same is capable of being made good and carry on the work or comply with such directions as aforesaid of the entire satisfaction of the BBJ, then BBJ shall be entitled after giving 48 hours' notice in writing to rescind the contract as a whole or in part or parts (as may be specified in such notice) and after the expiry of 48 hours' notice, a final termination notice should be issued by BBJ.

15. **RESOLUTION OF DISPUTES AND ARBITRATION**

In case a dispute or difference of any kind whatsoever arises out of or relates to the Contract or ancillary/incidental as to the terms and conditions of it or relates to any matter for execution and/or performance of the contract, between the parties to the Contract, it is a term of the agreement by and between the parties herein that before invoking arbitration, the aggrieved party shall first & foremost refer the matter within sixty (60) days from the date of cause of action of the said dispute(s) or difference(s) arosed, to the Competent Authority of BBJ and the decision/recommendation/interpretation made by the said Competent Authority of BBJ shall be final & binding upon both the parties.

On the failure of the procedure prescribed above or if a party is dissatisfied with the decisions/recommendations aforesaid, and notwithstanding anything else

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contained elsewhere, the aggrieved party may by notice in writing to the Competent Authority of BBJ evince the intention to refer the disputes and differences that have arisen between the parties to Arbitration by the constitution of an Arbitral Tribunal. The Arbitral Tribunal shall consist of three arbitrators, one each to be nominated by the respective parties and the third to be appointed by the nominated arbitrators.

Pending submission of and/or decision on a dispute or difference as aforesaid or until the Arbitral Award is published, the parties (if the Contract is not terminated/ cancelled) shall continue to perform all of their obligations under this Agreement and the Contract, without prejudice to a final adjustment in accordance with such award.

The decision of the Arbitral Tribunal arrived at after hearing the parties shall be final and binding upon the parties. The Arbitration Proceedings shall be conducted in accordance with the Arbitration and Conciliation Act, 1996 or any statutory modifications or re-enactments thereof.

It is also agreed by the parties that the Arbitration Proceedings shall be conducted in the English language. The venue of Arbitration shall be Kolkata only and any proceedings arising out of this Agreement / Contract shall be subject to the jurisdiction of Courts at Kolkata.

While executing the work by the Bidder and/or after completion of the work and/or till completion of the maintenance period as per order, a dispute or difference of any kind whatsoever arises out of or relates due to actions of the Railway and/or the Bidder, the same will at first instance be settled amicably with the Railway through BBJ. In case amicable settlement cannot be reached and it is required to initiate arbitration proceeding by BBJ with the Railway, the Bidder will bear entire costs related to arbitration proceedings including legal expenses, incidental costs e.g. costs related to travelling, food & lodging of BBJ's representatives including BBJ's legal experts/ lawyers, costs of documentation etc.

In the event of any dispute and/or difference arises due to any non compliance/ default caused by the successful bidder and for that reason any litigation/ arbitration arises between the concerned Railway authority and BBJ for work related matters e.g. extra work done/ quantity variation & payment thereof, non-payment of bills, deletion/ modification of items, legal/ local/ state/ national statutory compliances (other than those, which are to be complied with by the Bidder as per BBJ's order) etc., the same will be forwarded to the concerned Railway authority by BBJ and necessary follow ups to be done by the Bidder. In case these issues are need to be settled through legal process (arbitration/ court cases etc.), cost involved in such legal processes will be borne by the Bidder till finalization of the process, irrespective of realization of the claims etc. Any payment in this regard, due to be paid to the Bidder, will be paid only after the realization of the same from the Railway authority.

16. **FORCE MAJEURE:**

If any time, during the continuance of this contract, the performance in whole or in part by either party under obligation as per this contract is prevented or delayed by reasons of any war or hostility, the act of the public enemy, civil commotion, sabotage, fire, flood, explosion, epidemic, quarantine restrictions, strike, lockout or acts of God (hereinafter referred to as "eventuality"), provided notice of

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happening of any such eventuality is given by either party to the other within 21 (Twenty) days of the date of occurrence thereof, neither party shall because of such an "eventuality" be entitled to terminate this contract nor shall either party have any claim or damages against the other in respect of such non-performance or delay in performance and deliveries under the contract. The contract shall be resumed as soon as practicable after such "eventuality" has come to an end or ceased to exist.

In case of any dispute, the decision of BBJ shall be final and conclusive, provided further that if the performance in whole or part of any obligation under this contract is prevented or delayed because of any such eventuality for a period exceeding 60 (Sixty) days, either party may at its options, terminate the contract.

Provided that if the contract is terminated under this clause, the Purchaser shall be at liberty to take over from the supplier at a price to be fixed by the purchaser, which shall be final, all unused, undamaged and acceptable equipment, bought out components and other stores in the course of manufacture which may be in the possession of the Supplier at the time of such termination, or such portion thereof as BBJ may deem fit except such equipment, as the Supplier may, with the concurrence of the Purchaser, elect to retain.

17. **IMPORTANT NOTES:**

BBJ reserves the right to:

- i) Accept or reject any bid received at its discretion without assigning any reasons whatsoever.
- ii) Increase/ decrease/ alter the job description/ scope of work with the corresponding change in the value of the contract.
- iii) Postpone or extend the above-mentioned date, split and distribute the work among more than one bidder without assigning any reason whatsoever.
- iv) May ask for further qualification during techno commercial scrutiny of bids received.
- vi) BBJ shall not be liable for any expenses incurred by the bidder for delivery of materials or during the preparation of the bid irrespective of whether it is accepted or not.
- vii) Canvassing i.e., soliciting favour, seeking advantage etc. in any form is strictly prohibited and any bidder found to have engaged in canvassing shall be liable to have his bid rejected summarily.
- viii) If the bidder deliberately gives any wrong information in his tender to create circumstances for the acceptance to his bid, BBJ reserves the right to reject such application.
- ix) Insurance Policy to be submitted with claimant in the name of BBJ for pilferage/loss of steel up to completion of erection at site.

(पार्थ नंदी / PARTHA NANDY)
मुख्य प्रबंधक (परियोजना) / CHIEF MANAGER (PROJECT)

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Annexure-A

DECLARATION BY AUTHORISED SIGNATORY OF BIDDER

(To be typed and submitted in the Letter Head of the Company/Firm of Bidder)

To,

(Write Name and Designation of Officer of BBJ inviting the Tender)
The Braithwaite Burn And Jessop Construction Co. Ltd.
(A Government of India Enterprise)
27, Rajendra Nath Mukherjee Road,
Kolkata – 700001

Dear Sir,

Sub: Declaration by Authorized Signatory regarding Authenticity of submitted documents.

Ref: 1) NIT/Tender Enquiry No. & Date:
2) All other pertinent issues till date

I/We, hereby certify that all the documents submitted by us in support of possession of "Qualifying Requirements" are true copies of the original and are fully compliant required for qualifying / applying in the bid and shall produce the original of same as and when required by The Braithwaite Burn And Jessop Construction Co. Ltd.

I / We hereby further confirm that no tampering is done with documents submitted in support of our qualification as bidder. I / We understand that at any stage (during bidding process or while executing the awarded works) if it is found that fake / false / forged bid qualifying / supporting documents / certificates were submitted, it would lead to summarily rejection of our bid / termination of contract. BBJ shall be at liberty to initiate other appropriate actions as per the terms of the Bid / Contract and other extant policies of The Braithwaite Burn And Jessop Construction Co. Ltd.

Yours faithfully,

(Signature, Date & Seal of Authorized Signatory of the Bidder)
Date:

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BILL OF QUANTITIES

SL. NO.	DESCRIPTION	SAC CODE	Rate (Rs.) Per GSTIN Per Month	AMOUNT (Rs.)
1	GST Advisory Services as per Scope of Work (fees per month per GSTIN to be quoted)			

Notes:

1. GST if any, will be extra as applicable.

