



भारतीय दूरसंचार विनियामक प्राधिकरण
TELECOM REGULATORY AUTHORITY OF INDIA
भारत सरकार/ Government of India



F.No. AU-3/10/(1)/2022-FEA-I

25.05.2022

Notice Inviting Tender (NIT)

To,

All TRAI Empaneled Metering & Billing Auditors
(As per list given below)

1	CA Alok Dhandhania, Partner Mis AGARWAL & DHANDUANIA, 204, Empire State Building, Ring Road, Surat - 395002, Gujarat	Address: E-loul', Shrungar Residency, Vesu, Sural, Gujarat Telephone No.:0261-2345296, 3015296 Mobile: 09879745937 FAX No.: 0261-2363264 E-mail: aaok@adcaindia.com, surat@
2	Mr. Anil Bhandari, Sr. Partner M/s ANIL ASHOK & ASSOCIATES, 901, Kamala Executive Park, Off. Andheri Kurla Road, J.B. Nagar, Andheri (East), Muinbal - 400 059 Mr. Apoorva Yatindra, Director	Telephone No.022-422 15333 Mobile No. 09821037605 FAX No.022-422 10303 Email-anilbhandari@arilashok.com Telephone No.022-42215336 Mobile No.09892045516 Email- apoorva.yatindra@anilashok.com
3	Ms. Manju Agrawal, Partner, M/s GIANENDER & ASSOCIATES, CA Plot No.6, Site No.21, Geeta Mandir Marg, New Rajinder Nagar, New Delhi-i 10060	Telephone Nos.: 0 11-42412008/ 011- 28743942 Mobile: 9810555448 FAX: 011-424120008 Email id: gka_ma@yahoo.com

4	CA Aakash Singhal, Partner M/s KHANDELWAI JAIN & CO. GF 8 & 9, Hans Bhawan, Bahadur Shah Zafar Marg, New Delhi - 110 002	Tel.No.011-23378795, 23370091, 23370892(Dir) Mobile No.+91-9868 145676, 09313991367 FAX No.011-23378794 Email - akash@kjco.net Mr. Manish Kumar Singhal, Partner Tel.No.011-23370091 Mobile No.491-9818377522 Email id: manishs@kjco.net
5	CA Pranay Kochar, Partner In charge M/s KOCHAR & ASSOCIATES 302, Swapnabhoomi A Wing, S.K. Bole Road, Nr Portuguese Church, Dadar West, Mumbai - 400028	Telefax: 24229490/ .24379537/ 24378212 Mobile.9819846198, 9869423694 Email Id: pranay@kocharassociates.com
6	Mr. Samir Mehta, Partner, M/S M.M. Nissim & Co.LLP Barodawala Mansion, B-Wing, 3rd Floor, 81, Dr. Annie Besant Road, Worli, Mumbai -400018, Maharashtra	Telephone No.022-24969900, 24969911; 24949991 Mobile No.98210533 13 FAX No.022-24949995 Email - samirmehta@mmnissim.com
7	Mr. Jeetendra Bhandari, Partner, M/s MGB & Co. Peninsula Business Park, Tower B, 19th Floor, Lower Parel, Mumbai-400 013	Telephone No.022-61246124, 6124615.8 (Direct) Mobile No.09867299672 Email - jbhandari@mgbco.com, mgbco@mgbco.com
8	Shri S.K. Mittal, Principal. Partner M/s S.K. Mittal & Co. Mittal House, E-29, South Extension Part-II, New Delhi- 110049	Telephone No.: 011-26258517, 26255213 Mobile No.: 09810002943 FAX No.: 011-26255204 Email - skrmittca@yahoo.co.in
9	Mr. Laxmi Kant Saini, Partner M/s S.M. SAINI & ASSOCIATES 120, Mohyal Colony, B/H MMI School, Sector-40, Gurgaon - 122 001	Tel. No. 0124-4276532, 2381062 Mobile 09310832563 FAX No. 0124-2201618 Email -

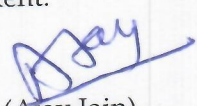
		Laxmikant_saini84@yahoo.co.in Laxmikant.saini@smsaindia.in info@smsaindia.in
10	Mr. Sanjay Gupta, Partner MI s SANJAY GUPTA ASSOCIATES C-4-E/ 135, Janak puri, New Delhi - 110 058	& Tel. No. 011-25547949, 25557949 Mobile No. 09810041074, 9216588112 FAX No. 011-25619535 Email - sanjay@sgaindia.in, info@sgaindia.in, info@sgassociate.com
11	Shri Kashyap Vaidya, Partner, MI s T.R. Chadha & Co. LLP, CA. B-30, Connaught Place, Kuthiala Building, New Delhi-110001	Tel. No. 022-494690(50/ 011- 43259900 Mobile No. 9892240812 FAX No.022-49669023/ 011- 43259930 Email id: kashyap@trchadha.com, suman@trchadha.com, delhi@trchadha.com
12	Mr. Prateek Goyal, Partner, M/s Vinod Singhal & Co., CA, 27, 222, IInd. Floor, Ganpati Plaza, M.I. Road, Jaipur- 302001 (RAJASTHAN)	Telephone No. 0141-289290-91 Mobile No. 9829787040 FAX No.: 0141-4009291 Email id: prateekgoyal@vsc.co.in, fcavinodsinghal@gmail.com

Subject: Special audit to ascertain the status of compliance of direction dated 02.09.2021 regarding prohibition of MNP specific tariff offers by TSPs

The undersigned is directed to invite sealed NIT on aforementioned subject at TRAI, MDS Bhawan, Old Minto Road, New Delhi-110002 on the terms & conditions mentioned in the NIT (Copy attached). The same can be downloaded from the website of TRAI (www.trai.gov.in) and CPP Portal (<http://eprocure.gov.in>).

2 Participation in this NIT is by invitation only and is limited to the selected TRAI's empaneled auditors of Metering & Billing. Please submit your filled and sealed NIT document to the Senior Research Officer (F&EA-I), TRAI, MDS Bhawan, JNL Marg, Old Minto Road, New Delhi-110002 as per timeline mentioned in the attached NIT document.

Encl : As above


(Ajay Jain)
SRO (F&EA-I)

TELECOM REGULATORY AUTHORITY OF INDIA

Notice inviting Tender (NIT)

For carrying out special audit to ascertain the status of compliance of direction dated 02.09.2021 regarding prohibition of MNP specific tariff offers by TSPs

25th May, 2022

Telecom Regulatory Authority of India
Mahanagar Doorsanchar Bhavan, Jawahar Lal Nehru Marg
(Old Minto Road), New Delhi - 110 002

SECTION-I

Invitation to bid for carrying out special audit to ascertain the status of compliance of direction dated 02.09.2021 regarding prohibition of MNP specific tariff offer by TSPs

Telecom Regulatory Authority of India (hereinafter referred to as "TRAI"), Mahanagar Doorsanchar Bhavan, Jawahar Lal Nehru Marg (Old Minto Road), New Delhi - 110002, invites sealed bids from the empaneled auditors of TRAI (List Annexed at Annexure-I) for metering and billing audit, for carrying out special audit to ascertain the status of compliance of direction No. CC-5/2/(1)/2021-F&EA-1Part (1) dated 02.09.2021.

2. The scope of work and the terms and conditions of tender are given in Section-II. The bid shall be submitted in sealed cover, as per the prescribed format given at Section-III and complete in all respects, to Shri Ajay Jain, Sr. Research Officer (F&EA), Telecom Regulatory Authority of India, Mahanagar Doorsanchar Bhavan, Jawahar Lal Nehru Marg (Old Minto Road), New Delhi - 110 002, not later than 15.00 Hrs (3.00 PM) on 10th June, 2022, as per the details given below:-

Issuing Office: Telecom Regulatory Authority of India, Mahanagar Doorsanchar Bhawan, Jawahar Lal Nehru Marg, (Old Minto Road), New Delhi - 110002.

Bid NIT No.: CC-5/2(1)/2021-FEA-I - Part (1)

Date of issue of Bid NIT: 25/05/2022

Last date of receipt of Bid: 10/06/2022, Time 15:00 Hrs. (3.00 PM)

Date of opening of Bid: 10 /06/2022, Time 15:30 Hrs. (3.30 PM) (If the bid opening date is declared a holiday by Govt. of India for any reason, then the bid shall be opened on the next working day at 15:30 Hrs.)

3. The bid should be submitted in a sealed cover envelope duly superscribed "Bid for carrying out special audit to ascertain the status of compliance of direction dated 02.09.2021 regarding prohibition of MNP specific tariff offer by TSPs".
4. Bidders are advised to go through the document carefully and understand various provisions contained therein along with their implications.
5. In all, five (5) auditors will be selected for the audit work, and each auditor will be assigned the audit work of one (1) TSP in two (2) LSAs as per the table given in Para 2.2 of Section II.
6. In case the prospective bidders need any clarification regarding any terms and conditions of the tender, they may contact Shri Kaushal Kishore, Advisor (F&EA-1) or Shri Mayur Gupta, Joint Advisor (F&EA-I) or Sh. Ajay Jain, Senior Research Officer (F&EA-I) within three (3) days from the date of issuance of this NIT. Queries may be sent through e-mail (Email id: advfea1@traigov.in or mayur.gupta@traigov.in or sro-tariff@traigov.in) only. No telephonic/verbal queries will be entertained.

SECTION-II

Instructions to Bidders

1. Introduction

- 1.1. Section 12 of the Telecom Regulatory Authority of India Act, 1997 (hereinafter referred to as "TRAI Act"), confers power upon TRAI to call for information, conduct investigations, etc., where TRAI considers it expedient so to do. TRAI, may, by order in writing, exercise the power conferred therein. Further, section 12(1)(b) provides that TRAI may appoint one or more persons to make an inquiry in relation to the affairs of any service provi; and section 12(1)(c) provides that it may direct any of its officers or employees to inspect the books of account or other documents of any service provider.
- 1.2. TRAI has issued a Direction No. CC-5/2/(1)/2021-F&EA-1-Part(1) dated 02.09.2021 to ensure transparency, uniformity and protection to subscribers, wherein all TSPs are, inter-alia, directed to ensure that only the tariffs reported to TRAI are offered by TSPs through their channel partners/distributors/retailers/third party apps etc.
- 1.3. However, some alleged violations of the said direction dated 02.09.2021 have been reported to TRAI from time to time. Hence, to ascertain the status of lamentation of the said direction dated 02.09.2021, TRAI has decided to conduct a special audit, in accordance with the extant regulatory provisions and power conferred upon it under TRAI Act, to verify as to whether the said direction dated 02.09.2021 issued by TRAI is being complied by TSPs.

2. Scope of work

- 2.1. The scope of work for the audit will be guided by TRAI's Direction No. CC-5/2/(1)/2021-F&EA-1-Part (1) dated 02.09.2021, which emphasized the need to ensure transparency, uniformity, and protection to subscribers, and directed all the telecom service providers to ensure, with immediate effect, that:
 - i. only the tariffs reported to TRAI are offered through their channel partners/distributors/retailers/third party apps etc. and;
 - ii. all tariff offers comply with extant TRAI Regulations/ Directions/ Orders etc. issued in this regard as, where the TSP's name / brand is used for marketing / offering / selling products and services, the responsibility of ensuring compliance of TRAI's regulatory guidelines / provisions shall remain with the TSP.

- 2.2. The special audit shall be conducted in two (2) Licensed Service Areas per TSP as per the following table:

S. No.	Name of Telecom Service Provider (TSP)	Licensed Service Area
1	Bharti Airtel	Bihar UP (East)
2	BSNL	UP (East) Kerala
3	MTNL	Delhi Mumbai
4	Reliance Jio	Maharashtra Madhya Pradesh
5	Vodafone Idea	Maharashtra Gujarat

- i. The estimated cost of the special audit is Rupees Two lakhs only (Rs. 2,00,000/-) per LSA.
 - ii. For the proposed special audit, one auditor for each TSP shall be selected.
- 2.3. The auditor will audit sample size of 1500 subscribers per TSP per LSA, for each of the two quarters i.e. October-December, 2021 and January-March, 2022, for the following categories:
- i. Subscribers who gave port out request but were retained by TSP to verify whether any MNP specific tariff offer for retaining such subscribers were given which were not reported to TRAI.
 - ii. Subscribers who successfully ported into TSP to verify whether any MNP specific tariff offer as subscriber acquisition measure was offered which were not reported to TRAI.
- 2.4. The special audit shall include the following exercises:
- i. The auditor shall find out the tariff offers given by TSPs after receiving port out and port in requests.
 - ii. The auditor shall check the logs of TSPs to find out the success rate of port out/port in requests and analyze the reasons of subscribers not going ahead with porting requests.
 - iii. The auditor shall, as a customer, study the market practice of TSPs with regard to MNP, to find out whether the retention scheme being offered by old TSP and the acquisition scheme being offered by new TSP are in compliance of the said direction dated 02.09.2021. Such study shall be conducted for at least one hundred (100) instances per TSP per LSA.

- iv. The auditor shall also audit the billing/IN System of TSPs for each LSA, to check whether the tariff offers that are not reported to TRAI are configured and offered in such system.
- 2.5. The auditor shall report to Advisor (F&EA-1), TRAI, in all matters.
- 2.6. The special audit is distinct from the routine be metering and billing audit and therefore, the report of special audit shall not be referred to TSPs for rectification/comments. Instead, it shall be submitted directly to TRAI, within forty five (45) days from the date of award of the contract. An incomplete special audit report shall not be accepted.
- 2.7. The auditor shall specify the assistance required from TRAI for facilitation of the special audit. Post issuance of work order/ contract, no further request for any fresh assistance from TRAI shall be entertained.
- 2.8. TRAI may also depute its officers to participate in the special audit and the auditor shall provide access to such officers of TRAI to its premises to oversee/inspect the work being carried out by the auditor.
- 2.9. TRAI may require the auditor to make presentation at TRAI's office during the audit and also after submission of the special audit report; and the auditor shall make such presentation at its expense.
- 2.10. During the audit, the officers of TRAI may visit the billing Centre/offices of TSPs and TRAI may require the respective auditor to be present during such visit.
- 2.11. The auditor shall not bid in respect of TSPs for whom it is currently carrying out Metering and Billing Audit. A certificate in this regard shall also be submitted with the bid.
3. **Terms and conditions of tender**
- 3.1. The prospective auditors shall submit their sealed bid in the format enclosed at Section-III, along with a certificate, signed by its authorized signatory, of its acceptance of all the conditions/clauses of this Notice, addressed to Shri Ajay Jain, Sr. Research Officer (F&EA), Telecom Regulatory Authority of India, Mahanagar Doorsanchar Bhavan, Jawahar Lal Nehru Marg (Old Minto Road), New Delhi – 110 002, not later than 3.00 PM on 10th June, 2022.
- 3.2. Rates should be quoted without erases and overwriting. Any correction in rates is required to be signed and stamped by the bidder; otherwise, the quotation shall be summarily rejected.
- 3.3. The bid shall be inclusive of all taxes and incidental expenses, such as travelling, lodging and boarding etc.
- 3.4. No request for change in quoted rates or in any provision/ clause/ condition of submitted bid will be entertained for any reason.

- 3.5. The following documents are required to be submitted along with the bid:
- (i) NIT document, duly signed and embossed with official seal, on each page;
 - (ii) Proof of registration of GST Number/Tax Certificate OR a self certificate in case the auditor is not covered under GST;
 - (iii) Copy of PAN Card;
 - (iv) A self - certificate to the effect that the auditor has not been blacklisted by Central / State Government / Public Sector Units/Statutory Body or its contracts have not been terminated on account of poor performance;
 - (v) Certificate as per para 2.11 of Section-II of this NIT.
 - (vi) Any other document as solicited as per this NIT.
- 3.6. **Evaluation Criteria:** One auditor will be selected for one TSP, as per the table given at para 2 of Section II. The selection of auditor will be done on the basis of lowest quote (L1) for each of the TSP. In case of one bidder giving lowest quote for more than one TSP, the said bidder will be given an option to select one TSP and for the remaining TSPs, the respective second lowest (L2) bidder will be given the offer to conduct audit on L1 rates for that TSP. In case of refusal by the L2 bidder, the L3 bidder will be given the same offer.
- 3.7. Conditional bid shall be summarily rejected.
- 3.8. Canvassing in any case or form is strictly prohibited and bid of the auditors who resort to canvassing will be summarily rejected.
- 3.9. The competent authority reserves the right to reject any or all of the bids without assigning any reason thereof.
- 3.10. The selected auditor shall convey its acceptance of the award of work within seven days of date of issue of the letter awarding the work along with a Performance Bank Guarantee for three percent (3%) of the quoted rates valid for a period of four (4) months.
- 3.11. The Performance Bank Guarantee shall be forfeited in case the selected auditor fails to perform the obligations under the contract.
- 3.12. For payment towards the work undertaken by it, the auditor shall submit invoice to TRAI after submission of the special audit report. The auditor shall be paid for the work undertaken by it only after acceptance of the said report submitted by it to TRAI.

- 3.13. **Penalty:** In case the auditor fails to submit the special audit reports within the prescribed time period of forty five (45) days, TRAI may impose penalty not exceeding an amount equivalent to one percent (1%) of the quoted rate, for each week of delay subject to a maximum of five percent (5%) of the quoted rate. The amount so determined shall be deducted from the performance bank guarantee or from the payment due to the auditor.
- 3.14. **Termination of contract:** In case the auditor fails to submit the special audit reports within three months, TRAI reserves the right to terminate the contract by giving a notice of fifteen (15) days and deduct the amount of penalty accordingly.
- 3.15. **Arbitration:** In the event of any dispute arising out of this notice inviting tender or any agreement arising therefrom or any matter connected or concerned with the said agreement in any manner of its implementation or any terms and conditions of the said agreement, the matter shall be referred to Secretary, TRAI, who may himself act as sole arbitrator or may nominate an officer of TRAI as sole arbitrator, notwithstanding the fact that such officer has been directly or indirectly associated with the agreement. The bidder/auditor will not be entitled to raise any objection for the appointment of such officer of TRAI as the sole arbitrator. The award of the arbitrator shall be final and binding, subject to the provisions of the Arbitration and Conciliation Act, 1996 and rules made thereunder. The seat of arbitration shall be New Delhi and the language of arbitration shall be in English only.
- 3.16. **Jurisdiction of Courts:** The courts of Delhi shall alone have the jurisdiction to decide any dispute arising out of or in respect of this notice inviting tender or any agreement arising therefrom.

SECTION-III

Schedule of rates for carrying out special audit to ascertain the status of compliance of direction dated 02.09.2021 regarding prohibition of MNP specific tariff offer by TSPs

The auditor shall submit the Financial Bid in the format given below:

Note: The rates shall be inclusive of GST and other taxes and duties, if any, at the applicable rates, and also of all incidental expenses.

Sl. No.	Name of Telecom Service Provider	Service Area	Basic Price (In figures)	Price inclusive of GST rates and other applicable taxes, duties, expenses etc.
1.	Bharti Airtel	Bihar		
		UP (East)		
2.	BSNL	UP (East)		
		Kerala		
3.	MTNL	Delhi		
		Mumbai		
4.	Reliance Jio	Maharashtra		
		Madhya Pradesh		
5.	Vodafone Idea	Maharashtra		
		Gujarat		

(Signature of the Authorised Signatory)

Name and Designation of Authorised Signatory (Seal of the
Audit Firm)

Date:

Annexure-I

1	CA Alok Dhandhanania, Partner Mis AGARWAL & DHANDUANIA, 204, Empire State Building, Ring Road, Surat -' 395002, Gujarat	Address: E-lool', Shrungar Residency, Vesu, Sural, Gujarat Telephone No.:0261-2345296, 3015296 Mobile: 09879745937 FAX No.: 0261-2363264 E-mail:alok@adcaindia.com, surat@adcaindia.com
2	Mr. Anil Bhandari, Sr. Partner M/s ANIL ASHOK & ASSOCIATES, 901, Kamala Executive Park, Off. Andheri Kurla Road, J.B. Nagar, Andheri (East), Muinbal - 400 059 Mr. Apoorva Yatindra, Director	Telephone No.022-422 15333 Mobile No. 09821037605 FAX No.022-422 10303 Email-anilbhandari@arilashok.com Telephone No.022-42215336 Mobile No.09892045516 Email- apoorva.yatindra@anilashok.com
3	Ms. Manju Agrawal, Partner, M/s GIANENDER & ASSOCIATES, CA Plot No.6, Site No.21, Geeta Mandir Marg, New Rajinder Nagar, New Delhi-i 10060	Telephone Nos.: 0 11-42412008/ 011- 28743942 Mobile: 9810555448 FAX: 011-424120008 Email id: gka_ma@yahoo.com
4	CA Aakash Singhal, Partner M/s KHANDELWAI1 JAIN & CO. GF 8 & 9, Hans Bhawan, Bahadur Shah Zafar Marg, New Delhi - 110 002	Tel.No.011-23378795, 23370091, 23370892(Dir) Mobile No.+9 1-9868 145676, 09313991367 FAX No.011-23378794 Email - akash@kjco.net Mr. Manish Kumar Singhal, Partner Tel.No.011-23370091 Mobile No.491-9818377522 Email id: manishs@kjco.net
5	CA Pranay Kochar, Partner In charge M/s KOCHAR & ASSOCIATES 302, Swapnabhoomi A Wing, S.K. Bole Road, Nr Portuguese Church, Dadar West, Mumbai - 400028	Telefax: 24229490/ .24379537/ 24378212 Mobile.9819846198, 9869423694 Email Id: pranay@kocharassociates.com

6	Mr. Samir Mehta, Partner, M/S M.M. Nissim & Co.LLP Barodawala Mansion, B-Wing, 3rd Floor, 81, Dr. Annie Besant Road, Worli, Mumbai -400018, Maharashtra	Telephone No.022-24969900, 24969911; 24949991 Mobile No.98210533 13 FAX No.022-24949995 Email – samirmehta@mmnissim.com
7	Mr. Jeetendra Bhandari, Partner, M/s MGB & Co. Peninsula Business Park, Tower B, 19th Floor, Lower Parel, Mumbai-400 013	Telephone No.022-61246124, 6124615.8 (Direct) Mobile No.09867299672 Email -jbhandari@mgbco.com, mgbco@mgbco.com
8	Shri S.K. Mittal, Principal. Partner M/s S.K. Mittal & Co. Mittal House, E-29, South Extension Part-II, New Delhi- 110049	Telephone No.: 011-26258517, 26255213 Mobile No.: 09810002943 FAX No.: 011-26255204 Email – skmittalca@yahoo.co.in
9	Mr. Laxmi Kant Saini, Partner M/s S.M. SAINI & ASSOCIATES 120, Mohyal Colony, B/H MMI School, Sector-40, Gurgaon - 122 001	Tel. No. 0124-4276532, 2381062 Mobile 09310832563 FAX No. 0124-2201618 Email - Laxmikant_saini84@yahoo.co.in laxmikant.saini@smsaindia.in info@smsaindia.in
10	Mr. Sanjay Gupta, Partner MI s SANJAY GUPTA & ASSOCIATES C-4-E/ 135, Janak puri, New Delhi - 110 058	Tel. No. 011-25547949, 25557949 Mobile No. 09810041074, 9216588112 FAX No. 011-25619535 Email – sanjay@sgaindia.in, info@sgaindia.in, info@sgassociate.com
11	Shri Kashyap Vaidya, Partner, MI s T.R. Chadha & Co. LLP, CA. B-30, Connaught Place, Kuthiala Building, New Delhi-110001	Tel. No. 022-494690(50/ 011- 43259900 Mobile No. 9892240812 FAX No.022-49669023/ 011- 43259930 Email id: kashyap@trchadha.com, suman@trchadha.com, delhi@trchadha.com
12	Mr. Prateek Goyal, Partner, M/s Vinod Singhal & Co., CA, 27, 222, IInd. Floor, Ganpati Plaza, M.I. Road, Jaipur- 302001 (RAJASTHAN)	Telephone No. 0141-289290-91 Mobile No. 9829787040 FAX No.: 0141-4009291 Email id: prateekgoyal@vsc.co.in, fcavinodsinghal@gmail.com