

Airports Authority of India

**E -TENDER FOR ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR
INTERNATIONAL TAXATION AND RELATED SERVICES**

E-TENDER NO. 2020_AAI_54676_1

Technical Evaluation Report (final)

QCBS (Quality cum cost based selection) of E -TENDER FOR ENGAGEMENT OF PROFESSIONAL CONSULTANT FOR INTERNATIONAL TAXATION AND RELATED SERVICES

Sl. No.	Evaluation Criteria	Marks	Minimum Criteria	Marks	Max Mark	Bidder 4 (Eligible bidder) Vijay Deepak & Co	Marks Obtained
1	Legal Status of bidder & Experience in International taxation and related matters Bidder should be a Partnership Firm/LLP of Chartered Accountants registered with ICAI in India and should have experience of at least 15 (fifteen) years as on 31.03.2020 in International Taxation and related matters.	Minimum marks for 15 years' experience will be 5. For each additional full year of experience, one additional mark will be awarded subject to maximum of 10 marks	15 Year	5.0	10.0	Bidder has submitted various appointment letters dt 10.07.1998, 26.07.2002, 04.07.2003, 05.11.2004, 11.07.2005, 03.03.2008, 15.11.2010, 10.01.2013, and 02.05.2016 of Haldor Topose (Denmark) to confirm its experience of 35 years of international (intt.) taxation. Except appointment letter dt 03.03.2008, no explicit reference of intt. taxation works has been mentioned therein. Bidder clarified that since the client is foreign co based in Denmark, their work automatically comes under intt. taxation. Moreover, experience letter from Haldor Topose (Denmark) dt 18.11.2020 has been submitted confirming client's residency in Denmark and its association with bidder for more than 35 years (since AY 1982-83 {i.e. FY 1981-82} onwards) for income tax matter including intt. taxation works such as vetting contract from intt. taxation point of view, assisting in repatriation of tax refund to Denmark, giving opinion from point of view of indo Danish tax treaty. Moreover, Experience certificate from other clients such as AAI, Ambu, COWI Group, DHI (India) etc. have also been submitted for different intervals. In view of above, Experience certificate dt 18.11.2020 of Haldor Topose (Denmark) has been considered for evaluation.	10
			16 Year	6.0			
			17 Year	7.0			
			18 Year	8.0			
			19 Year	9.0			
			20 Year	10.0			

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Sl. No.	Evaluation Criteria	Marks	Minimum Criteria	Marks	Max Mark	Bidder 4 (Eligible bidder) Vijay Deepak & Co	Marks Obtained
2	Financial Capacity The bidder should have average annual gross receipts / turnover of Rs.2 (Two) crores from Professional Services (excluding other income/ receipts) in the last 3 (Three) completed financial years i.e. 2016-17, 2017-18 & 2018-19.	Minimum marks for the criteria for having average annual turnover / receipts of Rs. 2 Crore from Professional Services (excluding other income/ receipts) in the last 3 completed financial years will be 5. For each additional Rs.1 (one) crore turnover / receipts, additional one mark will be awarded subject to maximum of 10 marks.	2 Cr	5.0	10.0	Average annual gross receipts/ turnover from Professional Services (excluding other income/ receipts) in the last 3 (Three) completed financial years i.e. 2016-17, 2017-18 & 2018-19 is Rs.4.60 crore (i.e. FY16-17- Rs.4.32 crore, FY17-18-Rs.4.53 crore, FY18-19- Rs.4.87 crore)	7
			3 Cr	6.0			
			4 Cr	7.0			
			5 Cr	8.0			
			6 Cr	9.0			
			7 Cr	10.0			
3	Partner's Experience The Bidder should have minimum 5 (Five) full time qualified CAs as partners out of which at least 2 (Two) should be having at least 7 years' post qualification experience in the international taxation field	Minimum Marks for the criteria will be 5. The Partner having at least 7 years post qualification experience who will associate /deal with AAI shall be named. The bidder having the partner so named having experience of more than 7 years will be awarded 01 additional marks for each additional year of experience of named partner in International Taxation & related matters subject to maximum of 10 Marks	7 years	5.0	10	- Total no. of partners = 6 - No. of partners having experience of at least 7 years in international taxation = 5 - Mr. Aashish Kumar Gupta having experience of 23 years has been named who will associate/deal with AAI	10
			8 Year	6.0			
			9 Year	7.0			
			10 Year	8.0			
			11 Year	9.0			
			12 Year	10.0			

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Sl. No.	Evaluation Criteria	Marks	Minimum Criteria	Marks	Max Mark	Bidder 4 (Eligible bidder) Vijay Deepak & Co	Marks Obtained
4	Service Provider Resources The Bidder should have minimum 5 paid qualified CAs (other than partners) out of which atleast 2 should have minimum 5 years' post qualification experience in International Taxation and related matters.	Minimum marks for the criteria will be 5. The paid qualified CA employee having at least 5 years post qualification experience shall only be named who will associate /deal with AAI. The bidder having the employee so named having experience of more than 5 years will be awarded 1 additional mark for each additional year of experience in international taxation subject to maximum of 10 marks.	5 years 6 years 7 years 8 Year 9 Year 10 Year	5.0 6.0 7.0 8.0 9.0 10.0	10	- Total no. of paid qualified CA = 10 - No. of paid qualified CA having atleast 5 years' experience of International taxation = 2 - Sh. Shobit Kansal having 8 years' experience has been named who will associate/deal with AAI (Remarks:- Name of CA Pancham Sethi (M.No -511160) mentioned by the bidder having experience of more than 5 years in intt. taxation was not appearing in ICAI constitution certificate dt. 18/11/2020. In this connection, it is clarified by the bidder that his appointment was not updated in ICAI record due to technical glitches in ICAI portal and COVID scenario and his role changed to "consultant" w.e.f. Nov 2020. However, another paid qualified CA Mr. Pankaj Chawla (whose name was not mentioned at the time of submission of bid documents) has qualified in 2004 and have 13 year experience in intt. Taxation. He has been appointed as paid CA on 27/10/2020 by the bidder and his name is also appearing in ICAI Constitution certificate dt. 18.11.2020.) Mr. Pankaj Chawla has been considered for evaluation as there is no change in paid qualified CA who will associate/deal with AAI.)	8

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Sl. No.	Evaluation Criteria	Marks	Minimum Criteria	Marks	Max Mark	Bidder 4 (Eligible bidder) Vijay Deepak & Co	Marks Obtained
5	Assignment Undertaken The Bidder should have experience of handling International Taxation matters i.e tax opinion/issuance of form 15CB/ vetting of contract clause/ obtaining tax withhold certificate etc. for at least one year for at least one central/ state PSU/ Public Limited Company listed in India, in any of the last 3 financial years i.e. F.Y.2017-18, 2018-19 and 2019-20. The Central/State PSU/ Public Ltd Co. listed in India for which international taxation matters as mentioned above have been handled, must have annual turnover of Rs.500 crore or more in any of the last 3 financial years i.e. F.Y. 2016-17,2017-18 & 2018-19.	Minimum marks for the criteria will be 5. For each additional continuous year of assignment for any Central/ State PSU/Listed public ltd. co. in India having annual turnover of Rs.500 crore or more during last 3 FYs, additional 1 mark will be awarded subject to maximum of 10 marks.	1 Assignment	5.0	10	In place of appointment Letter, Experience certificate dt 03.07.2020 of AAI has been submitted which confirmed that bidder has provided the service of Issuance of Form 15CB, advisory service on related issue and service for vetting of contracts from FY 2017-18 to FY 2019-20. Turnover of AAI for FY 2018-19 is Rs.14132 crore Assignment of other two PSU i.e. SPMCIL and DSIIDC has not been considered as duration of at least 1 year in case of SPMCIL and scope of international taxation in case of DSIIDC is not confirmed from the submitted documents) (Experience certificate dt 03.07.2020 of AAI has been considered for evaluation)	7
			2 Assignment	6.0			
			3 Assignment	7.0			
			4 Assignment	8.0			
			5 Assignment	9.0			
			6 Assignment	10.0			

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Sl. No.	Evaluation Criteria	Marks	Minimum Criteria	Marks	Max Mark	Bidder 4 (Eligible bidder) Vijay Deepak & Co	Marks Obtained
6	Assignment Undertaken- Advance Ruling The Bidder should have obtained at least one Final advance ruling order during any preceding financial year starting from FY 2010-11 to FY 2019-20 of at least one Central/ State PSU/ Listed Public Co. Ltd in India having annual turnover of Rs. 500 crores or more in any of the FY starting from FY 2010-11 to FY 2018-19.	Minimum marks for the criteria will be 5. For each additional final advance ruling order for Central /State PSU/Listed Public Limited Company in India having annual turnover of Rs.500 crore or more during last 3 financial years., 1 additional mark will be awarded subject to maximum of 10 marks..	1 Assignment 2 Assignment 3 Assignment 4 Assignment 5 Assignment 6 Assignment	5.0 6.0 7.0 8.0 9.0 10.0	10	One final order of AAR of AAI dt 20.08.2019 has been submitted by the bidder. Turnover of AAI for FY 2018-19 is Rs. 14132 crore (Remarks:- Bidder clarified that appointment letter is not available. In place of appointment letter, Power of Attorney (POA) signed by Member (finance) of AAI in favor of Bidder has been submitted. Name of Mr. Ashish Kumar Gupta (partner) along with other two partners in Bidder firm are also mentioned in AAR order itself. Both these documents confirm that said assignment has been carried out by bidder, Hence, same is considered for evaluation)	5
7	Presentation	Presentation on bidder's competence in international Taxation and how it will be helpful and beneficial to AAI with reference to scope of work as defined in the tender.	Subject to presentation Quality, content & delivery	10	10	Presentation has been held on 07.12.2020 at 3:30pm in Board Room, 3 rd Floor, A-block of AAI in the presence of member of TEC.	8
8	The Bidder should have full time office in Delhi/NCR.	-			No Value	- Address proof of branch / Head office of the firm in Delhi/NCR- -MTNL bill submitted - Name of full time partner heading office in Delhi/NCR -Mr. Ashish Kumar Gupta	-
9	The bidder should not have been debarred/ black listed/ disqualified by any regulators/ statutory body in India.	-			No Value	Self-declaration in format-I- Submitted	-
10	Scanned copy of the letter containing complete remittance details of NEFT / RTGS transfer towards EMD.	-			No Value	Submitted	-

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11	PAN, TAN and GST No. of the Firm/LLP	-			No Value	Submitted	-
12	Entire set of tender documents as a Token of acceptance	-			No Value	Submitted	-
13	Original Documents as per TECHNICAL BID, Submission of Tender, SPECIAL TERMS AND CONDITIONS, Section iii of Tender	The following documents shall be submitted in original to General Manager (F&A), Room no 241, 2nd Floor. A Block, Rajiv Gandhi Bhawan, New Delhi i. The original letter containing complete remittance details of NEFT / RTGS transfer towards EMD must reach on or before 19.08.2020 (further extended to 03.09.2020) upto 15.00 Hrs otherwise the tender will be summarily rejected. ii) Unconditional acceptance letter iii) Power of attorney in favour of Officer whom bidder desires to attend the office of AAI at the time of opening of Bid. The format for power of attorney is placed at annexure I.			No Value	Submitted Mr. Ashish Kumar Gupta has been nominated to sign the agreement and documents	-
	Total Marks				70.0		55

- 1) Out of 5 (nos.) of bidders who have participated in this tender, 4 (nos.) of bidders failed to fulfil one of the eligibility criteria and got disqualified and only one bidder i.e. Vijay Deepak & Co. qualified as per TEC report dt 04.12.2020
- 2) Following documents submitted by bidder recommended by TEC in its report dated 04.12.2020 for approval of Competent Authority are reiterated below:
- In Eligibility criteria 1-Appointment letter of the respective client confirming the period and nature of assignment i.e International Tax matters handled were sought. Vijay Deepak & Co. have submitted experience certificate dt 18.11.2020 from respective client (Haldor Topose, Denmark) on their letter head that confirms period as well as nature of assignment i.e International Tax matters handled. Same is considered for evaluation.
 - In Eligibility criteria- 5, appointment letter of the respective client confirming the period and nature of assignment i.e International Tax matters handled were sought. Vijay Deepak & Co. have submitted latest experience certificate dt 03.07.2020 from respective client (AAI) on their letter head confirming entire period for experience as well as

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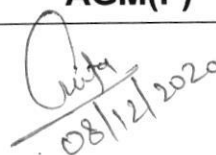
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nature of assignment i.e advisory including international taxation, vetting of contracts with non-resident and issuance of CA certificate for remittance to non-residents. Same is considered for evaluation.

- c. In Eligibility criteria, -6 Appointment letter of the respective client was sought. Vijay Deepak & Co. clarified that appointment letter is not available. In place of appointment letter, Power of Attorney (POA) signed by Member (finance) of AAI in favor of Bidder has been submitted. Name of Mr. Ashish Kumar Gupta along with other two partners are also mentioned in AAR order itself. POA along with copy of AAR order submitted confirm that said assignment has been carried out by bidder. Same is considered for evaluation.
- 3) It is also intimated that as per **IMPORTANT POINTS TO NOTE** of tender, tender is valid for 90 days from the due date for submission of tender i.e. till 02.12.2020. In this connection, Acceptance from the qualified bidder i.e Vijay Deepak & Co. was sought to extend the validity for further 1 month from 03.12.2020 of bid documents submitted. The same has been given by the bidder.

Committee member	Mr. Barun Bhattacharya, DGM(Engg-C)	Ms. Geeta Pandey, AGM(F)	Mr. Manoj Panwar, Sr. Mgr (CNS)
Signature	 08/12/2020	 08/12/2020	 08/12/2020