

No. Tax/6(41)/NIT/2013/417
GOVERNMENT OF MANIPUR
DEPARTMENT OF TAXES

Tender for appointment of Management Agency at
Jiribam/Hengbung Taxation Checkposts, Manipur
Imphal, the 2nd Jan., 2014

1. Introduction

1.1 Bids are invited from eligible parties for appointment as Management Agency of Taxation Check-posts along the National Highways passing through the State at Hengbung (NH 2) in Senapati District and Jiribam (NH 37) in Jiribam sub-division of Imphal East District. The work of the Agency will commence from a date to be notified by the Government. Composite bid in respect of both check-posts has to be filed by interested parties.

2. Scope of works

2.1 The function of the Management Agency of the Check-posts for which the bid is invited is to carry out the actual physical verification and checking of the goods and consignments passing through the check-posts and report to the Commissioner of Taxes. In carrying out this activity, the Agency will be assisting the Taxation Officer of the Check-posts in his/her performance of the statutory duties as per the provisions of the Manipur Value Added Tax (MVAT) Act, 2004.

2.2 The selected 'Agency' will be required to physically check all the incoming and outgoing goods/consignments/cargo transported by various carriers/transporters/dealers into the State and verify them alongwith the accompanying documents viz. bill, invoice, waybill, challan etc at the designated Taxation Check-posts.

2.3 The Agency will help the Taxation Officer of the Check-posts in determining and reporting the actual and correct value of the goods/consignments/cargo transported into the state vis-a-vis the value declared in the documents produced by the carrier/transporter/dealer. After determining the actual value of taxable goods and consignments through checking/verification, the Agency has to report the actual value to the Commissioner of Taxes through the Taxation Officer as per the procedure laid down by the Taxation Department.

2.4 The Agency will also help the Taxation officer of the Check post in managing the related logistics arrangements at the check post including those relating to parking, screening, and loading/unloading of vehicles and storage of detained/confiscated consignments/vehicles.

2.5 The Agency, at its own cost will have to install monitoring and surveillance system including CCTV cameras, infra-red scanners etc at Check posts and integrate it with IT system of Taxation Department.

2.6 The Agency will be eligible for an incentive payment for the work done. The incentive will be payable to the selected Agency as provided in clause 5.6 below.

3. Filing of Bid

3.1 The bids will have two parts- technical and financial. Bid has to be e-filed in two separate files - one for the technical bid and the other for financial bid.

4. Conditions for Technical Bid

4.1 The bidder should be either a registered society with Registrar of cooperative societies or a Company constituted under Companies Act 1956 and should have been registered for at least 3 (three) consecutive years. Valid certificate of incorporation or registration in support of the claim should be furnished.

4.2 Entities registered under the Manipur Value Added Tax Act, 2004 and Central Sales Tax Act, 1956 will not be eligible to participate in this bidding process.

4.3 The bidder should have a registered office at Imphal and/or should have a registered Memorandum of Understanding (MoU) with a society/company having an office at Imphal and registered under the relevant Act/Rules/Regulations at least 3 (three) consecutive years after Rule / Regulation.

4.4 Bidder should furnish proof of relevant and satisfactory work experience in the related field preferably in a business of conducting and managing freight cargo and transportation related activities including customs clearance and export.

4.5 Bidder should have proven experience of having worked in the North-Eastern region for at least 2 (two) years.

4.6 Bidder should have employed and managed skilled manpower of contractual or regular type of at least 20 (twenty) in number of which at least 5 (five) should be proficient in Manipuri, English and Hindi.

4.7 Bidder should have a turnover not less than Rs. 5 (Five) crore per annum. Audited accounts of business/activities for the last 3 years namely for year 2010-11, 2011-12 and 2012-13, should be produced alongwith the bid. This should be accompanied with the proof of full payment of Income Tax and other taxes and duties, as applicable, for the most current period.

4.8 The bidder should be clear from all liabilities on account of taxes payable to the state or central government and have no current financial or other liabilities that may adversely affect its performance in relation to the bid at current or future date.

4.9 Documents in support technical bid will have to be scanned and uploaded while e-filling the bid Bidder should also furnish Earnest Money deposit of Rs 10 (ten) lakhs to the Asstt. Commissioner of Taxes in sealed cover on or before 24 hrs of Technical bid opening. Earnest Money should be furnished in the form of a bank draft from a nationalized bank and drawn at Imphal. A scanned copy of this bank draft should be uploaded along with other supporting documents while e-filling the bid.

5. Conditions for Financial Bid

5.1 The financial bid will be made in the prescribed proforma as enclosed at **Annexure I** for the maximum declared value of taxable goods to be assured by the bidder through the checking and verification of consignments/goods/vehicles at the check post during the Financial Year or a relevant part thereof.

5.2 The bidder has to assure a minimum declared value of taxable goods to be reported for assessment through the Taxation officer at the two check-posts during the specified period. The bid must be quoted, therefore, above the minimum threshold value of taxable goods as indicated in para 5.5/5.6 below. Bids quoted for only one of the check-posts and/or below the minimum benchmark are liable to be rejected.

5.3 The bid should be quoted in Annexure I clearly and legibly both in figures and words.

5.4 The Assistant Commissioner Taxes will provide, on request of the bidder, the facility of inspection of the relevant records of the Department so as to enable the bidder to make an assessment of the likely flow of goods and the value of the taxable goods and consignments passing through the check posts.

5.5 Rs. 2500 (two thousand and five hundred) Crores is the minimum benchmark value of taxable goods and consignments to be declared/assured by the bidders for appointment as Management Agency at both check posts during the financial Year 2014-15. If the bid relates to a portion of the financial year, the bid may be quoted for the proportionate value of the minimum benchmark for the relevant period.

5.6 Incentive will be payable to the selected Agency for declarations of taxable goods and consignments secured over and above the minimum benchmark value of Rs. 2500 Crores. The Agency will, thus, be entitled for incentive for performance at the following rates:-

(i) For declaration values realized between Rs. 2500 Cr. To Rs. 3500 Cr. or assured declaration value quoted by the bidder whichever is higher, the incentive payable will be at the floor rate of 0.50% of the realized declaration value.

(ii) For every slab of Rs. 500 Cr. of taxable declaration value realized by the bidder over & above Rs. 3500 Cr. or assured declaration value quoted by the bidder whichever is higher, an additional incentive of 0.25% over & above the floor rate of 0.50% will be payable. However, no additional incentive will be payable if the additional declaration value above Rs3500 Crs or assured declaration value, whichever is higher, happens to be a fraction of Rs 500 crs. In such cases, only base/floor rate will apply.

5.7 In making the bid, the bidder shall take into account the following:-

5.7.1 All costs including infrastructure and operational costs of the Management Agency will have to be borne entirely by the bidder.

5.7.2 Bidder should employ minimum 20 persons every day at the check posts to carry out the task, out of which at least 5 persons should be graduates, with ability to read, write and speak in English.

5.7.3 Value of petroleum products that are subject to collection of tax at the first point of sale, LPG and goods procured on behalf of Central and State Government and its undertakings, Societies, local bodies will be excluded from the estimate of assured taxable value attributable to the Agency.

5.7.4 The decision of the Taxation officer of the Check post with regard to the taxability of a particular consignment will be final for the purpose of reporting and assessment. However, the opportunity of appeal by an aggrieved party or dealer to the Commissioner of Taxes will be available as per rules.

5.7.5 The Commissioner of Taxes may stipulate a quarterly minimum benchmark for declared value of taxable goods to be assured by the selected Agency. Declarations in respect of taxable goods/consignments obtained by the Management Agency and achievement of the minimum benchmark will be subject to scrutiny and verification by Commissioner of Taxes or any officer nominated by Commissioner of Taxes at the end of every 15 days.

5.7.6 The incentive for the work done will be paid to the selected Agency at the end of the financial year only after the assured value of declarations is verified by the taxation department and after the accounts are finalized by Accountant General of Manipur.

5.7.7 No incentive will be payable to the selected Agency if the actual declared value of taxable goods/consignments after checking and verification during the relevant period at the check-post falls below the minimum value of declared taxable goods prescribed in para 5.5/5.6. Also, an Agency may be denied the opportunity of participating in future bids/tenders for this purpose if it consistently fails to achieve the assured declaration value for two consecutive quarters of a year.

5.7.8 Bandhs, Blockades, any other Law & Order related event or blockage of highway due to any reason including natural calamity shall not be a consideration for relaxation of assured taxable declaration value during the contract /Agreement period. Management Agency has to achieve assured taxable declaration irrespective of occurrence of such events. No request/ litigation by Management Agency shall be entertained on this account.

5.7.9 The contract for the Agency can be terminated by the Government at any time of the contract if the government, in its discretion, feels that the arrangement of Management Agency is no longer required or the Agency has not fulfilled or has violated any of the conditions of the contract/Agreement signed with the government or that the arrangement needs to be terminated for any other reason considered fit by the government in public interest. The Agency will be given one week notice for closure of operations in this regard and will not be entitled for any compensation on financial or any other accounts.

6. Filing/Opening of Bid

6.1 Bid should be e-filed to the Government website www.manipur tenders.gov.in directly.

6.2 Tender documents can be downloaded from the website www.manipurvat.gov.in & www.manipur.tenders.gov.in. Last date of e-filing the bid is **3 PM of 26th Jan., 2014**.

6.4 The technical bids will be opened by a Technical Bid Opening Committee chaired by the Commissioner of Taxes and consisting of a representative each of the Finance Department, Govt of Manipur and the Deputy Commissioner of the District concerned or any Engineering Department. The bids will be opened **at 3.pm on 28th Jan.,2014** in the presence of the bidders and will be certified by the Committee members.

6.5 The financial bids will be opened only in respect of those bidders whose technical bids are found valid as per the conditions prescribed for the technical bid. Financial bids will be opened and certified by the Tender Opening Committee whose composition will be the same as in para 6.4.

7. Examination/Finalization of Bids

7.1 Subject to fulfillment of relevant conditions as prescribed herein and other conditions as may be prescribed by the Government from time to time, the bidder quoting the highest assured value of taxable goods above the benchmark prescribed in para 5.5/5.6 will be considered for appointment as the Management Agency of the check post.

7.2 The Financial bids will be examined and considered by the relevant Tender Committee of the Government of Manipur constituted as per the relevant rules/regulations. The decision of the Government in this regard will be binding and final.

7.3 The selected bidder will be required to enter into a contract or an Agreement with the Department of Taxes and provide the necessary guarantees to the Government in respect of performance and delivery some of which are enumerated in para 7.4 below as also in other parts of this document.

7.4 Successful bidder will have to give a Performance Bank Guarantee (PBG) proportionate to a minimum of 8% of the bid amount quoted by the bidder, valid for two extra months beyond the period of its appointment as the Agency. However, it will not in any case be less than Rs. 25 Crore. The bank guarantee should be issued by a nationalized bank at Imphal. Failure to achieve the assured value of taxable declaration or violation of any other condition(s) stipulated by the Government and mutually recognized in the agreement signed as per para 7.3 of this document will result in forfeiture of the bank guarantee at the end of the financial year or the relevant period of engagement of the Agency.

7.5 Government of Manipur reserves the right to cancel the bidding process at any stage without giving any reasons. No complaint in this regard shall be entertained.

8. General

8.1 Any false declaration with regard to any of the conditions of the bid will render the bid invalid at any stage of the examination of the bid and may also render the bidder liable to criminal or civil proceedings under the relevant provision(s) of the law.

Annexure- I

**PERFORMA FOR SUBMITTING FINANCIAL BID FOR SELECTION OF
'MANAGMENT AGENCY'**

Name of the Organization	Registered address and contact details	Letter no & date of Notice Inviting Tender(NIT)	Assured taxable declaration value in Rs. (Minimum of Rs.2500 Cr)	Remarks (If any)