

STANDARD OPERATING PROCEDURES TO BE FOLLOWED BY BIDDERS TO MONITOR GST COMPLIANCE & INCOME TAX ACT :

Stage I :- Floating of Notice Inviting Tender (NIT)

- It is to ensure that the all prospective bidders to submit copy of Registration Certificate under GST Act.
- The following undertakings (on the letter head of bidder) to be made part of mandatory documents to be submitted by all bidders:
 - 1.1 GST registration is valid as on date.
 - 1.2 No default has ever been made by bidder in filing the various GST returns and deposit of GST dues with the department.
 - 1.3 Bidders having multiple registrations under GST will submit undertaking for each & every GST number. A default under a GST number even if the GST number pertains to some other state, will make the vendor ineligible to participate in tender.

In addition, the successful bidder will also submit the following undertakings in addition to above immediately after issue of work order and with submission of each & every bill unless mentioned otherwise:

- 1.4 Undertakings mentioned at 1.1, 1.2 and 1.3.
- 1.5 A CA certificate regarding validity of GST registration will be submitted every six months during the tenure of contract.
- 1.6 Vendor will submit copies of GSTR I and GSTR 3B/challans as evidence to deposit of GST with certification that GST collected from HPGCL, to be specified in exact rupees, has been paid to Govt. vide this challan (specifying the challan no. & date of deposit) and returns filed (date of filing of return) includes the transaction of supply of Good or/and services to HPGCL.
- 1.7 Vendor will inform immediately the HPGCL about initiation of any proceeding (if any) against him under the GST laws which may result in suspension or cancellation of GST number of the Vendor.
- 1.8 Undertaking to indemnify the HPGCL in case of any financial implication on HPGCL due to non-compliance of prescribed obligation under the GST Law on part of the Supplier/vendor.
- 1.9 In case of ARCs/AMCs having duration above one year, copies of GSTR 1, GSTR 2A and GSTR 3B along with copies of invoices raised to HPGCL, duly reconciled with three returns to be submitted on quarterly basis.
In case of one time job orders and purchase orders, copies of GSTR 1, GSTR 2A and GSTR 3B along with copies of invoices raised to HPGCL, duly reconciled with three returns to be submitted before release of the security.

Stage II :Scrutiny of bids -

- The GST registration status of vendors will be verified from the official website www.gst.gov.in
- The address of vendor, the place from which supplies will be made or the invoice will be raised, mentioned in bid document should match with the GST registration number on the department's website. In case vendor is having multiple GST registration numbers, executive to ensure that GST number linked to place of supplier should be submitted to HPGCL.
- Filing status of following returns is to be verified that the returns are being filed by vendor within due dates:

Return	Periodicity of filing	Return for
GSTR1	Monthly	Outward supplies
GSTR2A	Monthly	Its auto populated on GST portal on the basis of GSTR 1 filed by vendor.
GSTR 3B	Monthly	Payment of GST
GSTR9	Yearly	Compilation of outward and inward supplies, made during the FY
GSTR9C	Yearly	Analytical statement on GST returns certified by GST Auditor

- Will be verified the undertakings, as specified in NIT, have been submitted by bidders. Failure to submit unconditional undertakings will render the bidder to ineligible at technical stage of evaluation itself.

Stage III :Award of contract/ Issue of WO.

- Purchase order/work order to specify that in case of failure at the end of vendor regarding deposit of tax and in complying with conditions mentioned at stage I & II, HPGCL will have right to recover the GST amount in default along with interest & penal amount and deposit the same directly with GST department on behalf of vendor to the credit of HPGCL.
- Vendor will undertake to immediately inform the HPGCL about any amendment in the GST certificate and to immediately submit the updated registration certificate.

Stage IV : Receipt of first invoice-

- Executive wing to verify that the invoice is in performa as specified under GST laws (Section 31 to 34 of CGST Act read with Rules 46 to 55A of the CGST rules deal with the Tax invoice, Credit notes and debit notes) with correct GST number of HPGCL so that no difficulty is faced by HPGCL while claiming Input Tax Credit of GST due to incorrect GST number and also to reconcile the GST number and address of supplier as per invoice with the GST number & address given in tender documents submitted by vendor and submit the duly verified invoice to accounts wing.
- After the implementation of the E-Invoice w.e.f.01 Oct 2020 generation of e-invoice from common e-invoice portal for B2B supplies by person having aggregate annual turnover of more than Rs.500 Crs has been made compulsory. And w.e.f 01.Jan2021 Generation of E-invoice for GST supplies by person having aggregate turnover of more than Rs. 100 Crs has been made compulsory. And w.e.f 01.04.2021 generation of E-invoice for GST supplies by the person having aggregate turnover of more than Rs.5 Crs is proposed to made compulsory. The nodal officer/engineer in charge of the contract/appointed officer of the respective plant should demand from the supplier E-Invoice containing the invoice reference number (IRN) and QR code. It is worthwhile to note that any tax invoice including tax credit / Debit note issued by such notified person for B2B supplies without following the e-invoicing procedure shall not be treated as a valid document.
- Obtain a undertaking from the vendor who are not generating e-invoice in following format:

We M/s..... having PAN and GSTIN Registration Numberhereby undertake that our Aggregate Turnover (as per Section 2(6) of Central Goods and Services Tax Act, 2017) for FY 2019-20 does not exceed the prescribed threshold (as on the date of this declaration) for generation a Unique Invoice Registration Number (IRN)and QR code as per the provisions of Central Goods and Services Tax Act,2017 and rules thereunder (“GST Law”). Further, we also undertake that if the aggregate turnover of M/s..... exceeds the current threshold or revised threshold notified by Government of India at any future date, then we shall issue invoice and credit note in compliance with the required provisions of GST Law. In case of any queries from the any state or centre Goods and Services Tax authorities, M/s.will be solely responsible.

Yours Truly,

For M/s.....

Authorized Signatory Name : Designation:

- Accounts wing to check Arithmetical accuracy, Rate of GST charged & other calculations.
- In case the reis difference in value of invoice, due to difference in quantity or quality actually supplied, GST will be applied on revised value of invoice.

Stage V: Receipt of IInd & subsequent invoices

- In addition to procedure mentioned in stage IV, following steps to be under taken
- All under taking mentioned at stage I to be obtained & verified.
- GSTR 2A should be matched with amount of GST paid. In case, the details are not there in GSTR2A, issue needs to be taken up with vendor and GST consultant of HPGCL.

Others:

- EMD and Securities / Bank guarantees taken by HPGCL may be refunded only after payment of GST by vendor / contractor which was charged from HPGCL.
- In case any issue arises wrt failure by the firm in GST compliances, all future payments to be put on hold after having consultation with HPGCL’s GST consultant.

Undertaking from the vendor (on vendor's letter head for not generating e-invoice

We M/s..... having PAN..... and GSTIN Registration Number.....hereby undertake that our Aggregate Turnover (as per Number Section 2(6) of Central Goods and Services Tax Act, 2017) for FY ----- does not exceed the prescribed threshold (as on the date of this declaration) for generation a Unique Invoice Registration Number (IRN) and QR code as per the provisions of Central Goods and Services Tax Act, 2017 and rules thereunder ("GST Law") Further, we also undertake that if the aggregate turnover of M/s..... exceeds the current threshold or revised threshold notified by Government of India at any future date, then we shall issue invoice and credit note in compliance With the required provisions of GST Law. In case of any queries from the any state or centre Goods and Services Tax authorities, M/s.....

Yours Truly,

For M/s.....

Authorized Signatory Name: Designation:

Undertaking from the vendor (on vendor's letter head) regarding validation of GST registration (for each GST number separately)

1.7.1. GST registration of GST no..... date in name of M/s..... is valid as on Date.....

1.7.2. No default has ever been made by me/my firm in name of in filing the various GST returns and deposit of GST dues with the department with respect to GSTN.....

Yours Truly,

For M/s.....

Authorized Signatory Name: Designation:

Undertaking cum declaration from the vendor (on vendor's letter head)

1.8. I undertake to submit a CA certificate regarding validity of GST registration on every six months during the tenure of contract.

1.9. I undertake to submit copies of GSTR I and GSTR 3B/ challans as evidence to deposit of GST with certification that GST Collected from HPGCL, to be specified in exact rupees, has been paid to Govt. vide this challans (specifying the challan no. & date of deposit) and returns filed (date of filing of return) includes the transaction of supply of Good or/and services to HPGCL.

1.10. I undertake to inform immediately the HPGCL about initiation of any proceeding (if any) against me/my firm under the GST laws which may result in suspension or cancellation of GST number of the Vendor.

Yours Truly

For M/s.....

Authorized Signatory Name: Designation:

Undertaking cum indemnity bond from the vendor (on vendor's letter head) regarding timely deposition of GST

- a) Certified that we are registered as taxable person under GST Act, our GST no. is and which is active as on.....
- b) Certified that bill for the month of..... In which GST has been claimed, is included in all the GST returns submitted by us to the GST authorities.
- c) Certified that we shall deposit the amount of GST collected from RGTPP/HPGCL to the Government exchequer within the time specified under the GST Law.
- d) Certified that the goods/services on which GST has been charged have not been exempted from GST under GST Act. The rate/amount of GST in these goods/services is correct under the provisions of the GST Act.

- e) We give Undertaking-cum-indemnity bond to RGTPP/HPGCL that we shall indemnify to RGTPP/HPGCL for any loss sustained in case we does not deposit the GST to the government exchequer, which it has recovered from the M/s HPGCL as tax.

Yours Truly,

For M/s.....

Authorized Signatory Name: Designation:

Annexure-Y

ADDITIONAL TERMS AND CONDITIONS OF CONTRACT

1) MODE OF PAYMENT: -

The payment shall be made by Sr. AO, RGTPP through RTGS on running bill for the work entrusted for the firm. The bill shall be processed within 10 days after the same is presented (In Triplicate) after completing all the formalities by the contractor. For payment firm will submit Account No., Type of Account, IFSC Code etc to Sr. AO / AO, RGTPP.

2) PENALTY

- i. Penalty firm do not carry out the job work given through indent within specified time period of indent, then a penalty of **Rs. 1000/- per day** per indent shall be levied on firm.
- ii. As per labour laws the monthly payment to workers should be made by 7th day after the completion of wage period in their bank account and firm shall submit the copy of wages slip issued to workers duly signed by the concerned workers to this office along with payment proof latest by 10th day of every month otherwise a penalty of **Rs. 500/-per day** may be applicable on subsequent days till the submission of said document.
- iii. The firm shall deposit monthly EPF of workers as per EPF laws and submit the proof of EPF submission of worker by 20th day of next month otherwise a penalty of **Rs. 500/- per day** may be applicable on subsequent days till the submission of said document.
- iv. The firm shall deposit monthly ESI of workers as per ESI laws and submit the proof of ESI submission of worker by 20th day of next month otherwise a penalty of **Rs. 500/- per day** may be applicable on subsequent days till the submission of said document.
- v. **The overall penalty shall be imposed upto maximum of 10% of contract value of work order. Penalty shall not include non-payment on account of work not executed.**

3) COMPLETION PERIOD:-

The completion period of the work shall be 365 days. The work shall be started from date of issue of Notice to proceed or otherwise directed by Er. in Charge. The quantum of any item of the scope of work may increase or decrease to any extent, as per the site requirement, subject to the limit that total contract value shall not exceed by 10% of the contract value. Payment shall not be made for the work not done. In case of increase of quantum of work, the completion period of the contract will not change and the contractor will have to complete the job within stipulated period unless the completion period is extended in writing.

4) RISK AND COST: -

In case the contractor fails to full fill the contractual obligation, the work shall be got done from some other agency at the risk and cost of the contractor. It shall be without prejudice to the right of HPGCL to recover any further amount or any liquidated and/or other damages.

5) DOCUMENTATION: -

The contractor and the executive in-charge of the work shall ensure the following document before forwarding the bill of the contractor to the Accounts Wing for pass and payment to avoid delay in payment of the contractor: -

- i. Contractor shall submit Running bill in duplicate to the executive in-charge along with the followings: -
 - a. Running Bill for the work done should be in duplicate. The bills should be on the contractor's bill book duly serially numbered and bearing date of issue, contractors EPF Code, ESI Code, GST No., PAN No., A photo copy of the EPF Code, ESI Code, GST No., Labour License, PAN No. shall be attached with the bill for reference and record.
 - b. Self-attested copy of the deposit challan of EPF contribution, ESI contribution labour welfare fund deposited by the contractor for the labour

engaged for the work duly validated with dossier of works and their account number in the appropriate prescribed Performa.

- c. Workman compensation policy documents (as per applicability)
- d. Self-attested copy of the attendance sheet, wages register and evidence of wage payment with wage slip.
- ii. The bill of the contractor along with the annexure submitted by the contractor at (i) above, should be approved and verified by the officer in-charge for gross value as well as net payable value and accompanied with the certificates / documents mentioned at (iii) and (iv) below.
- iii. Certificate from the Engineer In-Charge the: -
 - a. Work has actually been done as per the contract and to the entire satisfaction of EIC.
 - b. The copy of EPF challan, ESI Challan etc. submitted by contractor pertains to the labour deployed at site and none of workers has been excluded there from.
 - c. The record entry of the work done has been taken in the small measurement book (SMB) at Page No. ____ dated ____.
 - d. No penalty is leviable on the contractor on any account as per the contract if leviable the amount of penalty is ____.
 - e. Copy of protocol and certificate for stage payment, if required.
- iv. Certificate from labour welfare officer / factory manager stating that contractor has complied with all labour laws and safety clearance certificate from safety officer. In case of non-availability of labour welfare officer / safety officer from EIC.

Note Documentation attached along with the contractor bill should be referred in the forwarding letter of the executive office forwarded the bill for pass and payment.

DOCUMENT FOR SECURITY & PBG RELEASE: -

In addition to clauses of CBD for releasing security & PBG, following conditions shall also be applicable: -

- i) Security shall be released only after issue of the final labour Law Clearance Certificate by the Labour Welfare Officer as well as submission of latest documents i e. returns challans by the contractor towards EPF, ESI etc.

6) FORCE MAJEURE: -

The delay in completion of work may be treated as force majeure to the contractor only if: -

- a. The delay is resulted from any causes arising out of compliance with regulations, orders or instructions of the Central or State Governments, acts of God, acts of Civil & Military authority, fires, floods, strikes, lock-outs, freight embargoes, war risk riots and civil commotion.
- b. The contractor's request for extension of the delivery period along with all necessary evidence comes, before the expiry of the schedule date(s) of delivery.

7) IDLE LABOUR CHARGES: -

No idle labour charges will be admissible in the event of any stoppage caused in the work resulting in contractor's labour being rendered idle due to any cause.

8) OVER RUN CHARGES: -

No overrun charges shall be paid in the event of the completion period being extended for any reasons.

9) WATCH & WARD: -

The watch and ward of T&P and other material will be the responsibility of the contractor.

10) STATUTORY DEDUCTIONS: -

Statutory deduction on account of Income Tax etc. including surcharge shall be made at source from the bills of the contractor at the prevailing rates.

11) FACTORY ACT/MINIMUM WAGES ACT/INSURANCE ACT/ EPF ACT ETC.: -

Strict adherence of various applicable laws likes the Factories Act, Minimum Wages Act, ESI Act, Payment of Wages Act, the workman's Compensation Act, EPF Act, Contractor labour (Regulation & Abolition) Act, 1970 and all other statutory requirements as amended from time to time the entire satisfaction of Central/State Govt. Authorities, shall be the responsibility of the Contractor and he shall have to make good loss, if any, suffered by HPGCL on account of default in this regard by the contractor. EPF/ESI contributions will be deposited by the contractor in his own EPF/ESI code no. in the respective account of the workers. The contractor will submit

the copy of EPF/ESI challan to the Labour Welfare Officer, at the time of payment along with corresponding list of workers.

The contractor shall make the payment of wages to its labour/worker in their bank account only. Documentary evidence thereof shall be submitted along with the running bills.

12) SAFETY RULES: -

A firm shall have to comply with all the provisions of safety rules. The chief Safety officer may impose penalty of Rs. 200/- per day per head if the workers of contractor are found to be working carelessly without proper protective equipment's in unsafe conditions. Against violation of any other clause, a penalty of Rs 500/- per violation (minimum) shall be levied. In case of repeated violation of serious nature resulting in various serious accident or direct loss to the corporation/ threatens to cause severe consequences, higher penalty rates may be imposed including suspension/termination of the contract. If any action is initiated by Chief Inspector of Factories, Chandigarh or any other authority against occupier/factory manager or any other authority of HPGCL in case of any fatal/non-fatal accident or any other violation of factory act, 1948, Pb. Hr. Factory rules, 1952 or any other industrial or labour act, the contractor shall be liable for the same and also to deposit the amount of fine/penalty if any. In case of default action as deem fit shall be initiated against the contractor.

A safety clearance certificate from the chief safety officer shall be obtained by the contractor and has to be attached along with the bill.

This office reserves the right to claim adequate compensation from the contractor on account of any damage caused to the plant & equipment handed over to him for execution of the work, due to careless handling or negligence on the part of the contractor.

13) LAWS GOVERNING CONTRACTS: -

All contracts shall be governed by the laws of India for the time being in force. Irrespective of the place of delivery, place of performance or place of payment under the contract, the contract shall be deemed to have been made at the place from which the acceptance of tender has been issued. The courts of the place from where the acceptance of tender have been issued shall alone have exclusive jurisdiction to decide any dispute arising out of or in respect of the contract.

14) The contract may be short closed at any time during the period of contract by HPGCL without assigning any reason by giving a notice of one month, for which no compensation shall be payable to the contractor.

15) Instruction to Contractors: -

Firm to whom the contract is awarded shall ensure following

- Ensure Safety induction of workers before joining as incident of accidents are increasing day by day and provide PPEs to the worker at the time of joining.
- Registration under shop and commercial act if workers are less than 50.
- The Contractor required to ensure to pay wages, EPF, ESI, EDLI & other dues of workers as per respective labour laws like The payment of wages Act, 1936; Employees State Insurance (General) regulation 1950 (Amended on 11.01.2024), The employees Provident Funds and Miscellaneous Provisions Act, 1952, Contract Labour (Regulations & Abolition) Act 1970 & rules 1971, The Employees State Insurance Act, 1950 etc. or any other acts/rules as applicable time to time. The violation of labour laws may lead to heavy penalty and imprisonment. In case of non-compliance of labour laws following actions shall be taken by RGTPP management
- Blacklisting or debarring from participation in tenders.
- Doing pending payment of wages, EPF, ESI etc. of labour from payment or security of contractor/firm.
- Security forfeit of contractor/firm.
- Termination of contract and getting the balance work done at risk & cost of firm.
- Recommendation to EPFO, ESIC and Labour department for penal action for violation of relevant act.
- Non issuance of clearance certificate after 1 month, i.e. only current period clearance will be given. Non-compliance will be issued in case firm fails to submit bill on time

ANNEXURE-Z

Checklist Documents required for Technical Evaluation		
Sr. No.	Documents	Requirement
1	Contractor Id	Mandatory
2	HEWP Registration Certificate	Mandatory for taking EMD exemption subject to other requirement
3	Tender Fees	Mandatory
4	EMD	Mandatorily Required for unregistered bidders
5	EMD Declaration Form if exemption availed	Mandatory bid specific declaration form duly downloaded from HEWP, Any bid from the registered bidders not accompanied by a bid specific acceptable Earnest Money Declaration form (in case exemption is availed) as per 16.2 of Section 1 i.e. Instructions to Bidders (ITB) or not secured as indicated in Sub-Clauses 16.1 Section 1 i.e. Instructions to Bidders (ITB) shall be rejected as NON-RESPONSIVE
6	Proof of constitution	Mandatorily Required for unregistered bidders
7	PAN	Mandatorily Required for unregistered bidders
8	GST certificate	Mandatorily Required for unregistered bidders
9	Undertaking non-black listed Certificate	Mandatorily Required for unregistered bidders
10	Proof of immovable property	Mandatorily Required for unregistered bidders
11	Cancelled cheque or proof of bank account	Mandatorily Required for unregistered bidders
12	The applicant himself or his employee (at least one) should be a Diploma Holder Engineer (Civil/Electrical/Agri./Hort.) as applicable. Accordingly, self-declaration certificate of applicant and his employee along with copy of Diploma certificate is to be submitted	Mandatorily Required for unregistered bidders
13	Proof of address	Mandatorily Required for unregistered bidders
14	Society Resolution	Mandatory for society
15	Section 2: Qualification information	Mandatory completely and accurately filled
16	Available Bid Capacity	Mandatory calculated as per data provided in Section 2
17	Average annual Turnover of last 3 FY (Certified by CA) as per Appendix to ITB of this NIT	Mandatory
18	Similar Work executed: 3 Work of 40% value Or 2 Work of 50% value Or 1 Work of 80% value (Refer Appendix to ITB of CBD) as per Appendix to ITB of this NIT	Mandatory certificate from officer of rank not below XEN along with qualification information clearly mentioning the name of work, Contract Value, billing amount, date of commencement of works, satisfactory performance of the Contractor and any other relevant information.
19	Undertaking as per Section 7 (J)	Mandatory signed and stamped on letter head of date after the issue of NIT, original to be submitted before signing agreement

20	Affidavit as per Section 7 (K)	Mandatory on a non-judicial stamp paper of Rs.10/- and shall be attested by Magistrate/Sub-Judge/ Notary Public, original to be submitted before signing agreement, affidavit should be of a date later than the date of calling of tender
21	Any other pre-qualifying requirement/proof of ownership/lease of machinery/labour	As per Clause 39 of Section 4: ITB
22	GST undertaking (s) (As per Annexure-X)	Mandatory for firm to whom the work will be awarded. If the bidder to whom the work is awarded, do not submit undertakings then action shall be taken in line of Clause 33.6 of Section award of contract of NIT/CBD. Moreover, GST no. of all participating firms' firm shall be active. In case GST of any firm is not active then bid shall be rejected.
23	Undertaking regarding compliance of Labor laws	Mandatory for all participating firms. However, in case firm fails to submit the same in NIT the documents can be submitted at the time of technical evaluation. Firm has to certify itself for its eligibility with supporting documents to participate in the NIT stating that it is not under any default towards compliances under any of the labor laws presently, however in case at a later stage such certification found wrong then it will lead to misrepresentation of the fact and the firm shall be treated as blacklisted on this ground and action shall be taken as per regulation 36 & 37 of the HPGCL Works & Purchase Relations,2015. If the bidder to whom the work is awarded, do not submit undertakings then action shall be taken in line of Clause 33.6 of Section award of contract of NIT/CBD. Moreover, if as per record of HPGCL, any firm is not following labour laws then his bid is liable to be rejected.
24	EPF no. and ESI no. or undertaking regarding getting EPF and ESI No.	Bidders will provide either EPF, ESI registration no. or give undertaking for providing EPF, ESI no. at the time of award of work.
25	Financial statement of last 3 years	Financial statement of last 3 years needs to be attached with the bid "in case where audited results for the last preceding financial year are not available for determining the average annual turnover, certification of financial statements from a practicing Chartered Accountant shall be considered acceptable. Further, if the bidder does not submit the said documents at the time of bidding, the same can be obtained from the bidder during the stage of technical evaluation.
26	Other documents as per clause 4 of ITB of NIT	As per requirement
All care should be taken by the bidder to submit correct information and documents in first place.		

Note:- This list is subject to terms and conditions of this NIT/CBD.