



नॉर्थ ईस्टर्न इलेक्ट्रिक पावर कॉर्पोरेशन लिमिटेड

(भारत सरकार का उद्यम)

NORTH EASTERN ELECTRIC POWER CORPORATION LIMITED

भारत सरकार का उद्यम A Govt. of India Enterprise

मिनीरत्न : श्रेणी-I Miniratna : Category-I

एनटीपीसी लिमिटेड की पूर्ण स्वामित्व वाली सहायक कंपनी A wholly owned subsidiary of NTPC Ltd

Website: www.neepco.co.in, E-mail: contract@neepco.co.in

OFFICE OF THE EXECUTIVE DIRECTOR (CONTRACTS & PROCUREMENT)

Brookland Compound :: Lower New Colony

Shillong-793 003

Corporate Identity Number (CIN): U40101ML1976GOI001658



ISO:9001, 14001 &
45001

NIB NO. 484 DATED 20.08.2025

SHORT NOTICE INVITING BIDS

FOR

EMPANELMENT OF GST AUDITOR FOR THE FY-2024-25, 2025-26 & 2026-27 IN NEEPCO

North Eastern Electric Power Corporation Limited (NEEPCO/ the Corporation), a leading Miniratna Category-I Central Public Sector Enterprise under the Ministry of Power, Government of India and a wholly owned subsidiary of NTPC Ltd, invites online Bids from the Firms of Chartered Accountants (CA Firm)/ Firms of Cost Accountants (CMA Firm) fulfilling the Qualifying Requirement at e-tender portal <https://etenders.gov.in> under Single-Stage Single-Envelope bidding system through Domestic Competitive Bidding (DCB) route for **Empanelment of GST Auditor for the Financial Year 2024-25, 2025-26 & 2026-27.**

The scope of work along with detailed terms & conditions etc. together with Annexure-I, II, Forms (F-1 to F-9) and Appendix-A & B are as per the NIB Document. The empanelment of the GST Auditors shall be based on qualifying criteria given in NIB document.

1. The complete NIB Document can be viewed and downloaded from Central Public Procurement Portal <https://etenders.gov.in>. The offer is to be submitted online on <https://etenders.gov.in> up to offer Submission Closing Date & Time of tender.

2. The brief details of NIB are as under:

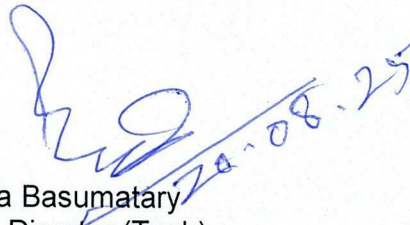
Sl. no.	Particulars	Description
i	Mode of Tendering	e-Tendering
ii	Period of validity of Application	120 days
iii	Empanelment Period	03 (Three) years

iv	NIB Inviting Authority	Executive Director (Tech), Contracts & Procurement, North Eastern Electric Power Corporation Ltd. Brookland Compound, Lower New Colony, Shillong – 793 003, Meghalaya, India. Tel: 9864641646 E-mail: contract@neepco.co.in
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3. The Critical dates of the NIB are as under:

Sl. no.	Particulars	Date	Time
i	Publishing Date & Time	20.08.2025	16:00 Hrs
ii	Document Download Start Date & Time	21.08.2025	14:00 Hrs
iii	Application Submission Start Date & Time	21.08.2025	14:00 Hrs
iv	Seek Clarification End Date	04.09.2025	14:00 Hrs
v	Online Application Submission Closing Date & Time	18.09.2025	14:00 Hrs
vi	Bids Opening Date & Time	19.09.2025	14:00 Hrs

4. At any time prior to the deadline for submission of application, the Employer may amend the NIB Document by issuing corrigendum/ addenda which shall be notified on portal **<https://etenders.gov.in>** and www.neepco.co.in. Therefore, the applicants are advised to visit the site regularly before deadline for submission of application.
5. The Bids will be opened as per the schedule as aforesaid. In case the office happens to be closed on the date of opening of applications as specified, the same will be opened on the next working day at the same time.
6. The Bid as well as all correspondence and documents relating to the selection exchanged by the applicants and the Employer, shall be in the English language.
7. Employer reserves the rights to cancel the NIB process at any time before its finalization without assigning any reasons thereof.


 Nanda Basumatary
 Executive Director (Tech)
 Contracts & Procurement
 NEEPCO: Shillong



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SECTION - I

DETAIL NOTICE INVITING BIDS FOR

EMPANELMENT OF GST AUDITOR FOR THE FY 2024-25, 2025-26 & 2026-27 IN NEEPCO

North Eastern Electric Power Corporation Limited (NEEPCO/ the Company/the Corporation), a leading Miniratna Category-I Central Public Sector Enterprise under the Ministry of Power, Government of India and a wholly owned subsidiary of NTPC Ltd, invites online Bids from the Firms of Chartered Accountants (CA Firm)/ Firms of Cost Accountants (CMA Firm) fulfilling the Qualifying Requirement at e-tender portal <https://etenders.gov.in> under Single-Stage Single-Envelope bidding system through Domestic Competitive Bidding (DCB) route for “Empanelment of GST Auditor for the Financial Year 2024-25, 2025-26 & 2026-27”.

Interested Bidders may download the detailed bid document from <https://etenders.gov.in> with effect from **14:00 Hours of 21.08.2025**.

1. Scope of Services

Detailed scope of work and deliverables shall be as under:

- 1.1 To Carry out GST Audit of the Power Stations and Offices of the Company as detailed in Clause-2, Section II - Information for Bidders in accordance with the provisions of Section 35 (5) of the CGST Act, 2017, as per which every registered person is liable to GST Audit whose turnover during the financial year exceeds the prescribed “GST audit turnover limit” and amendments thereto. GST Audit shall be in adherence to the relevant orders/clarification issued by Commissioner, GST Council or any officer authorized, Govt. of India and the Rules and Regulations issued by the CBIC from time to time.
- 1.2 Scope of works include issue of separate and consolidated Audit Reports / Certificates/ Statements in relation to ensuring compliances to the provisions of GST Act as per requirements of NEEPCO and to comply with the relevant GST provisions, assisting in preparation of GSTR-9, GSTR-9C of all Units of NEEPCO and annexure to GST audit reports, if any of all power stations / offices.
- 1.3 Certification of Reconciliation Statement between Audited Annual Accounts and GST Returns in Part B of Form GSTR 9C.
- 1.4 Recognizing the reasons for Un-Reconciled differences in Gross / Taxable Turnover, between amount as per Audited Financial Statement and amount as per GSTR 9, calculating differential tax paid / payable but not paid, if any.
- 1.5 Review of Reconciliation of ITC declared in Annual Return with ITC availed on expenses as per Audited Financial Statements
- 1.6 Verification of GST Annual Return for the relevant Financial Year in Form GSTR 9.
- 1.7 To ensure Compliance of GST-TDS provisions and Filing of Returns.

- 1.8 Compliance with all notifications/instructions issued in respect of GST audit under the CGST/SGST Act, 2017.
- 1.9 Attending meetings including Audit Committee and Board of Directors meeting of the Company for matters relating to GST Audit & Reports thereon, as per NEEPCO's requirements from time to time.
- 1.10 GST Audit firm so appointed shall commence GST audit of the power stations / offices and submit reports thereon along with reservation or qualification or observations or suggestion, if any, as per notification or any other instruction issued by CBIC/GST Council from time to time or any other section of the CGST/SGST Act, 2017.
- 1.11 The area of Compliance Reporting shall be as under:
 - a) Identifying whether the periodical GST Returns have been filed within statutory time lines and appropriate tax liability has been discharged or not.
 - b) Validation of values reported in Monthly Return vis-à-vis respective figures from Trial Balances, highlighting deviations, if any, on quarterly basis.
 - c) Analyzing Purchases on which Company is eligible to claim Input Tax Credit, but the same has not been availed.
 - d) Verifying whether the Place of Supply & Time of Supply Provisions of GST Act have been complied with, on a quarterly basis.
 - e) Verifying whether Company claims correct GST Credit based on Business Area captured in Invoice & Purchase Registers.
 - f) Analyzing transactions in the nature of "Supply" under GST, not identified by the Company.
 - g) Identifying whether appropriate GST has been paid by the Company / Units on Reverse Charge Mechanism.
 - h) Informing Management of the deviations in GST Returns already filed and suggesting amendments where possible.

2. Bidding Procedure:

The Bidder shall submit online bids under Single-Stage Single-Envelope bidding system.

3. Duration of Appointment

- 3.1 Based on the evaluation of the bids, NEEPCO shall empanel 05 (five) number of highest ranked bidders (Firms of Chartered Accountants / Firms of Cost Accountants), as per qualifying criteria (marking system indicated at Annexure-I under Clause 6.3(v) Section – III below) in order of the total marks obtained by the bidders in descending order (i.e., H1 to H5). The qualified bidders will be empanelled for a period of 03 (three) years from the FY 2024-25, however, appointment of a Firm as GST Auditor for NEEPCO for each of the financial years are subjected to approval of the appropriate authority. The empaneled bidders ranking H1 to H5 will get equal opportunity for appointment as GST Auditor. It is expressly stated here that empanelment of the Firms is not to be construed as assured appointment and the Company reserves the right not to appoint/reappoint any of the empanelled Firms at its sole discretion without assigning any reason thereof.

4. Qualifying Requirements

4.1 General Qualifying Requirements

- i) The bidder shall be a registered entity in India.
- ii) The bidder shall be a Firm of Chartered Accountants or a Firm of Cost Accountants.
- iii) The bidder shall be eligible for appointment under the CGST/SGST Act, 2017 & amendments thereto and the rules/ regulations made there under.
- iv) Any partner/proprietor of the applicant firm should not have been held guilty of any professional misconduct under the Cost and Works Accountant Act, 1959 (as amended) or Chartered Accountants Act, 1949 (as amended) during past five years.

- v) The partner or proprietor of the applicant firm should not be facing any investigation or enquiry by the CBIC or the Govt of India.
- vi) The firm of Chartered Accountants / Cost Accountants should not be registered as a GST practitioner.
- vii) The partner or proprietor of the applicant firm should not have been parallelly appointed as an Internal Auditor of NEEPCO for the period of empanelment as GST Auditors.
- viii) The bidder should have prior experience in conducting GST Audit of PSU companies.
- ix) The proposed appointment is within the limits laid down by or under the authority of the CGST/SGST Act, 2017.

5. Bids by Consortium /Joint-Venture Companies:

Formation of Consortium /Joint-Venture for participation in the tender is not allowed.

6. Participation in Bids

6.1 E-Tendering / E-Procurement:

This tender is being processed through e-tendering/e-procurement system. The bidding documents are to be downloaded from <https://etenders.gov.in> and bids are to be submitted/uploaded through above e-tendering system. Guidelines for e- tendering system are available on e- tender portal.

6.2 Registration for Participation in Bids

- (a) Bidders are required to enroll on the e-Procurement module of the Central Public Procurement Portal (**URL: <https://etenders.gov.in>**) by clicking on the link “**Online bidder Enrollment**” on the CPP Portal which is free of charge.
- (b) As part of the enrolment process, the bidders will be required to choose a unique username and assign a password for their accounts.
- (c) Bidders are advised to register their valid email address and mobile numbers as part of the registration process. These would be used for any communication from the CPP Portal.
- (d) Upon enrolment, the bidders will be required to register their valid Digital Signature Certificate (**Class III Certificates with signing key usage**) issued by any Certifying Authority recognized by CCA India (e.g. Sify / nCode / eMudhra etc.), with their profile.
- (e) Only one valid DSC should be registered by a bidder. Please note that the bidders are responsible to ensure that they do not lend their DSC's to others which may lead to misuse.
- (f) Bidder can then log in to the site through the secured log-in by entering their user ID / password and the password of the DSC / e-Token.

Bidders are requested to get themselves enrolled on the e-Procurement Portal (**URL: <https://etenders.gov.in>**) well in advance and no extra time will be considered for submission of bids for the delay in enrolling on the e-Procurement portal. For Registration and other e-procurement portal related queries, bidders may contact NIC

Mr. Lastbornson Pyngrope

Functional Manpower (FMP),

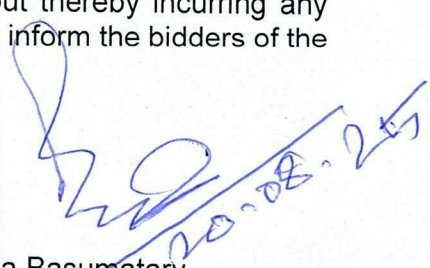
National Informatics Centre, Meghalaya State Centre, Shillong

Mobile No. 9774764136

Email Id: l.pyngrope29@gmail.com

7. Submission and opening of Bids

- 7.1 Bidders shall prepare and submit their bids online in <https://etenders.gov.in>. Submission of online bids is mandatory for consideration of the bids by NEEPCO.
- 7.2 The bidder shall refer to the Instruction for online bid submission given at Section-III of the bid document.
- 7.3 The bids shall be opened at the date & time mentioned below.
- 7.4 **The bids shall be evaluated on the basis of the documents attached along with online applications only. No hard copy to be sent, except otherwise mentioned specially.**
8. **Bid validity:** 120 (one hundred and twenty) days from the date of opening of Bid proposal.
9. **Tender timeline:**
- (a) Date of commencement of downloading of bid document from <https://etender.gov.in>: **w.e.f. 14:00 Hours on 21.08.2025**
- (b) Last date of receipt of bid queries: **14:00 Hours on 04.09.2025**
- Any queries received after expiry of last date of receipt of bid queries shall not be entertained by NEEPCO.**
- (c) End date & time for downloading of bid document: **14:00 Hours on 18.09.2025.**
- (d) Last date & time for receipt of online bids: **Upto 14:00 Hours on 18.09.2025.**
- (e) Date & time for opening of bids online: **At 14:00 Hours onwards on 19.09.2025.**
- In the event the date of opening of bid is declared as a closed holiday for NEEPCO, the next date of opening of bids will be at the same time in the following working day.*
10. Bidders are requested to visit e-tendering portal <https://etenders.gov.in> and NEEPCO website <http://www.neepco.co.in> regularly for any Corrigendum / Addendum / Modification / Clarification of the bid document.
11. **For any clarification related to terms and conditions of Bid Document, bidders are requested to forward e-mail clearly stating their queries to tendering authority at e-mail id: contract@neepco.co.in on or before the date indicated at clause 8(b) above.**
12. NEEPCO reserves the right to reject any or all bids, or to annul the bidding process and reject all the bids for any justified and genuine grounds without thereby incurring any liability to the affected bidders, nor does it have any obligation to inform the bidders of the ground for the action of NEEPCO.


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Executive Director (Tech)
Contracts & Procurement
NEEPCO: Shillong