

## अनुबंध | Contract



अनुबंध क्रमांक | Contract No: GEMC-511687716364697

अनुबंध तिथि | Generated Date : 07-Feb-2024

बोली/आरए/पीबीपी संख्या | Bid/RA/PBP No.: [GEM/2023/B/3886534](#)

संगठन विवरण   Organisation Details	खरीदार विवरण   Buyer Details
प्ररूप   Type : Central PSU मंत्रालय   Ministry : Ministry of Petroleum and Natural Gas विभाग   Department : INDIAN OIL CORPORATION LIMITED संगठन का नाम   Organisation Name : Marketing Division कार्यालय क्षेत्र   Office Zone : Shahjahanpur	पद   Designation : PLANT OFFICER 2 संपर्क नंबर   Contact No. : - ईमेल आईडी   Email ID : buycon855.md.up@gembuyer.in जीएसटीआईएन   GSTIN : - पता   Address : Indane Bottling Plant Jamour, Jalalabad road Shahjahanpur - 242001 Uttar Pradesh, SHAHJAHANPUR, UTTAR PRADESH-242001, India

वित्तीय स्वीकृति विवरण   Financial Approval Detail	भुगतान प्राधिकरण विवरण   Paying Authority Details
आईएफडी सहमति   IFD Concurrence : No प्रशासनिक अनुमोदन का पदनाम   Designation of Administrative Approval : CGM UPSO-II वित्तीय अनुमोदन का पदनाम   Designation of Financial Approval : CPM SHAHJAHANPUR	Role: PAO भुगतान का तरीका   Payment Mode: Offline पद   Designation : JUNIOR BUSINESS ASSISTANT ईमेल आईडी   Email ID : pao103.md.up@gembuyer.in जीएसटीआईएन   GSTIN : - पता   Address : Indane Bottling Plant Jamour, Jalalabad road Shahjahanpur - 242001 Uttar Pradesh, Shahjahanpur, UTTAR PRADESH-242001, India

विक्रेता विवरण   Seller Details
जेम विक्रेता आईडी   GeM Seller ID : 425A190000781391 कंपनी का नाम   Company Name : Parasnath Enterprises संपर्क नंबर   Contact No. : 08826979466 ईमेल आईडी   Email ID : parasnath56@yahoo.com पता   Address : 31,Rajendra Park,PUSA ROAD,New delhi, Central Delhi, DELHI-110060, - एमआईआई स्थिति   MII Status : True एमएसएमई सत्यापित   MSME verified : No एमएसएमई पंजीकरण संख्या   MSME Registration number : UDYAM-DL-03-0006590 एमएसएमई सामाजिक श्रेणी   MSE Social Category : General एमएसएमई लिंग श्रेणी   MSE Gender : Female जीएसटीआईएन   GSTIN: 05AAAF9094M1ZQ

\*जिसके नाम के पक्ष में GST/TAX इनवॉइस पेश किया जाएगा | GST / Tax invoice to be raised in the name of - Consignee

वितरण निर्देश | Delivery Instructions : NA

उत्पाद विवरण   Product Details						
#	आइटम विवरण   Item Description	आइटम विवरण   Ordered Quantity	इकाई   Unit	इकाई मूल्य (INR)   Unit Price (INR)	कर विभाजन (INR)   Tax Bifurcation (INR)	मूल्य (INR में सभी शुल्क और कर सहित)   Price (Inclusive of all Duties and Taxes in INR)
1	उत्पाद का नाम   Product Name : PN--Parasnath Enterprises Safety cap for Self closing valves of LPG cylinders ब्रांड   Brand : PN--Parasnath Enterprises ब्रांड प्रकार   Brand Type : Unregistered Brand कैटलॉग की स्थिति   Catalogue Status : Catalogue not verified by OEM कैसे बेचा जा रहा है   Selling As : Reseller not verified by OEM श्रेणी का नाम और चतुर्थांश   Category Name & Quadrant : Safety Cap for Self Closing Valves of LPG Cylinders (V2) (Q3) मॉडल   Model: PN एचएसएन कोड   HSN Code: 39235010	1,120,000	packet	2.21	जीएसटी   GST (18%) : 377,572.881 जीएसटी उपकर 1   GST Cess 1 (00%) : 0 जीएसटी उपकर 2   GST Cess 2 (0 per accounting unit) : 0 जीएसटी पर इनपुट टैक्स क्रेडिट (आईटीसी)   Input Tax Credit (ITC) on GST (100%) : 377,572.881 जीएसटी उपकर पर आईटीसी 1   ITC on GST Cess 1 (100%) : 0 जीएसटी उपकर पर आईटीसी 2   ITC on GST Cess 2 (100%) : 0	2,475,200
कुल ऑर्डर मूल्य   Total Order Value (in INR)						2,475,200

परोक्षिती विवरण   Consignee Detail						
क्र.सं.   S.No	परोक्षिती   Consignee	वस्तु   Item	लॉट नंबर   Lot No.	मात्रा   Quantity	दिनांक के बाद डिलीवरी शुरू करना है   Delivery Start	वितरण पूरा कब तक करना है   Delivery To Be Completed

				After	By	
1	पद   Designation :- ईमेल आईडी   Email ID : buycon855.md.up@gembuyer.in संपर्क   Contact :- जीएसटीआईएन   GSTIN :- पता   Address : Indane Bottling Plant Jamour, Jalalabad road Shahjahanpur -242001 Uttar Pradesh, SHAHJAHANPUR, UTTAR PRADESH-242001, India	PN--Parasnath Enterprises Safety cap for Self closing valves of LPG cylinders	1	560,000	08-Feb-2024	08-Mar-2024
			2	560,000	07-May-2024	06-Jun-2024

### Product Specification for PN--Parasnath Enterprises Safety cap for Self closing valves of LPG cylinders

विनिर्देश   Specification	उप-विनिर्देश   Sub-Spec	मूल्य   Value
Requirements	Item	Safety cap for Self closing valves of LPG cylinders
	Material for safety cap	Safety Caps moulded out of DU PONT DELRIN 500P/900P/1700P or TENAC 5010 or CELCON M90/ M140 /M270 (VIRGIN MATERIAL) or KOCETAL VIRGIN MATERIAL or equivalent or better, suitable for fixing at the outlet of Self - Closing Valves (25.6 mm dia outlet) as per drawing enclosed herewith, with Stainless Steel spring clip and soft twin nylon chord of strength as specified in drawing.
	Drawing of Safety Cap with spring	The safety cap with spring shall be as detailed in enclosed drawing.
	Embossing of Cap	Each and Every Cap should have company brand name embossed on it as per enclosed drawing.
	Description	Safety cap for self-closing valve for LPG cylinder complete with spring and soft twin nylon chords with knot fused to ensure that it does not get opened under any circumstances
	pneumatic pressure (kg /sq cm)	Safety Cap should withstand pneumatic pressure (kg /sq cm) of 17kg /sq cm
	Tampering of Cap spring	Cap spring should be tempered in such a way that it should facilitate easy fitment/ removal and it should not become loose after at least 1000 operations of opening and closing
	Chord	Nylon Chord ( Twin Chord) of diameter of 2.5 mm
	Length of Chord	Nylon Chord length as per enclosed drawing
	Spring ( Clip),	Stainless Steel Spring as per enclosed drawing
	Identification mark	Each cap should have manufacturer's identification mark embossed on it in addition to arrow mark. Each cap should be marked with "RD 158178" (As per drawing)
	weight of Safety cap	The minimum weight of 10 Safety Caps picked up at random (bare caps, without spring and chords) shall be gms (80±5)
	Moulding	Moulded using Automatic Injection moulding machines only and not by semi automatic/ hand moulding machines
	Testing	The samples of cap Assembly and or the raw material as well as spring material used would be tested by Oil companies in a NABL approved laboratory/LERC and the results so obtained would be final and binding on seller
	Quality Assurance Plan (QAP)	Sellers should ensure quality as per the enclosed Quality Assurance Plan (QAP), which is binding.
	Packing size	Each Packet contains 1000 Nos. of Safety caps
Test Report Details	Availability of Test Report from LERC, Bangalore or any NABL accredited lab to prove conformity to specification	Yes
	Test Report to be submitted to the Buyer on Demand	Yes
	Vendor should be OITC (Oil Industry Technical Committee) approved, OITC approval letter to be submitted to the buyer	Yes

### विक्रेता विशिष्टता दस्तावेज़ | Seller Specification Document:

1. <a href="#">Applicable Drawing Document</a>	mkp.gem.gov.in/uploaded_documents/cms/tp/home_mate_cont_tank_sa62730477/51/16/877/CategorySc hema/gem_dgsnd_drawing_document/2019/9/26/safety-cap-drawing_2019-09-26-10-09-27_06c84a0e2691ba4aff9 5546128d80a25.pdf
2. <a href="#">Applicable Specification Document</a>	mkp.gem.gov.in/uploaded_documents/cms/tp/home_mate_cont_tank_sa62730477/51/16/877/CategorySc hema/qc_spcn_document/2019/12/12/new-qap-for-safety-cap_2019-12-12-12-55-06_7381819b5a301ad1d2ab642b f9cc49b1.pdf
3. <a href="#">Verified and Signed Tp document</a>	mkp.gem.gov.in/uploaded_documents/cms/tp/home_mate_cont_tank_sa62730477/51/16/877/CategorySc hema/tp_document/2019/12/13/safety_2019-12-13-10-55-12_8ad516f127ab71b06788e7ad4e331a76.pdf

### ईपीबीजी विवरण | ePBG Detail

सलाहकार बैंक   Advisory Bank :	State Bank of India
ईपीबीजी प्रतिशत (%)   ePBG Percentage(%):	10.00

## आरसीएम/एफसीएम के संबंध में सामान्य खंड | General Clauses w.r.t RCM/FCM

1. Where ever RCM is applicable, for sellers (Regular GST registered seller who opted out of FCM as per notifications of GST like GTA , unregistered seller), Buyer have liability of paying the GST and GST cess to the government on the specified rate mentioned by them in this contract. Seller will invoice buyer with Zero GST and GST cess.
2. For Registered sellers as per FCM, rates will be inclusive of prescribed rate of GST and GST cess. ITC available to buyer as shown in the bid document have been applied while evaluating the bids. Seller has liability of paying the GST and GST cess to the govt and same will be charged from buyer while invoice.
3. For Registered sellers who opted for RCM while quoting for specified category under section 9(3) like GTA rates will be exclusive of GST and GST cess. GST and GST cess as indicated by the buyer in the bid document payment of GST and GST Cess will be the liability of buyer.
4. For Unregistered sellers Liability of payment of GST and GST cess is in Buyers scope. GST and GST cess as indicated by the buyer in the bid document will be the liability of buyer . Unregistered seller will invoice buyer with zero GST and Zero GST cess.
5. For sellers under Composition Scheme: There is no liability of payment of GST and GST cess in Buyers cope. Seller will invoice Zero GST and GST cess in the invoice to buyer.

## नियम और शर्तें | Terms and Conditions

### 1. General Terms and Conditions-

- 1.1 This contract is governed by the [General Terms and Conditions](#), conditions stipulated to this Product/Service as provided in the Marketplace.
- 1.2 This Contract between the Seller and the Buyer, is for the supply of the Goods and/ or Services, detailed in the schedule above, in accordance with the General Terms and Conditions (GTC) unless otherwise superseded by Goods / Services specific Special Terms and Conditions (STC) and/ or BID/Reverse Auction Additional Terms and Conditions (ATC), as applicable

### 2. Buyer Added Bid Specific Terms and Conditions-

#### 2.1 Generic

OPTION CLAUSE: The Purchaser reserves the right to increase or decrease the quantity to be ordered up to 25 percent of bid quantity at the time of placement of contract. The purchaser also reserves the right to increase the ordered quantity by up to 25% of the contracted quantity during the currency of the contract at the contracted rates. Bidders are bound to accept the orders accordingly.

#### 2.2 Generic

Bidder shall submit the following documents along with their bid for Vendor Code Creation:

- a. Copy of PAN Card.
- b. Copy of GSTIN.
- c. Copy of Cancelled Cheque.
- d. Copy of EFT Mandate duly certified by Bank.

#### 2.3 Generic

Products supplied shall be nontoxic and harmless to health. In the case of toxic materials, Material Safety Data Sheet may be furnished along with the material.

#### 2.4 Generic

1. The Seller shall not assign the Contract in whole or part without obtaining the prior written consent of buyer.
2. The Seller shall not sub-contract the Contract in whole or part to any entity without obtaining the prior written consent of buyer.
3. The Seller shall, notwithstanding the consent and assignment/sub-contract, remain jointly and severally liable and responsible to buyer together with the assignee/ sub-contractor, for and in respect of the due performance of the Contract and the Sellers obligations there under.

#### 2.5 Scope of Supply:

Scope of supply (Bid price to include all cost components) : Only supply of Goods

#### 2.6 Purchase Preference (Centre):

Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference, the bidder must be the manufacturer of the offered product in case of bid for supply of goods. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered product or service. If L-1 is not an MSE and MSE Seller (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band defined in relevant policy, such Seller shall be given opportunity to match L-1 price and contract will be awarded for percentage of 25% of total value.

#### 2.7 Certificates:

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

#### 2.8 Certificates:

The bidder is required to upload, along with the bid, all relevant certificates such as BIS licence, type test certificate, approval certificates and other certificates as prescribed in the Product Specification given in the bid document.

#### 2.9 Certificates:

Material Test Certificate Should Be Sent Along with The Supply. The Material Will Be Checked by Buyer's Lab & the Results of the Lab will be the Sole Criteria for Acceptance of the Item.

#### 2.10 Purchase Preference (State):

Purchase preference to Micro and Small Enterprises (MSEs) from the State of Bid Inviting Authority : Purchase preference will be given to MSEs as Micro and Small Enterprises from the State of Bid inviting Authority whose credentials are validated online through Udyog Aadhaar/URC for that product category. If the bidder wants to avail the Purchase preference, the bidder must be the manufacturer of the offered product in case of bid for supply of goods. Traders are excluded from the purview of Public Procurement Policy for Micro and Small Enterprises. In respect of bid for Services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered product or service. If L-1 is not an MSE and MSE Seller (s) has/have quoted price within L-1+ 15 Quoted price as percentage margin of purchase preference/price} % of margin of purchase preference /price band defined in relevant policy, such Seller shall be given opportunity to match L-1

price and contract will be awarded for percentage of 25 % of total value as defined/ decided in relevant policy.

2.11 *Buyer Added Bid Specific ATC:*

Buyer uploaded ATC document [Click here to view the file](#).

2.12 *Buyer Added Bid Specific ATC:*

Buyer Added text based ATC clauses

Buyer Added text based ATC clauses

Criteria:-

### 1. Pre-Qualification Criteria (PQC) :

**Bidders must submit following documents as minimum pre-qualifying criteria for this tender. All such documents must be valid as on the closing date of tender:**

Sr. No.	Criteria	PQC Documents to be uploaded
i.	<b>Minimum Average Annual Turnover of the Bidder</b>	<p>The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be at least 21.47 Lakh/- And 18.25 Lakh/- for MSE bidder as indicated in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria. Audited balance sheets of financial years 2022-23, 2021-22 AND 2020-21 shall be accepted.</p> <p><b>No Turnover exemption to MSE.</b></p>
ii	<b>Years of Past Experience required (Experience Criteria)</b>	<p>For experience, the order(s) executed by the bidder, during the last five years ending on the last day of the month immediately preceding the month in which the last date of bid submission falls, should be considered as under:</p> <p><b>Three orders each executed for "similar item" Safety Cap for self closing valve of LPG Cylinder where executed value is not less than the amount equal to Rs. 1288560 /-</b></p>

**And For MSE bidders amount equal to Rs. 1095276/-**

**OR**

**Two orders each executed for “similar item” Safety Cap for self closing valve of LPG Cylinder where executed value is not less than the amount equal to Rs. 1718080 /-**

**And For MSE bidders amount equal to Rs. 1460368/-**

**OR**

**One order executed for “similar item” Safety Cap for self closing valve of LPG Cylinder where executed value is not less than the amount equal to Rs. 2147600/-**

**And For MSE bidders amount equal to Rs. 1825460 /-**

**FOB/FCA/FOR Dispatch point price (inclusive of P&F, if any) shall be considered for arriving at the executed order value. However, in case any other cost component like TPI charges, Freight charges, Taxes & Duties etc. are not indicated separately and are already included in the Purchase Order Value, as evident from the submitted Purchase order copies, then executed order value shall include such inclusive cost components also for the purpose of PQC evaluation.**

**Last date of order execution may fall in the above mentioned period i.e. within last five years ending on the last day of the month immediately preceding the month in which the last date of bid submission falls without considering any extensions.**

**B) Additional terms & conditions:-**

**1) The total quantity of items mentioned in bid document is nos. of packings containing 1000 Nos. Safety Cap and bidders have to quote accordingly.**

**2) Technical specifications, Drawing and Quality assurance plan are attached with this bid document which is to be complied. Payment shall be released after getting satisfactory test results from LERC testing lab.**

**3 ) Security deposit is to be paid online only through IOCL ePayone portal which can be accessed through the link**

<https://epayone.indianoil.in/>

**Any other mode of payment is not acceptable.**

**4) Bid Security declaration in lieu of EMD format is attached with the bid which is to be submitted mandatorily failing which bid shall be rejected.**

**TENDER EVALUATION CRITERIA WITHOUT REVERSE AUCTION**

SPECIAL CLAUSES ON TAXATION (SCT)

The following clauses are relevant for tenders for works contract under GST Law:

Clause No.	Description
	DEFINITIONS
1	Contractual period / Work Completion Period /Contractual Delivery Date / Contractual Completion Period shall mean the Scheduled Delivery / Completion  Period as mentioned in the LOA (Letter of Acceptance) or Purchase Order or Work Order and shall also include approved extensions, if any.
	GENERAL
1	Where any portion of the GCC/any other section of tender, is repugnant to or at variance with any provision of the Standard Taxation Condition (STC), then the provision of the STC shall be deemed to override the provisions of the GCC and shall,  to the extent of such repugnance or variations, prevail.
2	For the purpose of this STC, the term "tax" in addition to tax imposed under CGST (Central Tax)/SGST (State Tax)/IGST (Integrated Tax)/UTGST (Union Territory Tax)/ GST Compensation Cess Acts, also includes any duties, cess or statutory levies levied  by central or state authorities.
3	Rate variation in Taxes and any new promulgated taxes after last date of the submission of price bid only on the final product and/or services (applicable to invoices raised on IOCL) within the contractual delivery date /period (including extension approved if any) shall be on IOCL's Account against submission of documentary evidence.  Further, in case of delay in delivery of goods and/or services, any upward rate variation in Taxes and any new promulgated taxes imposed after the contractual delivery date shall be to the Seller's / Contractor's Account.  Similarly in case of any reduction in the rate(s) of the Taxes between last date of submission of price bid relevant to the Contract and the date of execution of activities under the contract, the Contractor shall pass on the benefit of such reduction to IOCL with the view that IOCL shall pay reduced duty/Tax to Govt.
4	Wherever any escalation / de-escalation linked to raw material price (Basic price excluding taxes) is allowed as per terms of the contract, Variation to the extent related to escalation / de-escalation of value of material shall be allowed without Tax unless specified otherwise.
5	It would be the responsibility of the contractor to get the registration with the respective Tax authorities. Any taxes b

being charged by the Contractors would be claimed by issuing proper TAX Invoice indicating details /elements of all taxes charged and necessary requirements as prescribed under the respective tax laws and also to mention his correct and valid registration number(s) along with IOCL's registration number as applicable for particular supply on all invoices raised on IOCL.

Contractor to provide the GSTIN number from where the supply is proposed to be undertaken. Further the HSN Code / Service Accounting Code (SAC) as applicable for the subject tender needs to be provided in the columns provided in the technical

bid.

Clause No.	Description
	<p>In case the contractor is opting for Composition scheme under the GST laws (i.e., Section 10 of the CGST Act, 2017 and similar provisions under the respective State / UT law), the contractor should confirm the same. Further the contractor to confirm the issuance of Bill of Supply while submission of tender documents and no GST will be charged on IOCL.</p> <p>In case the contractor is falling under Unregistered category, the contractor should confirm the same.</p>
6	<p>The contractor would be liable to reimburse or make good of any loss/claim by IOCL towards tax credit rejected /disallowed by any tax authorities due to non-deposit of taxes or non-updation of the data in GSTIN network or non-filing of returns or non-compliance of tax laws by the Contractor by issuance of suitable credit note to IOCL. In case, contractor does not issue credit note to IOCL, IOCL would be constrained to recover the amount including interest payable along with Statutory levy/Tax, if any, payable on such recovery.</p>
7	<p>Tax element on any Debit Note / Supplementary invoice, raised by the contractor will be reimbursed by IOCL as long as the same is within the permissible time limit as per the respective taxation laws and also permissible under the Contract terms and conditions. Contractors to ensure that such debit Notes are uploaded while filing the Statutory returns as may be prescribed from time to time.</p>
8	<p>The contractor will be under obligation for quoting/charging correct rate of tax as prescribed under the respective Tax Laws. Further the Contractor shall avail and pass on benefits of all exemptions/concessions/benefits/waiver or any other benefits of similar nature or kind available under the Tax Laws. In no case, differential Tax Claims due to wrong classification of goods and/or services or understanding of law or rules or regulations or any other reasons of similar nature shall be entertained by IOCL.</p>
9	<p>In case, IOCL's Input Tax Credit (ITC) is rejected on account of wrong levy of tax i.e., payment of Integrated Tax in place of Central Tax+ State/Union Territory Tax or vice versa, the contractor is liable to make good the loss suffered by IOCL by issuance of suitable credit note to IOCL. In case, contractor does not issue credit note to IOCL, IOCL would be constrained to recover the amount including interest payable along with Statutory levy, if any, payable on such recovery.</p>
10	<p>In case the contractor is opting for Composition scheme under the GST laws, in such event the evaluation of his bid will be based on the Quoted Price.</p> <p>In case the contractor is falling under Unregistered category, then GST liability, if any, on IOCL will be included for the purpose of evaluation.</p>
11	<p>In case, IOCL is eligible to avail Input TAX Credit (ITC), the same shall be reduced from the delivered price to arrive at the net landed cost.</p>
12	<p>IOCL shall reimburse GST levied as per invoice issued by the Contractor as prescribed under section 31 of the CGST Act and respective states and Rules.</p>
13	<p>To enable IOCL to avail ITC, the contractor/supplier shall furnish/submit any and all certificates, documents and declarations as are required by IOCL to avail of the ITC with respect to GST reimbursed by IOCL on materials sold to IOCL.</p>
14	<p>Invoice should be raised as per Tax Rates mentioned in the BIDs and in case at the time of raising Invoice if the invoices raised are not as per Tax rates mentioned in the bid, payment will be limited to the rate quoted as per BID subject to increase</p>

Clause No.	Description
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	/decrease in Rates after last date of submission of Price Bid provided delivery is within the Contractual period.
15	CUSTOM DUTY (These clauses will not be applicable wherever port clearances are in the scope of IOC and IOC is to take delivery at Port) applicable for Global Tender
15.1	Custom Duty for this clause shall mean Basic Custom Duty, Additional Duty of Customs levied under Section 3 of the Customs Tariff Act equivalent to the IGST and Education Cess and Secondary and Higher Secondary Cess.
15.2	The contractor shall within 7 (seven) days of dispatch /shipment of any such materials forward to the owner, the following documents. Supplier's /Vendor Invoice indicating item wise price of the materials for the purpose of assessing customs and other Import duties. Bill of lading/Airway Bill. Package wise packing list. Certificate of origin and other relevant documents relating to the identification of the materials. Other relevant documents for the assessment of customs duties and the clearance of goods through Customs.
15.3	The Contractor shall also be fully responsible for Port and Customs clearance including stevedoring, handling, unloading, loading and storage and for satisfying all Port and Customs formalities for the clearance of the goods, including preparation of the BILL(s) of Entry mentioning the applicable GSTIN of IOCL and other documents required for import and/or clearance of the goods. The applicable GSTIN shall be advised by IOCL. The Contractor shall also be fully responsible for any delays, penalties, interest, demurrages, shortages and any other charges and losses, if any in this regard.
15.4	The Custom Duty payable shall be reimbursed on production of supporting documents or paid directly to the Customs Authority, as the case may be.
15.5	IOCL shall pay the CUSTOM DUTY within 1 (one) working day or specified under Customs law, after the day on which the CONTRACTOR furnishes the complete necessary documents including duty requisition slip along with BILL of ENTRY to the IOCL's designated office for release of requisite materials/ equipment from Customs.  However additional cost on account of delayed payment of Custom duty due to IOCL's fault shall be paid by IOCL.
15.6	IOCL will not bear liability towards payment of safeguard duty, Anti-Dumping duty, Protective Duty or Countervailing Duty on subsidized articles or any other such duties of Customs imposed by the Government of India under Custom Tariff Act 1975 applicable on such materials in India.
15.7	All other costs towards Port and Customs Clearance shall be the contractor's responsibility including appointment and payment to clearing agents and no reimbursement will be made by IOCL except as quoted in the price bid.

Clause No.	Description
15.8	The contractor shall provide IOCL with all documents necessary for IOCL to claim Input Tax Credit (ITC) of the IGST levied under Section 3 of the Custom Tariff Act. Should the contractor fail to provide any such document(s) resulting in a shortfall in the ITC available to IOCL, the shortfall shall be made good by the contractor by issuance of suitable credit note to IOCL. In case the contractor does not issue credit note to IOCL, in such case, IOCL would be constrained to recover the amount along with interest and statutory levy, if any, and such recovery would be without prejudice to any other mode of recovery from the Running Account or other bills or payments to the Contractor.
15.9	The input tax credit available to IOCL will be reduced to arrive at the net Landed cost in the hand of IOCL for evaluating the Bids.
15.10	In case the bidder is availing any exemption under the prevailing customs law, then necessary documentary proof for availing the said exemption is required to be submitted. In the event of non-submission of the requisite documents as per the conditions for availing the exemption by the successful bidder, then the additional outflow on account of various taxes and duties will be recovered from the bidder.
15.11	

	The Tariff Head under which the goods will fall should be clearly mentioned along with the Custom Duty Rate at the time of submission of Bid.
16	ROAD PERMIT /WAYBILL
16.1	IOCL will issue Road Permit/Waybill, by whatever name it is called, to the Contractor only in those cases where materials is purchased by IOCL directly and/or IOC is statutorily required to issue the Road permit/Way Bill, by whatever name it is called. Contractor will be under obligation for proper utilization of road permits for the specific supply and in case of seizure of goods/vehicle; the Contractor will be wholly responsible for release and reimburse the litigation cost to IOCL.
16.2	IOCL shall on no account be responsible for delay or hold up due to the timely non availability of such documents as are required to be furnished by the owner to obtain the Road Permit/Waybill, by whatever name it is called. However, IOCL shall make best efforts to provide sufficient number of Road Permits/waybill, by whatever name it is called. on demand to avoid any delay or hold up.
17	Works Contract / Composite Supply / Mixed Supply
17.1	Works contracts as defined under the GST law includes Contracts for Building, Construction, Fabrication, Completion, Erection, Installation, fitting out, Improvement, Modification, Repair, Maintenance, Renovation, Alteration or Commissioning of any immovable property wherein transfer of goods is involved in the execution of such contracts.  Composite Supply has been defined as supply in which two or more supply of goods or service or both or any combination are naturally bundled and supplied in conjunction with each other in the ordinary course of Business, and then the rate as applicable for principal supply will be applicable on the entire transaction.  Mixed supply has been defined as supplies of goods or service or both which are made in conjunction with each other for a single price and which does not constitute a composite supply then the rate as applicable for the highest rate will be applicable.

Clause No.	Description
	In view of the above various definitions under GST law, bidders are required to evaluate the jobs to be undertaken covered under the tender and quote accordingly by taking in to account the nature of Job read with the legal provision.
17.2	The place of supply in relation to an immovable property shall be the location at which the immovable property is located or intended to be located. Hence the bidders have to seek registration at the locations where the work is intended to be carried out.
17.3	In case, IOCL is eligible to avail Input TAX Credit (ITC), the same shall be reduced from the delivered price to arrive at the net landed cost. IOCL shall reimburse GST levied as per TAX invoice issued by the Contractor as prescribed under respective GST Acts and Rules. In case the contractor is not permitted to issue Tax Invoice the same should be clearly mentioned in the price Bid.
17.4	To enable IOCL to avail ITC, the contractor/supplier shall furnish/submit any and all certificates, documents and declarations as are required by IOCL to avail of the ITC with respect to VAT reimbursed by IOCL on materials sold to IOCL
17.5	Invoice should be raised as per Tax Rates mentioned in the BIDs and in case at the time of raising Invoice if the invoices raised are not as per Tax rates mentioned in the bid, payment will be limited to the rate quoted as per BID subject to increase /decrease in Rates after last date of submission of Price Bid provided delivery is within the Contractual period.
18	INCOME TAX
18.	<u>Resident Bidders:</u>  a) The contractor shall be exclusively responsible and liable to pay Taxes on Income arising out of payment made out of the contract. b) Wherever withholding tax i.e., Tax deduction at source (TDS) is applicable under the Income tax Act, 1961 the same will be deducted from the Invoices raised and TDS Certificate as per provision of the Income tax Act and Rules shall be issued to the contractor. c) PAN is mandatory. If PAN is not provided TDS would be deducted at higher rate as per the provisions of Income

e Tax Act.

Non-Resident Bidder:

- a) Notwithstanding anything mentioned in the contract, Letter of Acceptance, BID Documents or any correspondences, following clauses shall be applicable with respect to Indian Income Tax including withholding tax.
- b) The CONTRACTOR shall be exclusively responsible and liable to pay all income taxes on any payments arising out of the Contract, whether payable in India or outside India.
- c) Any payment to non-resident or its permanent establishment (PE) in India which is chargeable to tax in India attracts withholding tax in India under Income Tax Act, 1961 shall be subject to provisions of Double Taxation Avoidance Agreement (DTAA) wherever applicable, for withholding tax purposes only.
- d) Contractor shall not include withholding tax / tax deductible at source in its quoted price. Withholding tax as applicable as per Indian Income Tax Act read

Clause No.	Description
	<p>with respective Double Taxation Avoidance Agreements (DTAA) will be borne by IOCL.</p> <ol style="list-style-type: none"><li>e) Notwithstanding Clause "3" above, where Contractor intends to obtain a Certificate of Lower or NIL Withholding Tax/Tax deductible at source in terms of provisions of Indian Income Tax Act, 1961 and rules made thereunder, withholding tax/Tax deductible at source will be deducted from amount payable under the contract as per Certificate issued by tax authorities under Income Tax Act, 1961 and rules made thereunder.</li><li>f) In all cases whether Withholding tax/Tax deductible at source is borne by IOCL as described in Clause "4" above or deducted from amount payable as per contract as described in Clause "5" above, Certificate of Withholding tax/Tax deducted at source will be provided by IOCL enabling contractor to claim credit of the same in their country of residence.</li><li>g) To facilitate benefits of DTAA, Contractor shall provide copy of:<ol style="list-style-type: none"><li>i. Tax Residence Certificate (TRC),</li><li>ii. Form 10F as described in Rule 21AB of Income Tax Rules, 1962,</li><li>iii. NO PERMANENT ESTABLISHMENT CERTIFICATE (NO PE) as may be required,</li><li>iv. Permanent Account Number (PAN), if available or</li><li>v. Declaration in lieu of PAN as per Rule 37BC of Income Tax Rules, 1962.</li><li>vi. Any other document(s) which might be required to enable IOCL to apply Lower OR NIL rate of withholding tax.</li></ol></li></ol>
19	<p>Wherever provisions of Tax deduction at Source (TDS) are applicable under the CGST / SGST / UTGST/IGST Act, 2017 on supplies of goods or services or both to IOCL, tax will be deducted from the invoice raised and deposited with the authorities by IOCL. TDS certificate as per provisions of CGST / SGST / UTGST/IGST Act, 2017 shall be issued by IOCL.</p>

**INCOME TAX:**

- a. The contractor shall be exclusively responsible and liable to pay Taxes on Income arising out of payment made out of the contract.
- b. Wherever withholding tax i.e., Tax deduction at source (TDS) is applicable under the Income tax Act, 1961 the same will be deducted from the Invoices raised and TDS Certificate as per provision of the Income tax Act and Rules shall be issued to the contractor.
- c. PAN is mandatory. If PAN is not provided TDS would be deducted at higher rate as per the provisions of Income Tax Act.

नोट: यह सिस्टम जनरेटेड फाइल है। कोई हस्ताक्षर की आवश्यकता नहीं है। इस दस्तावेज़ का प्रिंट आउट भुगतान/लेनदेन उद्देश्य के लिए मान्य नहीं है।

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