

**23.3** Following Price Variation Clauses are generally recognized by the Railways

(a) IEEMA PVC for the items covered by IEEMA formulae.

(b) DGS&D's PVC for the items which are covered by such formulae.

(c) Railway Board's /**CORE's** PVC for items covered by such formula.

(d) *PVC BASED ON WPI* for items covered by such formula

**(e) PVC based on prices of HCL, HZL, SAIL, LME, BME etc.**

**(f) In case where no Price Variation Clause has been incorporated by Rlys. in the tender schedule, tenderers must quote on fixed price basis only. Offers from tenderers quoting with PVC Clause in such cases will be summarily ignored.**

**(g) Tenderers are advised to quote as per the specific PV Formula given in the tender Schedule. Offers with deviation in the PVC formula and base date of prices of input raw Material than as prescribed in the tender schedule will be summarily rejected. Offers from Tenderers quoting with fixed price where Railway has incorporated pre-defined PVC will be summarily rejected.**

Note:-Tenderers whose offers are with IEEMA PVC, Railway Board's PVC / DGS&D's PVC have to quote with the prices of input raw materials ruling on the base date as stipulated in the relevant PVC ( IEEMA/ Railway Board/ DGS&D). For example in case of IEEMA PVC, if the Tender opening date falls in May of a year, the applicable prices of input raw materials should be those prevailing on the 1st April of that year.

**23.4** For those items which are not covered by any of the aforesaid PVC, other PVC specific for such stores may be considered and accepted if found to be in order. However, in all such cases, the contract prices upward/ downward will be regulated with reference to the date of inspection of stores and will be applicable to the stores tendered for inspection after one month from the date of variation in the price of relevant input material by the specified agencies like SAIL, HZL, HCL etc. The date on which stores are offered for inspection will be treated as the date of supply for the purpose of Price Variation Clause. Furthermore, the base month for such input materials will be one month prior to that of tender opening. Admission of any claim in this regard will be subject to the suppliers furnishing all the supporting documents.

**23.5** Tenderers who quote with price escalation on account of raw material in the tenders will please note that such escalation claims will be subject to verification by the Financial Adviser and Chief Accounts Officer of the Railways with reference to the records that may be called for from them. Successful tenderer will be required to produce complete records including position of ground stocks available at the time of submission of tender for verification / examination of their claims under price escalation before their claims are accepted. If the tenderer fails to establish his claim by producing satisfactory records before the FA & CAO of the concerned Railway, their claim will be disallowed and/ or proportionately reduced.

**23.6** In case of entire or severable contract with staggered delivery schedule, the PVC claims if any, will be restricted for that particular quantity of supply required to be completed in that period, as indicated in the original delivery schedule, irrespective of the fact, whether the supply has been made / completed subsequently within the overall delivery schedule of the contracts.

**24.0** I.T.C.C.: This will be governed by extant rules of the Government of India. Tenderers are to indicate their Income Tax PAN details and upload a scanned copy of the same.

**25.0 Validity:** Tenderers have to keep validity of their offer open for a minimum period of 120 days from the tender closing date. Offers with validity period of short duration may be taken as unresponsive to Railway's requirements.

**26.0 Evaluation Criteria:**

(i) Rates quoted by the Tenderers with discounts if any linked to quantity will be considered for determining inter-se position of the offers. Discounts with conditions attached to early payment, early Receipt notes etc., will be ignored for calculating inter-se position. However, Railways may avail the discounts linked to early payment, early receipt notes etc. if otherwise, firm's offer is found to be acceptable.

(ii) **Tenderers should show discount in the rate schedule/financial bid only, instead of anywhere else in the offer. Discounts not shown at designated place will be summarily ignored for assigning inter-se ranking of offers. However, the same shall be availed while placing order(s). Conditional discount will not be considered for adjudging the inter-se position i.e. rate quoted without any conditions attached (viz. Discount / Rebates having linkages to quantity, payment, Inspection agency, destination, delivery place etc) will only be considered for evaluation purpose. In other words, discounted rates linked to quantities, prompt payment etc. will be ignored for determining inter-se position. Purchaser, however, reserves the right to use the discount rate / rates considered workable and appropriate, for counter offer to the successful tenderers.**

(iii) (a) **APPLICABLE ONLY FOR ITEMS WHICH ARE NOT COVERED BY GST:** Inter-se ranking of the offers will be determined on Total Unit Rate basis which will include Basic rate/Unit, all Statutory Taxes and Duties ie., ED, Educational Cess, ST/VAT, packing charges, Forwarding charges, freight, Insurance and any other charges Quoted by the tenderer.

(b) **APPLICABLE ONLY FOR ITEMS WHICH ARE COVERED BY GST:** Inter-se ranking of the offers will be determined on Total unit Rate basis which will Include Basic rate/Unit, all statutory taxes ie.GST, packing charges, Forwarding charges, Freight, Insurance and any other charges quoted by the tenderer.

(iv) The criteria for evaluation of inter-se-position of bidders shall be item wise and destination wise unless otherwise some other evaluation criteria is specifically mentioned in the tender.

(v) Railways reserve the right to avail the benefit of financial discounts quoted by the firm irrespective of the quantity ordered on them.

**27.0** The tenders are uploaded in IREPS website well in advance of closing time to give sufficient time to the vendors to participate in the tender. Vendors in their own interest are advised to quote for the tenders well in advance before the tender closing time. South Central Railway is not responsible for non-participation of vendors due to any technical problems on the day of tender closing time.

**28.0** The vendors should quote financial terms and conditions in the nominated fields of financial rate page only. Any financial terms and conditions mentioned in the fields other than the nominated fields will be ignored. Similarly, any financial terms and conditions enclosed as attachments will be ignored.

**29.0 Force Majeure Clause:**

- Force Majeure is an event beyond the control of the supplier and not involving the supplier's fault or negligence and which is not foreseeable. Such events may include, but are not restricted to acts of the purchase either in its sovereign or contractual capacity, wars or revolutions, hostility, acts of public enemy, civil commotion, sabotage, fires, floods, explosions, epidemics, quarantine restrictions, strikes, lockouts and freight embargoes. This should not be used by party to effectively to escape liability for bad performance.
- If there is delay in performance or other failures by the supplier to perform its obligation under the contract due to event of a Force Majeure, the supplier shall not be held responsible for such delays/failures.
- If a Force Majeure situation arises, the supplier shall promptly notify the purchaser in writing of such conditions and the cause thereof within 21 days of occurrence of such event with reasonable evidence thereof.
- Unless otherwise directed by the purchaser in writing, the supplier shall continue to perform its obligations under the contract as far as reasonably practical and shall seek all reasonable alternative means for performance not prevented by Force Majeure event.
- If the performance in whole or in part or any obligation under the contract is prevented or delayed by any reason of Force Majeure for a period exceeding 60 days, either party may at its option terminate the contract without any financial repercussion on either side.
- " There may be a Force Majeure situation affecting the purchase organization only. In such a situation the purchase organization will take up with the supplier on similar lines as mentioned above."

**30.0 Delivery of Material:**

Delivery is required to be made at the place as stated. Any deviation from the same may be considered as commercially unresponsive and the offer is liable to be ignored.

**31.0 IRS CONDITIONS OF CONTRACT:**

Firm should accept all IRS Conditions of Contract. Any condition not in conformity with IRS Conditions of Contract should be avoided.

**32.0 NOTE TO ALL CONCERNED:**

It may be ensured that, the BGs/ DDs / FDRs /Guarantee Bonds towards EMD/SD/Performance Guarantee are to be obtained in favour of the concerned Accounts Officers /FA&CAO only.

**Applicable only for all Global tenders & for all tenders where the minimum local content shall be 50% & tenders valuing above Rs. 5 lakhs.**

**33.0** "This tender complies with Public Procurement Policy order 2017 Revision dt.25.09.2020.

**33.1 (A)**

**(a) Local content:**

- i) **Minimum local content.:-** The local content requirement to categorize a supplier as 'Class-I local' supplier is minimum 50%. For 'Class-II local supplier', the 'local content' requirement is minimum 20%. Nodal Ministry/ Department may prescribe higher percentage of minimum local content requirement to categorize a supplier as 'Class-I local supplier' / 'Class II local supplier' from time to time for various items.
- ii) Local content means the amount of value added in India which shall, unless otherwise prescribed by the Nodal Ministry, be the total value of the item procured (excluding net domestic indirect taxes) minus the value of imported content in the item (including all customs duties) as a proportion of the total value, in percent.

**(b) Margin of Purchase Preference:**

- i) The margin of purchase preference shall be 20%.
- ii) 'Margin of Purchase preference' means the maximum extent to which the price quoted by a "Class-I local supplier" may be above the L1 for the purpose of purchase preference.

**(c) Fee for complaints:**

Fee for filing a complaint under the order shall be Rs.10,000/- per case. The complaint shall be filed in the office of the PCMM/SCR. The fee shall be deposited with the office of the PFA/S.C.R.

**(d) Local Supplier:**

**'Class-I local supplier'** means a supplier or service provider, whose goods, services or works offered for procurement, meets the minimum local content as prescribed for 'Class-I local supplier' under this Order and as per para 33.1,(A), 'a' above.

**'Class-II local supplier'** means a supplier or service provider, whose goods, services or works offered for procurement, meets the minimum local content as prescribed for

‘Class-II local supplier’ but less than that prescribed for ‘Class-I local supplier’ under this Order as per para 33.1, (A), ‘a’ above.

**‘Non – Local supplier’** means a supplier or service provider, whose goods, services or works offered for procurement, has local content less than that prescribed for ‘Class-II local supplier’ under this Order

- (e) **L1:** Means the lowest tender or lowest bid or the lowest quotation received in a tender, bidding process or other procurement solicitation as adjudged in the evaluation process as per the tender or other procurement solicitation.
- (f) **‘Procuring entity’** means a Ministry or department or attached or subordinate office or autonomous body controlled by, the Government of India and includes Government companies as defined in the Companies Act.
- (g) **“Work”** means all works as per Rules 130 of GFR -2017, and will also include “turnkey works”.

**33.1(B) Eligibility of Class-I local supplier/Class-II local supplier/Non local suppliers for different types of procurement.**

- a) In procurement of all Goods, Services or works in respect of which the Nodal Ministry/Department has communicated that there is sufficient local capacity and local competition, only ‘Class-I local supplier as defined under the Order, shall be eligible to bid irrespective of purchase value.
- b) Only ‘Class-I local supplier’ and ‘Class-II local supplier’, as defined under the Order, shall be eligible to bid in procurements undertaken by procuring entities, except when Global tender enquiry has been issued. In global tender enquiries, ‘Non-local suppliers’ shall also be eligible to bid along with ‘Class-I local suppliers’ and ‘Class-II local suppliers’. In Procurement of all goods services or works not covered by sub-para.33.1,(B),‘a’ above, and with estimated value of purchases less than Rs. 200 Crs, in accordance with Rule.161(iv) of GFR- 2017, Global tender enquiry shall not be issued except with the approval of competent authority as designated by Department of Expenditure.
- c) For the purpose of this order, works includes Engineering, Procurement and Construction (EPC) contracts and services include system integrator (SI) contracts.

**33.2 Verification of local content:**

- a) The ‘Class-I local supplier/Class-II local supplier’ at the time of tender, bidding or solicitation shall be required to indicate percentage of local content and provide self-certification that the item offered meets the local content requirement for

‘Class-I local supplier’/Class-II local supplier, as the case may be they shall also give details of the location(s) as which the local value addition is made.

- b) In cases of procurement for a value in excess of Rs. 10 Crores, the Class –I local supplier’/Class-II local supplier shall be required to provide a certificate from the statutory auditor or cost auditor of the company (in the case of companies) or from a practicing cost accountant or practicing chartered accountant (in respect of suppliers other than companies) giving the percentage of local content.
- c) Decisions on complaints relating to implementation of this Order shall be taken by the competent authority which is empowered to look into procurement-related complaints relating to the procuring entity.
- c) (i) False declarations will be in breach of the Code of Integrity under Rule 175(1)(i)(h) of the General Financial Rules for which a bidder or its successors can be debarred for up to two years as per Rule 151 (iii) of the General Financial Rules along with such other actions as may be permissible under law
- d) A supplier who has been debarred by any procuring entity for violation of this Order shall not be eligible for preference under this Order for the procurement made by the entity debarred and any other procuring entity for the duration of the debarment. The debarment for such other procuring entities shall take effect prospectively from the date on which it comes to the notice of other procurement entities, in the manner prescribed under paragraph ‘(e)’ below.
- e) The debarment shall be as decided by Department of Expenditure from time to time and debarment in respect of procuring entities other than the one which has carried out the debarment and the debarment takes effect prospectively from the date of uploading on the website(s) in the such a manner that ongoing procurements are not disrupted.
- f) On a periodical basis such cases are consolidated and a centralized list of decentralized lists of such suppliers with the period of debarment is maintained and displayed on website(s).

### **33.3 (A) Purchase Preference:**

- a) Subject to the provisions of this Order and to any specific instructions issued by the Nodal Ministry or in pursuance of this Order, purchase preference shall be given to ‘Class-I local supplier’ in procurements under taken by procuring entities in the manner specified here under.
- b) In the procurement of goods or works, which is covered by para 33.1(B)(b) above and which are advisable in nature, the ‘class-I local supplier’ shall get purchase preference over ‘Class-II local supplier as well as ‘Non-local supplier’ as per following procedure.
  - i) Among all qualified bids, the lowest bid will be termed as L1. If L1 is ‘Class –I local supplier the contract for full quantity will be awarded to L1.

- ii) If L1 bid is not a Class-I local supplier, 50% of the order quantity shall be awarded to L1. Thereafter, the lowest bidder among the 'Class-I local supplier, will be invited to match the L1 price for the remaining 50% quantity subject to the local supplier's quoted price failing within the margin of purchase preference, and contract for that quantity shall be awarded to such local supplier subject to matching the L1 price. In case such lowest eligible 'Class-I local supplier fails to match the L1 price or accepts less than the offered quantity, the next higher 'Class-I local supplier within the margin of purchase preference shall be invited to match the L1 price for remaining quantity and so on, and contract shall be awarded accordingly. In case some quantity is still left uncovered on 'Class-I local suppliers, then such balance quantity may also be ordered on the L1 bidder.
- c) In the procurements of goods or works which are covered by 33.1(B)b) above and which are not divisible in nature and in procurement of services where the bid is evaluated on price alone, the "Class-I local supplier shall get purchase preference over 'Class-II local supplier' as well as Non-Local supplier as per following procedure.
  - i) Among all qualified bids, the lowest bid will be termed as L1. If L1 is 'Class-I local supplier the contract for full quantity will be awarded to L1.
  - ii) If L1 is not 'Class-I local supplier the lowest bidder among the 'Class-I local supplier will be invited to match the L1 price subject to local supplier's quoted price failing within the margin of purchase preference, and the contract shall be awarded to such 'Class-I local supplier subject to matching the L1 price.
  - iii) In case lowest eligible 'Class-I local supplier fails to match the L1 price, 'Class-I the local supplier with the next higher bid within the margin of purchase preference shall be invited to match the L1 price and so on and contract shall be awarded accordingly. In case none of the local suppliers within the margin of purchase preference matches the L1 price, then the contract may be awarded to the L1 bidder.
- d) 'Class-II local supplier' will not get purchase preference in any procurement undertaken by procuring entities.

**33.3 (B). Applicability in tenders where contract is to be awarded to multiple bidders:-** In tenders where contract is awarded to multiple bidders subject to matching of L1 rates or otherwise, the 'Class-I local supplier' shall get purchase preference over 'Class-II local supplier' as well as 'Non local supplier', as per following procedure:

- a) In case there is sufficient local capacity and competition for the item to be procured, as notified by the nodal Ministry, only 'Class-I local suppliers' shall be eligible to bid. As such, the multiple suppliers, who would be awarded the contract, should be all and only 'Class-I Local suppliers'
- b) In other cases 'Class-II local suppliers' and 'Non local suppliers' may also participate in the bidding process along with 'Class-I Local suppliers' as per provisions of this Order.

- c) If 'Class-I Local suppliers' qualify for award of contract for at least 50% of the tendered quantity in any tender, the contract may be awarded to all the qualified bidders as per award criteria stipulated in the bid documents. However, in case 'Class-I Local suppliers' do not qualify for award of contract for at least 50% of the tendered quantity, purchase preference should be given to the 'Class-I local supplier' over 'Class-II local suppliers' / 'Non local suppliers' provided that their quoted rate falls within 20% margin of purchase preference of the highest quoted bidder considered for award of contract so as to ensure that the 'Class-I Local suppliers' taken in totality are considered for award of contract for at least 50% of the tendered quantity.
- d) First purchase preference has to be given to the lowest quoting 'Class-I local supplier', whose quoted rates fall within 20% margin of purchase preference, subject to its meeting the prescribed criteria for award of contract as also the constraint of maximum quantity that can be sourced from any single supplier. If the lowest quoting 'Class-I local supplier' does not qualify for purchase preference because of aforesaid constraints or does not accept the offered quantity, an opportunity may be given to next higher 'Class-I local supplier', falling within 20% margin of purchase preference, and so on

**33.4 Exemption of small purchases:** Notwithstanding anything contained in paragraph 33.3, procurements where the estimated value to be procured is less than Rs.5 Lakhs shall be exempt from the Order. However, it shall be ensured by procuring entities that procurement is not split for the purpose of avoiding the provisions of this order.

**33.5 Indication of Local Content %:**

All the Tenderers have to indicate local content % invariably in the tender at the time of submitting their offers. In case the local contents are not declared, it will be presumed that the minimum local contents is as indicated in the tender subject to minimum 50% as per the requirement of the item tendered for the items pertaining to Railways.

**33.6 Specifications in Tenders and other procurement solicitations:**

**a) Reciprocity Clause:-**

- i) Entities of countries which have been identified by the nodal Ministry/Department as not allowing Indian companies to participate in their Government procurement for any item related to that nodal Ministry shall not be allowed to participate in Government procurement in India for all items related to that nodal Ministry/ Department, except for the list of items published by the Ministry/ Department permitting their participation.
  - ii) The term 'entity' of a country shall have the same meaning as under the FDI Policy of DPIIT as amended from time to time.
- b) For the purpose of sub-paragraph 33.6(a) above, a supplier or bidder shall be considered to be from a country if (i) the entity is incorporated in the country, or (ii) a majority of its shareholding or effective control of the entity is exercised from the country or (iii) more than 50% of the value of the item being supplied has been added in that country. Indian suppliers shall mean those entities which meet any of these tests with respect of India.



33.7 **Increase in minimum local content:** The Nodal Ministry may annually review the local content requirements with a view to increasing them subject to availability of sufficient local competition with adequate quality.

33.8 **Power to grant exemption and to reduce minimum local content:** The administrative Department undertaking the procurement (including procurement by any entity under its administrative control) with the approval of their Minister-in-charge may be written order, for reasons to be recorded in writing.

- a) Reduce the minimum local content below the prescribed level, or
- b) Reduce the margin of purchase preference below 20% or
- c) Exempt any particular item or supplying entities from the operation of this order or any part of the Order.

A copy of every such order shall be provided to the Standing Committee and concerned Nodal Ministry/Department. The Nodal Ministry/Department concerned will continue to have the power to vary its notification on Minimum Local Content.

### 33.9 Restrictions under Rule 144(xi) of GFRs-2017:

#### 33.9 (A) **Registration clause for bidders from country which shares a land border with India:**

i) Any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority.

ii) 'Bidder' (including the term 'tenderer', 'consultant' or 'service provider' in certain contexts) means any person or firm or company, including any member of a consortium or joint venture (that is an association of several persons, or firms or companies), every artificial juridical person not falling in any of the descriptions of bidders stated hereinbefore, including any agency branch or office controlled by such person, participating in a procurement process.

iii) "Bidder from a country which shares a land border with India" for the purpose of this Order means:-

- a) An entity incorporated, established or registered in such a country; or
- b) subsidiary of an entity incorporated, established or registered in such a country; or
- c) An entity substantially controlled through entities incorporated, established or registered in such a country; or
- d) An entity whose beneficial owner is situated in such a country; or
- e) An Indian (or other) agent of such an entity; or
- f) A natural person who is a citizen of such a country; or
- g) A consortium or joint venture where any member of the consortium or joint venture falls under any of the above.

iv) **The beneficial owner for the purpose of (iii) above will be as under:**

1. In case of a company or Limited Liability Partnership, the beneficial owner is the natural person(s), who, whether acting alone or together, or through one or more juridical person, has a controlling ownership interest or who exercises control through other means.

**Explanation—**

- a. 'Controlling ownership interest' means ownership of or entitlement to more than twenty-five percent of shares or capital or profits of the company;
  - b. 'Control' shall include the right to appoint majority of the directors or to control the management or policy decisions including by virtue of their shareholding or management rights or shareholders agreements or voting agreements;
  - 2. In case of a partnership firm, the beneficial owner is the natural person(s) who, whether acting alone or together, or through one or more juridical person, has ownership of entitlement to more than fifteen percent of capital or profits of the partnership;
  - 3. In case of an unincorporated association or body of individuals, the beneficial owner is the natural person(s), who, whether acting alone or together, or through one or more juridical person, has ownership of or entitlement to more than fifteen percent of the property or capital or profits of such association or body of individuals;
  - 4. Where no natural person is identified under '1' or '2' or '3' above, the beneficial owner is the relevant natural person who holds the position of senior managing official;
  - 5. In case of a trust, the identification of beneficial owner(s) shall include identification of the author of the trust, the trustee, the beneficiaries with fifteen percent or more interest in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership.
  - v) An Agent is a person employed to do any act for another, or to represent another in dealings with third person.
  - vi) The successful bidder shall not be allowed to sub- contract works to any contractor from a country which shares a land border with India unless such contractor is registered with the Competent Authority.
- B) i) All the bidders shall submit the following certificate regarding their compliance with this Order as below. If such certificate given by a bidder whose bid is accepted is found to be false, this would be a ground for immediate termination and further legal action in accordance with law.**
- a) "I have read the clause regarding restrictions on procurement from a bidder of a country which shares a land border with India."
  - b) "I certify that this bidder is not from such a country or, if from such a country, has been registered with the Competent authority."
  - c) I hereby certify that this bidder fulfills all requirements in this regard and is eligible to be considered. [where applicable, evidence of valid registration by the competent authority shall be attached].

- ii). If the bidder fails to give such declaration as given in Para 33.9 (B), 'i' along with the tender than it will be considered that the contents of above declaration have been read and unconditionally agreed and accepted by the tenderer.

If the tenderer are not agreeable to this declaration they have to categorically mention about the disagreement in Techno Commercial Deviation.

**33.9 (C)** Notwithstanding anything contained therein; the said Order will not apply to bidders from those countries (even if sharing a land border with India) to which the Government of India has extended lines of credit or in which the Government of India is engaged in development projects.

**33.9 (D)** The lists of countries to which lines of credit have been extended or in which development projects are undertaken are as given in the website of the Ministry of External Affairs.

**33.9(E)** Modalities in this regard are being updated from time to time by Railway Board and the modality as updated on the date of tender opening shall be applicable

**34.0** Suppliers are requested to visit Indian Railway website [www.ireps.gov.in](http://www.ireps.gov.in) in which the tenders pertaining to this Railway are published and tender documents are available.

**35.0** The following procedure will be adopted once Digital submission/processing of Vendors bill is implemented.

- 1) CRIS is in the process of creating the module of online bill submission by vendors on IREPS. As IMMS and IPAS have already been integrated, digitally signed bill/supplementary bill submitted by vendor on IREPS in "Bill submission utility" will be used by IPAS along with other digitally Signed documents like Receipted Challan/Receipt note/Inspection Certificate etc for registering Vendors bill(CO-6).The bill payment by the bill paying authority will hereafter be done through IPAS based on digitally signed bill and Receipted Challan,R/Note, Inspection Certificate etc.. available on IMMS without insisting on hard copies of same either from depot/consignee or from supplier.
- 2) This will be applicable for Purchase Order/contracts of both Stock, Non-stock items and services Later on, payment against Works Contracts may also be brought under purview of Digital bill submission.
- 3) It shall cover bills for advance payment and final payment to be chosen by vendor.
- 4) It shall cover bills with GST as well as Excise Duty applicability to be chosen by vendors.
- 5) Bills shall be Purchase order wise i.e, one bill shall include items of only one Purchase order which shall automatically make it Paying authority wise. There can be multiple supplies in a bill related to same purchase order. Some supplies can be by road and some by rail/courier etc.

- 6) Vendor shall select the PO item serial number and go on for submitting the bill details for that PO item serial, therefore can submit data for more than one supplies in one bill.
- 7) IREPS shall generate unique bill registration number for each bill which shall be passed on to IPAS and IREPS shall communicate through this unique number Vendor can also enquire and Track their bill status based on this number.
- 8) Vendor can prepare a bill for advance payment for road dispatches for those supplies only whose Challan number is registered in IREPS .DRR number is allotted and Receipted challan is digitally Signed by competent authority in depot. Vendor will only select from the list. Receipted challan Quantity for bill shall be auto filled by the system and vendor cannot edit the same. Once digitally Signed receipted challan with Inspection Certificate is made available online to Bill passing/paying Authority, need for original copy of IC from vendor to Bill Passing/paying authority should not be insisted for advance bill passing.
- 9) For advance payment for supplies against RR/PWB (which are still not digital) as none of the Documents are available with depot at the time of claim of advance payment by vendor, the Verification process for RR/PWB and IC against the online submitted bill shall continue to be Manual by bill passing/paying authority as is the existing process.
- 10) For final payment bill can be prepared only for Digitally signed RO available in the system for selection by vendor against the PO serial of the item and only for the RO quantity.
- 11) Bill rate shall be calculated after adjusting PVC amount and discount in purchase order rate.
- 12) Various expense amounts and taxable value shall be worked out for bill percent (i.e.95%, 5%,100%) In other words. vendor will raise bill accordingly to the prescribed percentage payment and CGST/ SGST-UTGST or IGST shall be worked out on the taxable value, in commensurate with the HSN Code of the supply of material as per the Purchase Order/Contract.
- 13) Bill amount shall be calculated as per bill percent.
- 14) Digitally signed Receipted Challan, Receipt Note, RO, Inspection Certificate etc. shall be available for view in IPAS.
- 15) Documents can be uploaded by vendor for each supply in a bill, All the uploaded documents with the bill shall be digitally signed by the vendor.
- 16) Vendor can save the bill, edit the bill, add/delete supplies to the bill, and delete the bill before Signing and submitting the bill. Once bill is digitally signed and submitted, it can neither be Amended nor withdrawn/cancelled.
- 17) Summary of bills and status of bills submitted against each, purchase order shall be available to vendor for managing his bills.

- 18) The bill date shall be taken by IPAS from IREPS/IMMS database and digitally signed bill and Vendor documents shall be available to IPAS for use.
- 19) After this, bill shall be processed by bill passing system of IPAS as their process.
- 20) Progress of bill at different stages shall also be shown to vendor in this IREPS login account.

**36.0** All suppliers shall ensure that the supplies including packing materials must comply Plastic Waste Management Rules 2016 and amendments thereof.

**37.0. Recovery of Income Tax @ 0.1% from the suppliers under New Section 194 Q in the Income Tax Act of Finance Act of 2021 No.13 of 2021 dated 28.03.2021:**

Finance Act of 2021 No 13 of 2021 dated 28.03.2021 has Inserted a new section 194Q in the Income Tax Act as per the newly introduced section, the following are to be ensured while passing the bills pertaining to purchase of goods.

1. Income Tax to be deducted @ 0.1% on purchase of any goods from the seller, who is resident of India on the value or aggregate of such value exceeding INR 50 Lakhs in any previous year.
2. The provision is applicable from 1<sup>st</sup> July 2021.
- 3..The tax to be deducted at higher rate of 5%, if the seller doesn't hold a PAN in India.
4. Further higher rate of 5% has to be deducted if the seller has to be deducted if the seller has not filed the returns of income for both of the immediately preceding two years relevant to the year in which Tax is required to be deducted.

**In the light of the above provisions of the ACT, to avoid ambiguity, it is decided to deduct the tax @ 0.1% on the stores bills excluding GST. The seller may claim, if any in case of any dispute, from the Income Tax Authorities.**

All the suppliers are requested to submit the following documents along with ensuing bills through ON LINE.

- 1 .Copy of PAN CARD of the supplier.
2. Latest certificate from the Chartered Accountant regarding turnover of the supplier.
3. Copies of the IT returns submitted by the supplier for the two preceding years to the year in which bill is being processed. For ex. while submitting the bills during the year 2021-22, tax returns for financial year 2019-20 and 2020-21.

**PROFORMA FOR BANK GUARANTEE TOWARDS SECURITY DEPOSIT (SD)**

To:  
The President of India Acting through  
PFA, South Central Railway.

**GUARANTEE BOND**

1. In consideration of the President of India (hereinafter called "the Government") having agreed to exempt \_\_\_\_\_ (hereinafter called "the said Contractor(s)") from the demand under the terms and conditions of an Agreement dated \_\_\_\_\_ made between **Principal Chief Materials Manager**, South Central Railway, and \_\_\_\_\_ for (hereinafter called "the said Agreement"), of security deposit for due fulfillment by the said Contractor (s) of the terms and conditions contained in the said Agreement on \_\_\_\_\_ production of a bank Guarantee for Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only), we (Indicate name of the bank) (hereinafter referred to as "the Bank") at the request of \_\_\_\_\_ contractor(s) do hereby undertake to pay to the Government an amount not exceeding Rs. \_\_\_\_\_ against any loss or damage caused to or suffered or would be caused to or suffered by the Government by reason of any breach by the said contractor(s) of any of the terms or conditions contained in the said agreement.
2. We \_\_\_\_\_ (Indicate name of the bank) do here by undertake to pay the amounts due and payable under this Guarantee without any demur, merely on a demand from the Government stating that the amount claimed is due by way of loss or damages caused to or would be caused to or suffered by the Government by reason of any breach by the said Contractor(s) of any of the terms or conditions contained in the said Agreement or by reason of the Contractor(s) failure to perform the said Agreement. Any such demand made on the Bank shall be conclusive as regards the amount due and payable by the Bank under this Guarantee. However, our liability under this Guarantee shall be restricted to an amount not exceeding Rs \_\_\_\_\_.
3. We under take to pay to the Government any money so demanded notwithstanding any dispute or disputes raised by the Contractor(s)/Supplier(s) in any suit or proceeding pending before any Court or tribunal relating thereto our liability under this present being absolute and unequivocal. The payment so made by us under this Bond shall be a valid discharge of our liability for payment there under and the Contractor(s)/ Supplier(s) shall have no claim against us for making such payment.
4. We \_\_\_\_\_ (Indicate name of the bank) further agree that the Guarantee herein contained shall remain in full force and effect during the period that would be taken for the performance of the said Agreement and that it shall continue to be enforceable till all the dues of the Government under or by virtue of the said Agreement have been fully paid and its claims satisfied or discharged or till **Principal Chief Materials Manager, South Central Railway**, Ministry of Railway certifies that the terms and conditions of the said Agreement has been fully and properly carried out by the said Contractor(s) and accordingly discharges this Guarantee. Unless a demand or claim under this guarantee is made on us in writing on or before the \_\_\_\_\_ we shall be discharged from all liability under this Guarantee thereafter.

5. We \_\_\_\_\_ (Indicate name of the Bank) further agree with the Government that the Government shall have the fullest liberty without our consent and without affecting in any manner our obligations hereunder to vary any of the terms and conditions of the said Agreement or to extend time of performance by the said Contractor(s) from time to time or to postpone for any time or from time to time any of the powers exercisable by the Government against the said Contractor(s) and to forbear or enforce any of the terms and conditions relating to the said Agreement and we shall not be relieved from our liability by reason of any such variation, or extension being granted to the said Contractor(s) or for any forbearance, act or omission on the part of the Government or any indulgence by the Government to the said Contractor(s) or by any such matter or thing whatsoever which under the law relating to sureties would, but for this provision, have effect of so relieving us.
6. This Guarantee will not be discharged due to the change in the constitution of the Bank or the Contractor(s) / Supplier(s).
7. We \_\_\_\_\_ (indicate name of bank) lastly undertake not to revoke this Guarantee during its currency except with the previous consent of the Government in writing.

Date the \_\_\_\_\_ day of \_\_\_\_\_

For \_\_\_\_\_  
(Indicate name of the Bank)  
(Bank's common seal)