CORRIGENDUM-1

SUBJECT :

Clarification and Replies to Pre-Bid Queries

The Maharashtra Electricity Regulatory Commission (MERC) has published e-Tender (RFP) on Maharashtra Governments e-tendering-portal (https://mahatenders.gov.in) and MERC Website, for "**Appointment of Chartered Accountant / Cost Accountant Firms for Assistance in Accounts related tasks**". The 'Last Date for Submission of the Bid' is extended till 13th November, 2026 till 16:00 hours.

The clarifications / replies to the pre-bid queries are as follows:

Tender for Appointment of Chartered Accountant / Cost Accountant Firms for assistance in Accounts related tasks

Queries raised by prospective bidders and clarifications

Query Sr. No	Query raised	Clarification
1	It is submitted that there is no empanelment by C&AG for cost audit. There is no empanelment of cost auditor by C&AG. As such it is requested to relax the eligibility criteria for empanelment with C&AG for Cost Accountants / Firms of Cost Accountants for assistance in accounts related tasks.	There is **no requirement of empanlement with C&AG** for Cost Accountants / Firms of Cost Accountants/ Chartered Accountants / Firms of Chartered Accountants.
2	Kindly Confirm the number of GST registrations held by MERC that would be covered under the assignment	GST : 27AAAGM0004R1ZB & GST TDS : 27AAAGM0004R1DK (2 GST Registrations are covered under the assignment)
3	Kindly provide the approximate monthly/ annual volume and value of transactions relating to sales/ receipts and purchases/ procurements to help us assess the workload involed	Expenditure of 2.50 Cr to 3.00 Cr per month (approximately)
4	Kindly clarify whether the scope included preparation and filling of annual GST returns, including GSTR-9 and GSTR-9C, wherever appilcable, in addition to monthly GST compliance	Yes (All the returns required by the Law)
5	Kindly clarify whether assistance in responding to departmental queries is restricted to routine correspondence, departmental notices and pre-Show Cause Notice (SCN) communications, or also extends to SCNs, adjudication proceedings, hearings and appeals.	Assistance required in responding to departmental queries is restricted to routine correspondence, departmental notices and pre-Show Cause Notice (SCN) communications
6	Tax Audit and Independence Requirements - Since Clause 5(a) includes preparation and finalisation of accounts, while Clause 5(e) includes Tax Audit, kindly clarify whether the same firm is expected to undertake both assignments. If so, please clarify the extent of involvement in preparation of accounts, considering the applicable ICAI guidelines on auditor independence and potential self-review threats.	Yes, the assignment includes filing of Tax Audit Report and Income Tax Returns by the same firm

MAHARASHTRA ELECTRICITY REGULATORY COMMISSION

ASST. ACCOUNTS OFFICER
MAHARASHTRA ELECTRICITY
REGULATORY COMMISSION

7	Clarify expected team composition and minimum deployment requirement at MERC office	The work as given in scope is to be completed by selected firm. The firm may decide the deployment as they think fit so as to submit required work in timely manner.
8	Expected man-days or effort estimation for proper costing	The work as given in scope is to be completed by selected firm. The firm may decide the deployment as they think fit so as to submit required work in timely manner.
9	Payment is linked to submission of bills - Frequency of billing (monthly/quarterly/yearly) or any milestone-based payments	Bills may be raised Quarterly in case of E-TDS, GST & PT Returns and Yearly for Preparation and Finalization of Accounts and filing of income tax returns including tax audit subject to satisfactory completion of work done.
10	Clarification on extent of involvement in replying to C&AG audit queries—drafting only or full representation.	drafting of replies
11	Kindly clarify whether MSME vendors are exempted from submission of Earnest Money Deposit (EMD) of ₹15,000, as per applicable government procurement policies.	MSME vendors are exempted from submission of Earnest Money Deposit (EMD) of ₹15,000. The bidder has to ensure and submit relevant documents in support of his claim for exemption.
12	Please clarify whether the selected firm is required to undertake complete bookkeeping/accounting entries or only finalization of accounts based on records maintained by MERC.	Only finalization of accounts based on records maintained by MERC.
13	Kindly specify the extent of support expected during C&AG audit, including representation before audit teams and number of audit observations generally raised.	drafting of replies
14	The term "other related tasks" appears multiple times in the RFP. Kindly define its scope and limitations.	other related tasks in each task is works incidental to the work given in each task.
15	Does the scope include: A) GST Annual Returns (GSTR-9/9C)?	Yes
16	B) GST audits/assessments/notices?	Yes - Submission of clarifications
17	C) TDS assessments and TRACES-related matters?	Yes - Submission of clarifications
18	D) Income Tax scrutiny, assessments, appeals and representations?	No
19	In case of departmental proceedings, hearings, appeals or litigation, will separate professional fees be payable?	The work is as given in scope of work

MAHARASHTRA ELECTRICITY REGULATORY COMMISSION

ASST. ACCOUNTS OFFICER
MAHARASHTRA ELECTRICITY
REGULATORY COMMISSION

20	Kindly provide approximate annual volume of: A) GST transactions.	GST-RCM Rs. 78.24 Lakhs + GST-TDS Rs. 23.39 Lakhs
21	B) TDS transactions.	Rs. 2.63 Crores (TDS Consultancy, Contract, Rent & Salary)
22	C) Number of employees covered under Professional Tax.	35 to 40 Employees
23	Annexure-II seeks "Annual Fees". Kindly clarify whether: A) Fees are to be quoted item-wise or as a consolidated annual fee.	Fees to be given to each point. Annual fees will be its total.
24	Since the contract period is five years, will any price escalation/indexation be permitted during the contract period?	Bidders are free to quote total fees by including escalation / indexation
25	Kindly provide the bid evaluation methodology, including: A) Technical evaluation criteria.	All firms fulfilling eligibility criteria will be technically qualified. L1 will be selected from the technically qualified firms.
26	B) Minimum qualifying marks, if any.	
27	C) Weightage of technical and financial bids.	
28	Kindly provide the estimated value of the assignment.	Present Annual Fees for aforesaid tasks is Rs. 2,52,000/-
29	Kindly specify: A) Minimum manpower deployment expected.	The work as given in scope is to be completed by selected firm with as many deployment as they think fit so as to submit required work in timely manner.
30	B) Whether work is to be performed at MERC office or can be executed from the firm's office.	Work may be executed from the Firm's Office and from MERC office, as and if required
31	C) Availability of support from MERC's Accounts Department.	Tally and other related data will be provided for Finalization of Annual Accounts, Tax Audit, and filing of Monthly, Quarterly and Annual Returns (GST, PT, IT, TDS etc)
32	Minimum basic cost of the tender	No Minimum basic cost of the tender is specified. Bidders may quote their best bid price.
	Link for MERC Annual Reports	https://merc.gov.in/report-type/annual-reports/
	Link for MERC Audited Annual Account Reports	https://merc.gov.in/report-type/annual-account-reports/

MAHARASHTRA ELECTRICITY REGULATORY COMMISSION

ASST. ACCOUNTS OFFICER
MAHARASHTRA ELECTRICITY
REGULATORY COMMISSION

CORRIGENDUM-2

SUBJECT :

Extension of 'Last Date for Submission of Bid'

The Maharashtra Electricity Regulatory Commission (MERC) has published e-Tender (RFP) on Maharashtra Governments e-tendering-portal (https://mahatenders.gov.in) and MERC Website, for **"Appointment of Chartered Accountant / Cost Accountant Firms for Assistance in Accounts related tasks"**. The 'Last Date for Submission of the Bid' was 4h November, 2026 upto 16:00 hours.

Now, the last date for submission of Bids is extended till 13th November, 2026 till 16:00 hours.

The revised date and time for opening of Bids will be 13th November, 2026 at 16:00 hours.