

INSTRUCTIONS TO TENDERERS FOR E-TENDERS

Dt. 12.02.2025

NOTE:

- 1) Tenderers are required to refer to the General Tender Conditions.
- 2) These conditions will be applicable for Tenders published on or after the date of uploading of new/revised conditions

1.0. Bid Submission

- a) E-bid along with the relevant documents must be uploaded and digitally signed with the digital signature of the pre-authorized personnel of the tenderer already registered with the IREPS web site. Digital signature used must be "Class III B with Company Name" obtained from G.O.I. approved Certifying Authority.
- b) Firms are advised to ensure that address furnished by them for getting digital signature from accredited agencies are same as that furnished to and available with the centralized source approving authorities such as RDSO/CLW/DLW/ICF etc. They are further advised that while registering themselves in the IREPS website for participation in E-procurement system, the same address as above is filled up, to avoid any vitiation of information and consequent impairment in their credentials
- c) Tenderers must look out for NIT as soon as it is available in IREPS website and upload their offer well in advance without waiting for closing date and time, to avoid last minute hassles in their own computer system or communication line. South Central Railway is not responsible for non-participation of vendors due to any technical problems on the day of tender closing time.
- d) Only bids received in the Electronic tender box available on the web site www.ireps.gov.in will be considered.
- e) The e-procurement system does not permit submission of any offer after the closing date and time of that e-Tender. Hence there is no scope of any Late / Delayed offers in the online bidding process.

1.1. All mandatory fields marked with (*) have to be filled in by the bidders.

2.0. Please read carefully Instructions to tenderers, IRS Conditions of Contract, General Tender Conditions, E-Tender guidelines and Special Conditions of Contract available on S.C.Railway page on the web site www.ireps.gov.in

3.0. Your digital signature on the E-Tender form will be considered as your confirmation that you have read and accepted all the conditions laid down in the documents referred in para 2.0 above as well as schedule of tender, consisting of techno-commercial offer form (including special conditions attached to E-Tender) and Financial offer form, unless specific deviation is quoted in the techno commercial offer form.

4.0. Tenderers can download E-Tender form only after payment of tender document cost either online through payment gateway facility provided on the web site or after submitting the details of tender document cost paid offline in the form of Demand Draft,

Cash Receipt (for payment made to Chief Cashier of the Railway/ Production Unit) etc. The tenderers exempted for deposit of tender document cost have to declare the same specifying the clause under which they are exempted. They must upload a scanned copy of relevant document (such as MSE certificate) in support of their claim.

- 5.0. E-Tender document consists of
 - i. Instructions to Tenderers for E-Tenders
 - ii. General Tender Conditions
 - iii. IRS Conditions of Contract
 - iv. Special Conditions of Contract
 - v. Techno-commercial Offer Form Including Attached Documents, if Any.
 - vi. Financial Offer Form
- 6.0. No Manual offers sent by post/Fax or in person shall be accepted against such E-tenders even if these are submitted on the Firm's letter head and received in time. All such manual offers shall be considered as invalid offers and shall be rejected summarily without any consideration.
- 7.0. Railways have started making payments through NEFT system for quick money transfer to the tenderers account.
 - i. Tenderers must give their consent in the mandate form provided at Annexure 'B' of General Tender Conditions, for receipt of payment through NEFT.
 - ii. In case of non-payment through NEFT or where NEFT facility is not available payment will be released through cheque.
- 8.0. The tenderers must fill in the techno-commercial offer form (consisting of eligibility criteria, terms & conditions, performance statement, deviation statement, check list & special conditions etc.), financial offer form and attach scanned copy of:
 - i. Authorization letter from OEM in case of an agent.
 - ii. Documents in support of proven supply performance uploading copies of I/Cs, R/Notes and P.Os etc..
 - iii. Manufacturing capacity and details of technical & non-technical man power employed by the vendor.
 - iv. Details of machinery and plant in their manufacturing unit.
 - v. Quality assurance plan (QAP) and details of testing equipments including details of technical man power engaged in testing of inward and outward material.
- 9.0. E-Tender form is not transferable and the same is to be submitted with digital signature of the pre- authorized personnel of the vendor, already registered with the site.
- 10.0. The Application does not permit submission of any offer after closing date & time of the e tender. Hence there is no scope of any late or delayed offer in the online bidding process.
- 11.0. All the mandatory fields of the Techno-commercial Offer Form and Financial Offer Form (i.e. Rate page) including basic rate, all taxes & duties (including maximum percentage of Sales Tax/VAT, and E.D, or any other taxes/duties which may become applicable

during the currency of Contract), freight and any other charges have to be filled up by the vendor. The unit of rate shall be as indicated in the tender schedule and cannot be changed or altered by the vendor. All-inclusive rates on FOR destination basis shall be automatically calculated by the system and shown to the vendor before submission of offer.

12.0. Nil.

13.0. EARNEST MONEY DEPOSIT (EMD) FOR STORES TENDERS:

13.1 EMD amount shall be mentioned in all tenders irrespective of the nature of the tender as per the EMD amount mentioned in **clause 13.2** below or as decided by the purchaser under the policy. There shall be no exemption from submission of EMD for any tender or by any tenderer, subject to provisions under **clause 14.6** below, except following:

- a) EMD shall normally not be called against limited tenders with estimated value upto Rs.25 lakhs (including single tenders, global limited tenders).

If considered necessary, authority competent to issue tender may incorporate the condition to call for EMD even in such limited tenders, on case-to-case basis.

- b) Micro and Small Enterprises (MSEs) registered for the tendered item in terms of Railway Board's letter No. 2010/RS(G)/363/1 dated 05.07.2012
- c) Other Railways and Government Departments in terms of Railway Board's 2004/RS(G)/779/11 dated 24.07.2007
- d) Indian Ordnance Factories in terms of Railway Board's letter No. 92/RS(G)/363/1 dated 08.04.1993.
- e) PSUs owned by Ministry of Railways and PSUs for the group of items that are manufactured by them in terms of Railway Board's letter No. 2003/RS(G)/779/5 dated 10.09.2004.
- f) Vendors registered with Railways for the trade group of the item tendered.
- g) Vendors appearing on the approved vendor lists of RDSO/PUS/CORE (As available on IREPS/UVAM), subject to approval status being valid on the date of tender closing.
- h) Vendors registered with Railways for supply of medicine, medical equipment and consumables shall be exempted from submission of EMD for these items.
- i) In tenders issued against PAC, OEM in whose favour PAC has been issued shall be exempted from submitting EMD. KVIC and ACASH shall be exempted from EMD for items supplied by them.

Ref:2004/RS(G)/779/11 Pt. dated:23.12.2019

NOTE: There shall be no exemption to such bidders from submitting EMD and SD for all tenders published during the period of time they are disqualified as per declaration signed by them.

13.2 The amount of EMD shall be as under:

Estimated value of Tender	EMD(round off to nearest higher Rs.10(ten)
Above Rs.25lakh and upto Rs.50 Crore	@2% of the estimated value of the tender subject to maximum of Rs.20 Lakhs
Above Rs. 50 Crore	Rs.50 lakhs

13.3 Offers submitted without EMD shall be summarily rejected.

Ref: 2004/RS(G)779/11 Pt.dated 23.12.2019.

13.4 In exceptional cases exemption from seeking EMD shall be decided prior to issue of tender and suitably incorporated in tender conditions. Exemption shall require personal approval of the authority, on case-to-case basis, competent to issue the tender based on estimated value thereof, but not below the SAG level including SAG officers in the field units namely CMM, ADRM, CWM, CAO, CPM.

Ref:2004/RS(G)779/11 Pt. dated 23.12.2019

13.5 All the tenderers have to select the bid security declaration in the **UNDERTAKING** column while publishing the tender as follows.

"I/we certify that my/our offer is eligible for exemption from submission of bid security/ Earnest Money Deposit, in terms of the tender conditions.

In case my/our claim to exemption from submission of bid security/ Earnest Money Deposit is not found valid as per terms of the tender, I/we understand and accept that Railways has unquestionable right to summarily reject my bid and my offer shall not be considered for ordering. Further, I/ we hereby understand and accept that if I/ we withdraw or modify my/ our bids during the period of validity, or if I/ we are awarded the contract and on being called upon to submit the performance security/ Security Deposit, fail to submit the performance security/ Security Deposit before the deadline defined in the request for bid document/Notice Inviting Tender, I/ we shall be debarred from exemption of submitting Bid Security/Earnest Money Deposit and performance security/Security Deposit for a period of 6 (six) months, from the date I/ we are declared disqualified from exemption from submission of EMD/SD, for all tenders for procurement of goods issued by any unit of Indian Railway Published during this Period". **Ref: 2004/RS(G)/779/11Pt. dated: 23.12.2019.**

a) This para shall be not be applicable for Govt. Departments/Ordnance Factories / other Railways/Railway PSUs/KVIC/ACASH and matter shall be taken up with them Departmentally /Administratively.

13.6 **FORFEITURE OF EARNEST MONEY:**

Railways have the Right to forfeit the Earnest Money Deposit if the tenderer withdraws or revises his offer within the offer validity period.

13.7 Automatic Release of EMD Wherever is due:

- i) EMD shall be refunded when any one of the following conditions is satisfied.
 - a) After finalization of tender the bidder is an unsuccessful bidder.
 - b) Validity of Offer expires and validity extension is not sought.
 - c) Validity of offer expires and bidder refuses to extend validity of offer.
 - d) After finalization of the tender successful bidder submits required SD.
 - e) After finalization of the first stage, i.e., technical evaluation in case of two stage or two packet tenders (including e-RA), if the bidder is declared unsuccessful or unsuitable
- ii) EMD of bidders or tenderers shall be released immediately after it is due for release as per above criterion. The Purchaser may initiate the process of release just after the EMD is due for release.
- iii) System for online release of EMD has been rolled out by CRIS. Automatic release of EMD of unsuccessful tenderers should be ensured.

Ref:2004RS(G)779/11Pt. dated 23.12.2019 (excluding point-e)

Ref: For Para-‘e’ above:2005/RS(g)709/3 dated:21.01.2025

13.8: The bidders will be allowed to **UPDATE THE BANK DETAILS ONLY** under the following circumstances:

- i. The tendering authority has not yet generated the digital pay order for release of EMD/TDC to the firm, against the tender,
- ii. The digital pay order generated against the bidder against the tender has been returned by accounts for any reason whatsoever and same has not been resubmitted to IPAS for payment.

The modified bank details submitted by the bidder shall also be incorporated in all the subsequent purchase orders issued through IMMS/IREPS in the name of the bidder against that tender, subject to the condition that the draft purchase order preparation has been initiated after submission of modified bank details by the bidder.

Ref: 2020/RS(M)Paperless working dated. 04.05.2020

14.0 SECURITY DEPOSIT (SD) / PERFORMANCE SECURITY FOR STORES CONTRACTS

14.1 There shall be no exemption from submission of Security Deposit (SD) for any tender or by any tenderer except following:

- a) The Store contract cases of value upto Rs.25 (Twenty-Five) lakhs.
- b) Other Railways and Government Departments in terms of Railway board letter No. 2004/RS(G)/779/11 dt.24.07.2007.
- c) Indian Ordnance Factories in terms of Railway board letter No.92/RSS(G)/363 /1 dt.08.04.1993.
- d) PSUs owned by Ministry of Railways and PSUs for the group of items that are manufactured by them in terms of Railway board letter No 2003/RS9G)779/5 dt.10.09.2004.
- e) In tenders issued against PAC, OEM in whose favour PAC has been issued shall be exempted from submitting SD. KVIC and ACASH shall be exempted from SD for items supplied by them.
- f) Vendors registered with Railways for the trade group of the item tendered shall be exempted from SD for orders valued upto their monitory limit of registration.
- g) Vendors appearing on the approved vendor lists of RDSO/Pus/CORE (As available on IREPS/UVAM), subject to approval status being valid on the date of tender closing.
- h) Vendors registered with Railways for supply of medicine, medical equipments and consumables shall be exempted from submission of SD for these items.

Note: Apart from claiming damages from vendors, in case of failure to comply with the contractual obligations, Railways shall record poor performance of the vendors for taking suitable penal action as per extant instructions.

- (Ref) (i) For Point Nos(b)(c)&(d)as per Rly Bd Lr.No. Rly Bd Lr.No.2018/Trans Cell/Stores Procurement dt.02.01.2019.
ii) For Point No(a) e to h as per Rly Bd.Lr.No.2004/RS(G)779/11Pt. Dt.23.12.2019

NOTE: *There shall be no exemption to such bidders from submitting EMD and SD for all tenders published during the period of time they are disqualified as per declaration signed by them.*

14.2 AMOUNT OF SECURITY DEPOSIT:

(i)a)

Contract Value	SD(rounded off to nearest higher Rs.10(Ten)
Above Rs.25 Lakh and upto Rs.50cr	@5% of contract value subject to Max.Rs.50 lakh
Above Rs.50 cr	Rs.1 cr

Ref: As per Rly Bd Lr.No.2004/RS(G)/779/11 Pt.23.12.2019

b) Railways are permitted to raise the upper sealing of SD upto 5% of the contract value in high value cases(above Rs.10crs)

(Ref:Rly Bd Lr.No.2020/RS(G)779/16 Dt.27.02.2024)

14.3 Security Deposit(SD) should remain valid for a period of 60 days, beyond the date of completion of all the contractual obligations

Ref: Rly Bd Lr. NO.2018/Trans Cell/Stores Procurement dt. 02.01.2019

14.4. Time for deposit of SD:

- i) SD from successful tenderer should be received in purchase office within 21 days from the date of communication of acceptance with respect to the purchaser.
- (ii) Authority competent to condone delay in submission of SD shall be SAG for cases upto acceptance power of SAG. PHOD/ CHOD shall have full power for such condonation. Condonation shall be on case-to-case basis.

(Ref:- Rly Bd Lr.No.2004/RS(G)/779/11Pt. Dt. 23.12.2019)

14.5. In the event of successful tender(s) failing to deposit/submit SD in acceptable form within the prescribed period as aforesaid, the EMD submitted by such successful tenderer(s) shall be automatically adjusted towards SD in view of the fact that in most of the cases, EMD amount would be adequate to meet the SD amount. In case where available EMD amount is less than required SD and the successful tenderer does not deposit the balance SD amount within stipulated time, then EMD **shall be forfeited** and case will be dealt with as that of withdrawal of offer by the tenderer as per extant instructions. This will resolve the problem faced by purchaser to great extent due to intentional delay in submission of SD by successful tenderer(s).

(Ref: Rly Bd Lr.No.2018/Trans Cell/Stores Procurement dt. 02.01.2019)

- 14.6(A)** (i) There shall be no exemption to such bidders from submitting EMD and SD for all tenders published during the period of time they are disqualified as per declaration signed by them.
- (ii) Authority competent to approve the disqualification shall be the tender accepting authority not below the level of SAG Including SAG officers in the field units namely CMM, ADRM, CWM, CAO, CPM, subject to PHOD/CHOD having full powers to approve disqualification.
 - (iii) The disqualification procedure and all correspondence thereof shall be online and digital. Updation on IREPS shall be done by minimum JAG level officer dealing with vendor registration in the Railway.
 - (iv) This para shall not be applicable for Govt. Departments/ordnance factories other Railways/RailwayPSUs/KVIC/ACASH and matter shall be taken up with them departmentally /administratively.

(B) Wherever SD has been exempted, for any reason, and the supplier fails to supply goods as per conditions of contract, as amended from time to time, Purchaser shall have right to levy damages from the supplier for failing to comply with the contractual conditions, not by way of penalty, an amount equal to SD amount, as would have been applicable if the contract was with a non-exempted vendor. These damages shall be treated as recoveries out standing against the vendor and dealt with accordingly.

(Ref:- Rly Bd Lr.No.2004/RS(G)/779/11Pt. Dt. 23.12.2019)

14.7 Purchaser should ensure that the contracts are worded so as to conclude severable contracts for each lot. In case of failure by contractor to meet deliveries for any lot, Railways may cancel the contract for defaulted part by forfeiting SD commensurate to that lot. Authority available to Consignee/Depot Officer vide Para 27 & 28 of Railway Board's letter no. 88/RS(G)/779/14 Pt. dated 06.01.2017 shall continue

(Ref: Rly Bd Lr.No. 2018/Trans Cell/Stores Procurement dt. 02.01.2019)

14.8 Risk Purchase Clause shall not be applicable.

(Ref: Rly Bd Lr.No.2004/RS(G)779/11 Pt.Dt.23.12.2019)

14.9 In exceptional cases exemption from seeking SD shall be decided prior to issue of tender (including global tenders) and suitably incorporated in tender conditions. Exemption shall require personal approval of the authority, on case to case basis, competent to issue the tender based on estimated value thereof, but not below the SAG level including SAG officers in the field units namely CMM, ADRM, CWM, CAO, CPM.

(Ref:2004/RS(G)779/11 Pt.23.12.2019)

15.0 Security deposit is to be paid in any of the manner prescribed below:

- i. Government securities at 5 percent below the market value.
- ii. Deposit Receipts, Pay Orders, Demand Drafts and Guarantee Bonds (as per annexure 'A') of the State Bank of India or any of the Nationalized Bank.
- iii. Deposit Receipts, Pay Orders, Demand Drafts and Guarantee Bonds (as per annexure 'A') issued by any Scheduled Commercial Bank.
- iv. Deposit Receipts of the Post Office Saving Bank.
- v. The Bond of Indian Railway Finance Corporation (in case of bonds issued under non-cumulative interest scheme, postdated interest warrants should be submitted along with the bonds and the interest warrants could be given back as and when the interest becomes due) and KRCL Bonds of Rs.1000 each. Payment of Security Deposit and Earnest Money in the form of Pay Order/Demand Draft should be drawn in favor of FA&CAO only.

- vi. If the SD is submitted in the form of Bank Guarantees, the Bank Guarantee for SD should be submitted in the prescribed format. No other format will be acceptable. If SD is submitted under structured Financial Management system (SFMS) the Bank account details of South Central Railway are as following:

Name of the Bank	State Bank Of India
Place	Himmatnagar/Secunderabad
Account Number	62337131167
Bank Code	SBIN
IFSC Code	SBIN0020244
Name of the Railway Account	FA&CAO/SC01

(This account is to be operated for HEADQUARTERS UNITS ONLY)

The Bank Guarantees are to be sent directly by the Bank to the Principal Chief Material Manager, Stores Department, 6th floor, Rail Nilayam, Secunderabad-71 in Bank's letter head only and no other formats of BG submitted by the firm will be entertained.

➤ **Bank Guarantee should be submit as per Annexure-A**

16.0 DRAWINGS AND SPECIFICATIONS:

16.1 Unless Drawings and Specifications as mentioned in the tender schedule/enquiry/offer form are provided with the tender documents or made available on Railway's website for downloading by the tenderers, these may be obtained in the manner shown below:

- i. Specification/STR/Drawing of RDSO/ICF/DLW/CLW/CORE etc may be obtained from the concerned authorities who have issued these, on payment.
- ii. Drawings and Specifications framed by Railways may be obtained from the office of the purchaser such as Controller of Stores, Principal Chief Engineer etc. However, in these cases, the tenderers shall have to:
 - a) Produce the documentary evidence for having paid the cost of tender documents by them unless they are provided with these documents free of cost because of their entitlement/eligibility. In the later case, the tenderer will have to produce documentary evidence that they have been provided tender documents free.
 - b) For such tenderers who download the tender documents, they have to produce the proof of such download while asking for such drawings and specifications.

16.2 If any tenderer happen to quote with their own Drawing No./ Part No./ Specification, then, they shall have to, necessarily, scan and upload all the requisite documents and information in support of their offer being in conformity with the tender Drawing / Specification. Furthermore, copies of such drawings / specifications / catalogue are also to be uploaded, failing which the officer will be rejected.

17.0 TENDER OPENING:

No Vendor shall be required to be present in the Railways office for any E-Tender opening process. They can obtain totally transparent bid tabulation statement by logging on to the website.

Railway does not guarantee opening of tenders at the specified Date and Time due to reasons beyond control and hence tenders can be opened after due date and time also. It will, however, be ensured that no bids are submitted after tender closing Date and Time. Vendors cannot submit any offer or attach any file after the due date and time as stipulated under the tender notice.

18.0 Documents to be attached/uploaded along with E-Bid:

Scanned copy of following documents should be uploaded along with E-Bid.

- (i) Performance statement against Railways Orders for supply of same or similar items. Correct status/supply position of pending orders if any should be invariably indicated. Supporting documents are to be uploaded.
- (ii) Supply/purchase orders including inspection certificate issued by RDSO/RITES and Receipt. Note to substantiate their past performance.
- (iii) Details of Machinery and Plant, other equipments, testing facilities, quality management/ control systems and details of technical manpower available.
- (iv) Letter of approval from RDSO/ Railways indicating current validity and approval of their QAP by RDSO, wherever necessary.
- (v) Tenderers should also indicate their registration number with the Concerned Railway with monetary limit, trade groups for which registered and validity date of registration.
- (vi) MSE Certificate, if Registered with MSEs for the Tendered item (s).
- (vii) Proof for having paid EMD or grounds in favour of exemption/waiver, details of which has been submitted by the tenderer in payment detail page of E-Tender. E-Bid along with above documents must be uploaded and signed by the authorized user of the firm using his Digital Signature Certificate.

I. APPLICABLE ONLY FOR ITEMS WHICH ARE NOT COVERED BY GST:

19.0 TAXES AND DUTIES:

Each vendor must fill and submit the Financial Offer Form i.e. Rate form, as available with e-tender, encrypt his offer on his client machine with the secure encryption key available with the tender and digitally sign using his Digital Signature Certificate.

- 19.1** Tenderers should clearly indicate separately ex-works basic price, packing charges, forwarding charges, Maximum applicable percentage of Excise Duty, Educational Cess, Sales Tax/VAT and Freight charges upto destination, in the respective field of the Financial Offer Form for each unit tendered. Duties and Taxes are not payable on freight charges and forwarding charges. Therefore, if the tenderer happens to quote a composite rate, due break-up is to be given showing freight and forwarding charges separately in the field of the Financial Offer Form.

- 19.2** Tenderers are required to quote in the same rate unit (i.e. Number, set etc.) as given in the tender schedule. Any deviation in this aspect will make the offer liable to be ignored.

DENIAL CLAUSE:

Supplier will not be entitled to any benefit of upward Statutory Variations in ED & Taxes announced after expiry of the original Delivery Period as per Purchase Order.

20.0 Excise Duty:

- 20.1** Tenderers are requested to refrain from quoting vague terms like “Excise Duty as applicable”. They will have to clearly quote the percentage ED extra as applicable. If quoted rate is inclusive of ED or the item is not dutiable, the tenderer must use the drop down option in the Excise Duty type and select appropriate option such as “Inclusive” or “Nil” or “Not applicable”. If it is not done so, then, the offer will be taken as inclusive of ED at the highest rate obtained in the tender batch. General phrases as “Excise duty extra as applicable” shall not be accepted. Please mention clearly if excise duty is applicable on the tendered item or not. If Excise Duty (ED) is being charged extra, then the tenderers should clearly indicate the maximum percentage of statutory ED as will be applicable during currency of contract for the tendered stores in the appropriate field of the Financial Offer Form. If concessional ED is applicable at the time of submitting offers and the tenderer wish actual ED at the time of supply should be reimbursed, then they should clearly quote with maximum percentage of statutory ED that can become applicable later based on Turn Over. Tenders will be evaluated on the basis of maximum rate of statutory ED which may become applicable, and not the concessional rate of ED. However, ED will be reimbursed at actual (on production of documentary evidence of payment of ED) and within the upper ceiling of the maximum ED rate considered for evaluation purpose.

If ED is not claimed in the offer and no mention is made about Excise duty, then no ED will be payable. If ED is claimed in the offer with exact rate and no statutory variation is also claimed by the firm in the offer, then the same will be considered duly evaluating the offers with exact rate of ED.

In no case the variation in ED (beyond the statutory maximum rate of ED applicable at the time of submission of offer) due to increase in turnover during the currency of contract will be admissible unless specifically mentioned in the offer. If tenderer misclassifies the goods under relevant excise tariff rules, the Railway will not pay increased Excise Duty due to such misclassification. ED will be paid subject to documentary evidence and government notifications only.

20.2 Payment of ED and Excise Duty -MODVAT Rules.

The claim for ED on each bill should be supported by the following certificates.

- (i) The rate of ED is advalorem. The ED at present legally leviable in this case is Rs. i.e. on Rs. being the unit value of the Stores assessed by the concerned authority of the Excise Department.
- (ii) Certified that the ED charged on this bill is not more than that is legally leviable and payable under the provision of the relevant act or rules made there under.

(iii) Certified that the amount of Rs. claimed as ED in this bill is in accordance with the provision of the rules in all respects and the same has been actually paid to the excise Authorities in respect of the stores covered by the bills.

(iv) Quarterly certificate to the effect that no refund of ED already reimbursed against this contract has been obtained during the quarter ending. In the event of any such refund being obtained by the seller, the same should be passed on to the purchaser.

(v) MODVAT Certificate:

The tenderers will have to give the following certificates in their offer. We hereby declare that in quoting the above price, we have taken into effect, the full effect of the duty set-off on 'Central excise and counter veiling duties' available under the existing MODVAT scheme. We further agree to pass on such additional duties and set off as may become available in future in respect of all the inputs used for the manufacture of the final product, on the date of the supply under MODVAT scheme, by way of reduction in price and advise the purchaser accordingly."

20.3 Special MODVAT Condition for all the Lead Acid Batteries:

The tenderer has to give details of MODVAT benefit on raw material (lead), which will be passed on to the purchaser. The tenderer should indicate weight of 'Lead' used in manufacturing one battery as 'Raw Material' input. Modvat benefits/additional duty set-off on the goods supplied, if any, accrued to the tenderer will have to be passed on to the Railways (purchaser) under the MODVAT Scheme by way of reduction in prices.

21.0 Sales Tax/Value Added Tax :

Sales tax/ Value Added Taxes should be quoted 'extra' in percentage if applicable or quote "Zero" if exempted in the appropriate input box on the Financial Offer Form. Issue of Form 'D' towards CST on inter-state purchase by Railways is withdrawn. Consequent upon the withdrawal of 'D' Form, the rate of CST on inter-state sale to Railways shall be the rate of VAT/State Sales Tax applicable in the state of the selling dealer/vendor.

(a) Following may be noted wherever Value Added Tax is applicable:

(i) The tenderer should quote the exact percentage of VAT that they will be charging extra.

(ii) While quoting the rates, tenderer should pass on (by way of reduction in prices) the set off/input tax credit that would become available to them by switching over to the system of VAT from the existing system of sales tax, duly stating the quantum of such credit per unit of the item quoted for.

(iii) The tenderer while quoting for tenders should give the following declaration: "We agree to pass on such additional set off/input tax credit as may become available in future in respect of all the inputs used in the manufacture of the final product on the date of supply under the VAT scheme by way of reduction in price and advise the purchaser accordingly."

(b) The supplier while claiming the payment shall furnish the following certificate to the paying authorities:

"We hereby declare that additional set off/input tax credit to the tune of Rs. has accrued and accordingly the same is being passed on to the purchaser and to that effect the payable amount may be adjusted".

If any surcharge on tax is applicable the same should be indicated clearly. **All the offers shall be evaluated as per tax regime as applicable on the date of tender opening.**

22.0 Octroi Exemption Certificate:

Purchaser will not bear any Octroi charges, and if required will issue Octroi Exemption Certificate (OEC) only. In the event of Octroi exemption certificate not being honored by the concerned municipal authority, and Octroi charges become payable, the supplier will have to bear the same.

II -APPLICABLE ONLY FOR ITEMS WHICH ARE COVERED BY GST:

22.1 TAXES AND DUTIES: Each vendor must fill and submit the Financial Offer from i.e. Rate form, as available. with E-tender ,encrypt his offer on his client machine with the secure encryption key available with the tender and digitally sign using his Digital Signature Certificate.

22.2 Tenderers should clearly indicate separately ex-works basic price, packing charges, forwarding charges, GST applicable with HSN code and Freight charges upto destination, in the respective field of the Financial Offer form for each unit tendered Therefore, if the tenderer happens to quote a composite rate, due break-up is to be given Showing freight and forwarding charges separately in the field of the Financial Offer Form.

22.3 Tenderers are required to quote in the same rate unit (i.e. Number, set etc) as given in the tender schedule. Any deviation in this aspect will make the offer liable to be ignored.

DENIAL CLAUSE:

Supplier will not be entitled to any benefit of upward Statutory Variations in GST rates announced after expiry of the original Delivery Period as per purchase order & in Case of reduction in GST rates if any, benefit will be passed on to Railways at any stage Of the contract.

22.4 Goods and Services Tax:

22.5

(i) Tenderers will examine the various provisions of the Central Goods and Services Tax Act,2017(CGST)/Integrated Goods and Services Tax Act,2017(IGST)/Union Territory Goods and Services Tax Act, 2017 (UTGST)/respective state's State Goods and Services Tax Act (SGST) also, as notified by Central/State Govt. & as amended from Time to time and applicable taxes before bidding. Tenderers will ensure that full benefit Of Input Tax Credit(ITC) likely to be availed by them is duly considered while quoting Rates.

(ii) The successful tenderer who is liable to be registered under CGST/IGST/UTGST/SGST Act shall submit GSTIN along with other details required Under CGST/IGST/UTGST/SGST Act to Railway at the time of submission of offer/

After conclusion contract, without which no payment shall be released to the tenderer.

- (iii) In case the successful tenderer is not liable to be registered under CGST/IGST/UTGST/SGST Act, the railway shall deduct the applicable GST from his/their bills Under reverse charge mechanism (RCM) and deposit the same to the concerned Authority.

22.6 Tenderers are requested to refrain from quoting vague terms like “GST as applicable” They will have to clearly quote the current percentage rate of GST extra as applicable With HSN No.

22.7 The offers will be evaluated based on the GST rate quoted by bidders. While quoting it is the responsibility of the bidders to ensure that they are quoting correct GST rate and HSN No. If they quote erroneous GST rate and HSN No. then the liability for payment of the difference in GST amount if any, at a later date will lie with the bidders only and no increase in rate of GST rate will be allowed subsequently unless or until the same is changed by statute after the opening of tender and within the original delivery period.

22.8 Payment of GST:

- (i) The rate of GST at present legally leviable in this case is_% as assessed by the concerned authority. The claim for GST on each bill should be supported by following certificate.
- (ii) Certified that the GST charged on this bill is not more than that is legally leviable and payable under the provision of the relevant act or rules made there under.
- (iii) Certified that the amount of Rs. claimed as GST in this bill is in accordance with the provision of the rules in all respects and the same has been actually paid to the authorities concerned in respect of the stores covered by the bills.
- (iv) Addition:
GST will be paid on production of documentary proof. All input credits should be Passed on to Railways by the supplier. To this effect, the firm should give declaration that all input credits has been passed on to Railways while submitting the bills. We Further agree to pass on such additional duties and set off as may become available in Future in respect of all the inputs used for the manufacture of the final product, on the Date of the supply by way of reduction in price and advise the purchaser accordingly.

23.0 Price Variation Clause:

23.1 Railways, in general, prefer firm price contracts.

23.2 However, there may be cases of procurement of stores which are raw- material (Steel/ Non-Ferrous) intensive wherein the tenderers may quote with Price Variation clause. Such Price Variation Clause must be unambiguous and having clear price variation formulae. Ambiguous conditions like “Price Variation Clause applicable” will not be acceptable and such offers shall be summarily rejected.